

TOWN OF WEST RUTLAND, VERMONT



ANNUAL TOWN REPORT
FOR THE YEAR ENDING JUNE 30, 2003

INFORMATION

TOWN CLERK OFFICE HOURS: 9:00 – 12:00 AM and 1:00 – 4:00 PM, Monday-Friday

TREASURER'S OFFICE: 8:00 AM – 4:30 PM, Monday-Friday

OFFICE PERSONNEL: Tom Yennerell, Town Manager (438-2263)
Treasurer's Office (438-2263)
Michael McGann, Treasurer
Dolores Smolinski, Bookkeeper
Pat Johnson, Assistant Bookkeeper
Town Clerk, Jayne Pratt (438-2204)
Zoning Administrator, Frank Gorham (438-2204)
Listers: Frances Flynn, Robert Higgins, William Kelly (438-2263)

FAX: (438-5133)

TOWN GARAGE: (438-2854)

WASTEWATER TREATMENT PLANT: (438-5633)

WATER DEPARTMENT: (438-2113)

LIBRARY: (438-2964)

Offices will be closed in observance of the following holidays:

New Year's Day	Good Friday (afternoon)	Memorial Day
Independence Day	Labor Day	Veteran's Day
Day Before Thanksgiving (afternoon)	Thanksgiving Day	Day After Thanksgiving
	Day Before Christmas	Christmas Day

DUE DATE FOR UTILITY PAYMENTS: March 22 and October 22

DUE DATE FOR TAX PAYMENTS: August 15, November 15, May 15

MEETING HOURS:

SELECTBOARD

2nd and 4th Monday of each month at 5:30 pm in Town Hall Conference Room

PLANNING COMMISSION

1st and 3rd Wednesday of each month at 7:00 pm in Town Hall Conference Room

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**Town of West Rutland School District
WARNING**

The legal voters of the Town of West Rutland School District are hereby warned to meet at the Multi-Purpose room of the High School in said Town on Monday, March 1, 2004 at 7:00 P.M. to discuss the following matters to wit:

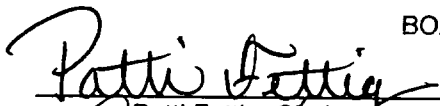
1. To hear and act upon the reports of the Town of West Rutland School District.
2. To hear and discuss the proposed School District Budget. All citizens are invited to attend and provide the School Board with comments and ask questions concerning the proposed school budget.
3. To hear and discuss the proposed creation of a capital fund for the repair or replacement of plant and equipment (such as the boiler), to be funded by an additional Twenty Thousand dollars (\$20,000) to be raised by taxation this year, and in future years by an annual appropriation included in the budget.
4. To transact any other business that may legally come before said meeting.

At the close of business, the meeting shall be recessed by the Moderator until Tuesday, March 2, 2004 from 10:00 A.M. to 7:00 P.M. at the American Legion, 333 Pleasant Street (Upper Entrance), West Rutland, to vote by Australian Ballot on the following matters to wit:

1. Shall the Town School District appropriate the sum of Four million, three hundred fifty-eight thousand three hundred six dollars, (\$4,358,006) necessary for the support of its school for the year beginning July 1, 2004?
2. Shall the voters authorize the creation of a capital fund for the repair or replacement of plant and equipment (such as the boiler), to be funded by an additional Twenty Thousand dollars (\$20,000) to be raised by taxation this year, and in future years by an annual appropriation included in the budget.
3. To elect all School District Officials as required by law.

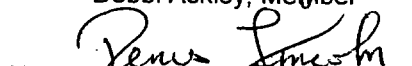
West Rutland, Vermont

BOARD OF SCHOOL DIRECTORS


Patti Fetting, Chairperson


Debbi Ackley, Member


Carl Serrani, Vice Chairperson


Denis Lincoln, Member


David O'Rourke, Member

Date: 1/19/04

WEST RUTLAND TOWN CLERK
RECEIVED FOR RECORD

27TH day of Jan. 2004

At 10 O'Clock 45 Minutes A M

And Recorded in Town Meeting & Misc.

Book 6 Page 16

Attest  TOWN CLERK

TOWN OF WEST RUTLAND, VERMONT

WARNING

The legal voters of the Town of West Rutland, Vermont are hereby warned and notified to meet at the multi-purpose room of the West Rutland High School on Monday, March 1st, 2004 at 7:00 PM for an informational hearing and to act on Articles 1, 2 & 3. And to meet on Tuesday, March 2nd, 2004 at 10:00 AM at the American Legion Hall, 817 Pleasant Street, to vote by Australian Ballot on Articles 4-18. Polls to close at 7:00 PM.

- Article #1 To act on the reports of the Town Officers.
- Article #2 To discuss the proposed Selectboard's Budget for the expenses of the Town and Highway Department.
- Article #3 To transact any other legal and proper business, not involving Town funds or any other articles on this warning.

THE FOLLOWING ARTICLES TO BE VOTED ON BY AUSTRALIAN BALLOT

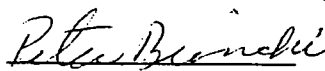
- Article #4 To elect by Australian Ballot all necessary Town Officers: Town Clerk, Town Treasurer, Town Moderator, Selectperson 3 Years (1), Selectpersons 1 Year (2), Lister (1), Grand Juror, and Town Law Agent.
- Article #5 Shall the Town vote to approve the Selectboard's Budget for Fiscal Year 2004 covering July 1, 2004 to June 30, 2005 in the amount of \$779,201 to be raised by taxes?
- Article #6 Shall the Town vote to appropriate the sum of \$65,000 for continuing repaving and sidewalk improvements?
- Article #7 Shall the Town vote to appropriate the sum of \$15,000 to support The Americans with Disabilities Act accessibility improvements at the Town Hall?
- Article #8 Shall the Town vote to appropriate the sum of \$400 to support the Retired and Senior Volunteer Program (RSVP)?
- Article #9 Shall the Town vote to appropriate the sum of \$4,800 to support the Rutland Area Visiting Nurse Association and Hospice in Fiscal Year 2004? (\$300 to support Rutland Area Hospice and \$4500 to support RAVNAH Home & Community Health Services)
- Article #10 Shall the Town vote to appropriate the sum of \$10,774 (\$4.25 per capita) to maintain the services of the Rutland Regional ambulance?

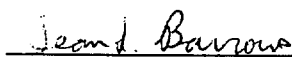
- Article #11 Shall the Town vote to appropriate the sum of \$3,304 for the support of Rutland Area Community Services (formerly Rutland Mental Health Services, Inc.) so that these services can be maintained?
- Article #12 Shall the Town appropriate the sum of \$500 to the Rutland Economic Development Corporation (REDC) for the purposes of development promotion?
- Article #13 Shall the town of West Rutland appropriate the sum of \$ 1,200 to Vermont Adult Learning/Rutland County Adult Basic Education for providing direct educational services to adults to include teaching materials?
- Article #14 Shall the Town vote to appropriate the sum of \$1,250.00 to support the programs and services of BROCC (Bennington-Rutland Opportunity Council)?
- Article #15 Shall the Town vote to appropriate the sum of \$300 to support the Association for Retarded Citizens- Rutland Area?
- Article #16 Shall the Town vote to appropriate the sum of \$1,500.00 for the support of the programs of the Southwestern Vermont Council on Aging?
- Article #17 Shall the Town vote to appropriate the sum of \$1,000 to support the Rutland West Neighborhood Housing Services, Inc. in West Rutland?
- Article #18 Shall the Town vote to support new legislation to create an additional 1% sales tax in West Rutland? 70% of this tax would be used to reduce West Rutland taxes and 30% will be used for state owned property(PILOT)? **This is a non-binding information only vote.**

Selectboard

January 26, 2004


Edward Gilman, Chairperson


Peter Bianchi


Sean Barrows


Duane Dickinson


David McDevitt

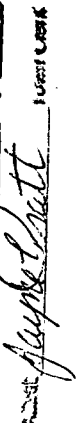
WEST RUTLAND TOWN
RECEIVED FOR

27th day of Jan., 2004

At 9 O'Clock 00 Minutes A.M.

And Recorded in Town Meeting & Misc.

Book 6 Page 13-14


Jayne Pratt

INSTRUCTIONS FOR VOTERS

Here is some basic information for you, the voter. If you have any questions after reading this, or at any time during the voting process, ask your Town Clerk or another election official.

CHECK-IN

1. At the entrance checklist table, state your name, and if asked, your residence, in a clear, audible voice.
2. Wait until your name is repeated and checked off by the official.

ENTER

1. Enter within the guardrail, and an election official will hand you a ballot(s).
2. Take your ballot(s) to a vacant booth.

MARK YOUR BALLOT

1. **HOW TO MARK:** For each office listed on the ballot, you will see instructions to "Vote for not more than one", or "Vote for not more than two", etc.
 - If you are voting in a town that does not use voting machines to count ballots, make a cross (X) in the box to the right of the name of the candidate(s) you want to vote for.
 - If you are voting in a town that uses voting machines, follow the instructions on the ballot to either fill in the oval or to connect the arrow next to the name of the candidate(s) you want to vote for.
 - If you are unclear about the instructions, ask an election official to assist you.
2. **WRITE-IN:** To vote for someone whose name is not printed on the ballot, use the blank "write-in" lines on the ballot. You may place a label or sticker with your candidate's name on the write-in line or you can write the name.
3. **MISTAKES or SPOILED BALLOTS:** If you make a mistake in marking your ballot, you may give your spoiled ballot to an election official and receive another ballot to mark. You may request up to three new ballots.

CHECK OUT

1. If your town uses an exit checklist, go to the checklist table and state your name in a clear, audible voice.
2. Wait until your name is repeated and checked off by the official and then proceed to cast your ballot.

VOTE

1. In a town that does not use voting machines, fold your ballot and then deposit your voted ballot in the ballot box.
2. In a town using voting machines, do not fold or bend your ballot. Simply insert your ballot into the slot on the voting machine.

LEAVE

1. Leave the voting area by passing outside the guardrail.
2. Continue outside the polling place before beginning socializing or conversations that could disrupt other voters.

NOTICE TO VOTERS

BEFORE ELECTION DAY

CHECKLIST POSTED:

By Sunday February 1, 2004, (or 30 days before your town meeting). The Town Clerk must post the checklist. Make sure your name is on it. If your name is not on it, you must complete an application to the checklist. (Available online at <http://www.sec.state.vt.us>, click on Elections or from your town clerk.)

REGISTER TO VOTE:

Deliver your application to the checklist to your Town Clerk's office no later than 12:00 noon on Monday, February 23, 2004 (or the second Saturday before your town meeting), or mail to the Department of Motor Vehicles with a postmark before the deadline.

EARLY OR ABSENTEE BALLOTS:

You, or a family member on your behalf, may request an early or absentee ballot from your Town Clerk by telephone, mail or e-mail at any time up until 5 p.m. or closing of the Town Clerk's office on the day before the election, March 1, 2004. An authorized person can apply for you to get a ballot only in person or in writing.

You can also go to the Town Clerk's office and vote your ballot while at the office. Or, you can pick up your ballot at the Town Clerk's office and take it home to vote. (You cannot pick up a ballot for your spouse or anyone else.)

If you take your ballot or have a ballot sent to you, you must return the ballot to the Town Clerk's office or to the polling place not later than 7 p.m. on the day of the election.

If you are ill or disabled, you can request that a pair of Justices of the Peace deliver a ballot to you. You can request assistance in reading or marking your ballot from the justices. They must return the ballot to the Town Clerk for you.

SAMPLE BALLOTS POSTED: Saturday, February 11, 2004

NOTICE TO VOTERS cont.

ON ELECTION DAY

- If your name was dropped from the checklist in error, explain the situation to your Town Clerk and ask that it be put back on.
- If the problem isn't cleared up to your satisfaction, have the Town Clerk, a Selectman or other members of the Board of Civil Authority call an immediate meeting of the members of the board who are present at the polls. They should investigate the problem and clear it up.
- If you are still not satisfied, you may take a brief written request to a superior court judge, who will rule on your request before the polls close that day. Call the Secretary of State's office at 1-800-439-VOTE for more information.
- If you have physical disabilities, are visually impaired or can't read, you may bring the person of your choice to assist you or you can request assistance from two election officials.
- If you cannot get from the car into the polling place, two election officials may bring a ballot to your car.

THE FOLLOWING ARE PROHIBITED BY LAW:

- Do Not knowingly vote more than once, either in the same town or in different towns.
- Do Not mislead the Board of Civil Authority about your own or another person's eligibility to vote. You can only register to vote and remain on the checklist in the town of your principal dwelling place.
- Do Not display any campaign literature, stickers, buttons, etc. within the building containing a polling place. However, a voter may bring a small card or paper into the polling place for his or her own use in remembering candidates so long as it is not publicly displayed.
- Do Not solicit votes or otherwise campaign within the building containing a polling place.
- Do Not interfere with the process of a voter going to and from the polling place. This includes not socializing in a manner that will disturb other voters.

TOWN OFFICERS

Moderator (Town & School)	*Robert Jablonski	2004	1 Year Term
Town Clerk	*Jayne Pratt	2004	3 Year Term
Town Treasurer	*Michael McGann	2004	3 Year Term
Selectpersons	*Peter Bianchi(Ascoli Term)	2004	3 Year Term
	Edward Gilman	2006	3 Year Term
	Duane Dickinson	2005	3 Year Term
	*Sean Barrows	2004	1 Year Term
	*David McDevitt	2004	1 Year Term
School Directors			
	*David O'Rourke(Rivers Term)	2004	3 Year Term
	*Carl Serrani	2004	3 Year Term
	Debbie Center Ackley	2005	3 Year Term
	Patty Fettig	2006	1 Year Term
	*Denis Lincoln	2004	1 Year Term
Listers			
	William Kelly	2006	3 Year Term
	*Robert Higgins Jr.	2004	3 Year Term
	Frances Flynn	2005	3 Year Term
Grand Juror	*Richard Candlish	2004	1 Year Term
Town Law Agent	*Vacant	2004	1 Year Term
Police	Sheriff's Dept.	By Appointment	
Health Officer	Laurie Taggart	By Appointment	
Town Service Officer	Jayne Pratt	By Appointment	
Animal Control Officer		By Appointment	
Emergency Management Dir.	Edward Gilman	By Appointment	
Zoning Administrator	Frank Gorham	By Appointment	

Date after name indicates when term expires. *Asterisk before name indicates office to be voted on this year.

SELECTBOARD AND TOWN MANAGER'S REPORT

This is to offer a Thank You to the citizens and taxpayers of West Rutland for your continued support. Due to your support, projects planned for 2003 have been accomplished and significant plans for 2004 have been developed.

2003 Accomplishments

- 1) Construction of an elevator serving all floors of the Town Hall and a handicapped accessible restroom is planned to start before this report is printed.
- 2) A new section of Pleasant Street sidewalk, curb and drainage system was completed.
- 3) Engineering for the Pedestrian and Bicycle project has been completed. Right-of-way approvals are currently being sought.
- 4) Final engineering for the water upgrade is complete. Bids will be solicited during late February.
- 5) The pedestrian bridge along Clarendon Avenue is complete. It cost the Town \$13,920. The VT Agency of Transportation funded the remaining costs and was the project manager.
- 6) Improvements to Boardman Hill Road were made; more are planned for 2004.
- 7) The Recreation Area has more parking and the recreation building was renovated. The building's usable space was expanded; it now has new bathrooms, a kitchen and a heating system.
- 8) The Wastewater Treatment Department has a new preventative maintenance system.
- 9) A new culvert was installed on Pleasant Street Extension at the Castleton River crossing. The Town received a \$69,000 grant for the project and the Town's share was \$17,000.

- 10) This was a remarkable year for grant awards with the Town receiving \$1,218,700 from the following sources and applied accordingly:

<u>Amount</u>	<u>Source</u>	<u>Use</u>
\$500,000	Rural Development	Water Upgrade
\$385,000**	VT Community Development	Kazon Building
** This application was written by and funds will be used by Rutland West		
\$184,700	VT Agency of Transportation	Pleasant St. Sidewalk
\$ 80,000	VT Community Development	Town Hall Accessibility
\$ 69,000	VT Agency of Transportation	Pleasant St. Culvert

SELECTBOARD AND TOWN MANAGER'S REPORT, cont.

- 11) Village Center Designation: Marble Street and a section of Main Street received a Village Center Designation. This designation will provide income tax credits for renovations to commercial buildings in the designated area. It also improves the status of grant applications for the designated area.

2004 PLANS

In addition to all the normal daily maintenance to Town equipment and infrastructure, the following projects are planned:

Water System Upgrade & Sidewalks

This year's main emphasis for all departments will be the Water System Upgrade and corresponding sidewalk replacements. Nearly 5 miles of old water-mains will be replaced, a new storage tank will be built, a pump station on Pine Hill will be constructed, and the oldest well will be rehabilitated. Approximately 4,000 feet of sidewalk will be removed and replaced as waterlines are buried. These sidewalks are part of the pedestrian/bicycle project that has been in progress for two years. The bicycle path from Clarendon Avenue along the Route 4 exit ramp to the Recreation Area is scheduled for 2004. The funding for this section is secure, but there are some VT Agency of Transportation right-of-way clearances still needed. The remaining sidewalks in this project are scheduled for 2005.

Highway Projects

The lower section of Pine Hill Road will be reconstructed. Ditches and road surface improvements will continue on Boardman Hill. Engineering will begin for sidewalks, curbs and drainage for Pleasant Street between Pleasant Heights and Crescent Street. Franklin Street will have a new drainage system installed which will connect to Ross Street. A new sidewalk will be built on Ross Street from High Street to Main Street.

Wastewater Treatment Department

Infiltration isolation will continue to be an emphasis for the Wastewater Treatment Department.

Municipal Budget History

During the last four(4) years the municipal budget has only increased by \$22,962. This is a mere 2% increase. This increase is far less than the cumulative inflation impact on the cost of municipal operations during the last four(4) years. We continue to pinch pennies without any impact on the services provided.

However, even with our best efforts we will still have to experience minor increases in the municipal tax rate. The increases are a result of less annual surpluses available to apply to future years. We expect this trend to continue. The actual tax rate for Fiscal Year 2005 will depend upon the actual growth of the Grand List and the impacts of the new statewide education funding legislation (Act 68).

Municipal Tax Rate Analysis

PROJECTION

Fiscal Year 2005

12/29/03

	FY 01	FY 02	FY 03	FY 04	FY 05	Percent of Proposal	Value of Tax Rate
Town Expenditures							
General & Highway*	\$ 655,836	\$ 652,521	\$ 656,589	\$ 729,127	\$ 779,201	86%	0.7950
Fire Protection							
Services	\$ 34,882	\$ 34,882	\$ 29,028	\$ 29,028	\$ 24,028	3%	0.0245
Paving	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	7%	0.0663
School Deficit	\$ -	\$ -	\$ -	\$ -	\$ -		
ADA Town Buildings	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	2%	0.0153
Capital Improvement/school	\$ -	\$ -	\$ -	\$ -	\$ -		
Fire Dept. Truck	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	2%	0.0204
Town & Fire Total	\$ 775,718.00	\$ 787,403.00	\$ 785,617.00	\$ 858,155.00	\$ 903,229.00	100%	0.9216
Stabilization	\$ 2,436.00						

Grand List Value	\$ 775,718.00	\$ 912,185.90	\$ 936,103.03	\$ 976,103.03	\$ 980,105.00		
Tax Rate per \$100 val.	0.8504	0.8622	0.8392	0.8792	0.9216		

FY 05 Impact	\$ 75,000 H	\$ 691.17	\$ 659.37
FY 04 Impact	\$ 100,000 H	\$ 921.56	\$ 879.16

% DECREASE FY02-FY03 4.8%
 % INCREASE FY03-FY04 4.8%
 % INCREASE FY04-FY05 4.8%

Projected Other Revenues	\$ 329,500.00	\$ 345,200.00	\$ 298,750.00	\$ 255,550.00
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**TOWN OF WEST RUTLAND
FY 2005 BUDGET PROPOSAL
JULY 1, 2004 TO JUNE 30, 2005**

	FY 03 BUDGET	FY 03 ACTUAL	FY 04 BUDGET	FY 05 PROPOSED
REVENUES				
FUND BALANCE	\$140,000.00	\$140,000.00	\$100,000.00	\$50,000.00
PROPERTY TAX	\$661,589.00	\$661,589.00	\$713,849.00	\$779,201.00
STATE HIGHWAY AID	\$67,000.00	\$75,882.00	\$67,000.00	\$75,000.00
RAILROAD TAX	\$600.00	\$973.00	\$600.00	\$900.00
SEWER ADMINISTRATION	\$21,000.00	\$21,000.00	\$21,000.00	\$21,000.00
WATER ADMINISTRATION	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
ORDINANCE FINES	\$7,000.00	\$8,863.00	\$7,000.00	\$9,800.00
SOLID WASTE	\$400.00	\$412.00	\$400.00	\$400.00
CLERK FEES	\$13,700.00	\$19,384.00	\$13,700.00	\$15,000.00
ZONING FEES	\$5,000.00	\$4,385.00	\$3,500.00	\$4,000.00
COPIER	\$500.00	\$597.00	\$500.00	\$600.00
DOG LICENSES	\$1,100.00	\$1,002.00	\$1,100.00	\$3,000.00
TREASURER SALARY SCHOOL	\$5,250.00	\$5,821.00	\$5,250.00	\$5,250.00
INTEREST	\$17,000.00	\$6,404.00	\$10,000.00	\$6,500.00
TOWN HALL RENT	\$2,400.00	\$2,400.00	\$2,400.00	\$0.00
LIQUOR LICENSE	\$700.00	\$736.00	\$700.00	\$700.00
DEL. TAX INTEREST/PENALTY	\$30,000.00	\$30,695.00	\$35,000.00	\$35,000.00
PERMITS	\$100.00	\$135.00	\$100.00	\$100.00
PHONE REIMBURSEMENT	\$750.00	\$777.00	\$1,000.00	\$600.00
MISC.	\$6,000.00	\$6,338.00	\$6,000.00	\$6,000.00
REC. COMMITTEE ACTIVITIES	\$4,200.00		\$1,000.00	\$1,000.00
RECREATION-SUMMER	\$6,000.00	\$7,261.00	\$6,000.00	\$6,000.00
TOWN CLERK OTHER	\$1,000.00	\$1,012.00	\$1,000.00	\$1,000.00
TOWN CLERK RESTORATION	\$2,000.00		\$2,000.00	\$0.00
STATE LAND USE	\$3,500.00	\$3,696.00	\$3,500.00	\$3,700.00
Total REVENUES	\$1,006,789.00	\$1,009,362.00	\$1,012,599.00	\$1,034,751.00

EXPENDITURES				
ADMINISTRATION				
MANAGER'S SALARY	\$44,798.00	\$44,798.00	\$46,590.00	\$47,522.00
MANAGER'S INCENTIVE			\$1,000.00	\$1,000.00
MANAGER'S EXPENSE	\$2,500.00	\$2,500.00	\$3,000.00	\$3,000.00
TREASURER'S SALARY	\$10,815.00	\$10,815.00	\$11,139.00	\$11,362.00
OFFICE BACK UP	\$2,900.00	\$2,280.72	\$2,900.00	\$2,900.00
TOWN CLERK SALARY	\$23,750.00	\$23,750.00	\$24,463.00	\$24,952.00
TOWN CLERK SUPPLIES	\$2,750.00	\$1,812.74	\$3,000.00	\$3,000.00
NEW COPIER	\$3,500.00	\$3,906.71	\$3,500.00	\$3,500.00
TOWN OFFICIAL EXPENSE	\$1,600.00	\$2,742.53	\$1,600.00	\$2,000.00
LISTERS	\$7,200.00	\$7,367.86	\$7,200.00	\$7,200.00
SELECTMEN SALARY	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
PLANNING/ZONING SALARY	\$3,312.00	\$1,246.76	\$2,500.00	\$1,500.00
ZONING MILEAGE	\$350.00	\$235.80	\$350.00	\$300.00
ZONING ADMIN. SALARY	\$10,918.00	\$8,969.72	\$10,950.00	\$10,950.00
HEALTH OFFICER SALARY	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00
ON SITE SEPTIC OFFICER			\$250.00	\$250.00
BOOKKEEPER/SEC. SALARY	\$34,995.00	\$34,995.00	\$36,050.00	\$36,771.00
ASSISTANT BOOKKEEPER	\$14,100.00	\$12,134.51	\$15,000.00	\$15,000.00
AUDITING	\$6,500.00	\$7,792.00	\$6,500.00	\$6,700.00
SINGLE AUDIT			\$1,100.00	\$1,100.00
ELECTIONS	\$3,000.00	\$2,334.12	\$1,500.00	\$3,000.00
TAX BILLING	\$750.00	\$1,169.85	\$500.00	\$500.00
DATA PROCESSING	\$3,000.00	\$2,230.36	\$3,000.00	\$3,000.00
LEGAL FEES	\$7,000.00	\$8,373.64	\$7,000.00	\$7,000.00
OFFICE SUPPLIES	\$3,750.00	\$4,337.83	\$3,750.00	\$4,000.00
POSTAGE	\$2,245.00	\$1,980.87	\$2,700.00	\$2,300.00
TOWN REPORT	\$3,000.00	\$3,296.50	\$2,500.00	\$900.00
ADVERTISING	\$3,000.00	\$2,831.01	\$3,000.00	\$3,000.00
TELEPHONE	\$3,350.00	\$2,968.25	\$3,650.00	\$3,500.00
DELINQUENT TAX EXPENSE	\$750.00	\$3,951.80	\$750.00	\$750.00
REGIONAL PLANNING	\$500.00	\$500.00	\$500.00	\$500.00
VLCT DUES	\$1,648.00	\$1,648.00	\$1,948.00	\$2,063.00

**TOWN OF WEST RUTLAND
FY 2005 BUDGET PROPOSAL
JULY 1, 2004 TO JUNE 30, 2005**

	FY 03 BUDGET	FY 03 ACTUAL	FY 04 BUDGET	FY 05 PROPOSED
MISCELLANEOUS	\$4,500.00	\$5,019.45	\$4,500.00	\$4,500.00
NEWSLETTERS	\$1,125.00	\$432.24	\$650.00	\$650.00
TOWN CLERK VAULT RESERVE	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00

Total ADMINISTRATIVE	\$218,806.00	\$217,621.27	\$224,240.00	\$225,870.00
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FIRE DEPT

FIRE SERVICE REIMBURSEM.	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00
OFFICE SUPPLIES	\$400.00	\$311.18	\$400.00	\$400.00
POSTAGE	\$75.00	\$26.00	\$75.00	\$75.00
TOOLS	\$750.00	\$293.60	\$750.00	\$750.00
VEHICLE FUEL	\$700.00	\$435.16	\$700.00	\$600.00
CONSUMABLE SUPPLIES	\$450.00	\$289.27	\$450.00	\$400.00
PHONE	\$1,500.00	\$972.17	\$1,500.00	\$1,000.00
TRAINING & DUES	\$1,800.00	\$288.00	\$1,800.00	\$1,500.00
INSURANCE	\$5,900.00	\$2,923.00	\$3,000.00	\$3,150.00
WORKMAN'S COMP	\$500.00		\$600.00	\$660.00
LIABILITY INSURANCE	\$2,600.00	\$1,436.00		
ACCIDENT & SICKNESS	\$1,900.00	\$1,972.00	\$1,900.00	\$2,050.00
BUILDING MAINTENANCE	\$2,000.00	\$1,791.39	\$2,000.00	\$2,000.00
TAXES	\$250.00	\$250.39		
UNIFORMS	\$300.00		\$300.00	\$300.00
CVPS-STATION	\$1,300.00	\$1,670.29	\$1,900.00	\$1,900.00
HEATING FUEL	\$1,000.00	\$1,188.63	\$600.00	\$600.00
BUILDING IMPROVEMENT		\$298.56		
CAP. EQUIPMENT SAVINGS	\$5,000.00	\$1,730.96	\$10,450.00	\$10,450.00
COMMUNICATIONS	\$2,500.00	\$1,988.25	\$2,500.00	\$2,500.00
TRUCK MAINTENANCE	\$3,000.00	\$4,634.66	\$3,000.00	\$3,000.00
EQUIPMENT MAINTENANCE	\$1,000.00	\$1,030.56	\$1,000.00	\$2,000.00
STATION IMPROVEMENT SAVINGS	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
BUILDING PURCHASE FINANCE	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
MEDICAL SURVEILLANCE			\$3,000.00	\$350.00

Total FIRE DEPT	\$48,925.00	\$39,530.07	\$51,925.00	\$49,685.00
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HIGHWAY 51

EQUIPMENT SAVINGS	\$35,000.00	\$35,000.00	\$35,000.00	\$36,000.00
LABOR	\$104,100.00	\$106,149.64	\$107,223.00	\$115,937.00
UNIFORMS	\$3,250.00	\$3,276.43	\$3,250.00	\$2,000.00
SALT	\$37,000.00	\$59,517.76	\$29,600.00	\$29,600.00
SAND	\$13,000.00	\$12,788.56	\$11,000.00	\$9,000.00
MAG. CHLORIDE			\$4,900.00	\$4,900.00
ENGINEERING	\$4,000.00		\$4,000.00	\$4,000.00
CULVERTS	\$5,000.00	\$2,641.44	\$5,000.00	\$4,000.00
GRAVEL	\$8,000.00	\$5,436.37	\$8,000.00	\$8,000.00
HOT MIX	\$1,000.00	\$106.76	\$1,000.00	\$1,000.00
RESURFACING	\$35,000.00		\$35,000.00	\$24,000.00
DUST CONTROL	\$4,000.00	\$336.00	\$2,775.00	\$2,800.00
COLD PATCH	\$2,000.00	\$1,358.88	\$2,000.00	\$1,500.00
EMERGENCY MAINTENANCE	\$3,000.00		\$3,000.00	\$2,000.00
LAWN MAINTENANCE	\$8,000.00	\$4,880.00	\$5,700.00	\$4,100.00
TREE WORK	\$2,000.00	\$1,730.00	\$2,000.00	\$2,000.00
TRAFFIC SIGNS	\$2,000.00	\$557.02	\$1,500.00	\$1,300.00
PAGER SERVICE	\$350.00	\$588.80	\$575.00	\$600.00
TOOLS & MISCELLANEOUS	\$2,500.00	\$2,586.88	\$3,000.00	\$3,000.00
GRADING	\$2,500.00	\$2,362.50	\$5,000.00	\$5,000.00
BRIDGES	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00

**TOWN OF WEST RUTLAND
FY 2005 BUDGET PROPOSAL
JULY 1, 2004 TO JUNE 30, 2005**

	FY 03 BUDGET	FY 03 ACTUAL	FY 04 BUDGET	FY 05 PROPOSED
CLAR-SIDEWALK GRANT		\$101,608.08		
CATCH BASIN CLEANING	\$3,000.00	\$4,320.00	\$6,000.00	\$5,000.00
WALK RECYCLING	\$3,000.00		\$3,000.00	\$2,000.00
CHANNEL MAINTENANCE	\$2,500.00		\$2,500.00	\$2,500.00
SIDEWALK REPAIR	\$15,000.00		\$15,000.00	\$15,000.00
STREET CLEANING	\$5,000.00	\$5,095.00	\$4,000.00	\$4,500.00
ROAD CONSTRUCTION	\$65,000.00	\$22,040.98	\$65,000.00	\$65,000.00
PAVEMENT MARKING	\$2,000.00	\$1,271.22	\$2,000.00	\$2,000.00
TRAINING	\$250.00		\$250.00	\$250.00
ISTEA GRANT (MATCH)		\$2,169.27		
ISTEA GRANT II	\$20,000.00			
BIKE/PED GRANT		\$83,529.17		
BIKE/PED MISC				
GAS,OIL,DIESEL	\$8,000.00	\$8,021.04	\$8,000.00	\$8,000.00
REPAIR PARTS	\$6,000.00	\$3,772.78	\$3,000.00	\$3,500.00
OUTSIDE REPAIRS	\$3,500.00	\$1,258.45	\$3,500.00	\$3,000.00
TREES,CHAINS,BATTERIES	\$3,000.00	\$1,725.89	\$2,000.00	\$2,000.00
PLOW BLADES	\$1,500.00	\$1,009.90	\$1,500.00	\$2,000.00
TOOLS & EQUIPMENT	\$2,750.00	\$4,313.67	\$2,750.00	\$3,000.00
RADIOS	\$500.00	\$55.00	\$250.00	\$250.00
PROPANE	\$1,400.00	\$4,109.48	\$2,500.00	\$3,900.00
REPAIRS	\$2,000.00	\$3,598.26	\$500.00	\$950.00
TELEPHONE	\$600.00	\$615.65	\$500.00	\$500.00
CVPS	\$450.00	\$1,213.72	\$1,200.00	\$1,700.00
WEATHER CENTER		\$873.00	\$1,200.00	\$720.00
GARAGE UPDATE RESERVE	\$24,000.00	\$22,000.00		
LOAN PAYMNETS		\$30,000.00	\$33,713.00	\$32,882.00

Total HIGHWAY 51	\$445,650.00	\$546,417.60	\$432,386.00	\$423,889.00
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INSURANCES 52

BC/BS	\$45,076.00	\$43,233.94	\$44,363.00	\$50,610.00
FICA	\$23,532.00	\$20,148.64	\$21,079.00	\$21,316.00
VEHICLES	\$2,389.00		\$2,247.00	\$2,360.00
PROPERTY & CASUALTY INS.	\$6,870.00	\$8,725.00	\$9,900.00	\$10,395.00
WORKERS COMP	\$7,340.00	\$8,268.00	\$7,950.00	\$8,745.00
DRUG & ALCOHOL ASSESS	\$320.00		\$350.00	
VMERS	\$11,000.00	\$10,145.68	\$11,000.00	\$11,309.00
EMPLOYMENT PRACTICE	\$1,835.00	\$1,259.00	\$1,350.00	\$1,418.00
UNEMPLOYMENT COMP	\$2,768.00	\$2,945.75	\$3,100.00	\$3,410.00
DISABILITY	\$2,400.00	\$2,277.60	\$2,400.00	\$2,400.00
PUBLIC OFFICE LIAB	\$1,835.00	\$2,214.00	\$2,300.00	\$2,415.00

Total INSURANCES 52	\$105,365.00	\$99,217.61	\$106,039.00	\$114,378.00
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**TOWN OF WEST RUTLAND
FY 2005 BUDGET PROPOSAL
JULY 1, 2004 TO JUNE 30, 2005**

FY 03 BUDGET FY 03 ACTUAL FY 04 BUDGET FY 05 PROPOSED

MISCELLANEOUS 54

STREET, TRAFFIC LIGHT	\$39,000.00	\$39,190.48	\$39,000.00	\$39,200.00
SOLID WASTE MGT	\$2,000.00	\$1,935.90	\$2,000.00	\$2,000.00
LIBRARY	\$23,500.00	\$23,500.00	\$26,000.00	\$28,500.00
HUMANE SOCIETY	\$500.00		\$200.00	\$200.00
MEMORIAL DAY	\$250.00		\$250.00	\$250.00
FOREST FIRES	\$450.00		\$450.00	
IRA TOWN TAXES				\$1,700.00

Total MISCELLANEOUS	\$65,700.00	\$64,626.38	\$67,900.00	\$71,850.00
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TOWN HALL 61

MAINTENANCE LABOR	\$2,500.00	\$341.45	\$2,500.00	\$2,500.00
CLEANING SERVICE	\$2,600.00	\$3,675.00	\$5,500.00	\$5,500.00
CVPS	\$4,500.00	\$3,594.95	\$4,000.00	\$4,000.00
MISCELLANEOUS	\$3,500.00	\$1,669.90	\$3,500.00	\$3,500.00
FUEL OIL	\$3,000.00	\$3,594.09	\$3,000.00	\$3,000.00
ELECTRICAL	\$500.00	\$224.82	\$500.00	\$500.00
ADA IMPROVEMENTS		\$797.76		
IMPROVEMENTS-RESERVE	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00

Total TOWN HALL 61	\$26,600.00	\$23,897.97	\$29,000.00	\$29,000.00
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LAW ENFORCEMENT 62

SHERIFF SERVICES				
POLICE ANIMAL CONTROL	\$3,120.00	\$1,040.00	\$2,000.00	\$4,500.00
ANIMAL CONTROL-PHONE	\$240.00	\$484.21	\$240.00	\$280.00
VEHICLE FUEL				
POLICE EQUIPMENT				
CAR STORAGE	\$900.00	\$375.00		
AUTO CLAIM				
POLICE TELEPHONE	\$700.00	\$683.91	\$740.00	\$700.00
POLICE TRAINING				
D.A.R.E. PROGRAM	\$500.00		\$500.00	\$500.00
EMERGENCY MANAGEMENT	\$400.00		\$400.00	\$400.00
POLICE EQUIPMENT SAVINGS				
VEHICLE FINANCE			\$6,435.00	\$6,435.00
POLICE FORCE-LABOR	\$37,044.00	\$38,964.53	\$49,472.00	\$51,514.00

Total LAW ENFORCEM.	\$42,904.00	\$41,547.65	\$59,787.00	\$64,329.00
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**TOWN OF WEST RUTLAND
FY 2005 BUDGET PROPOSAL
JULY 1, 2004 TO JUNE 30, 2005**

FY 03 BUDGET FY 03 ACTUAL FY 04 BUDGET FY 05 PROPOSED

RECREATION 63

CVPS	\$650.00	\$313.86	\$650.00	\$350.00
TELEPHONE	\$250.00	\$299.61	\$500.00	\$500.00
LABOR	\$8,000.00	\$8,398.37	\$7,000.00	\$7,000.00
SUPPLIES	\$3,500.00	\$1,002.63	\$1,500.00	\$1,500.00
FACILITY MAINT	\$2,000.00	\$2,062.50	\$2,000.00	\$2,000.00
TRANSPORTATION	\$1,000.00	\$3,769.50	\$3,000.00	\$3,000.00
WR GIRLS SOFTBALL	\$1,200.00	\$1,023.90	\$1,200.00	\$1,200.00
WR BOYS BASEBALL	\$2,000.00	\$1,792.02	\$2,000.00	\$2,000.00
CONSTRUCTION	\$4,000.00	\$4,153.02	\$4,000.00	\$4,000.00
PASS THRU		\$4,249.00		
JR. BABE RUTH	\$1,000.00	\$576.35	\$1,000.00	\$1,000.00
MITEY MITES/T BALL	\$500.00	\$531.00	\$500.00	\$500.00
SOCCER 1-4 GRADES	\$600.00	\$208.00	\$600.00	\$600.00
SKATING RINK	\$1,000.00	\$1,320.83	\$250.00	\$250.00
SKI PROGRAM	\$750.00	\$651.60	\$750.00	
MISC PROGRAMS	\$3,000.00	\$3,045.81	\$3,000.00	\$3,000.00
FIELD MOWING	\$1,500.00	\$4,685.00	\$3,000.00	\$4,700.00
MARBLE ST. PARK				\$1,800.00

Total RECREATION 63	<u>\$30,950.00</u>	<u>\$38,083.00</u>	<u>\$30,950.00</u>	<u>\$33,400.00</u>
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COUNTY TAX 64

COUNTY TAX	\$12,489.00	\$11,076.19	\$12,000.00	\$12,000.00
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Total COUNTY TAX 64	<u>\$12,489.00</u>	<u>\$11,076.19</u>	<u>\$12,000.00</u>	<u>\$12,000.00</u>
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OTHER

MARSH ACQUISITION		\$92,251.50		
ECONOMIC DEVELOPMENT	\$10,000.00	\$499.51	\$10,000.00	\$5,000.00
TREE WARDEN	\$250.00	\$250.00		\$250.00
GREEN UP	\$150.00	\$93.58	\$150.00	\$150.00
PROPERTY MAPPING	\$1,000.00		\$500.00	
TOWN PLAN UPDATE				
CLAIMS				
CEMETERY MAINTENANCE	\$3,000.00	\$1,578.42	\$3,000.00	\$4,950.00

Total OTHER	<u>\$14,400.00</u>	<u>\$94,673.01</u>	<u>\$13,650.00</u>	<u>\$10,350.00</u>
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BUDGET GRAND TOTAL	\$1,011,789.00	\$1,176,690.75	\$1,027,877.00	\$1,034,751.00
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2002 – 2003 MISCELLANEOUS REVENUE

Misc. Permits	\$160.00
Weight Permits	65.00
Reimbursement: Engineering Fees	1064.96
School/Town Report	900.00
School/Voting	311.32
Workman's Comp.	518.95
Tax Sale	612.14
Refund: Fire Dept.	50.00
Seminar	120.00
Used Culvert	55.00
Labor	70.00
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	\$3,927.37

2002 – 2003 MISCELLANEOUS EXPENDITURES

Petty Cash	\$950.00
Agency of Trans. - Signs	120.00
Town Report Cover Photo	35.00
Engineering	498.55
Tax Refunds	2871.48
A-1 Sewer & Drain (Woods, Baxter St.)	336.00
Officials Costs	50.00
Office	51.34
Misc. Refunds (Kelley, Gorham)	107.08
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	\$5,019.45

Delinquent Property Taxes
June 30, 2003

Name	Previous Years	2002-2003
Agway Petroleum Co		*\$110.48
Atwood, Donald	**\$444.88	**2,224.26
Balestra, Eugene.....	48.55	146.70
Barker, Keith.....		*1,182.82
Barker, Linda		*905.39
Bartlett, Philip	492.73	1,468.65
Bennett, William D		*898.38
Brown, Gertrude.....	*668.27	**1,216.38
Burke, John D.	*773.35	*2,339.01
Covell, Richard	*1,367.70	*2,068.02
Cressy, Clifton		*3,779.85
Czarnecki, Michael.....		*314.93
Daamen Inc.	*8,637.14	
Davis, Albert		*719.87
Doaner, Peter.....		893.07
Dydo, Paul	**612.36	**1,852.80
Fabian, Ronald		*2,433.97
Fitzgerald, Scott & Darcy	*296.16	**2,570.37
Fritz, Gerald		*2,136.78
Grandchamp, David.....	**2,208.01	**1,808.40
Greene, Lauretta.....		*1,467.62
Greene, Lauretta.....		*865.84
Greene, Lauretta.....		*1,213.22
Henske, Jean		*471.80
Hickory, Robert H.	*412.16	1,798.26
Higgins, Patrick C.		1,119.82
Higgins, Patrick C.		1,055.33
Humphrey, Steven.....		**2,847.42
Inter Media Comm	706.94	1,069.29
Jackson, Robert		1,686.54
Kearney, Jean		614.01
Kurant, Eugene.....		*770.15
Kurant, John C. Jr.....		1,860.42
Lincoln, Denis.....		*1,093.45
Lio, Sylvia.....		*2,008.33
Lio, Sylvia.....		*491.55
Locascio, Francisco		779.88
Martelle, Shawn		**2,500.02

Delinquent Property Taxes
June 30, 2003 cont.

Name	Previous Years	2002-2003
Martucio, Margaret.....		*684.43
McAllister, Eva A.	**83.44	
McDermott, Karen		*1,753.29
McDermott, Karen		**2,235.03
McDermott, Karen	*1,780.46	**2,354.85
McDermott, Karen		*1,150.68
McNeil, Agnes	1,695.24	687.69
Merrill, David		*1,069.04
Mills, Connie.....		1,150.16
Mondella, Michael		2,106.36
Nartowicz, Joseph		*314.98
National Super Service	612.83	
O'Brien, Francis	19,573.06	1,931.76
Phalen, Gordon.....		450.67
Prozzo, Robert.....		*951.57
Radomski, Stanley.....	**2,413.62	**1,884.48
Ray, John K.....	*436.99	*1,751.37
Rigg, Joe.....		*753.25
Saulsbury, Jeffrey.....	*164.84	**1,062.96
Sheridan, Michael.....	*4,653.15	*2,277.51
Sherman, Cecil	*952.46	1,038.87
Sienicki, Louis		370.37
Smith, Dennis.....		*1,551.12
Smith, Greg.....		*1,000.00
Terrell, Joe Riley		388.85
Thompson, Raymond		1,930.82
Trigo, Linda		598.58
Tucker, David		884.90
Tuliper, Edward		*210.21
Tuttle, Timothy		619.40
Vahle, Barbara		1,393.29
Weaver, Tracy.....		323.51
Webster, Teena.....		*1,134.62
Wysolmerski, Sigismund	*1,292.19	**2,176.76
Total.....	\$50,730.05	\$91,419.43

* Paid

**Agreement

Totals do not include interest/penalty

**TOWN OF WEST RUTLAND
FY 2005 BUDGET PROPOSAL
JULY 1, 2004 TO JUNE 30, 2005**

	FY 03 BUDGET	FY 03 ACTUAL	FY 04 BUDGET	FY 05 PROPOSED
WATER DEPARTMENT				
ADMINISTRATION				
SALARIES/ADMINISTRATION	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
FICA	\$3,258.00	\$3,189.18	\$3,865.00	\$3,915.00
OFFICE SUPPLIES	\$300.00	\$101.59	\$300.00	\$150.00
ADVERTISING	\$250.00	\$498.78	\$250.00	\$250.00
CONTRIBUTIONS & SUBSIDIES	\$200.00		\$200.00	\$200.00
PROPERTY & CASUALTY INSURANC	\$1,100.00	\$1,550.00	\$1,945.00	\$2,042.00
WORKERS COMP & UNEMPLOY. IN	\$450.00	\$1,100.00	\$1,929.00	\$2,122.00
CHLORINE & CHEMICALS	\$1,200.00	\$238.50	\$1,200.00	\$1,200.00
TESTING & SAMPLING	\$2,500.00	\$1,208.73	\$2,500.00	\$2,500.00
TAXES		\$1,655.28	\$1,700.00	
PERMITS	\$2,500.00	\$2,032.33	\$2,500.00	\$2,500.00
POSTAL	\$500.00	\$339.60	\$500.00	\$500.00
Total ADMINISTRATIVE BUDGET	\$22,258.00	\$21,913.99	\$26,889.00	\$25,379.00
EQUIPMENT SAVINGS	\$3,500.00	\$3,500.00	\$3,500.00	\$6,500.00
WELL & LINE OPERATIONS				
WATER OPERATOR SALARY	\$28,839.00	\$21,748.99	\$28,000.00	\$28,000.00
ASSIST WATER OPERATOR	\$14,250.00	\$19,708.32	\$22,500.00	\$22,707.00
HEALTH/ & DENTAL INS	\$4,694.00	\$6,184.82	\$5,845.00	\$5,845.00
RETIREMENT	\$2,227.00	\$2,768.38	\$2,525.00	\$2,559.00
DISABILITY INS	\$95.00	\$244.80	\$150.00	\$150.00
METER INSTALLATION	\$1,500.00			
PUMP & WELL SUPPLIES	\$800.00	\$402.10	\$800.00	\$800.00
EXPENDABLE TOOLS	\$1,000.00	\$510.29	\$1,000.00	\$1,000.00
PHONE	\$1,600.00	\$1,111.37	\$1,600.00	\$1,200.00
PAGER SERVICE	\$300.00	\$215.40	\$216.00	\$600.00
CONTRACT SERVICES	\$5,500.00	\$1,850.00	\$3,500.00	\$3,500.00
WELL/PLANT MAINTENANCE	\$4,000.00	\$393.82	\$4,000.00	\$4,000.00
TANK MAINTENANCE	\$750.00	\$75.00	\$750.00	\$750.00
LINE MAINTENANCE	\$12,500.00	\$12,095.70	\$12,500.00	\$12,500.00
WATER CONNECTION	\$1,500.00			
CVPS-WELLS	\$23,500.00	\$22,191.56	\$23,500.00	\$23,500.00
CVPS-DISTRIBUTION	\$1,700.00	\$1,595.23	\$1,700.00	\$1,700.00
HYDRANT MAINTENANCE	\$1,100.00	\$39.00	\$1,100.00	\$1,100.00
CAPITAL IMPROVEMENT/RESERVE	\$11,600.00	\$11,600.00	\$11,600.00	\$11,600.00
CAPITAL EQUIPMENT	\$600.00	\$837.00		
VEHICLE FUEL	\$600.00	\$785.55	\$800.00	\$800.00
VEHICLE MAINT.	\$966.00	\$549.39	\$1,100.00	\$900.00
TRAINING	\$800.00	\$641.68	\$800.00	\$800.00
EQUIPMENT RENTAL	\$100.00		\$100.00	\$100.00
ENGINEERING	\$1,000.00	\$187.64	\$1,000.00	\$1,000.00
PUBLICATION EXPENSE-CCR	\$500.00	\$421.95	\$500.00	\$500.00
Total WELL & LINE	\$125,521.00	\$109,657.99	\$129,086.00	\$132,111.00
BOND				
BOND PRINCIPLE & INTEREST	\$71,814.00	\$71,813.62	\$75,391.00	\$73,434.00
Total BOND	\$71,814.00	\$71,813.62	\$75,391.00	\$73,434.00
Total Water Department	\$219,593.00	\$203,385.60	\$231,366.00	\$230,924.00

Town of West Rutland 2003 Wastewater Treatment Facility Report

In 2003, the Wastewater Treatment Facility treated a total of 94,387,000 gallons of water for return to the environment. As many of you are aware, water is becoming an increasingly valuable resource in this world that has been taken for granted for many, many years. It is satisfying to know that the Town of West Rutland is doing its part in helping to contribute a share in protecting the environment. This is being accomplished through this department with a treatment process that is working well with our new wastewater facility.

The facility has run trouble free over the past year, and the product that is returned to the environment is of excellent water quality. Did you know that since the beginning of operation of our new facility in May of 2000, that chemicals are no longer used for disinfection of the water leaving the treatment facility? Disinfection is now accomplished by the use of ultraviolet light that the final water flows through before it is discharged to the river. This system results in a much safer requirement for disinfection, rather than the storage and use on-site of chlorine and sulfur dioxide gases, which can pose great dangers to the operators as well as to the surrounding community.

We were also the recipients of several tours through our facility this past year, one of which was a local high school science class that was studying a related topic that the facility was able to touch base on. We would like to encourage any group or class to give us a call at the facility to arrange a tour.

Finally, we are working in this upcoming year, to curb the use of in-home sump pumps that discharge into the town's sewer system. The reason for this, is that it incurs added operational cost with the need to treat this groundwater, that is introduced into the system unnecessarily, and can be simply redirected elsewhere other than the home's sewer system. By eliminating these sources of water into the sewer collection system, a large amount of expense can be eliminated that goes into treating this otherwise "clean" water.

As always, it is a pleasure to serve the citizens of the Town of West Rutland, and we look forward to hearing from members of the community with any questions or concerns.

Respectfully Submitted,

Bruce Atkinson/ Chief Operator
Dennis Hillier/ Asst. Operator

**TOWN OF WEST RUTLAND
FY 2005 BUDGET PROPOSAL
JULY 1, 2004 TO JUNE 30, 2005**

	FY 03 BUDGET	FY 03 ACTUAL	FY 04 BUDGET	FY 05 PROPOSED
WASTEWATER TREATMENT DEPT.				
SALARIES	\$70,168.00	\$73,971.40	\$72,150.00	\$72,823.00
HEALTH INSURANCE	\$21,121.00	\$19,477.99	\$20,880.00	\$26,274.00
DISABILITY INSURANCE	\$435.00	\$421.80	\$450.00	\$450.00
WORKMAN'S COMP	\$2,202.00	\$2,400.00	\$2,400.00	\$2,640.00
UNEMPLOYMENT INSURANCE	\$885.00	\$1,173.59	\$900.00	\$1,200.00
F I C A	\$5,400.00	\$5,381.52	\$5,900.00	\$6,029.96
RETIREMENT (VMERS)	\$3,650.00	\$3,403.84	\$3,942.00	\$3,941.15
UNIFORMS	\$2,200.00	\$1,642.18	\$2,100.00	\$1,000.00
ASSISTANT LABOR	\$6,700.00		\$6,700.00	\$6,000.00
ADMIN REIMBURSEMENT	\$21,000.00	\$21,000.00	\$21,000.00	\$21,000.00
EQUIPMENT SAVINGS			\$5,000.00	\$10,500.00
VEHICLE MAINTENANCE	\$1,000.00	\$655.32	\$900.00	\$900.00
VEHICLE INSURANCE	\$466.00	\$466.00	\$450.00	\$473.00
VEHICLE-FUEL	\$950.00	\$898.77	\$900.00	\$950.00
PLANT CLEANING SERVICE	\$324.00	\$26.06	\$300.00	\$300.00
LAB CHEMICALS	\$875.00	\$414.35	\$500.00	\$750.00
LAB EQUIPMENT	\$600.00	\$658.06	\$500.00	\$750.00
INSTRUMENTATION & CONTROL			\$2,500.00	\$2,500.00
SOLID WASTE REMOVAL	\$5,000.00	\$5,449.81	\$1,020.00	\$1,500.00
LAB TESTING	\$2,500.00	\$1,217.00	\$2,000.00	\$2,400.00
SODA ASH	\$3,000.00	\$1,808.50	\$2,500.00	\$3,000.00
SODIUM ALLUMINATE	\$3,500.00	\$4,201.68	\$4,100.00	\$4,968.00
UV BULBS	\$3,500.00	\$3,557.20	\$3,500.00	\$3,500.00
TELEPHONE	\$1,600.00	\$2,053.76	\$1,800.00	\$2,000.00
MODEM PHONE EXPENSE	\$2,575.00	\$1,884.97	\$2,575.00	\$2,600.00
PAGING SERVICE	\$600.00	\$539.40	\$575.00	\$575.00
OFFICE SUPPLIES	\$600.00	\$488.98	\$600.00	\$600.00
MISCELLANEOUS	\$2,500.00	\$2,221.77	\$2,500.00	\$2,500.00
TRAINING	\$500.00	\$434.70	\$600.00	\$500.00
PLANT MAINTENANCE	\$6,000.00	\$5,635.29	\$5,500.00	\$6,500.00
ENGINEERING/PLANNING	\$1,000.00	\$639.15	\$750.00	\$1,000.00
PLANT INSURANCE	\$2,683.00	\$4,131.69	\$2,685.00	\$2,820.00
HEATING FUEL	\$5,000.00	\$6,219.46	\$5,000.00	\$5,800.00
EMERGENCY MAINTENANCE	\$1,000.00	\$1,974.69	\$1,000.00	\$1,000.00
LAWN SERVICE	\$1,800.00	\$1,365.00	\$1,900.00	\$1,500.00
SEWER LINE MAINTENANCE	\$7,000.00	\$2,705.12	\$7,000.00	\$5,000.00
SEWER CONNECTION		\$292.81		
SLUDGE MANAGEMENT	\$57,600.00	\$40,590.00	\$50,000.00	\$42,000.00
ANNUAL OPERATING PERMIT			\$750.00	\$750.00
Sub Total	\$245,934.00	\$219,401.86	\$243,827.00	\$248,994.11
PLANT - CVPS	\$20,500.00	\$18,829.00	\$20,500.00	\$20,500.00
PUMP STATION MAINTENANCE	\$3,500.00	\$2,035.39	\$2,500.00	\$3,000.00
ELM STREET	\$8,000.00	\$4,342.05	\$7,500.00	\$7,000.00
ELM ST FUEL	\$1,000.00	\$665.16	\$1,000.00	\$1,000.00
HARRISON AVENUE	\$2,630.00	\$1,750.51	\$2,630.00	\$2,400.00
BARNES STREET	\$1,275.00	\$872.50	\$1,050.00	\$1,100.00
BAXTER STREET	\$785.00	\$1,159.10	\$1,400.00	\$1,400.00
CLARENDON AVENUE	\$1,725.00	\$1,334.99	\$1,725.00	\$1,600.00
MAIN STREET	\$1,370.00	\$993.52	\$1,370.00	\$1,150.00
THRALL AVENUE	\$450.00	\$294.70	\$425.00	\$500.00
FAIRVIEW AVENUE	\$350.00	\$241.27	\$350.00	
Sub Total	\$41,585.00	\$32,518.19	\$40,450.00	\$39,650.00
BOND PRINCIPLE & INTEREST		\$127,025.45		
Total Wastewater Treatment Dept.	\$287,519.00	\$378,945.50	\$284,277.00	\$288,644.11

TOWN OF WEST RUTLAND, VERMONT
AUDIT REPORT AND REPORTS ON
COMPLIANCE AND INTERNAL CONTROL

JUNE 30, 2003

TOWN OF WEST RUTLAND, VERMONT
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Combined Statement of Cash Receipts, Cash Disbursements
and Changes in Fund Balances (Arising from Cash
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Exhibit II

Statement of Cash Receipts and Cash Disbursements -
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Combining Statement of Assets, Liabilities and Fund
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Schedule 1

Combining Statement of Cash Receipts, Cash Disbursements
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TOWN OF WEST RUTLAND, VERMONT
AUDIT REPORT
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Sullivan, Powers & Co.
CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL CORPORATION

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James H. Powers, CPA
Fred Duplessis, CPA
Kathy Blackburn, CPA
Richard J. Brigham, CPA
Chad A. Hewitt, CPA

Independent Auditor's Report

Board of Selectmen
Town of West Rutland
35 Marble Street
West Rutland, Vermont 05777

We have audited the accompanying general purpose financial statements of the Town of West Rutland, Vermont as of and for the year ended June 30, 2003, as listed in the Table of Contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the Town's policy is to prepare its financial statements on the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report because the Town has not maintained records as to the historical costs of its general fixed assets. The amount that should be included in the general fixed asset account group is unknown.

In our opinion, except for the omission of the general fixed asset account group, the general purpose financial statements referred to above present fairly the assets and liabilities of the Town of West Rutland, Vermont at June 30, 2003, arising from cash transactions, and the revenue collected and expenditures paid by it during the year then ended on the basis of accounting described in Note 1.

In accordance with "Government Auditing Standards", we have also issued our report dated August 20, 2003 on our consideration of the Town of West Rutland, Vermont's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with "Government Auditing Standards" and should be read in conjunction with this report in considering the results of our audit.

August 20, 2003
Montpelier, Vermont
Vt Lic. #92-000180

Sullivan, Powers & Company

TOWN OF WEST RUTLAND, VERMONT
 COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
 (ARISING FROM CASH TRANSACTIONS)
 ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 2003

	Governmental Fund Types			Account Group	Totals (Memorandum Only)
	General Fund	Special Revenue Funds	Capital Projects Funds	General Long-Term Debt	
<u>ASSETS</u>					
Cash - Note 2	\$ 626,252	\$ 127,376	\$ 228,402	\$ 0	\$ 982,030
Due from Other Funds	0	339,967	3,269	0	343,236
Interfund Loan Receivable - Note 3	0	4,480	0	0	4,480
Loans Receivable - Note 4	0	496,770	0	0	496,770
Amount to be Provided for Retirement of General Long-Term Debt	0	0	0	2,935,302	2,935,302
TOTAL ASSETS	\$ <u>626,252</u>	\$ <u>968,593</u>	\$ <u>231,671</u>	\$ <u>2,935,302</u>	\$ <u>4,761,818</u>
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Payroll Withholdings Payable	\$ 930	\$ 0	\$ 0	\$ 0	\$ 930
Due to Other Funds	327,368	0	15,868	0	343,236
Interfund Loan Payable - Note 3	0	0	4,480	0	4,480
Deferred Revenue - Note 5	0	496,770	0	0	496,770
Notes and Bonds Payable - Note 6	0	0	0	2,935,302	2,935,302
Total Liabilities	<u>328,298</u>	<u>496,770</u>	<u>20,348</u>	<u>2,935,302</u>	<u>3,780,718</u>
Fund Balances:					
Restricted - Note 7	0	77,381	0	0	77,381
Unrestricted:					
Designated - Note 8	290,526	394,442	211,323	0	896,291
Undesignated	<u>7,428</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,428</u>
Total Fund Balances	<u>297,954</u>	<u>471,823</u>	<u>211,323</u>	<u>0</u>	<u>981,100</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ <u>626,252</u>	\$ <u>968,593</u>	\$ <u>231,671</u>	\$ <u>2,935,302</u>	\$ <u>4,761,818</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2003

Exhibit II

	General Fund	Special Revenue Funds	Capital Projects Funds	Totals (Memorandum Only)
Cash Receipts:				
Property Taxes	\$ 775,318	\$ 0	\$ 0	\$ 775,318
Penalties and Interest on Delinquent Taxes	30,695	0	0	30,695
Intergovernmental	257,531	447,894	1,959	707,384
Investment Income	6,402	8,967	2,529	17,898
Charges for Services	40,662	592,888	0	633,550
Licenses, Fees & Fines	36,524	2,714	0	39,238
Miscellaneous Receipts	7,115	5,047	8,480	20,642
Total Cash Receipts	1,154,247	1,057,510	12,968	2,224,725
Cash Disbursements:				
General Government	338,833	122,245	0	461,078
Highway	507,182	0	0	507,182
Sewer	0	252,221	0	252,221
Water	0	116,071	0	116,071
Community Development	0	323,390	0	323,390
Auxiliary Services	64,626	0	0	64,626
Culture and Recreation	45,553	0	0	45,553
Public Safety	69,347	0	0	69,347
Appropriations - Note 9	28,678	0	0	28,678
Capital Outlay	0	0	502,903	502,903
Debt Service:				
Principal	0	190,798	0	190,798
Interest	0	14,041	9,979	24,020
Total Cash Disbursements	1,054,219	1,018,766	512,882	2,585,867
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	100,028	38,744	(499,914)	(361,142)
Other Financing Sources/(Uses):				
Operating Transfers In	0	0	172,232	172,232
Operating Transfers Out	(156,500)	(15,100)	(632)	(172,232)
Proceeds of Long-Term Debt	0	0	344,000	344,000
Total Other Financing Sources/(Uses)	(156,500)	(15,100)	515,600	344,000
Excess/(Deficiency) of Cash Receipts and Other Financing Sources Over Cash Disbursements and Other Financing Uses	(56,472)	23,644	15,686	(17,142)
Fund Balances - July 1, 2002	354,426	448,179	195,637	998,242
Fund Balances - June 30, 2003	\$ 297,954	\$ 471,823	\$ 211,323	\$ 981,100

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
Cash Receipts:			
Property Taxes	\$ 790,617	\$ 775,318	\$ (15,299)
State Aid Highway	67,000	75,882	8,882
Railroad Tax	600	973	373
Sewer Administration	21,000	21,000	0
Ordinance Fines	7,000	8,863	1,863
Solid Waste Fees	400	412	12
Water Administration	10,000	10,000	0
Clerk Fees	13,700	19,384	5,684
Zoning Fees	5,000	4,385	(615)
Copier Fees	500	597	97
Dog Licenses	1,100	1,002	(98)
Treasurer's Salary-School	5,250	5,821	571
Interest	17,000	6,402	(10,598)
Town Hall Rent	2,400	2,400	0
Liquor Licenses	700	736	36
Delinquent Tax Interest and Penalty	30,000	30,695	695
Permits	100	135	35
Phone Reimbursement	750	777	27
Miscellaneous	6,000	6,338	338
Recreation Committee Activities	4,200	0	(4,200)
Recreation-Summer	6,000	7,261	1,261
Town Clerk-Other	1,000	1,011	11
Town Clerk Restoration	2,000	0	(2,000)
State Land Use	3,500	3,696	196
Clarendon Sidewalk Grant	0	67,286	67,286
Bike/Pedestrian Path Grant	0	72,982	72,982
Paving and Culvert Grants	0	27,177	27,177
Planning Grants	0	3,714	3,714
Total Cash Receipts	995,817	1,154,247	158,430

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
Cash Disbursements:			
Administration:			
Manager's Salary	\$ 44,798	\$ 44,798	\$ 0
Manager's Expense	2,500	2,500	0
Treasurer's Salary	10,815	10,815	0
Office Back Up	2,900	2,281	619
Town Clerk Salary	23,750	23,750	0
Town Clerk Supplies	2,750	1,813	937
New Copier	3,500	3,907	(407)
Town Official Expense	1,600	2,742	(1,142)
Listers	7,200	7,368	(168)
Selectmen Salary	5,000	5,000	0
Zoning Milage	350	236	114
Zoning Administrator Salary	10,918	8,970	1,948
Health Officer Salary	1,200	1,200	0
Planning/Zoning Salary	3,312	1,247	2,065
Bookkeeper/Secretary Salary	34,995	34,995	0
Assistant Bookkeeper	14,100	12,134	1,966
Auditing	6,500	7,792	(1,292)
Elections	3,000	2,334	666
Tax Billing	750	1,170	(420)
Data Processing	3,000	2,230	770
Legal Fees	7,000	8,325	(1,325)
Office Supplies	3,750	4,338	(588)
Postage	2,245	1,981	264
Town Report	3,000	3,296	(296)
Advertising	3,000	2,831	169
Telephone	3,350	2,968	382
Delinquent Tax Expense	750	3,952	(3,202)
Regional Planning	500	500	0
VLCT Dues	1,648	1,648	0
Newsletters	1,125	432	693
Town Clerk Vault Reserve	5,000	5,000	0
Miscellaneous	4,500	3,806	694
Total Administration	218,806	216,359	2,447

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
Highway:			
Equipment Savings Transfers	\$ 35,000	\$ 35,000	\$ 0
Labor	104,100	106,150	(2,050)
Uniforms	3,250	3,276	(26)
Salt	37,000	59,518	(22,518)
Sand	13,000	12,789	211
Engineering	4,000	0	4,000
Culverts	5,000	2,641	2,359
Gravel	5,000	5,436	(436)
Hot Mix	1,000	107	893
Resurfacing	35,000	0	35,000
Chloride	4,000	336	3,664
Cold Patch	2,000	1,359	641
Emergency Maintenance	3,000	0	3,000
Lawn Maintenance	8,000	4,880	3,120
Tree Work	2,000	1,730	270
Traffic Signs	2,000	557	1,443
Pager Service	350	589	(239)
Tools and Miscellaneous	2,500	2,587	(87)
Grading	2,500	2,363	137
Bridge Fund Transfer	4,500	4,500	0
Catch Basin Cleaning	3,000	4,320	(1,320)
Walk Recycling	3,000	0	3,000
Channel Maintenance	2,500	0	2,500
Sidewalk Repair	15,000	0	15,000
Street Cleaning	5,000	5,095	(95)
Road Construction	65,000	32,041	32,959
Pavement Marking	2,000	1,271	729
Training	250	0	250
Gas, Oil, Diesel	8,000	8,021	(21)
Repair Parts	6,000	3,773	2,227
Outside Repairs	3,500	1,258	2,242

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
Highway (Cont'd):			
Tires, Chains, Batteries	\$ 3,000	\$ 1,726	\$ 1,274
Plow Blades	1,500	1,010	490
Tools and Equipment	2,750	4,314	(1,564)
Radios	500	55	445
Clarendon Sidewalk Grant	0	101,608	(101,608)
ISTEA Grant II	20,000	2,169	17,831
Bike/Pedestrian Path Grant Expenses	0	83,529	(83,529)
Total Highway	414,200	494,008	(79,808)
Fire Department:			
Fire Service Reimbursement	6,000	6,000	0
Office Supplies	400	311	89
Postage	75	26	49
Tools	750	294	456
Vehicle Fuel	700	435	265
Consumable Supplies	450	289	161
Phone	1,500	972	528
Training & Dues	1,800	288	1,512
Vehicle Insurance	5,900	2,923	2,977
Workman's Compensation	500	0	500
Liability Insurance	2,600	1,436	1,164
Accident & Sickness	1,900	1,972	(72)
Building Maintenance	2,000	1,791	209
Taxes	250	250	0
CVPS - Station	1,300	1,670	(370)
Heating Fuel	1,000	1,189	(189)
Building Improvements	0	299	(299)
Capital Equipment Savings	5,000	5,000	0
Communications	2,500	1,988	512
Truck Maintenance	3,000	4,635	(1,635)
Equipment Maintenance	1,000	1,031	(31)
Station Improvement Savings	5,000	5,000	0
Building Purchase Finance	5,000	5,000	0
Uniforms	300	0	300
Total Fire Department	48,925	42,799	6,126

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
Insurance/Benefits:			
BC/BS	\$ 45,076	\$ 43,234	\$ 1,842
FICA	23,532	20,149	3,383
Vehicles	2,389	0	2,389
Property & Casualty	6,870	8,725	(1,855)
Worker's Compensation	7,340	8,268	(928)
Employment Practice Liability	1,835	1,259	576
Drug/Alcohol Testing	320	0	320
VMERS	11,000	10,145	855
Unemployment Compensation	2,768	2,946	(178)
Disability	2,400	2,278	122
Public Officials Liability	1,835	2,214	(379)
Total Insurance/Benefits	105,365	99,218	6,147
Auxiliary Services:			
Street, Traffic Light	39,000	39,190	(190)
Solid Waste Management	2,000	1,936	64
Library	23,500	23,500	0
Humane Society	500	0	500
Memorial Day	250	0	250
Forest Fires	450	0	450
Total Auxiliary Services	65,700	64,626	1,074
Town Garage:			
Fuel Oil	1,400	4,109	(2,709)
Repairs	2,000	3,598	(1,598)
Telephone	600	616	(16)
CVPS	450	1,214	(764)
Weather Center	0	873	(873)
Garage Upgrade Reserve	22,000	52,000	(30,000)
Total Town Garage	26,450	62,410	(35,960)

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
Town Hall:			
Cleaning Services	\$ 2,600	\$ 3,675	\$ (1,075)
CVPS	4,500	3,595	905
Miscellaneous	3,500	1,670	1,830
Fuel Oil	3,000	3,594	(594)
Maintenance Labor	2,500	341	2,159
Electrical	500	225	275
Improvements/Reserves	10,000	10,000	0
Total Town Hall	26,600	23,100	3,500
Public Safety:			
Police Force Labor	37,044	38,965	(1,921)
Police Animal Control	3,120	1,040	2,080
Police Telephone	700	684	16
D.A.R.E. Program	500	0	500
Emergency Management	400	0	400
Car Storage	900	375	525
Animal Control - Phone	240	484	(244)
Total Public Safety	42,904	41,548	1,356
Recreation:			
CVPS	650	314	336
Telephone	250	300	(50)
Labor	8,000	6,898	1,102
Supplies	3,500	1,003	2,497
Facility Maintenance	2,000	3,163	(1,163)
Transportation	1,000	3,769	(2,769)
Construction	4,000	16,277	(12,277)
WR Boys Baseball	2,000	792	1,208
WR Girls Softball	1,200	1,024	176
Jr. Babe Ruth	1,000	576	424
Mity Mite/T-Ball	500	531	(31)
Soccer Grade 1-4	600	208	392
Skating Rink	1,000	1,321	(321)
Ski Program	750	652	98
Field Mowing	1,500	4,685	(3,185)
Miscellaneous Programs	3,000	4,040	(1,040)
Total Recreation	30,950	45,553	(14,603)

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
County Tax	\$ 12,489	\$ 11,076	\$ 1,413
Other:			
Tree Warden	250	250	0
Economic Development	10,000	500	9,500
Green Up Vermont	150	94	56
Property Mapping	1,000	0	1,000
Cemetery Maintenance	3,000	1,578	1,422
Planning Grant Expenses	0	1,658	(1,658)
Total Other	14,400	4,080	10,320
Appropriations:			
Community Playground	5,000	4,650	350
Fire District Transfer	20,000	20,000	0
Paving Improvement	65,000	42,264	22,736
Bennington-Rutland Opportunity Council	1,250	1,250	0
Southwestern Vermont Council on Aging	1,500	1,500	0
Rutland County Adult Basic Education	1,200	1,200	0
Retarded Citizens - Rutland Area	300	300	0
RSVP	400	400	0
RAVNA/Hospice	4,800	4,800	0
Regional Ambulance	10,774	10,774	0
Rutland Area Community Services	3,304	3,304	0
ADA Improvements	15,000	15,000	0
Rural Economic Development Corporation	500	500	0
Total Appropriations	129,028	105,942	23,086
Total Cash Disbursements - Note 10	1,135,817	1,210,719	(74,902)
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements - Note 11	\$ (140,000)	\$ (56,472)	\$ 83,528

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2003

The Town of West Rutland, Vermont operates under a Selectmen/Town Manager form of government and provides the following services: public safety, highways and streets, sewage treatment, water services, community development, recreation, public improvements, planning and zoning, and general administrative services.

The Town, for financial reporting purposes, includes all of the funds and account groups relevant to the operations of the Town of West Rutland. The financial statements presented herein do not include agencies which have been formed under applicable state laws or separate and distinct units of government apart from the Town of West Rutland.

Note 1:

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of West Rutland, Vermont conform to generally accepted accounting principles as applicable to governments, except as noted below. The following is a summary of the more significant policies.

A. REPORTING ENTITY

The criteria of oversight responsibility, special financing relationships and scope of public service was used in determining the agencies or entities which comprise the Town for financial reporting purposes. Oversight responsibility is determined by the extent of financial interdependency, control over the selection of the governing authority and management, ability to significantly influence operations and accountability for fiscal matters. Based on these criteria, there are no agencies or entities which should be combined with the financial statements of the Town.

B. FUND ACCOUNTING

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into one (1) fund type and three (3) fund categories as follows:

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2003

Note 1:
(Cont'd)

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted or designated for expenditures for specified purposes. The Town's Special Revenue Funds are the Sewer Fund, Water Fund, Industrial Development Revolving Loan Fund, Community Development Fund, Sewer Impact Fund, Restoration Fund, Reappraisal Fund, Recreation Fund, and Marsh Fund.

The Town does not record property, plant and equipment and long-term debt in the Sewer Fund and Water Fund, and accordingly, these funds are reported as Special Revenue fund types.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The Town's Capital Projects Funds are the Handicapped Accessibility Fund, Sewer Equipment Fund, Highway Equipment Fund, Sewer Upgrade Fund, Capital Improvements Fund, Fire Department Equipment Fund, Water Equipment Fund, Vault Fund and Bridge Fund.

C. CASH AND INVESTMENTS

Cash includes amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the Town.

Cash balances of the General, Water and Sewer Funds are pooled and invested by the Town Treasurer. Excess cash of individual funds are shown as due from other funds and excess cash withdrawals are shown as due to other funds.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenue and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2003

Note 1:
(Cont'd)

The Town's policy is to prepare its financial statements on the basis of cash receipts and disbursements, consequently, certain revenue and related assets are recognized when received rather than when earned, and certain expenditures and related liabilities are recognized when paid rather than when the obligation is incurred. The exception to this is that the Town records property taxes paid in advance as deferred revenue and recognizes the revenue in the year billed.

E. INTERFUND RECEIVABLES AND PAYABLES

Transactions between funds that represent balances of lending/borrowing arrangements outstanding are referred to as "Interfund Receivables/Payables". All other outstanding balances arising from transactions in the ordinary course of operations are reported as "Due To/Froms".

F. FIXED ASSETS AND LONG-TERM LIABILITIES

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. Governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. The reported fund balance (net current assets) is considered a measure of "available spendable resources". The operating statement presents increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in Governmental Fund type operations (general fixed assets) should be accounted for in the General Fixed Assets Account Group.

The Town of West Rutland does not maintain the historical cost information needed for the establishment of a Statement of General Fixed Assets.

Because of their spending measurement focus, expenditure recognition for Governmental Fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as Governmental Fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

G. BUDGETS AND BUDGETARY ACCOUNTING

The Town approves a budget for the General Fund at the Annual Town Meeting and the tax rate is determined by the Board of Selectmen based on the budget and Grand List.

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2003

Note 1:
(Cont'd)

H. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

Total Columns on Combined Statements - Overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

I. FUND BALANCES

Fund balances of Governmental Fund types are classified in three separate categories. The categories, and their general meanings, are as follows:

Restricted Fund Balance - Indicate that a portion of fund equity is restricted for a specific use by a grant, contract, or other binding agreement.

Designated Fund Balance - Indicates that portion of fund equity for which the Town has made tentative plans.

Undesignated Fund Balance - Indicates that portion of fund equity which is available for appropriation and expenditure in future periods.

J. OPERATING TRANSFERS

Operating transfers are legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

K. ESTIMATES

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2003

Note 2: CASH

The cash deposits consisted of the following:

	<u>Book Balance</u>	<u>Bank Balance</u>
Insured (FDIC)	\$ 100,002	\$ 100,002
Uninsured, Collateralized by Mortgaged Backed Securities and U.S. Government Securities Held in the Bank's Account at the Federal Reserve Bank of Boston	881,975	899,483
Cash on Hand	<u>53</u>	<u>N/A</u>
	<u>\$ 982,030</u>	<u>\$ 999,485</u>

The difference between the book balance and the bank balance is due to reconciling items such as deposits in transit and outstanding checks.

Note 3: INTERFUND LOAN RECEIVABLE/PAYABLE

The Fire Department Equipment Fund borrowed \$19,480 from the Water Fund in 1999 to purchase a parcel of land. The current balance of this loan is \$4,480. Repayment terms have not been finalized, however, it is the Town's intent to pay the remaining balance in fiscal year 2004.

Note 4: LOANS RECEIVABLE

Loans Receivable consist of the following:

Loan Receivable, West Rutland Neighborhood Housing Services (NHS) with the express purpose of reloaning to individuals or entities for Community Development purposes. In exchange for revolving loan fund and project management services provided to the Town by NHS, the Town agrees that any and all interest accruing from either loan repayments or funds available to be loaned shall be specifically assigned to NHS in support of the above referenced services. The interest rate is 3%. This loan is considered to be deferred revenue until repaid.

\$100,000

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2003

Note 4:
(Cont'd)

Loan Receivable, West Rutland Development Corporation, Interest at 0%, Loan is Deferred and Due upon Sale of Industrial Park Property. This loan is considered to be deferred revenue until repaid.

\$ 500

Loan Receivable, Marble and Smith Limited Partnership, Interest at 0%, Due December 31, 2020. This loan is considered to be deferred revenue until repaid.

396,270

Total Loans Receivable \$496,770

The Town has no allowance for doubtful loans as all of the loans are deemed fully collectible.

Note 5: DEFERRED REVENUE

Deferred revenue in the Special Revenue Funds consist of the loans receivable as described in Note 4. The revenue will be recognized as the loans are repaid to the Town.

Note 6: NOTES AND BONDS PAYABLE

Notes and Bonds Payable consist of the following:

Bond Payable - Water System Improvements,
Payable to the Vermont Municipal Bond Bank,
Semi-Annul Principal Payments Ranging from
\$54,232 to \$71,661, Various Interest Rates
Ranging from 9.4% to 10.8% Payable Semi-Annually
on June 1 and December 1, Due December, 2004

\$ 139,328

Note Payable - Economic Development
Administration, Annual Principal Payments
of \$6,000 and a final principal payment
of \$5,490, Interest at 4% Accruing and Due
at December 31, 2004

11,490

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2003

Note 6:
(Cont'd)

Note Payable - Vermont Environmental
Protection Agency Pollution Control Revolving
Loan Fund, Sewer Upgrade, Authorized
for Sewer Upgrade up to \$2,540,509, Interest at 0%,
\$127,025 Due Annually Beginning December, 2002,
Due December, 2021

\$2,413,484

Note Payable - Vermont Environmental
Protection Agency Local Assistance State
Revolving Fund, Town Water System Engineering
Study, Authorized to Borrow \$21,000, Interest at
0%, \$4,200 Principal Due Annually Beginning
April 1, 2003

21,000

Bond Payable - USDA Rural Development,
Garage Construction, Interest at 4.625%, Annual
Principal Payments of \$17,500, Interest Payable
Semi-Annually on June 3 and December 3,
Due December 3, 2022

350,000

Total Notes and Bonds Payable

\$2,935,302

The Town anticipates the maturities to be as follows:

Year Ending June 30,	Principal	Interest	Total
2004	\$ 222,392	\$ 23,913	\$ 246,305
2005	225,876	17,150	243,026
2006	148,725	14,568	163,293
2007	148,725	13,759	162,484
2008	148,725	12,950	161,675
2009-2013	722,625	52,609	775,234
2014-2018	722,625	32,375	755,000
2019-2023	<u>595,609</u>	<u>12,141</u>	<u>607,750</u>
Total	<u>\$2,935,302</u>	<u>\$179,465</u>	<u>\$3,114,767</u>

Reconciliation of Notes and Bonds Payable

Balance July 1, 2002	Additions	Deletions	Balance June 30, 2003
<u>\$2,782,100</u>	<u>\$ 344,000</u>	<u>\$ 190,798</u>	<u>\$2,935,302</u>

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2003

Note 7: RESTRICTED FUND BALANCES

The Restricted Fund Balances are as follows:

Special Revenue Funds:

Restricted for Industrial Development	
Revolving Loan Fund by Grant Agreement	\$ 75,201
Restricted for Sewer Expansion by Impact Fees	<u>2,180</u>
Total Special Revenue Funds	<u>77,381</u>
Total Restricted Fund Balances	\$ <u>77,381</u>

Note 8: DESIGNATED FUND BALANCES

The Designated Fund Balances are as follows:

General Fund:

Designated to Reduce Property	
Taxes in Fiscal Year 2004	\$ 100,000
Designated for Bike Path	109,655
Designated for Pleasant Street Road	
Construction Projects	<u>80,871</u>
Total General Fund	<u>290,526</u>

Special Revenue Funds:

Designated for Sewer Fund Debt Service	255,070
Designated for Sewer Fund Expenses	63,829
Designated for Water Fund Expenses	25,328
Designated for Community Development	1
Designated for Restoration of Records Expenses	3,346
Designated for Reappraisal Expenses	44,420
Designated for Recreation Expenses	2,446
Designated for Marsh Expenses	<u>2</u>
Total Special Revenue Funds	<u>394,442</u>

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2003

Note 8:
(Cont'd)

Capital Projects Funds:

Designated for Handicapped Accessibility Expenses	\$ 51,921
Designated for Sewer Equipment Expenses	33,756
Designated for Highway Equipment Expenses	24,191
Designated for Capital Improvements – Garage Expenses	7,372
Designated for Capital Improvements - Town Hall Expenses	40,801
Designated for Capital Improvements – Police Expenses	11,474
Designated for Fire Department Equipment Expenses	13,868
Designated for Water Equipment Expenses	12,088
Designated for Vault Expenses	4,861
Designated for Bridge Improvement Expenses	<u>10,991</u>
Total Capital Projects Funds	<u>211,323</u>
Total Designated Fund Balances	<u>\$896,291</u>

Note 9:

APPROPRIATIONS

Appropriations paid from the General Fund were approved at Town Meeting as follows:

<u>Article</u>	<u>Appropriation</u>	<u>Amount</u>
9	RSVP	\$ 400
10	RAVNA/Hospice	4,800
11	Regional Ambulance	10,774
12	Rutland Area Community Services	3,304
13	Rural Economic Development Corporation	500
14	Rutland County Adult Basic Education	1,200
15	Community Playground	4,650
16	Bennington-Rutland Opportunity Council	1,250
17	Retarded Citizens-Rutland Area	300
18	Southwestern Vermont Council on Aging	<u>1,500</u>
	Total	<u>\$28,678</u>

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2003

Note 10: EXCESS OF CASH DISBURSEMENTS OVER APPROPRIATIONS

For the year ended June 30, 2003, cash disbursements exceeded appropriations in the General Fund by \$74,902. These were funded by excess revenues and available fund balance.

Note 11: BUDGETED DEFICITS

The Town elected to budget cash disbursements in excess of cash receipts by \$140,000 in the General Fund in order to utilize the prior year's surplus. This is reflected as a current year's budgeted deficiency of cash receipts over cash disbursements in Exhibit III.

Note 12: RETIREMENT PLAN

All applicable employees of the Town of West Rutland are covered under the State of Vermont Municipal Employees' Retirement Plan. The Town has two (2) employees which are part of Plan B which requires a contribution by employees of 4.5% of gross wages while the Town contributes 5.0% to the plan. The other covered employees are members of Plan DC, a defined contribution plan. Employees covered by this plan are required to contribute 5% of gross wages while the Town contributes 5% to the plan.

The Town of West Rutland pays all costs accrued each year for the plan. The premise of Plan B is to provide a retirement plan covering municipal employees at a uniform state-wide contribution rate based upon an actuarial valuation of all State of Vermont municipal employees. Activity in this plan is done in the aggregate, not by municipality. Due to the nature of this pension plan, net assets available for benefits as well as present value of vested and nonvested plan benefits by municipality are not determinable. The premise of Plan DC is to allow the employees to have a choice in investing their retirement assets. Each employee will receive the value of their account upon retirement.

Total payroll for the year was \$385,792. Total payroll covered by Plan B and Plan DC was \$125,114, and \$201,245, respectively. The Town's contribution to the plan for the year ending June 30, 2003 was \$16,318.

Additional information regarding the State of Vermont Municipal Employees Retirement System is available upon request from the State of Vermont.

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2003

Note 13: PROPERTY TAXES

Property taxes are due in three equal installments on August 15, November 15 and May 15. Interest is assessed at 1% per month after each respective due date and a penalty of 8% is assessed when the taxes become delinquent on May 16th. The Town of West Rutland bills and collects its own property taxes and also for the School District, Sewer, Fire Protection and Appropriations. Town tax revenue is recognized when cash is received. For the year ended June 30, 2003, the tax rate is as follows:

Municipal	.8393
State Education	1.0699
Local Education	<u>.6264</u>
Total Tax Rate/Per \$100 of Assessed Valuation	<u>\$2.5356</u>

Note 14: RISK MANAGEMENT

The Town of West Rutland is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town of West Rutland maintains insurance coverage through the Vermont League of Cities and Towns Property and Casualty Intermunicipal Fund, Inc. covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town of West Rutland. The Town must remain a member of a minimum of one year and may withdraw from the Fund after that time by giving sixty days notice. Fund underwriting and ratesetting policies have been established after consultation with actuaries. Fund members are subject to a supplemental assessment in the event of deficiencies. If the assets of the Fund were to be exhausted, members would be responsible for the Fund's liabilities.

In addition, the Town of West Rutland is a member of the Vermont League of Cities and Towns Health Trust. The Health Trust is a nonprofit corporation formed to provide health insurance and wellness programs for Vermont municipalities and is owned by the participating members. The agreement does not permit the Health Trust to make additional assessments to its members.

The Town of West Rutland is also a member of the Vermont League of Cities and Towns Unemployment Insurance Trust. The Unemployment Trust is a nonprofit corporation formed to provide unemployment coverage for Vermont municipalities and is owned by the participating members. The agreement does not permit the Unemployment Trust to make additional assessments to its members.

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2003

Note 15: OPERATING LEASES

The Town has entered into three operating leases. One is with Wells Fargo Financial Leasing for a copier which requires monthly payments of \$279 for four (4) years. Another lease is with Municipal Leasing Consulting for a fire truck which requires annual payments of \$20,361 through July, 2005. The third lease is with Deere Credit, Inc. for a loader which requires annual lease payments of \$13,510 through November, 2005. Future minimum lease payments are as follows:

	<u>Copier</u>	<u>Fire Truck</u>	<u>Loader</u>	<u>Total</u>
2004	3,348	20,361	13,510	37,219
2005	3,348	20,361	13,510	37,219
2006	3,348	20,361	13,510	37,219

Note 16: OTHER COMMITMENTS/SUBSEQUENT EVENTS

The Voters in March approved the borrowing of up to \$3,800,000 for the upgrade of the Town's Water System. Subsequent to year end, the Town secured a line of credit for up to \$3,800,000 with Charter One Bank with interest at 2.15%.

Sullivan, Powers & Co.
CERTIFIED PUBLIC ACCOUNTANTS

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Report on Supplementary Information

Board of Selectmen
Town of West Rutland
35 Marble Street
West Rutland, Vermont 05777

We have audited the general purpose financial statements of the Town of West Rutland, Vermont as of and for the year ended June 30, 2003 and have issued our report thereon dated August 20, 2003. These general purpose financial statements are the responsibility of the Town of West Rutland, Vermont's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements listed in the Table of Contents as Schedules 1 through 6 are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of West Rutland, Vermont. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations" and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

August 20, 2003
Montpelier, Vermont
Vt Lic. #92-000180

Sullivan, Powers & Company

Members of The American Institute and Vermont Society of Certified Public Accountants

TOWN OF WEST RUTLAND, VERMONT
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
JUNE 30, 2003

ASSETS	Sewer Fund	Water Fund	Industrial Development Revolving Loan Fund	Community Development Fund	Sewer Impact Fund	Restoration Fund	Reappraisal Fund	Recreation Fund	Marsh Fund	Total
Cash	\$ 0	\$ 0	\$ 75,201	\$ 1	\$ 1,960	\$ 3,346	\$ 44,420	\$ 2,446	\$ 2	\$ 127,376
Due from Other Funds	318,899	20,848	0	0	220	0	0	0	0	339,967
Interfund Loan Receivable	0	4,480	0	0	0	0	0	0	0	4,480
Loans Receivable	0	0	500	496,270	0	0	0	0	0	496,770
TOTAL ASSETS	\$ 318,899	\$ 25,328	\$ 75,701	\$ 496,271	\$ 2,180	\$ 3,346	\$ 44,420	\$ 2,446	\$ 2	\$ 968,593
LIABILITIES AND FUND BALANCES										
Liabilities:										
Deferred Revenue	\$ 0	\$ 0	\$ 500	\$ 496,270	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 496,770
Total Liabilities	0	0	500	496,270	0	0	0	0	0	496,770
Fund Balances:										
Restricted	0	0	75,201	0	2,180	0	0	0	0	77,381
Unrestricted										
Designated	318,899	25,328	0	1	0	3,346	44,420	2,446	2	394,442
Total Fund Balances	318,899	25,328	75,201	1	2,180	3,346	44,420	2,446	2	471,823
TOTAL LIABILITIES AND FUND BALANCES	\$ 318,899	\$ 25,328	\$ 75,701	\$ 496,271	\$ 2,180	\$ 3,346	\$ 44,420	\$ 2,446	\$ 2	\$ 968,593

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
FOR THE YEAR ENDED JUNE 30, 2003

	Sewer Fund	Water Fund	Industrial Development Revolving Loan Fund	Community Development Fund	Sewer Impact Fund	Restoration Fund	Reappraisal Fund	Recreation Fund	Marsh Fund	Total
Cash Receipts:										
User Fees	\$ 269,039	\$ 204,245	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 473,284
Bond Surcharge	119,604	0	0	0	0	0	0	0	0	119,604
Interest Income	5,921	1,597	931	0	21	13	413	46	25	8,967
Intergovernmental	0	0	0	323,389	0	0	7,182	0	117,323	447,894
Miscellaneous	360	362	0	0	0	0	0	0	4,325	5,047
Restoration Fees	0	0	0	0	0	2,714	0	0	0	2,714
Total Cash Receipts	394,924	206,204	931	323,389	21	2,727	7,595	46	121,673	1,057,510
Cash Disbursements:										
Salaries	73,971	41,457	0	0	0	0	0	0	0	115,428
Payroll Taxes and Benefits	32,260	13,487	0	0	0	0	0	0	0	45,747
Administration Charge	21,000	10,000	0	0	0	0	0	0	0	31,000
Permits	0	2,062	0	0	0	0	0	0	0	2,062
Maintenance	13,730	1,969	0	0	0	0	0	0	0	15,699
Insurance	3,873	1,550	0	0	0	0	0	0	0	5,423
Chemicals	9,981	238	0	0	0	0	0	0	0	10,219
Lab Equipment	638	0	0	0	0	0	0	0	0	638
Telephone	4,478	1,326	0	0	0	0	0	0	0	5,804
Plant - CVPS	18,829	23,787	0	0	0	0	0	0	0	42,616
Contract Services	5,450	1,850	0	0	0	0	0	0	0	7,300
Fuel	7,783	786	0	0	0	0	0	0	0	8,569
Office Supplies	489	442	0	0	0	0	0	0	0	931
Engineering	639	188	0	0	0	0	0	0	0	827
Miscellaneous	4,048	2,399	0	0	0	895	0	2,600	0	9,942
Uniforms	1,642	0	0	0	0	0	0	0	0	1,642
Sludge Management	40,590	0	0	0	0	0	0	0	0	40,590
Line Maintenance	10,969	12,096	0	0	0	0	0	0	0	23,065
Meter Installation	594	1,225	0	0	0	0	0	0	0	1,819
Testing & Sampling	1,217	1,209	0	0	0	0	0	0	0	2,426
Community Development Subgrant Expenses	0	0	0	323,390	0	0	0	0	0	323,390
Boardwalk Expenses	0	0	0	0	0	0	0	0	0	0
Debit Service	127,025	71,814	6,000	0	0	0	0	0	118,750	204,639
Total Cash Disbursements	379,246	187,885	6,000	323,390	0	895	0	2,600	118,750	1,018,766
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	15,678	18,319	(5,069)	(1)	21	1,832	7,595	(2,554)	2,923	38,744
Other Financing Sources/(Uses):										
Operating Transfers Out	0	(15,100)	0	0	0	0	0	0	0	(15,100)
Total Other Financing Sources/(Uses)	0	(15,100)	0	0	0	0	0	0	0	(15,100)
Excess/(Deficiency) of Cash Receipts and Other Financing Sources Over Cash Disbursements and Other Financing/(Uses)	15,678	3,219	(5,069)	(1)	21	1,832	7,595	(2,554)	2,923	23,644
Fund Balances - July 1, 2002	303,221	22,109	80,270	2	2,159	1,514	36,825	5,000	(2,921)	448,179
Fund Balances - June 30, 2003	\$ 318,899	\$ 23,328	\$ 75,201	\$ 1	\$ 2,180	\$ 3,346	\$ 44,420	\$ 2,446	\$ 2	\$ 471,823

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
SPECIAL REVENUE FUND - SEWER FUND
FOR THE YEAR ENDED JUNE 30, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
Cash Receipts:			
User Fees	\$ 287,769	\$ 269,039	\$ (18,730)
Bond Surcharge	0	119,604	119,604
Miscellaneous	0	360	360
Interest	0	5,921	5,921
Total Cash Receipts	287,769	394,924	107,155
Cash Disbursements:			
Salaries	70,168	73,971	(3,803)
Health Insurance	21,121	19,478	1,643
Disability Insurance	435	422	13
Workers Compensation	2,202	2,400	(198)
Unemployment	885	1,174	(289)
FICA	5,400	5,382	18
VMERS	3,650	3,404	246
Assistant Labor	6,700	0	6,700
Administrative Reimbursement	21,000	21,000	0
Vehicle Maintenance	1,000	655	345
Vehicle Insurance	466	466	0
Lab Chemicals	875	414	461
Lab Testing	2,500	1,217	1,283
Plant Maintenance	6,000	5,635	365
Plant Insurance	2,683	3,407	(724)
Pumpstation Maintenance	3,500	2,035	1,465
Sewer Line Maintenance	7,000	2,705	4,295
Emergency Maintenance	1,000	2,700	(1,700)
Sewer Connections	0	594	(594)
Engineering	1,000	639	361
Lab Equipment	600	658	(58)
Contract Services	5,000	5,450	(450)
Vehicle Fuel	950	899	51
Heating Fuel	5,000	6,219	(1,219)
Telephone	1,600	2,054	(454)
Office Supplies	600	489	111
Miscellaneous	2,500	2,222	278

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
SPECIAL REVENUE FUND - SEWER FUND
FOR THE YEAR ENDED JUNE 30, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
Cash Disbursements:			
(Cont'd)			
Training	\$ 500	\$ 435	\$ 65
Sludge Management	57,600	40,590	17,010
Uniforms	2,200	1,642	558
Plant Cleaning Service	324	26	298
Plant - CVPS	20,500	18,829	1,671
Polymer	250	0	250
Paging Service	600	539	61
Soda Ash	3,000	1,808	1,192
Allum	3,500	4,202	(702)
UV Bulbs	3,500	3,557	(57)
Lawn Service	1,800	1,365	435
Elm Street	8,000	4,342	3,658
Elm Street Fuel	1,000	665	335
Harrison Avenue	2,630	1,751	879
Barnes Street	1,275	872	403
Baxter Street	785	1,159	(374)
Clarendon Avenue	1,725	1,335	390
Main Street	1,370	994	376
Thrall Avenue	450	295	155
Fairview Avenue	350	241	109
Modem Phone Expense	2,575	1,885	690
Bond Principal	0	127,025	(127,025)
Total Cash Disbursements	287,769	379,246	(91,477)
Excess of Cash Receipts Over Cash Disbursements	\$ 0	15,678	\$ 15,678
Fund Balance - July 1, 2002		303,221	
Fund Balance - June 30, 2003		\$ 318,899	

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
SPECIAL REVENUE FUND - WATER FUND
FOR THE YEAR ENDED JUNE 30, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
Cash Receipts:			
User Fees	\$ 219,593	\$ 204,245	\$ (15,348)
Miscellaneous	0	362	362
Interest	0	1,597	1,597
Total Cash Receipts	<u>219,593</u>	<u>206,204</u>	<u>(13,389)</u>
Cash Disbursements:			
Salaries/Administration	10,000	10,000	0
FICA	3,258	3,189	69
Office Supplies	300	102	198
Advertising	250	499	(249)
Contributions & Subsidies	200	0	200
Property & Casualty	1,100	1,550	(450)
Workers Comp	450	1,100	(650)
Chlorine & Chemicals	1,200	238	962
Testing & Sampling	2,500	1,209	1,291
Permits	2,500	2,062	438
Postal	500	340	160
Equipment Savings Transfer	3,500	3,500	0
Water Operator Salary	28,839	21,749	7,090
Assistant Water Operator	14,250	19,708	(5,458)
Health/Dental Insurance	4,694	6,185	(1,491)
VMERS	2,227	2,768	(541)
Disability Insurance	95	245	(150)
Meter Installation	1,500	0	1,500
Pump & Well Supplies	800	402	398
Expendable Tools	1,000	510	490
Phone	1,600	1,111	489
Pager Service	300	215	85
Contract Services	5,500	1,850	3,650
Well/Plant Maintenance	4,000	394	3,606
Tank Maintenance	750	75	675

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
SPECIAL REVENUE FUND - WATER FUND
FOR THE YEAR ENDED JUNE 30, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
Cash Disbursements:			
(Cont'd)			
Line Maintenance	\$ 12,500	\$ 12,096	\$ 404
Hydrant Maintenance	1,100	39	1,061
Water Connection	1,500	1,225	275
CVPS - Wells	23,500	22,192	1,308
CVPS - Distribution	1,700	1,595	105
Capital Improvement/Reserve Transfer	11,600	11,600	0
Capital Equipment	600	837	(237)
Vehicle Fuel	600	786	(186)
Vehicle Maintenance	966	549	417
Training	800	641	159
Engineering	1,000	188	812
Publication Expenses	500	422	78
Equipment Rental	100	0	100
Bond Principal & Interest	71,814	71,814	0
Total Cash Disbursements	219,593	202,985	16,608
Excess of Cash Receipts Over Cash Disbursements	\$ 0	3,219	\$ 3,219
Fund Balance - July 1, 2002		22,109	
Fund Balance - June 30, 2003		\$ 25,328	

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
JUNE 30, 2003

ASSETS		Handicapped Accessibility Fund	Sewer Equipment Fund	Highway Equipment Fund	Sewer Upgrade Fund	Capital Improvements Fund	Fire Department Equipment Fund	Water Equipment Fund	Vault Fund	Bridge Fund	Total
Cash		\$ 51,921	\$ 38,826	\$ 24,191	\$ 0	\$ 60,445	\$ 15,079	\$ 22,088	\$ 4,861	\$ 10,991	\$ 228,402
Due From Other Funds		0	0	0	0	0	3,269	0	0	0	3,269
TOTAL ASSETS		\$ 51,921	\$ 38,826	\$ 24,191	\$ 0	\$ 60,445	\$ 18,348	\$ 22,088	\$ 4,861	\$ 10,991	\$ 231,671
LIABILITIES AND FUND BALANCES											
Liabilities:											
Due to Other Funds		\$ 0	\$ 5,070	\$ 0	\$ 0	\$ 798	\$ 0	\$ 10,000	\$ 0	\$ 0	\$ 15,868
Interfund Loan Payable		0	0	0	0	0	4,480	0	0	0	4,480
Total Liabilities		0	5,070	0	0	798	4,480	10,000	0	0	20,348
Fund Balances:											
Unrestricted:											
Designated		51,921	33,756	24,191	0	59,647	13,868	12,088	4,861	10,991	211,323
Total Fund Balances		51,921	33,756	24,191	0	59,647	13,868	12,088	4,861	10,991	211,323
TOTAL LIABILITIES AND FUND BALANCES		\$ 51,921	\$ 38,826	\$ 24,191	\$ 0	\$ 60,445	\$ 18,348	\$ 22,088	\$ 4,861	\$ 10,991	\$ 231,671

TOWN OF WEST RUTLAND, VERMONT
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
CHANGES IN FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
FOR THE YEAR ENDED JUNE 30, 2003

	Handicapped Accessibility Fund	Sewer Equipment Fund	Highway Equipment Fund	Sewer Upgrade Fund	Capital Improvements Fund	Fire Department Equipment Fund	Water Equipment Fund	Vault Fund	Bridge Fund	Total
Cash Receipts:										
Intergovernmental	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,459	\$ 500	\$ 0	\$ 0	\$ 1,959
Interest Income	426	425	273	19	910	190	155	43	88	2,529
Miscellaneous	0	1,170	0	0	1,210	4,500	1,600	0	0	8,480
Total Cash Receipts	426	1,595	273	19	2,120	6,149	2,255	43	88	12,968
Cash Disbursements:										
Garage Expenses	0	0	0	0	406,414	0	0	0	0	406,414
Equipment Purchases	0	7,598	22,580	0	798	16,710	12,049	0	0	59,735
Equipment Lease Payments	0	0	13,510	0	0	20,361	0	0	0	33,871
Interest on Long-term Debt	0	0	8,027	0	1,952	0	0	0	0	9,979
Miscellaneous	0	0	0	0	0	0	0	182	2,701	2,883
Total Cash Disbursements	0	7,598	44,117	0	409,164	37,071	12,049	182	2,701	512,882
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	426	(6,003)	(43,844)	19	(407,044)	(30,922)	(9,794)	(139)	(2,613)	(499,914)
Other Financing Sources/(Uses):										
Operating Transfers In	15,000	632	35,000	0	62,000	35,000	15,100	5,000	4,500	172,232
Operating Transfers Out	0	0	0	(632)	0	0	0	0	0	(632)
Proceeds of Long-term Debt	0	0	0	0	344,000	0	0	0	0	344,000
Total Other Financing Sources/(Uses)	15,000	632	35,000	(632)	406,000	35,000	15,100	5,000	4,500	515,600
Excess/(Deficiency) of Cash Receipts and Other Financing Sources Over Cash Disbursements and Other Financing Uses	15,426	(5,371)	(8,844)	(613)	(1,044)	4,078	5,306	4,861	1,887	15,686
Fund Balances - July 1, 2002	36,495	39,127	33,035	613	60,691	9,790	6,782	0	9,104	195,637
Fund Balances - June 30, 2003	\$ 51,921	\$ 33,756	\$ 24,191	\$ 0	\$ 59,647	\$ 13,868	\$ 12,088	\$ 4,861	\$ 10,991	\$ 211,323

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2003

Grant Title Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Grantor's Number	Program/ Award Amount	Expenditures
<u>U.S. Department of Interior</u>				
Passed through State of Vermont Agency of Natural Resources				
North American Wetlands Conservation	15.625	FY 0353	\$ 10,000	\$ 10,000
Total U.S. Department of Interior				10,000
<u>U.S. Department of Housing and Urban Development</u>				
Passed through State of Vermont Agency of Commerce and Community Development				
Community Development Block Grant	14.228	0190/001G (03)	\$ 660,000	77,099
Community Development Block Grant	14.228	0190/021G (11)	\$ 375,000	246,290
Total U.S. Department of Housing and Urban Development				323,389
<u>U.S. Department of Agriculture</u>				
Direct Programs				
Community Facilities Loans and Grants	10.766		\$ 350,000	350,000
Wildlife Habitat Incentive Program	10.914	72-1644-1-8	\$ 15,023	15,023
Total U.S. Department of Agriculture				365,023
<u>U.S. Department of Transportation</u>				
Passed through State of Vermont Agency of Transportation				
Highway Planning and Construction Grant	20.205	STP BIKE (43S) & EH 01(1)	\$ 629,724	59,115
Highway Planning and Construction Grant	20.205	STPEH99(4)	\$ 71,753	59,167
Total U.S. Department of Transportation				118,282
Total Federal Awards				\$ 816,694

Basis of Presentation:

The Schedule of Expenditures of Federal Awards includes the Federal grant activity of the Town of West Rutland and was prepared using the significant accounting policies outlined in Note 1 to the financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general purpose financial statements.

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2003

Subrecipients:

Of the Federal expenditures presented in the schedule, the Town of West Rutland provided Federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Community Development Block Grant	14.228	\$ 323,389

The accompanying notes are an integral part of this financial statement.

Sullivan, Powers & Co.

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL CORPORATION

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Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with "Government Auditing Standards"

Board of Selectmen
Town of West Rutland
35 Marble Street
West Rutland, Vermont 05777

We have audited the financial statements of the Town of West Rutland, Vermont as of and for the year ended June 30, 2003 and have issued our report thereon dated August 20, 2003. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Town of West Rutland, Vermont's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under "Government Auditing Standards".

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Town of West Rutland, Vermont's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, would adversely affect the Town of West Rutland, Vermont's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying Schedule of Findings and Reportable Conditions as Items 03-1 and 03-2.

Members of The American Institute and Vermont Society of Certified Public Accountants

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions, and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above are material weaknesses.

We have also noted other matters involving internal control that we have reported to management in a separate letter dated August 20, 2003.

This report is intended for the information of management, Federal awarding agencies and pass-through entities and is not intended for and should not be used by any parties not specified.

August 20, 2003
Montpelier, Vermont
Vt Lic. #92-000180

Sullivan, Powers & Company

Sullivan, Powers & Co.
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**Independent Auditor's Report on Compliance with
Requirements Applicable to Each Major Program and
Internal Control Over Compliance in Accordance with
OMB Circular A-133**

Board of Selectmen
Town of West Rutland
35 Marble Street
West Rutland, Vermont 05777

We have audited the financial statements of the Town of West Rutland, Vermont as of and for the year ended June 30, 2003 and have issued our report thereon dated August 20, 2003. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller General of the United States".

Compliance

We have audited the compliance of the Town of West Rutland, Vermont with the types of compliance requirements described in the "U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement" that are applicable to its major federal programs for the year ended June 30, 2003. The Town of West Rutland, Vermont's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Reportable Conditions. Compliance with the requirements of laws, regulations, contracts and grants applicable to the major federal programs is the responsibility of the Town of West Rutland, Vermont's management. Our responsibility is to express an opinion on the Town of West Rutland, Vermont's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller General of the United States; and OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations". Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town of West Rutland, Vermont's compliance with those requirements and performing such other procedures as we consider necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Town of West Rutland, Vermont's compliance with those requirements.

In our opinion, the Town of West Rutland, Vermont complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended June 30, 2003.

Internal Control Over Compliance

The management of the Town of West Rutland, Vermont is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Town of West Rutland, Vermont's internal control over compliance with requirements that could have a direct and material effect on its major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of management, Federal awarding agencies and pass-through entities and is not intended for and should not be used by any parties not specified.

August 20, 2003
Montpelier, Vermont
Vt Lic. #92-000180

Sullivan, Powers & Company

TOWN OF WEST RUTLAND, VERMONT
SUMMARY SCHEDULE OF PRIOR FINDINGS AND REPORTABLE CONDITIONS
JUNE 30, 2003

FINANCIAL STATEMENT FINDINGS:

Reportable Conditions:

Material Weaknesses:

None noted.

Other Reportable Conditions:

02-1 Fixed Assets Accounting and Reporting

Complete and accurate records are vital to the effective safeguarding of fixed assets owned by a government. They are needed to maintain individual accountability for resources, to develop the insurable value of government-owned property and equipment, and to document proof of loss for claims. In addition, fixed asset records are essential for effective long-range management planning for replacement of existing property and equipment.

Fixed asset and depreciation accounting are clearly necessary for the setting of the cost of individual services provided by governments. Finally, the proper reporting of fixed assets is essential for the fair presentation of a government's financial position and the results of its operations, in conformity with generally accepted accounting principles (GAAP).

The Town has not maintained a schedule of its fixed assets. A property management system is accomplished by preparing a list of assets, date acquired, location, and cost. If historical cost is not available, alternative methods can be used (i.e. estimated historical cost). Once a list is established, only additions and deletions need to be entered each year.

There is a number of ways to initiate this process. The Town needs to determine a dollar threshold individually and in the aggregate above which assets will be tracked. A complete inventory then needs to be taken. The assets then need to be valued at cost. This can be done through review of original invoices and contracts, if available. If purchase price cannot be established, then fair market value needs to be determined and discounted using price indexes to the year of acquisition. This is an acceptable methods of estimating cost and will self correct over time as assets are replaced. Once established, periodic inventories need to be taken to verify the accuracy of the records.

Corrective Action:

No corrective action was taken during year.

TOWN OF WEST RUTLAND, VERMONT
SUMMARY SCHEDULE OF PRIOR FINDINGS AND REPORTABLE CONDITIONS
JUNE 30, 2003

02-2 Accounting and Procedures Manual

There is no procedures manual in place. This is vital in the event of turnover, but also defines duties and responsibilities for current personnel. Written procedures, instructions, and assignments of duties will prevent or reduce misunderstandings, errors, inefficient or wasted effort, duplicated or omitted procedures, and other situations that can result in inaccurate or untimely accounting records. A well-devised accounting manual can also help to ensure that all similar transactions are treated consistently, that accounting principles used are proper, and that records are produced in the form desired by management. A good accounting manual should aid in the training of new employees and possibly allow for delegation to other employees of some accounting functions management performs.

We recommend that the Town begin to develop this document as soon as possible. Each individual should write out their duties and how to perform them. This does not need to be done all at once, but rather should be updated as tasks take place. The manual should include examples of forms with descriptions of their use. Once developed, only changes in procedures or forms will require changes in the manual.

Even though it will take some time and effort for management to develop a manual; we believe this time will be more than offset by time saved later in training and supervising accounting personnel. Also, in the process of the comprehensive review of existing accounting procedures for the purpose of developing the manual, management might discover procedures that can be eliminated or improved to make the system more efficient and effective.

We also recommend that the Town make sure that there are no jobs related to accounting and finance that only one person knows how to perform. The procedures manual would also be useful in determining whether this situation exists.

Corrective Action:

No corrective action was taken during the year.

TOWN OF WEST RUTLAND, VERMONT
SCHEDULE OF FINDINGS AND REPORTABLE CONDITIONS
JUNE 30, 2003

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of Auditor's Report Issued:
Qualified.

Internal Control Over Financial Reporting:
Material Weaknesses identified:
None noted.
Reportable Conditions identified not considered to be material weaknesses:
Two (2) noted.

Noncompliance material to financial statements:
None noted.

Federal Awards

Internal Control Over Major Programs:
Material Weaknesses identified:
None noted.
Reportable Conditions identified not considered to be material weaknesses:
None noted.

Type of auditor's report issued on compliance for major programs:
Unqualified.

There are no audit findings that are required to be reported in accordance with OMB Circular A-133, Section 510(a).

Major Programs:

CFDA #

Program

10.766
14.228

Community Facilities Loans and Grants
Community Development Block Grant

The dollar threshold used to distinguish between Type A and Type B programs was \$300,000.

The auditee did not qualify as a low risk auditee.

TOWN OF WEST RUTLAND, VERMONT
SCHEDULE OF FINDINGS AND REPORTABLE CONDITIONS
JUNE 30, 2003

FINANCIAL STATEMENT FINDINGS:

Reportable Conditions:

Material Weaknesses:

None noted.

Other Reportable Conditions:

03-1 Fixed Assets Accounting and Reporting

Complete and accurate records are vital to the effective safeguarding of fixed assets owned by a government. They are needed to maintain individual accountability for resources, to develop the insurable value of government-owned property and equipment, and to document proof of loss for claims. In addition, fixed asset records are essential for effective long-range management planning for replacement of existing property and equipment.

Fixed asset and depreciation accounting are clearly necessary for the setting of the cost of individual services provided by governments. Finally, the proper reporting of fixed assets is essential for the fair presentation of a government's financial position and the results of its operations, in conformity with generally accepted accounting principles (GAAP).

The Town has started, but not completed, compiling a schedule of its fixed assets. A property management system is accomplished by preparing a list of assets, date acquired, location, and cost. If historical cost is not available, alternative methods can be used (i.e. estimated historical cost). Once a list is established, only additions and deletions need to be entered each year.

There is a number of ways to initiate this process. The Town needs to determine a dollar threshold individually and in the aggregate above which assets will be tracked. A complete inventory then needs to be taken. The assets then need to be valued at cost. This can be done through review of original invoices and contracts, if available. If purchase price cannot be established, then fair market value needs to be determined and discounted using price indexes to the year of acquisition. This is an acceptable method of estimating cost and will self correct over time as assets are replaced. Once established, periodic inventories need to be taken to verify the accuracy of the records.

TOWN OF WEST RUTLAND, VERMONT
SCHEDULE OF FINDINGS AND REPORTABLE CONDITIONS
JUNE 30, 2003

03-2 Accounting and Procedures Manual

The Town has started, but not completed, an accounting and procedures manual. This is vital in the event of turnover, but also defines duties and responsibilities for current personnel. Written procedures, instructions, and assignments of duties will prevent or reduce misunderstandings, errors, inefficient or wasted effort, duplicated or omitted procedures, and other situations that can result in inaccurate or untimely accounting records. A well-devised accounting manual can also help to ensure that all similar transactions are treated consistently, that accounting principles used are proper, and that records are produced in the form desired by management. A good accounting manual should aid in the training of new employees and possibly allow for delegation to other employees of some accounting functions management performs. Additionally, the manual should incorporate procedures that have been implemented to ensure compliance with OMB and grantor requirements.

We recommend that the Town continue to develop this document as soon as possible. Each individual should write out their duties and how to perform them. This does not need to be done all at once, but rather should be updated as tasks take place. The manual should include examples of forms with descriptions of their use. Once developed, only changes in procedures or forms will require changes in the manual.

Even though it will take some time and effort to complete the manual; we believe this time will be more than offset by time saved later in training and supervising accounting personnel. Also, in the process of the comprehensive review of existing accounting procedures for the purpose of developing the manual, management might discover procedures that can be eliminated or improved to make the system more efficient and effective.

We also recommend that the Town make sure that there are no jobs related to accounting and finance that only one person knows how to perform. The procedures manual would also be useful in determining whether this situation exists.



Town of West Rutland

35 Marble Street, West Rutland, VT 05777 (802) 438-2263 Fax 438-5133

December 12, 2003

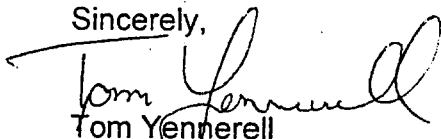
Michael Button
Sullivan and Powers & Co.
PO Box 947
Montpelier, VT. 05601

RE: Grantee Response to Single Audit Report

Dear Mike,

We have received your management letter and are currently working on the items listed under reportable conditions. A list of fixed assets is being compiled. A manual documenting accounting and office procedures for the Treasurer's Office has been started.

Sincerely,


Tom Jennerell
Town Manager

TOWN CLERK'S REPORT

The Town Clerk's office tries to be proactive. We applied and received with other Rutland County Town Clerk's Offices a grant for Disaster Planning. A consultant visited the Town Clerk's Office and determined the potential hazards that may have the possibility of happening. The hazards were compiled in text form and available to be read in each Town Clerk's Office. This manual will be a very useful tool in planning. The next step will be to compile an Emergency plan to deal with these potential hazards. This element will be addressed in the next round of State grants.

The Town Clerk's office is full of statistics. Here are a few.

Recording of land records was again up due to refinancing because of the low interest rate. 2,460 pages were recorded using 4 Land Record's Books. 6 Land Record books were microfilmed by the State so there is a duplicate if there is ever a catastrophe in the Town Hall. The ruin books could be reproduced from the microfilm.

Vital Statistics are as follows: 19 births, 20 Death, 17 marriages and no civil unions.

We did 318 dog licenses totaling \$1,924.00 in fees. The dog licenses will be going up this year. Spayed and neutered dogs-\$10.00 and unspayed/unneutered - \$14.00 This is due to a service charge on each license to pay for the Animal Control Officer.

Town Clerk fees were \$19,433.25 up a little from 2003. Restoration fees totaled \$2,738 and funded the restoration of 6 birth vital books dating 1905-1913.

The Town Clerk's office is still doing vehicle registration renewals. This year we did 343 renewals, up from 249 last year. These renewals generated \$1031.

The Town Clerk's Office has an open door, full service policy and we are here to serve you. Our hours are Monday through Friday, 9AM to 4:00PM

Respectfully submitted,

Jayne L. Pratt Town Clerk
Beverly Kupferer Ass't Town Clerk

ZONING AND PLANNING COMMISSION REPORT

The West Rutland Planning Commission (WRPC) spent this year reviewing the proposed new Subdivision Regulations and Zoning Bylaws. We are very close to finishing and the bylaws will then proceed through the public hearing approval process for public input.

The WRPC also worked on zoning district overlays: village district, wellhead protection area, streams and buffers and ridgelines. This project was funded by the grant we received last year.

We also reviewed five (5) land subdivisions and twenty-one (21) site plan approvals.

Our normally scheduled meeting is the first and third Wednesday of each month at 7:00 PM. Our meetings are opened to the public and encourage people to come and participate in the town's planning process. Our Board consists of seven members: Steve Martin, Robert Harvey, Darby Gorham, David McDevitt, Patrick Marshall, Don Ramey and Jayne Pratt. Tony Tumielewicz retired this year after serving 6 years on the Board. We also remember Tom Ascoli who passed away. He was a faithful member and asset to West Rutland's planning process.

Zoning Officer, Frank Gorham processed 85 Zoning Permits this year. The breakdown of 2003 Zoning permits are as follows:

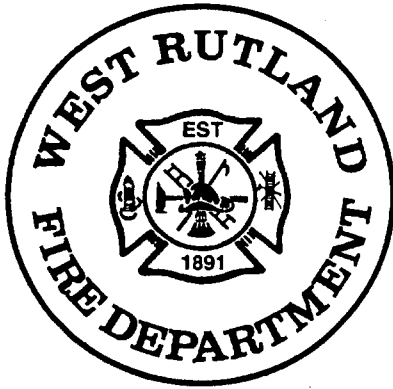
5	Single Family homes
8	Residential Garages
1	Mobil Home
1	Agricultural Structure
3	Change of Use
6	Demolitions
7	Shed
5	Subdivisions
3	Signs
17	Decks/Covered Porches
5	Fence
6	Residential Additions
3	Home Occupation
9	Commercial Project
5	Land Filling
0	PUD
1	Miscellaneous

This was a busy year. There also were 9 enforcement cases of which 2 went to court.

A zoning permit is needed for new construction, additions, demolitions, Signs, land filling and any change of use of lands or buildings. If you have any questions on zoning please call Frank at 438-2204, Monday through Friday from 1 to 4 or by appointment.

Respectfully submitted,

Jayne L. Pratt
Planning Commission Chairperson
Frank Gorham
Zoning Administrative Officer



West Rutland Fire Department

P.O. Box 206

West Rutland, VT 05777

2003-2004 Annual Report of the Fire Chief

To the Citizens of the Town of West Rutland,

It is my honor to once again provide the Annual Report of the Fire Chief to the citizens of the Town of West Rutland. The West Rutland Fire Department continued to provide the town with high quality, proficient emergency response to fire, rescue, and hazardous material incidents throughout the past year. I am happy to report that the Town incurred no loss of life or serious injury due to fire during the past year.

In previous years, I have reported that the Department was faced with increasing demands to respond to a more broad variety of emergency incidents than ever before. Your local Fire Department has become your first line of defense against fire, technical rescue, hazardous material accidents, natural disasters, and incidents intended to threaten homeland security. I am proud to report that over the past year, our firefighters have spent countless hours in training to maintain, sharpen, and gain new skills that are necessary to face these challenges. Our volunteer firefighters have made personal sacrifices to serve our community, and for that I thank them.

With these challenges came the need for more specialized equipment; equipment that comes at a great expense to small communities such as ours. Again, we have met this need with virtually no financial impact on the Town. An extensive assortment of technical rescue and extrication equipment was purchased over the past year after we aggressively pursued, and were successful in obtaining over \$26,000.00 in Homeland Security Grant Funds. A generous donation from the West Rutland Polaski Committee, coupled with money that was raised by our member's fund-raising also assisted with the purchases. The Department also obtained an Automated External Defibrillator (AED) through a grant from the Department of Health through the local Emergency Medical Services District.

For the 17th consecutive year, the Fire Department held a Fire Prevention Safety Program at the West Rutland School during Fire Prevention Week in October. During this program, elementary students are taught valuable fire safety lessons. We continue to see great improvements in the fire safe knowledge of our children and encourage parents to continue working with their children on fire safety at home throughout the year.

On behalf of our community, I would like to extend our thanks to Richard Pietryka and Kevin Hughes, who ended their service with the Department this year after serving 14 and 6 years respectively. I also would like to thank the Citizens of the Town of West Rutland for your continued support of the Fire Department and all of our volunteer firefighters for their selfless dedication and commitment to their duty.

"We still ma⁻⁷⁴-house calls"

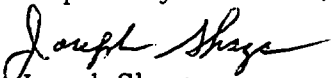
Present Members:

Name	Years of Service
Joseph Skaza, <i>Chief</i>	31
Steve Czachor, <i>Fire Warden</i>	25
Larry Smith, <i>1st Ass't Chief</i>	19
Thomas Lacz, <i>2nd Ass't Chief</i>	16
Christopher Jakubiak	16
Robert Geryk	16
Pete Guay	12
Jeff Lacz	10
Michael Skaza, <i>Clerk</i>	10
Lori Lyons	7
Michelle Bailey	6
Brian Notte	6
Scott FitzGerald	3
Rodney Kenyon	3

2003 Call Volume Breakdown:

Motor Vehicle Accident	32%
Hazardous Materials	12%
Mutual Aid Provided	12%
Structure Fire	9%
Chimney Fire	7%
Carbon Monoxide	
Detector Activation	5%
Furnace Malfunction	5%
Swamp/Grass/Brush Fire	3%
Unfounded Calls	3%
Medical Assist	2%
Outside Burning Complaint	2%
Fire Alarm Activation	2%
Motor Vehicle Fire	2%
Appliance Fire	2%
Investigate Smoke Condition	2%

Respectfully Submitted,


 Joseph Skaza
 Chief
Dial 9-1-1 to report an emergency!

Please be sure that your correct address number is posted on your house and visible from the roadway. Incorrect or missing address numbers cause delays in receiving help! If you are unsure of what your correct address is, please contact the Town Office.

Smoke detectors save lives!

Make sure that you have working smoke detectors near your bedrooms and on every level of the home. Test them monthly and change the batteries at least once a year.

WEST RUTLAND HISTORICAL SOCIETY

Early agricultural settlement, the rise and decline of the marble industry and participation in the affairs of state and nation have given West Rutland, Vermont a rich and diverse cultural history. The West Rutland Historical Society has been formed to preserve this heritage through the collection and exchange of information, as well as to educate the public of the Town's unique contributions. The Town of West Rutland has generously lent the Society a room in the Town Hall to begin collecting and archiving.

The Historical Society made its first "showing" in December 2003 with an exhibit at the Annual Town Christmas Tree Lighting. Other programs which were given include: an archeological dig by Jonathan Wallace, Early History in the Whipple Hollow area as told by Francis Kurant, Jim Davidson presented the Tale of a Horse Race from Galveston, Texas to Rutland in 1886 and Tom Carpenter talked about bank history in the "old" Rutland.

The first annual meeting was held on January 19, 2004 in the Town Hall Conference Room. The following officers were elected: President-vacant, Vice-President-Rosie Desjardin, Secretary-Jayne Pratt and Treasurer-Beverly Kupferer. The society has been meeting once a month. The next meeting is February 16th.

Upcoming events include publication of a newsletter and website in February and participation in the Vermont Historical Society's annual "History Expo" in Tunbridge, in June 2004.

Membership is open to anyone with an interest in West Rutland history or who wishes to support the Society's goals. Membership dues for the West Rutland Historical Society are \$15-regular; \$30-family; \$25-institutional; \$50-sustaining contributor; \$5-youth and are payable annually. Communication to the Society may be made to PO Box 385, West Rutland, VT 05777.

Recreation Department News

The softball and little league teams had super seasons along with the T-ball and mighty-mites teams! Many thanks to all the coaches, parents and those "behind the scenes" who keep these programs going. We couldn't do it without you! (Remember, . . . You don't have to have kids in the programs to help.)

Soccer continues to be a growing sport in our town, we had another successful group of players in our Grade 1-4 program. Thanks to the coaches, student athletes and parents who gave up their Sunday mornings (rather than sleeping in) to come to practice. It will pay off! We are already starting to see the fruits of our labors in our present 5th and 6th grade school teams!! Keep up the good work EVERYONE!!

Our major project this year was the renovation of the existing building at the Rec. Center. Walls were taken down, new bathrooms installed, a separate storage room created, a snack bar area was added - complete with sink, counters, and a window, and a heating system was installed (great for utilizing the skating area). The exterior of the building was painted thanks to the generous donation of time by several high school students.

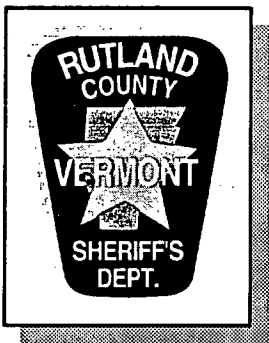
The summer programs will certainly appreciate the improvements (especially on rainy days). Those programs continue to assist community parents and children thanks to Sue Densmore, Gail O'Brien and their staff. There has been discussion about getting some picnic tables to be used inside/outside the building. All donations gratefully accepted!! Contact a Committee member.

And don't forget the ice skating rink (which should be ready for use by the time most of you are reading this). Duane Dickinson continues to put in tireless efforts and amounts of time into this project. Thanks Duane. We would greatly appreciate anyone who would be willing to give him some help.

We continue to be involved in the planning stages for the Regional Rec. Center. Laurie Serrani and Ed Gilman have attended many meetings and it looks like it will become a reality before long.

As always, we would like to thank the Town for its continued support of this Department and our programs. We welcome anyone interested in serving our community in this capacity. Fresh new ideas are always welcome!

Marci Barrows
Laurie and Carl Serrani
Steve Pietryka
Tom and Anne Hughes
Duane Dickinson
Ed Gilman
Courtney Gilman
Tom Yennerell



RUTLAND COUNTY SHERIFF'S DEPARTMENT

P.O. Box 303

RUTLAND, VERMONT 05702-0303

802-775-8002

Sheriff R. J. Elrick

Sheriff's Annual Report 2003

On behalf of the men and woman of the Rutland County Sheriff's Department, I am pleased to present our annual report to the citizens of West Rutland. We currently operate with a staff of 63 employees including 45 Deputies (31 of them full-time) and a fleet of 22 cruisers.

The Sheriff's Department is pleased to continue providing law enforcement patrols in the Town of West Rutland. Corporal Steve Schutt continues his assignment to the Town on a full-time basis. I was pleased to promote Cpl. Schutt earlier this year, based on his demonstrated skills and his dedication to his current assignment. You are encouraged to approach Cpl. Schutt and introduce yourself to him when the opportunity presents itself. If you have a specific need or suggestion, please contact our office and ask to speak with Cpl. Schutt. Deputy Seth Richardson has joined Cpl. Schutt and covers Cpl. Schutt's regular days off. As most of you with children in school are aware, Deputy Aron McNeil is assigned full-time as the School Resource Deputy in West Rutland. These three Deputies work together as a team, share their respective resources, and are ready to assist you in any way they can!

The year 2003 saw an increase in law enforcement calls for service in West Rutland. A total of 453 incidents occurred, compared to the 317 calls answered in 2002 (43% increase). Forty of these increased calls were to investigate suspicious persons and/or circumstances. This is attributed to the heightened awareness of the public and their willingness to report activities that seem unusual or suspicious. Another area of noticeable increase is reported animal complaints. These climbed from 4 in 2002 to 13 in 2003 (225% increase). Vandalisms rose by nearly 32% from 25 in 2002 to 33 in 2003.

During the past year, my office has worked with your Selectboard to update and enact a new parking ordinance. This new ordinance will allow us to deal fairly and appropriately with parking violations. I encourage you to comply with parking regulations, including winter restriction times, so that your road crew can properly maintain the streets, and children will not be forced to walk into the street to get around cars parked on a sidewalk.

Please visit us on the web at www.rutlandsheriff.com. In addition, residents are reminded of our countywide crime tip-line. I encourage you to call us at **802-786-0000** to report any crime or suspicious activity of any kind. The origin of your information will remain anonymous! This line should be used for information only and not to report emergencies. If you need assistance in an emergency, you should call 9-1-1. Non-emergency calls can be directed to the Sheriff's Office at 438-6114.

R. J. Elrick
Rutland County Sheriff

ENHANCED 911 BOARD REPORT

Statewide System Operations - Jan 1 2003 to Nov 30 2003

Total Calls Handled System-wide	Wire-line 113,763	Wireless 60,374
Total Abandoned Calls System-wide	Wire-line 15,464	Wireless 3,656
Average Call Answer Time System-wide	5 Seconds	
Average Call Duration System-wide	1 Minute 54 Seconds	

The Vermont E-911 system continues to perform within established benchmarks.

The Enhanced 911 Board operates ten 911 call answering points, known as Public Safety Answering Points (PSAP). They are located at the Springfield Police Department, the Hartford Police Department, the Montpelier Police Department, the Lamoille County Sheriff's Office, the Saint Albans Police Department, the Shelburne Police Department, and the State Police Barracks at Williston, Rutland, Rockingham and Derby to be operational by Jan 2004.

E9-1-1 Address Confidentiality

In 1996, the General Assembly passed a law requiring Towns that created new street addresses for enhanced 9-1-1 to provide a confidentiality option to residents.

This option allows residents to prevent their names from being linked with their new street addresses in municipal public records, such as the Grand List. If you choose to exercise this option, you are required by law to provide the Town Clerk with an alternate mailing address, such as a Post Office box. Copies of the "Confidentiality Option Form" and instructions are available at your Town Office or on the internet @ www.state.vt.gov/e911. Your Confidentiality Option Form is not a public record and is exempt from disclosure under the Public Records Law. Town officials are required to preserve your privacy.

West Rutland School
Principal's Report

Once again, this has been an exciting year at Westside in the areas of academics, activities and athletics.

The efforts by the teachers in Standards Based Instruction have really paid off with our improved scores in the state testing. Our fourth grade NSRE math scores were one of the highest in the state with 97% of the fourth grade achieving the standard in mathematical skills. Our tenth grade math scores improved by an average of 20% and reading/writing by 11%. The NSRE scores also showed us that we need to focus on the middle grades where the results were very mixed and need to improve.

This year we have begun to look at the newly published Vermont Grade Level Equivalents. The GLE's will be causing all Vermont schools to take a close look at all their curricular documents as well as doing a great deal of revision. The district curriculum coordinators, as well as the district lead teachers, have been working closely with our K-12 teachers focusing on the Vermont Portfolio Process.

Using the data from our school's test scores, we are in our second year of targeting reading skills. Faculty meetings have been used to teach and review various reading strategies with the teachers.

Last year we began to offer classes on-line through the Virtual High School. Twenty-seven of our students have taken advantage of courses not usually offered at Westside. The VHS students have taken such courses as: Business Law, Entrepreneurs, Constitutional Law, Geology of Vermont, and even the History of Pop Music. In addition, we have students enrolled in AP Biology, AP English, and AP Spanish.

This year we were the recipients of several grants. A third \$5,000 grant was obtained to assist in drug and alcohol education. The library received a grant from McDonald's to purchase books for use with the Accelerated Reader program. The K-4 teachers each received 100 books from the Ennis Cosby Foundation. Aron McNeil, our School Resource Officer, received a grant from McDonald's to begin a booster seat program to help our parents comply with the new Vermont Child Restraint Law. We also received a free electric car from the Chrysler Corporation. Westside also has a Substance Abuse Counselor as a result of a third successful grant through the Vermont Department of Health. The school also received a gift of a cardiac defibrillator from Alex Alexander.

Last year I reported that we were having a tough year as far as straining the budget with several large unexpected mechanical problems. Despite the over \$40,000 in unexpected costs, we were able to live within the budget by cutting down our planned purchases in some areas as well as increasing the number of tuition students.

In the area of athletics, all of our high school athletic teams have made it to the play-offs. Our band took second place in the Rutland Halloween parade and traveled to Holyoke, Massachusetts to be a part of their St. Patrick's Day Parade. This year we will be hosting the Vermont High School One-Act Play Competition.

In closing, I would like to invite all the members of the West Rutland community to visit the school. Come to Westside and read a book to a child, enjoy a basketball game, attend a concert or a student play, or just come to visit and say hello.

Respectfully submitted,

Joseph P. Bowen III, Principal

TEACHING PERSONNEL

The list of teachers for the school year 2003-2004 with years of experience, subjects taught and salary is as follows:

Name	Grade or Subject	Salary 2003-2004	Years of Experience
Gary L. Ackerman	Math/Science	29,065.00 65%	15
Brian W. Audet	Middle School Math	25,835.00	1
Linda W. Barker	Math	49,932.00	33.5
Mary E. Beaulieu	Grade 3	41,486.00	16.0
Edward R. Bove	History	39,001.00	10.0
Joseph P. Bowen	Principal	75,521.00	31.0
Nancy Burke-Bruno	Grade 5	29,065.00	3.0
Michael J. Caliguiri	Science	47,696.00	34.0
Dawn T. Charron	Librarian	38,008.00	17.0
Marie P. Coombs	Grades 1 and 2	49,932.00	23.0
Elizabeth Anne Coughlin	Special Educator	37,014.00	6.0
Elizabeth Cronin	Health & Physical Education	43,721.00	16.0
Kathleen F. Cunningham	Guidance Counselor	52,157.00	23.0
Dawn R. Daley	Grades 1 and 2	49,932.00	23.0
Mary Fagan DeOquendo	Spanish & AP English	42,976.00	14.0
Carol A. Dziubek	Title I/Special Education	49,932.00	27.0
Katherine M. Fogg	Music and Band	47,944.00	17.0
Robert F. Hammond	English	35,772.00	6.0
Joseph H. Harrington	Associate Principal	52,930.00	14.0
Joy A. Hart	Special Educator	49,932.00	19.0
Richard J. Hart	Grade 6	40,740.00	13.0
Michelle P. Harte	Grades 1 and 2	30,804.00	6.8
Philip M. Henry	Music Teacher	28,816.00	4.0
Linda T. Johnson	Middle School Science	49,932.00	37.0
Melvin C. Loomis	Science	49,932.00	24.0
Susan E. Loomis	Grade 5	32,791.00	10.0
Carolyn B. Magwire	Family & Consumer Science	49,932.00	27.0
Janet B. Marchinkoski	Grade 4	49,932.00	35.0
Scott A. Maxham	Physical Education & Science	32,046.00	7.0
Dennis S. McLaughlin	Middle School Social Studies	24,842.00	0.0
Mary P. Ojala	Kindergarten	49,932.00	22.0
Christine M. Pawlusiak	Grade 4	41,734.00	14.0
Carol M. Protivansky	Art, Grades 6-12	38,008.00	9.0
Wanda Kay Spatzer	Integration Specialist	49,932.00	24.0
Susan K. Steves	High School Special Educator	31,797.00	2.0
Antonette A. Stickney	Physical Education Grades K-5	32,456.00 65.0%	21.0
Karen J. St. Peter	Nurse	33,288.00	8.0
Abigail P. Tharu	English	33,288.00	6.0
Kathleen A. Turgeon	Grade 3	42,231.00	19.0
Robin J. Turner	ESL & Reading	42,479.00	14.0
Mark R. Valentine	High School Math	24,842.00	0.0
Gregory B. Wells	English, Grades 9-12	28,568.00	0.0
Carl T. Wener	Grade 6	49,932.00	31.0
David A. Wilson	Art	39,995.00	9.0

**EXTRA CURRICULAR
2003-2004**

Name	Activity	Salary
Scott Maxham	Boys Varsity Soccer	\$2,500
Patrick Rider	7th & 8th Grade Boys Soccer	\$500
Tim Hart	5th & 6th Grade Boys Soccer	\$500
Heather House	Girls Varsity Soccer	\$2,000
Tabitha Perry	7th & 8th Grade Girls Soccer	\$600
Amy Ponto	5th & 6th Grade Girls Soccer	\$500
Phil Bartlett	Boys Varsity Basketball	\$2,000
James Kelliher	J.V. Boys Basketball	\$1,000
Carl Serrani	Girls Varsity Basketball	\$0
Terry Carlton	J.V. Girls Basketball	\$1,750
Tom Hughes	7th & 8th Grade Boys Basketball	\$500
Ann Hughes	7th & 8th Grade Girls Basketball	\$600
Steve Pietryka	5th Grade Boys Basketball	\$500
Steve Pietryka	6th Grade Boys Basketball	\$500
Pam Washburn	5th Grade Girls Basketball	\$500
Pam Washburn	6th Grade Girls Basketball	\$500
Kathy Czarnecki	Varsity Cheerleading	\$1,500
Abigail Tharu	Grades 7/8 Spelling	\$300
Susan Loomis	Grades 5/6 Spelling	\$300
Linda Barker	Senior Class Advisor	\$300
Edward Bove	Senior Class Advisor	\$300
Scott Maxham	Student Council Advisor	\$300
Susan Loomis	Drama	\$500
Katherine Fogg	Band	\$600
Katherine Fogg	Jazz Band	\$350
Phil Henry	Chorus	\$600
Phil Henry	Select Chorus	\$250
Mary Margaret deQuendo	National Honor Society	\$200
Michael Caliguiri	Boys Varsity Baseball	\$2,500
Laurie Serrani	Girls Varsity Softball	\$1,500
Edward Bove	Licensing Board	\$300
Linda Johnson	Licensing Board	\$300

**TOWN OF WEST RUTLAND SCHOOL DISTRICT
BUDGET STATUS REPORT
GENERAL FUND - Year Ended June 30, 2003**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property Taxes	582,588.00	589,449.00	6,861.00
State Aid	3,097,738.00	3,164,506.00	66,768.00
Local Income	217,110.00	259,790.00	42,680.00
Total Revenues	3,897,436.00	4,013,745.00	116,309.00
EXPENDITURES			
Regular Instruction	1,979,464.00	1,902,066.00	77,398.00
Athletics	57,075.00	44,228.00	12,847.00
Special Education	626,116.00	709,064.00	(82,948.00)
Vocational Education	41,366.00	39,183.00	2,183.00
Student Support Services	37,205.00	26,989.00	10,216.00
Guidance Services	121,039.00	118,290.00	2,749.00
Health Services	44,745.00	43,013.00	1,732.00
Staff Support	11,000.00	11,000.00	0.00
Library and Media Service	91,542.00	87,089.00	4,453.00
General Administration	180,880.00	167,333.00	13,547.00
School Administration	206,496.00	210,845.00	(4,349.00)
Fiscal Services	20,080.00	17,299.00	2,781.00
Pupil Transportation - extra	29,500.00	23,327.00	6,173.00
Building Maintenance	387,554.00	397,616.00	(10,062.00)
Debt Service	106,779.00	106,779.00	0.00
Pupil Transportation	57,464.00	57,117.00	347.00
Total Expenditures	3,998,305.00	3,961,238.00	37,067.00
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(100,869.00)	52,507.00	153,376.00
Cash to Open	100,869.00	100,869.00	0.00
Ending Balance	0.00	153,376.00	153,376.00

TOWN OF WEST RUTLAND, VERMONT

SCHOOL DISTRICT

FINANCIAL STATEMENTS

June 30, 2003

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Town of West Rutland, Vermont School District
West Rutland, Vermont

We have audited the accompanying general purpose financial statements of the Town of West Rutland, Vermont School District as of and for the year ended June 30, 2003, as listed in the table of contents. These general purpose financial statements are the responsibility of Town of West Rutland, Vermont School District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above do not include fixed assets in either the general fixed assets account group or the proprietary fund. Neither is depreciation expense recorded in the proprietary fund. These should be included in order to conform with U.S. generally accepted accounting principles. The amounts that should be recorded in the general fixed assets account group and the proprietary fund is not known.

In our opinion, except for the effects on the financial statements of the omissions described in the preceding paragraph, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Town of West Rutland, Vermont School District as of June 30, 2003, and the results of its operations and the cash flows of its proprietary and nonexpendable trust funds for the year then ended in conformity with U.S. generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of West Rutland, Vermont School District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in

offices

our opinion, except for the effects, if any, of such adjustments which might be determined to be necessary to record fixed assets and any related depreciation, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 23, 2003 on our consideration of the Town of West Rutland, Vermont School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

December 23, 2003
Rutland, Vermont
VT Reg. No 92-0000102

A-M Peisch & Company, LLC

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 2003

	Governmental Fund Type General Fund	Proprietary Fund Type Enterprise Fund
ASSETS		
Cash	\$ 815,339	\$ 23,080
Accounts receivable, net	116,929	2,874
Inventory	-	8,217
Due from other funds	38,444	-
Amount to be provided for retirement of long-term debt	-	-
Total assets	<u>\$ 970,712</u>	<u>\$ 34,171</u>
LIABILITIES AND FUND EQUITY		
LIABILITIES		
Accounts payable	\$ 13,819	\$ 2,566
Due to other funds	-	38,444
Due to student organizations	-	-
Accrued payroll and taxes	252,656	-
Unused donated commodities	-	3,143
Notes payable	500,000	-
Accrued retirement incentives	-	-
Accrued compensated absences	-	-
Bonds payable	-	-
Total liabilities	<u>766,475</u>	<u>44,153</u>
Commitments and Contingent Liabilities		
FUND EQUITY		
Retained earnings (deficit) - unreserved	-	(9,982)
Fund balances:		
Reserved for endowments	-	-
Unreserved		
Designated for subsequent years' expenditures	-	-
Undesignated	<u>204,237</u>	<u>-</u>
Total fund equity	<u>204,237</u>	<u>(9,982)</u>
Total liabilities and fund equity	<u>\$ 970,712</u>	<u>\$ 34,171</u>

See Accompanying Notes

Fiduciary Fund Type Trust and Agency Fund	Account Group General Long Term Debt	Totals (Memorandum only)
\$ 53,065	\$ -	\$ 891,484
-	-	119,803
-	-	8,217
-	-	38,444
-	1,059,235	1,059,235
<u>\$ 53,065</u>	<u>\$ 1,059,235</u>	<u>\$ 2,117,183</u>
\$ 1,600	\$ -	\$ 17,985
-	-	38,444
27,523	-	27,523
-	-	252,656
-	-	3,143
-	-	500,000
-	144,000	144,000
-	125,235	125,235
-	790,000	790,000
<u>29,123</u>	<u>1,059,235</u>	<u>1,898,986</u>
-	-	(9,982)
23,000	-	23,000
942	-	942
-	-	204,237
<u>23,942</u>	<u>-</u>	<u>218,197</u>
<u>\$ 53,065</u>	<u>\$ 1,059,235</u>	<u>\$ 2,117,183</u>

**TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND SIMILAR TRUST FUNDS
For the Year Ended June 30, 2003**

	Governmental Fund Type General Fund	Fiduciary Fund Type Expendable Trust Fund	Totals (Memorandum only)
REVENUE			
Property taxes	\$ 589,449	\$ -	\$ 589,449
State and federal grants	3,164,506	-	3,164,506
Local income	259,790	6	259,796
On-behalf payments	81,391	-	81,391
	<hr/>	<hr/>	<hr/>
Total revenue	4,095,136	6	4,095,142
EXPENDITURES			
Regular instruction	1,906,452	-	1,906,452
Athletics	44,228	-	44,228
Special education	709,064	-	709,064
Vocational education	39,183	-	39,183
Student support services	26,989	-	26,989
Guidance services	118,290	-	118,290
Health services	43,013	-	43,013
Staff Support	11,000	-	11,000
Library and media service	88,582	-	88,582
General administration	167,333	5	167,338
School administration	212,381	-	212,381
Fiscal services	17,299	-	17,299
Pupil transportation - extra	23,327	-	23,327
Building maintenance	398,316	-	398,316
On-behalf pension payments	81,391	-	81,391
Debt service	106,779	-	106,779
Pupil transportation	57,117	-	57,117
	<hr/>	<hr/>	<hr/>
Total expenditures	4,050,744	5	4,050,749
Excess of revenue over (under) expenditures	44,392	1	44,393
Fund balance, beginning	159,845	841	160,686
	<hr/>	<hr/>	<hr/>
Fund balance, ending	\$ 204,237	\$ 842	\$ 205,079
	<hr/>	<hr/>	<hr/>

See Accompanying Notes

**TOWN OF WEST RUTLAND SCHOOL DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - Budgetary Basis
GENERAL FUND
For the Year Ended June 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Property Taxes	\$ 582,588	\$ 589,449	\$ 6,861
State Aid	3,097,738	3,164,506	66,768
Local Income	217,110	259,790	42,680
Total Revenues	<u>3,897,436</u>	<u>4,013,745</u>	<u>116,309</u>
EXPENDITURES			
Regular Instruction	1,979,464	1,902,066	77,398
Athletics	57,075	44,228	12,847
Special Education	626,116	709,064	(82,948)
Vocational Education	41,366	39,183	2,183
Student Support Services	37,205	26,989	10,216
Guidance Services	121,039	118,290	2,749
Health Services	44,745	43,013	1,732
Staff Support	11,000	11,000	-
Library and Media Service	91,542	87,089	4,453
General Administration	180,880	167,333	13,547
School Administration	206,496	210,846	(4,350)
Fiscal Services	20,080	17,299	2,781
Building Maintenance	387,554	397,616	(10,062)
Debt Service	106,779	106,779	-
Pupil Transportation -Extra	29,500	23,327	6,173
Pupil Transportation	57,464	57,117	347
Total Expenditures	<u>3,998,305</u>	<u>3,961,239</u>	<u>37,066</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (100,869)</u>	<u>\$ 52,506</u>	<u>\$ 153,375</u>

See Accompanying Notes.

**TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS/FUND BALANCE
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
For the Year Ended June 30, 2003**

	Proprietary Fund Types Enterprise Fund	Fiduciary Fund Type Nonexpendable Trust Fund	Totals (Memorandum only)
REVENUES			
Food and milk sales	\$ 52,777	\$ -	\$ 52,777
Miscellaneous local income	4,164	-	4,164
Total revenues	<u>56,941</u>	<u>-</u>	<u>56,941</u>
EXPENSES			
Food	59,775	-	59,775
Wages	46,186	-	46,186
Payroll taxes	3,861	-	3,861
Retirement	1,486	-	1,486
Supplies	2,719	-	2,719
Insurance	9,712	-	9,712
Furniture and Fixtures	-	-	-
Awards	-	600	600
Repairs and Maintenance	591	-	591
Dues and Fees	60	-	60
Travel	654	-	654
Total expenses	<u>125,044</u>	<u>600</u>	<u>125,644</u>
Income (loss) from operations	<u>(68,103)</u>	<u>(600)</u>	<u>(68,703)</u>
Non-operating revenues (expenses)			
Interest income	59	521	580
Federal grant	55,027	-	55,027
State of Vermont grant	2,325	-	2,325
Federal commodities revenue	8,242	-	8,242
Federal commodities expense	(8,242)	-	(8,242)
Total non-operating revenues (expenses)	<u>57,411</u>	<u>521</u>	<u>57,932</u>
Net income (loss)	<u>(10,692)</u>	<u>(79)</u>	<u>(10,771)</u>
Retained earnings/fund balance, beginning	<u>710</u>	<u>23,179</u>	<u>23,889</u>
Retained earnings (deficit)/fund balance, ending	<u>\$ (9,982)</u>	<u>\$ 23,100</u>	<u>\$ 13,118</u>

See Accompanying Notes

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
For the Year Ended June 30, 2003

	Proprietary Fund Type Enterprise Fund	Fiduciary Fund Type Nonexpendable Trust Fund	Totals (Memorandum only)
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income (loss) from operations	\$ (68,103)	\$ (600)	\$ (68,703)
Adjustments to reconcile operating loss to net cash used by operating activities:			
Change in assets and liabilities:			
Increase in accounts receivable	(46)	-	(46)
Increase in inventory	(214)	-	(214)
Increase in due to other funds	(7,733)	-	(7,733)
Increase (decrease) in accounts payable	2,415	(100)	2,315
Increase in unused donated commodities	681	-	681
Net cash used by operations	<u>(73,000)</u>	<u>(700)</u>	<u>(73,700)</u>
NET CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Federal reimbursement	55,027	-	55,027
State reimbursement	<u>2,325</u>	<u>-</u>	<u>2,325</u>
Net cash provided by noncapital financing activities	<u>57,352</u>	<u>-</u>	<u>57,352</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on investments	<u>59</u>	<u>521</u>	<u>580</u>
Net cash provided by investing activities	<u>59</u>	<u>521</u>	<u>580</u>
Net decrease in cash	(15,589)	(179)	(15,768)
Cash - beginning of year	<u>38,669</u>	<u>24,879</u>	<u>63,548</u>
Cash - end of year	<u>\$ 23,080</u>	<u>\$ 24,700</u>	<u>\$ 47,780</u>

NONCASH FINANCING ACTIVITIES - ENTERPRISE FUND:

The District received federal commodities valued at \$8,923 during the fiscal year. It consumed \$8,242 of commodities during the same period.

See Accompanying Notes

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The financial statements of the Town of West Rutland School District have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the District are described below.

Reporting Entity

The Town of West Rutland School District is organized, according to State law, under the governance of a five member elected Board of School Directors to provide public education for the children of the Town of West Rutland.

The Town of West Rutland School District, for financial reporting purposes, includes in its financial statements all funds for which the Board of School Directors is financially accountable. Financial accountability by the Board was determined on the basis of: control over the selection of management; accountability for fiscal matters; and degree of financial dependence. These financial statements include the accounts of West Rutland Elementary School, West Rutland High School and the Food Service Program.

Concentration of Risk

The West Rutland School District is a kindergarten to grade 12 public school located in the Town of West Rutland. The District receives a substantial portion of its revenues from the State of Vermont property taxes assessed on the Town's residents. Additionally, the District receives the bulk of its revenue from the State of Vermont and the U. S. Government as aid to education and as special education grants. The school district receives tuition for educating students who reside in the surrounding communities.

Fund Accounting

The accounts of the School are organized on the basis of funds and account groups, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for using a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenses or expenditures as appropriate. The School's resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds and account group are included in the combined financial statements in this report as follows:

Governmental Fund Types

General fund

The general fund is the general operating fund of the School District and accounts for all revenues and expenditures of the District not encompassed within other funds. All tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the general fund.

Note 1. Summary of Significant Accounting Policies (Continued)

Governmental Fund Types (Continued)

Capital project fund

The Capital Project Fund is used to account for resources for the acquisition of capital facilities by the District.

Proprietary Fund Type

Food service enterprise fund

The Food Service Fund accounts for cafeteria operations in which the intent is that the costs of providing goods or services be financed through user charges. The School District does not maintain fixed asset records of the food service fund as required by U.S. generally accepted accounting principles.

Fiduciary Fund Types

Trust and agency funds are used to account for assets held by the School in a trustee capacity and/or as an agent for individuals, private organizations, other governmental units and/or other funds. These include nonexpendable and expendable trust funds and agency funds. The terms "nonexpendable" and "expendable" refer to whether or not the government is under an obligation to maintain trust principal.

Non-expendable trust funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. They are scholarships and awards that are administered by the School.

Agency funds are used to account for assets that the government holds on behalf of others as their agent. These funds have no equity, assets are equal to liabilities, and do not include revenues and expenditures for general operation of the school district. They consist of Student Activity Accounts.

Account Groups

General long-term debt account group

The general long-term debt account group is established to account for all long-term debt of the District and for those long-term liabilities to be liquidated with resources to be provided in future periods.

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types, expendable trust funds and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both

Note 1. Summary of Significant Accounting Policies (Continued)

measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A 90 day availability period is used for revenue recognition for all governmental fund revenues. Expenditures are recorded when the related fund liability is incurred.

Expenditures for insurance and similar services extending over more than one accounting period are accounted for as expenditures in the period of acquisition.

All proprietary fund types and nonexpendable trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included in the balance sheet. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The accrual basis of accounting is utilized by proprietary fund types and nonexpendable trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

In reporting the financial activity of its proprietary fund, the District applies all applicable GASB pronouncements as well as the FASB pronouncements issued prior to November 30, 1989 as prescribed by GASB Statement No. 20.

Intergovernmental revenues received as reimbursements for specific purposes or projects are recognized at the time of receipt or earlier if measurable and available. Intergovernmental grants which are restricted for certain purposes are recognized at the same time the related expenditures are recognized. Any excess of revenues or expenditures is recorded as deferred revenue or accounts receivable, respectively.

Budgets and budgetary accounting

The principal, through and with the review committee, submits to the Board of Directors a proposed operating budget for the next fiscal year. The operating budget includes proposed expenditures and the means of financing them. The budget is prepared and approved on the modified accrual basis of accounting. The proposed budget is published and warned for the annual budget meeting and is distributed to the voters of the district. All annual appropriations lapse at the end of the fiscal year.

The general fund budget does not include on behalf payments as a revenue or expense. These on behalf payments are contributions made by the State of Vermont to the state teachers' retirement system on behalf of the West Rutland's teaching employees.

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting - under which purchase orders, contract, and other commitments for the expenditures of monies are recorded to reserve that portion of the applicable appropriation - is utilized in the general fund. Encumbrances outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be performed in the subsequent year. There were no outstanding encumbrances at June 30, 2003.

Cash

Cash includes amounts in demand deposits and savings accounts.

Note 1. Summary of Significant Accounting Policies (Continued)

Accounts Receivable

Accounts receivable consists of amounts due from the State of Vermont for hot lunch and special education costs. It also includes amounts due from other Districts and the Supervisory Union for the reimbursement of expenditures. The receivables are reported net of an allowance of zero.

Short-Term Interfund Receivables/Payables

During the course of operations, transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are also classified in this manner.

Inventories

Inventory in the Food Service Enterprise Fund is valued at the lower of cost or market using the first-in-first-out basis. The food service inventory has U.S.D.A. commodities donated to it that are recorded as revenue and expenses when consumed. That portion of the inventory at June 30, 2003 which is federal commodities is also shown as a liability titled "unused donated commodities" since these are government assistance items and are not school assets. Inventoriable items in other funds are recorded as expenditures when purchased rather than when consumed.

Fixed Assets

Fixed assets are recorded as expenditures paid in the respective acquiring fund at the time of purchase. Such assets are not capitalized nor depreciated in these funds. U.S. generally accepted accounting principles require that fixed assets used in governmental fund type operations be accounted for in a General Fixed Assets Account Group. Fixed assets used in the proprietary fund are required to be capitalized and depreciated in the proprietary fund. The School District, however, has not maintained a record of its general fixed assets, and accordingly, a General Fixed Assets Account Group has not been presented. Neither have fixed assets been recorded in the proprietary fund.

Compensated Absences

Vested or accumulated leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental funds that will pay it. Amounts of vested or accumulated leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. The School District uses the vesting method to accrue sick leave. Accordingly, the accrual is based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments, as well as other employees who are expected to become eligible in the future to receive such payments. To calculate the liability, these accumulations are reduced to the maximum amount allowed as a termination payment. Accruals for those employees who are expected to become eligible in the future is based on assumptions concerning the probability that individual employees will become eligible.

The School District allows teachers to accumulate unused personal days and sick leave to a maximum of 200 days. A teacher, after ten consecutive years of service, shall collect \$55 per day on 75% of the accumulated unused personal and sick days up to 200 days. The accrual as of June 30, 2003 equaled \$125,235 and is recorded in the general long term debt account group.

Note 1. Summary of Significant Accounting Policies (Continued)

Fund Equity

Reserves represent those portions of fund equity not appropriable for expenditures or which are legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

Interfund Transactions

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it that are properly applicable to another fund, are recorded as expenditures or expenses in the reimbursing fund and as reductions of expenditures or expenses in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Total Columns on Combined Financial Statements

Total columns on combined statements are captioned "memorandum only" to indicate that they are presented only to facilitate analysis. Data in these columns do not present financial positions, results of operations or changes in cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded commercial coverage in any of the past three fiscal years.

In addition, the District is a member of Vermont School Boards Association Insurance Trust, Inc. (VSBIT) Medical Benefits Program and Unemployment Compensation Program. VSBIT is a nonprofit corporation formed in 1978 to provide insurance and risk management programs for Vermont school districts and is owned by the participating districts.

To provide health insurance coverage, VSBIT has established a self-funded fully insured program in conjunction with Blue Cross and Blue Shield (BCBS). A portion of member contributions is used to purchase reinsurance and to fund a reserve required by reinsurance. Contributions in excess of claims requirements, reserve funds requirements, reinsurance and administrative costs are returned to participants. The pooling agreement does not permit the pool to make additional assessments to members.

To provide unemployment coverage, VSBIT has established a separate trust of funds from member contributions to pay administrative costs, unemployment claims, and provide excess reinsurance protection. Contributions are based on payroll expense and the previous two year unemployment compensation experience. In the event that total contributions assessed to and made by all members result in an actual or projected financial deficit and VSBIT is unable to meet its required obligations, the Program will be terminated with each member assessed their proportional share of the deficit.

Note 1. Summary of Significant Accounting Policies (Continued)

Retirement Incentive Plans

A retirement incentive benefit was included in the teachers contract effective from July 1, 1998 to June 30, 2001. An eligible teacher who met certain conditions, had taught either full-time or part-time (prorated calculation) in the Town of West Rutland, Vermont School District for a minimum of twenty years, and retires under the plan will receive payments totaling \$32,000. This will be paid in four equal annual installments; the first installment is due and payable on July 15, following the date of the teacher's retirement; subsequent annual installments will be paid on July 15 each year. The contract also requires the District to pay a portion of the teacher's health insurance for a period of two years after retirement. The District is funding this on a pay-as-you-go basis. At June 30, 2003, one teacher is covered under this retirement incentive benefit plan.

Effective July 1, 2001 the union contract calls for a retirement incentive plan which allows total payments of \$40,000 over five years for retirements taking place between July 1, 2002 and June 30, 2004, with the same payment dates. At June 30, 2003 four teachers have elected to participate in the plan.

No teachers were receiving the health insurance benefit during the fiscal year ended June 30, 2003. An expense of \$24,000 was recorded during the 2002-03 fiscal year for this plan. The amount accrued for retirement incentive as of June 30, 2003 equaled \$144,000. This amount is recorded in the general long term debt account group.

Note 2. Reconciliation of Budgetary Basis and GAAP

The accompanying statement of revenues and expenditures - budget and actual - general fund presents comparisons of the legally adopted budget (more fully described in Note 1) with actual data on a budgetary basis. Because accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with U.S. generally accepted accounting principles, a reconciliation of resultant basis, timing, perspective, and entity differences in the excess of revenues over expenditures for the year ended June 30, 2003, is presented below:

General Fund

Excess of revenues over expenditures (budgetary basis)	\$52,506
Adjustments:	
Change in encumbrances	(8,114)
On behalf pension revenues	81,391
On behalf pension expenditures	(81,391)
Excess of revenues over expenditures (GAAP basis)	<u>\$44,392</u>

Note 3. Public Employees' Retirement System

Municipal Employees' Retirement System

The non-teaching employees of Town of West Rutland, Vermont School District are covered by the Vermont Municipal Employees' Retirement System which is a cost-sharing multiple

Note 3. Public Employees' Retirement System (Continued)

Municipal Employees' Retirement System

employer retirement system. All full-time employees of participating employers are eligible to participate in the Plan on their date of hire. Group A members contribute at a rate of 2.5%, Group B members contribute at a rate of 5% and Group C members contribute at a rate of 11% of payroll. The retirement benefit is equal to from 1.0 percent to 1.4 percent of their final average three or five year compensation, depending on the dates of service, for each year of credited service, up to a maximum of 50 percent of the applicable average compensation. The District contributes at a rate of 4%. Employee and employer contributions were \$12,149 and \$19,437, respectively. Covered payroll for the district was \$485,917. There are no Group B or C members in the district.

The District's employer contributions were \$16,623 and \$15,786 in the years ended 2002 and 2001. Additional information regarding the Vermont Municipal Employees' Retirement system is available upon request from the State of Vermont.

State Teachers' Retirement System

The teachers employed by Town of West Rutland, Vermont School District are covered by the State Teachers' Retirement System of Vermont which is a multiple employer retirement system. The Vermont State Statutes provide the authority under which benefit provisions and the State's obligation to contribute are established. Required contributions to the system are made by the State of Vermont based upon a valuation report prepared by the System's actuary.

All teachers become members of the Retirement System upon employment. The membership is made up of contributory members from the "Old System" (Group A) who contribute at a rate of 5.5%, vested members of the non-contributory system (Group B) and members of the new contributory system who contribute at a rate of 3.54% of covered payroll (Group C). District members contributed \$63,462. Vesting occurs upon reaching ten years of creditable service. Town of West Rutland, Vermont School District's current year payroll for all employees totaled \$2,417,075 while its current year covered payroll for the State Teachers' Retirement Plan equaled \$1,792,759. The amount of the contribution made on behalf of the Town of West Rutland, Vermont School District's teachers by the State of Vermont is approximately \$81,391 for the year ended June 30, 2003.

Additional information regarding the State Teacher's Retirement System of Vermont is available upon request from the State of Vermont.

Note 4. Cash Deposits in Financial Institutions

The School District's cash deposits with financial institutions at June 30, 2003 were \$891,484.

Note 4. Cash Deposits in Financial Institutions (Continued)

The balances are categorized as follows:

	Carrying Amount	Bank Balance
Insured by FDIC and FSLIC	\$176,927	\$177,666
Uninsured-Collateralized with securities held by the pledging financial institution's agent in the District's name	714,557	787,688
Uninsured and uncollateralized	<u>-</u>	<u>-</u>
Total	<u>\$891,484</u>	<u>\$965,354</u>

Due to higher cash flows at certain times during the year, the District's uninsured and uncollateralized deposits at those times may be substantially higher than at year end. The value of the securities held by the pledging financial institution's agent in the District's name was \$913,917 at June 30, 2003.

Note 5. General Long Term Debt Account Group

The following is a summary of debt transactions for the Town of West Rutland School District for the year ended June 30, 2003:

	Debt payable at July 1, 2002	Debt Added	Debt Retired	Debt Payable at June 30, 2003
Accrued retirements	\$ 88,000	\$80,000	\$24,000	\$ 144,000
Notes payable	-	-	-	-
Bond payable	<u>850,000</u>	<u>-</u>	<u>60,000</u>	<u>790,000</u>
Total long term debt	938,000	80,000	84,000	934,000
Accrued compensated absences	<u>106,528</u>	<u>18,707</u>	<u>-0-</u>	<u>125,235</u>
Total long term obligations	<u>\$1,044,528</u>	<u>\$98,707</u>	<u>\$84,000</u>	<u>\$1,059,235</u>

Long-term obligation outstanding at June 30, 2003 consisted of the following:

Accrued retirement agreements (See Note 1)	\$ 144,000
Vermont Municipal Bond Bank, general obligation bond, Due 12/1/16, interest due semiannually at 4 to 6.1%, \$60,000 principal due annually on 12/1 until 12/1/06 at which time the principal payments decrease to \$55,000 due annually on 12/1.	<u>790,000</u>
Total long-term debt	934,000
Accrued compensated absences (See Note 1)	<u>125,235</u>
Total long-term obligations	<u>\$1,059,235</u>

Note 5. General Long Term Debt Account Group (Continued)

Total interest paid on all debt during the fiscal year ended June 30, 2003 amounted to \$46,779.

Maturities of the long-term debt with scheduled payments are as follows:

Year ending June 30		Interest
2004	\$ 84,000	\$ 43,693
2005	90,000	40,548
2006	90,000	37,342
2007	90,000	34,076
2008	85,000	30,890
2009 - 2013	275,000	106,987
2014 - 2017	<u>220,000</u>	<u>28,388</u>
Total	<u>\$934,000</u>	<u>\$321,924</u>

Note 6. Notes Payable

Short-term notes payable at June 30, 2003 consisted of a general fund tax anticipation note for \$500,000. It is due August 15, 2003 with interest at 2.35% per annum.

The following is a summary of short-term debt transaction for West Rutland School District for the year ended June 30, 2003:

	Debt payable at July 1, 2002	Debt Added	Debt Retired	Debt Payable at June 30, 2003
Tax Anticipation notes	\$-0-	\$1,000,000	\$500,000	\$500,000

Note 7. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

Note 8. Commitments

The Schools' copiers are leased from SymQuest Group, Inc. through an operating lease on a per copy basis. The 36 month non-cancelable lease will expire in November 2003. Rent expense for this lease in 2002-03 was \$11,040.

Note 8. Commitments (Continued)

At the March 2003 Town meeting, the District's voters approved a special item to expend up to \$112,000 on improvements at the school. Contracts relating to these projects were signed after June 30, 2003.

Note 9. Interfund Receivables and Payables

The following is a reconciliation of the interfund receivable and payables at June 30, 2003:

	Interfund Receivable	Interfund Payable
General Fund	\$38,444	\$ -
Enterprise Fund	<u>-</u>	<u>38,444</u>
	<u>\$38,444</u>	<u>\$38,444</u>

Note 10. Other Required Disclosures

The Food Service Enterprise Fund has a retained deficit of \$9,982 at June 30, 2003. This is to be liquidated through future earnings.

Note 11. Taxes and Assessments

The Town of West Rutland voters approved a fiscal year 2002-2003 total budget of \$3,998,305 on behalf of West Rutland School District on March 5, 2002. The Town bills and collects all property taxes. All costs incurred collecting taxes are borne by the Town. All or a portion of the amount of taxes levied is remitted directly to the District. Any taxes raised above the general state support grant for the Town are remitted to the State. All such remittances statewide are accumulated at the State level and are redistributed to the individual districts in the form of general support grants.

Assessments

The School District is billed for its appropriate share of expenses relating to Rutland Central Supervisory Union. Assessments paid by the School District to the Supervisory Union totaled \$192,363 during the year ended June 30, 2003.

Note 12. Subsequent Events

On December 2, 2003 West Rutland School signed an agreement with G.E. Capital for a 36 month lease on a copier. The lease calls for payments of \$870 per month with no per copy charges. Scheduled payments under this lease are as follows:

	Expense
2004	\$ 6,213
2005	10,440
2006	10,440
2007	4,350

ADDITIONAL INFORMATION

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF REVENUES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
PROPERTY TAXES			
Operations	\$ 582,588	\$ 589,449	\$ 6,861
Total Local Taxes	<u>582,588</u>	<u>589,449</u>	<u>6,861</u>
STATE AID			
General	2,765,102	2,758,225	(6,877)
Transportation Aid	10,855	13,500	2,645
Capital Debt Aid	6,677	6,694	17
Driver Ed Reimb.	-	2,168	2,168
Vocational Transportation	-	6,389	6,389
Special Education			
Reimbursements	192,209	254,606	62,397
Mainstream Block Grant	108,864	108,864	-
EEEP Grant	14,031	14,060	29
Total State Funds	<u>3,097,738</u>	<u>3,164,506</u>	<u>66,768</u>
LOCAL INCOME			
Tuition	200,000	205,827	5,827
Special Ed - Local Reimbursement	-	39,931	39,931
Interest Income	14,000	8,174	(5,826)
Athletic Receipts	3,000	3,988	988
Miscellaneous Income	110	-	(110)
Rental Income	-	3,340	3,340
Insurance Recoveries	-	1,176	1,176
Refund of Prior Year Expense	-	(2,646)	(2,646)
Total Local Income	<u>217,110</u>	<u>259,790</u>	<u>42,680</u>
TOTAL REVENUES	<u>\$ 3,897,436</u>	<u>\$ 4,013,745</u>	<u>\$ 116,309</u>

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT

GENERAL FUND

STATEMENT OF EXPENDITURES

BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
<u>REGULAR INSTRUCTION</u>			
Salary - Teachers and Aides	\$ 1,446,806	\$ 1,401,715	\$ 45,091
Salary - Substitutes	22,960	37,947	(14,987)
Health Insurance	249,986	234,541	15,445
Social Security	112,591	106,053	6,538
Group Life Insurance	5,092	4,662	430
Retirement	1,421	1,122	299
Workmen's Compensation	4,118	4,277	(159)
Unemployment Compensation	4,670	4,437	233
Professional Development	17,750	15,545	2,205
Dental Insurance	11,109	11,011	98
Purchased Service	6,700	6,437	263
Repairs and Maintenance	20,425	18,981	1,444
Communications & Postage	2,560	480	2,080
Tuition	-	1,500	(1,500)
Supplies Used in Classroom	35,180	25,678	9,502
Books and Periodicals	15,648	10,679	4,969
Audiovisual Materials	1,705	712	993
Manipulatives	1,340	1,063	277
Computer Software	2,848	1,427	1,421
Graduation expense	1,600	2,078	(478)
Furniture & Fixtures	1,888	1,404	484
Other Equipment	13,067	10,317	2,750
Dues and Fees	-	-	-
Total Regular Instruction	1,979,464	1,902,066	77,398
<u>ATHLETICS</u>			
Salary - Coaches	25,348	22,325	3,023
Social Security	2,130	1,412	718
Workmen's Compensation	752	83	669
Unemployment Compensation	255	326	(71)
Professional Training	2,000	375	1,625
Repairs and Maintenance	3,500	521	2,979
Athletic Insurance	650	558	92
Travel	1,500	1,168	332

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
Purchased Services - Officials	11,190	9,635	1,555
Supplies	8,250	6,344	1,906
Dues and Fees	1,500	1,481	19
Total Athletics	57,075	44,228	12,847
<u>SPECIAL EDUCATION</u>			
Direct Services			
Salary - Teachers	187,812	186,524	1,288
Wages - Instruction Assistants	164,428	229,998	(65,570)
Salary - Substitutes	3,640	5,394	(1,754)
Health Insurance	35,338	49,405	(14,067)
Social Security	27,225	31,349	(4,124)
Group Life Insurance	1,487	1,378	109
Retirement	6,573	7,890	(1,317)
Workmen's Compensation	997	1,042	(45)
Unemployment Compensation	1,978	1,872	106
Professional Development	2,251	457	1,794
Dental Insurance	1,448	1,430	18
Purchased Service	4,500	20,378	(15,878)
Repairs & Maintenance	-	-	-
Tuition	33,000	28,220	4,780
Travel	330	1,389	(1,059)
Supplies	990	6,180	(5,190)
Books and Periodicals	300	115	185
Software	-	-	-
Other Equipment	660	1,192	(532)
Dues & Fees	-	-	-
Total Direct Services	472,957	574,213	(101,256)
Student Support Services			
Integration Services	-	-	-
Occupational and Physical Therapy	13,000	17,202	(4,202)
Educational & Diagnostic Services	5,000	5,000	-
Purchased Service - Psychological	5,000	387	4,613
Speech Language Services			
Salary - Teacher & Aide	34,458	10,217	24,241

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2003

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Health Insurance	1,485	-	1,485
Social Security	2,635	787	1,848
Group Life Insurance	110	83	27
Retirement	-	409	(409)
Workmen's Compensation	98	100	(2)
Unemployment Compensation	183	160	23
Continuing Education	1,000	-	1,000
Dental Insurance	-	-	-
Purchased Service-Speech	-	19,457	(19,457)
Supplies	1,500	250	1,250
Other Equipment	-	-	-
Audiological Purchased Services	-	-	-
Total Student Support Services	64,469	54,052	10,417
Essential Early Education	32,387	32,387	-
Administrative			
Administrative Assessment	16,774	16,944	(170)
Legal	4,000	-	4,000
Advertising	-	-	-
Student Transportation	35,529	31,468	4,061
Total Administration	56,303	48,412	7,891
Total Special Education	626,116	709,064	(82,948)
<u>VOCATIONAL EDUCATION</u>			
Tuition	41,366	39,183	2,183
<u>Student Support</u>			
Wages	28,640	29,265	(625)
Less EPSDT contribution	(10,000)	(10,000)	-
Group Health	9,799	1,765	8,034
Social Security	2,127	2,239	(112)
Group Life Insurance	55	50	5
Retirement	1,112	1,171	(59)
Workers Comp	78	84	(6)
Unemployment	94	94	-

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
Professional Development	500	125	375
Purchased Services	4,100	1,756	2,344
Travel	500	275	225
Supplies	-	24	(24)
Books	200	141	59
Total Student Support	37,205	26,989	10,216
<u>GUIDANCE SERVICES</u>			
Salary - Guidance	91,475	90,889	586
Health Insurance	13,174	13,174	-
Social Security	6,998	7,150	(152)
Group Life Insurance	331	331	-
Retirement	652	687	(35)
Workmen's Compensation	257	71	186
Unemployment Compensation	288	284	4
Professional Development	1,000	1,188	(188)
Dental Insurance	644	477	167
Academic Testing	3,730	2,375	1,355
Travel	100	115	(15)
Supplies	140	58	82
Books and Periodicals	400	196	204
Audiovisual	-	-	-
Computer Software	1,750	1,250	500
Dues and Fees	100	45	55
Total Guidance Services	121,039	118,290	2,749
<u>HEALTH SERVICES</u>			
Salary - Nurse	30,002	30,002	-
Salary - Substitute	420	1,125	(705)
Health Insurance	9,799	7,841	1,958
Social Security	2,327	2,320	7
Group Life Insurance	138	138	-
Workmen's Compensation	85	89	(4)
Unemployment Compensation	102	99	3
Continuing Education	500	795	(295)
Dental Insurance	322	318	4

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2003

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Repairs and Maintenance	150	-	150
Supplies	900	286	614
Total Health Services	<u>44,745</u>	<u>43,013</u>	<u>1,732</u>
<u>Staff Support</u>			
Lead Teacher Assessment	<u>11,000</u>	<u>11,000</u>	<u>-</u>
<u>LIBRARY AND MEDIA SERVICES</u>			
Salary - Library Service	59,450	60,095	(645)
Salary - Substitute	420	-	420
Health Insurance	7,286	7,345	(59)
Social Security	4,580	4,552	28
Group Life Insurance	193	193	-
Retirement	448	468	(20)
Workmen's Compensation	167	175	(8)
Unemployment Compensation	196	192	4
Continuing Education	500	198	302
Dental Insurance	322	318	4
Repairs and Maintenance	1,200	996	204
Communications	1,280	-	1,280
Supplies	1,000	413	587
Books and Periodicals	8,000	6,439	1,561
Audiovisual Materials	2,000	333	1,667
Computer Software	3,500	5,372	(1,872)
Other Equipment	1,000	-	1,000
Total Library & Media Service	<u>91,542</u>	<u>87,089</u>	<u>4,453</u>
<u>GENERAL ADMINISTRATION</u>			
Salary - School Board	4,200	4,200	-
Board Secretary	750	528	222
Social Security	321	322	(1)
Workmen's Compensation	11	12	(1)
Unemployment Insurance	92	49	43
Purchased Services-Election Service	1,000	-	1,000
Legal Services	8,000	7,089	911

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
Audit	5,500	5,949	(449)
Supervisory Union Fee	131,906	132,032	(126)
Liability Insurance	1,100	4,135	(3,035)
Advertising	7,500	9,078	(1,578)
Travel	225	-	225
Supplies	2,000	2,716	(716)
Annual Report	700	-	700
Election Supplies	500	311	189
Dues and Fees	1,375	1,377	(2)
Contingency	15,700	(465)	16,165
Total General Administration	180,880	167,333	13,547
<u>SCHOOL ADMINISTRATION</u>			
Salary - Administration	156,914	160,583	(3,669)
Salary - Substitute	500	-	500
Health Insurance	7,990	13,623	(5,633)
Social Security	12,042	12,284	(242)
Group Life Insurance	524	193	331
Retirement	1,315	1,052	263
Workmen's Compensation	435	461	(26)
Unemployment Compensation	382	381	1
Professional Development	4,850	2,286	2,564
Dental Insurance	644	1,767	(1,123)
Repairs & Maintenance	300	12	288
Telephone and Postage	8,700	6,688	2,012
Printing & Binding	1,100	3,845	(2,745)
Travel	1,000	574	426
Supplies	6,000	3,869	2,131
Other Equipment	1,000	-	1,000
Dues and Fees	2,800	3,228	(428)
Total School Administration	206,496	210,846	(4,350)
<u>FISCAL SERVICES</u>			
Purchased Service - Treasurer	5,780	5,821	(41)
Purchased Service - Bookkeeper	5,000	5,000	-

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
Supplies, Bank Charges & Fees	2,800	2,458	342
Interest	6,500	4,020	2,480
Total Fiscal Services	20,080	17,299	2,781
<u>BUILDING MAINTENANCE</u>			
Salary - Custodians	115,917	113,390	2,527
Salary - Custodians-OT	2,500	4,940	(2,440)
Health Insurance	23,489	28,730	(5,241)
Social Security	9,058	9,017	41
Group Life Insurance	275	271	4
Employee's Retirement	4,437	4,716	(279)
Workmen's Compensation	3,198	5,469	(2,271)
Unemployment Insurance	558	462	96
Dental Insurance	322	318	4
Grounds Maintenance	6,500	5,242	1,258
Water & Sewer	8,500	10,044	(1,544)
Refuse Removal	12,500	9,767	2,733
Snow Plowing Services	4,500	3,115	1,385
Repairs and Maintenance	30,000	63,968	(33,968)
Construction	5,000	-	5,000
Property and Liability Insurance	7,200	5,710	1,490
Travel	100	100	-
Supplies	35,000	26,553	8,447
Electricity	65,000	64,043	957
Fuel Oil	47,500	40,413	7,087
Machinery	5,000	771	4,229
Furniture & Fixtures	1,000	577	423
Total Building Maintenance	387,554	397,616	(10,062)
<u>PUPIL TRANSPORTATION - To/From</u>			
Salary-Crossing Guard	3,760	3,365	395
Social Security	228	257	(29)
Workmen's Compensation	102	121	(19)
Unemployment Insurance	44	44	-
Purchased Service	53,330	53,330	-

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
Total Pupil Transportation	57,464	57,117	347
<u>PUPIL TRANSPORTATION - Extra</u>			
Purchased Service	29,500	23,327	6,173
<u>DEBT SERVICE</u>			
School Addition	106,779	106,779	-
TOTAL EXPENDITURES	<u>\$ 3,998,305</u>	<u>\$ 3,961,239</u>	<u>\$ 37,066</u>

TOWN OF WEST RUTLAND
FIDUCIARY FUND
NONEXPENDABLE TRUST FUND
BALANCE SHEET
June 30, 2003

Harold Carl
Anderson
Memorial
Scholarship
Fund

ASSETS

Cash	\$ 24,700
Total assets	<hr style="border-top: 1px solid black;"/> <u>\$ 24,700</u>

LIABILITIES AND FUND BALANCES

Accounts Payable	<hr style="border-top: 1px solid black;"/> \$ 1,600
Fund Balances:	
Reserved for endowment	23,000
Unreserved - Designated for	
Future years' expenses	<hr style="border-top: 1px solid black;"/> 100
Total fund balances	<hr style="border-top: 1px solid black;"/> 23,100
Total liabilities and fund balances	<hr style="border-top: 1px solid black;"/> \$ 24,700

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
 FIDUCIARY FUND
 NONEXPENDABLE TRUST FUND
 STATEMENT OF REVENUE, EXPENSES AND CHANGES IN FUND BALANCE
 For the Year Ended June 30, 2003

	Harold Carl Anderson Memorial Scholarship Fund
	<u> </u>
REVENUES	
Interest Earned	<u>\$ 521</u>
Total Revenues	<u> 521</u>
EXPENSES	
Awards	<u> 600</u>
Total Expenses	<u> 600</u>
Excess of Revenue Over (Under) Expenses	(79)
Fund Balance - Beginning of Year	<u> 23,179</u>
Fund Balance - End of Year	<u><u> \$ 23,100</u></u>

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
STATEMENT OF AGENCY FUND ACTIVITY
STUDENT ACTIVITY FUNDS
For the Year Ended June 30, 2003

	June 30, 2002 Balance	Receipts	Expense	June 30, 2003 Balance
Athletic Assoc.	\$ 1,579	\$ 4,275	\$ 3,501	\$ 2,353
Band / Chorus	201	6,630	6,402	429
Beaulieu's Class	853	441	544	750
Box Tops	330	-	330	-
Bruno's Class	360	340	290	410
Candle Fundraiser	-	4,446	4,446	-
Cheerleaders	12	838	832	18
Class of 1995	223	-	-	223
Class of 1997	229	-	-	229
Class of 1998	104	-	-	104
Class of 2002	1	-	1	-
Class of 2003	3,171	5,306	7,094	1,383
Class of 2004	1,584	2,223	1,294	2,513
Class of 2005	1,269	4,215	2,561	2,923
Class of 2006	1,129	40	72	1,097
Class of 2008	-	308	-	308
Coomb's Class	239	361	119	481
Daley's Class	9	342	119	232
Drama	337	800	1,046	91
Fencing Club	-	246	-	246
Field Trip	-	1,395	1,395	-
Fitness Room	-	3,253	3,253	-
Foreign Language	25	-	25	-
Friends of Reading	2,186	557	2,527	216
Girls' Varsity Basketball	1,535	3,706	5,128	113
GMTI	132	18	150	-
Harte's Class	201	343	120	424
Library	579	5,093	5,246	426
Linda Johnson	-	500	500	-
Literary Magazine	71	117	62	126
Lock	269	109	75	303
S. Loomis Class	29	128	156	1
Marchinkoski's Class	15	843	702	156
Middle School Team	-	739	570	169
Music Grant	1,385	99	1,484	-
Music - NYC Trip	1,285	315	1,600	-
N H S	7	530	537	-
Ojala's Class	162	342	120	384

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
STATEMENT OF AGENCY FUND ACTIVITY
STUDENT ACTIVITY FUNDS
For the Year Ended June 30, 2003

	June 30, 2002			June 30, 2003
	Balance	Receipts	Expense	Balance
OVX Grant	1,104	5,391	5,345	1,150
Pawlusiak's Class	184	1,177	1,168	193
P. E.	31	-	-	31
Primary Unit Grant	-	904	114	790
Primary Unit Walmart	-	500	486	14
Principal's Account	662	1,995	2,555	102
Project Graduation	201	8,871	8,572	500
Project Graduation 2005	-	50	-	50
PTO	2,509	18,116	14,395	6,230
SADD	222	-	-	222
Scholarships	500	3,400	3,400	500
School Board	-	286	200	86
School Picture	618	1,884	1,860	642
Soccer Fund Raiser	426	4,340	4,419	347
Spanish Trip 2002	286	25	125	186
Student Council	497	659	1,013	143
Turgeon's Class	34	360	109	285
Unified Sports	-	1,427	898	529
VKAT	117	-	1	116
Wener	500	-	500	-
Yearbook	(604)	8,072	8,169	(701)
Total	<u>\$ 26,798</u>	<u>\$ 106,355</u>	<u>\$ 105,630</u>	<u>\$ 27,523</u>

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
FIDUCIARY FUND
EXPENDABLE TRUST FUND
BALANCE SHEET
June 30, 2003

	Capital Construction
ASSETS	
Cash	\$ 842
Total assets	<u>\$ 842</u>
LIABILITIES AND FUND BALANCES	
Liabilities	\$ -
Fund balance	
Unreserved - Designated for Future years' expenditures	<u>842</u>
Total fund balance	<u>842</u>
Total liabilities and fund balance	<u>\$ 842</u>

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
FIDUCIARY FUND
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN
FUND BALANCE - EXPENDABLE TRUST FUND
For the Year Ended June 30, 2003

	Capital Construction
REVENUE	
Interest	\$ 6
Total Income	<u> 6</u>
EXPENDITURES	
Administration costs	<u> 5</u>
Excess of revenue over expenditures	1
Fund Balance, Beginning of year	<u> 841</u>
Fund Balance, End of year	<u><u> \$ 842</u></u>

Rutland Central Supervisory Union
Towns of Proctor, Rutland Town, & West Rutland
Central Office Functions

I have been asked by the Rutland Central Supervisory Union Board (Proctor, Rutland Town, and West Rutland) members to forgo the usual report on the Supervisory Union and speak to the role of the supervisory union central office in the overall governance of the three towns that comprise the Rutland Central Supervisory Union.

In our local communities citizen school board members are elected to monitor and guide their community school. For many beginning board members this requires on the job training in order to fully grasp the complexity of the position. Board members bring vision and values and a sincere desire to make a difference. It is an important and difficult role, carried out by volunteers often in public view, controlling a complex organization in uncertain economic, political and social environments with little or no training as preparation. The work involves many meetings which take place in the evening or on weekends. Coupled within the complexity of the system are the towns that comprise supervisory unions which are often very diverse in and among themselves.

Throughout the supervisory organization school board members, administrators, and teachers regularly review student performance as well as their own professional competence. They work hard to advance their educational expertise in an effort to increase student mastery of required skills. School board members, administrators, and teachers must understand the similarities and differences in the individual member districts and work together to define the common ground. These areas of common ground need to build on planning tools that are already in place, such as school level action plans and supervisory union-wide goals. Adding to this construct, the federal government has passed along to the schools strenuous mandates without the adequate resources to meet them, reflecting costs which will increase the local tax burden due to the lack of adequate funding needed to implement these requirements.

It would be prudent to focus on the context in which the central office functions by first looking at the mandates and demands placed upon a school system today. One might say that the way education is organized in Vermont is complex at best and confusing at worst. The demands placed upon the educational community from the state and federal levels are very often limited in focus and not always fully understood by everyone who is affected. Programs that are clearly focused, such as special education, usually take center stage. Programs such as special education are perceived by most to control a majority of the resources and decision-making processes, even though they affect the needs of approximately 15% of the students. But there are other demands such as the federally mandated law titled "No Child Left Behind" (NCLB). This law is an example of an unprecedented level of federal involvement in education to date. In this new law, NCLB sets a national goal for student performance (or, more precisely, requires states to set goals). The goal is 100% proficiency for all students ergo "No Child Left Behind". Many scholars have demonstrated that it is not possible to have 100% of students achieve a high standard. We all know that we want to do our best for all

children, but we also know that children come to school with a wide array of family backgrounds, study habits, interests, skills, and levels of abilities. But NCLB holds states, districts, and individual schools accountable for meeting this laudable but almost impossible goal. Schools must currently meet interim performance targets beginning immediately in order to be in compliance. Accountability for meeting adequate yearly progress applies to all students as well as identified subgroups: low income students, racial and ethnic minorities, limited-English proficient students, and students with disabilities. Failure to meet these targets result in severe consequences. This mandate has led to a shift of focus in educational decision making to a federal level, and the calculated cost to assess and bring all students up to state standards as required averages from estimates of 24% to 46%

These federal and state mandates have put a tremendous burden on school systems to meet all the compliance factors required, involving the reporting and tracking of various student data information coupled with policies and procedures mandated for compliance in a number of areas.

The fact remains that today's schools are a labor-intensive enterprise. It is a people business whose charge is the development of human resources. Schools historically are also a reflection of our society, and so the demands placed upon our school system in today's society as we move forward into the 21st century is even far different than the demands of 5, 10 or 15 years ago. Education of students in today's schools requires us to pay attention to:

- School safety.
- Violence reduction.
- Truancy intervention.
- Drop-out prevention/alternative education.
- Working with home-schoolers.
- Enabling school choice within regions.
- Reaching out to our birth-to-five year population.
- Diversity training for students and staff
- Requirements to document Medicaid provisions.
- School readiness.
- Expansion of program audits.
- CPA audit requirements.
- Gender equity training.
- Participation in statewide assessment programs at the student and school level.
- Implementation of environmental health standards.
- Expensive advertising and PR communications.
- Gifted and talented education.
- Mercury and asbestos plans.
- Technical education.
- New and growing public reporting requirements.
- Provision of English as a Second Language services.
- Legally required management of school volunteers.
- Limits on the types of acceptable vehicles for student transportation.

- Managing a myriad of special interest groups' agendas.
- Adult technical education entitlements.
- Early literacy.

And the list goes on...

Albert Einstein once said that "Not everything that counts can be counted" but within the context of all the above, the question has been asked, what is the Central Office's role in supporting each member district in meeting these and other educational challenges? In other words, how does it count?

The RCSU Central Office is designed and staffed to provide high quality leadership, coordination, and support to member districts (Proctor, Rutland Town, and West Rutland) in the following areas:

- Financial Management
 - Assist member districts in developing accurate annual budgets in a timely manner.
 - Assist principals and school boards in overseeing the implementation of the budget including projecting revenue and expenditures.
 - Support member districts getting the best insurance coverage for the lowest cost.
 - Support local districts getting the maximum advantage of grants (competitive and non-competitive).
 - Assist member districts in establishing and implementing building projects.
 - Assist member districts in establishing investment strategies that assure adequate cash flow and generate additional revenue.
 - Prepare "spreadsheet" budgets and updates during budget development process, finalization and distribution, including Town Report version.
 - Present financial recommendations to Board, as needed.
 - Assist with audits: notice to firms, compilation of bids received, award letters/reject letters to firms, assistance in scheduling and problem resolution, on site assistance, reports to Boards, etc.
 - Compile annual financial reports from various sources, verification, direct assistance as needed, and preparation and filing of Annual Statistical Reports. (by law due by 8/15 each year)
 - Advance payment on behalf of Districts for invoices (such as insurance invoices and ad bills) that require immediate payment (before the Board can authorize payment) with subsequent preparation of vouchers for reimbursement.
 - Assist, when needed, completing unemployment forms, disability and workers' compensation claims, financial advice, etc.
 - Assist employees enrollment on benefits plans i.e. BC/BS, dental and life, as well as Section 125, 403(b), computer loans.
 - Monitor Teachers Retirement for districts in the RCSU.
 - Prepare SPED Financial Reports.
 - Monitor Quarterly Unemployment reports and invoices.

- Prepare and distribute 1099's.
 - Assess – billing, collecting and monitoring.
 - Monitor and amend state and federal grant budgets, as needed.
 - Prepare weekly Accounts payable warrants for all the districts.
 - All other clerical work i.e. typing, filing, etc.
 - Implement a payroll system that pays staff on time and accurately and provides for required government reports in an accurate and efficient manner.
- Human Resource Management
 - Assist member districts in recruiting and hiring qualified candidates.
 - Administer the employee insurance, retirement, and leave benefits.
 - Prepare and monitor all staff contracts.
 - Support the development and administration of appropriate wage and salary structures.
 - Assist principals in developing a comprehensive evaluation system and assist principals and member boards when RIF and dismissal may be necessary.
 - Provide collective bargaining support for member districts. Work toward standardizing master agreements where appropriate.
 - Assist member districts in developing and implementing staff development plans.
 - Assist member districts in developing high quality personnel related policies and procedures.
 - Design and implement a management information system that supports human resources functions.
- Curriculum, Instruction, and Assessment
 - Work with member districts to establish student performance goals and common ways to measure performance on those goals.
 - Report on progress on the student performance goals on a regularly scheduled basis.
 - Establish and support a RCSU professional development assessment committee (PDA) comprised of administrators and teacher representatives. The PDA meets monthly during the school year to deliberate and advise on issues of common interest and needs of member schools in the district. Where it is necessary, to help develop common tools or other resources to support the implementation of standards-based curriculum, assessment and instruction across schools. The PDA works closely with the Administrative Team to ensure that the RCSU work is adequately focused on areas of most critical need.

- Principal Leadership Development
 - Support the development and implementation of an annual principal improvement plan that focuses on the specific activities the principal will take to strengthen their performance as an educational leader. The plan will be data-driven and based on self-assessment, superintendent and school board feedback.
 - Establish and support administrative team meetings to deliberate and advise on issues of common interest and needs in the supervisory union.

- Board Development
 - Support the development and implementation of an annual board goal setting plan which focuses on specific activities that each board will engage in to increase their effectiveness in decision-making; functioning as a group; exercising authority; connecting to the community; acting strategically; and continuous improvement.

- Special Education
 - Provide training and technical assistance to special educators, principals, and boards in member districts in areas related to legal requirements, roles and responsibilities and best practice for providing students with disabilities.
 - Design and implement an accurate and efficient paperwork process that results in required reports being submitted on time and accurately.
 - Recruit, supervise, and evaluate special educators and staff, and support local districts for local hires as needed.
 - Participate as needed in EPT and IEP Team meetings as a representative for the school district for in district and out of district placed students.
 - Responsible financially for psychological assessments for all preschool-Grade 12 students and follow-up as needed.
 - Prepare/file IDEA, EEE, Early Education initiative, and the federal and state grants.
 - Review and synthesize data for quarterly, annual, and special financial and programmatic reports for special education.
 - Prepare/filing of Special Education Service Plan.
 - Assist in the development of alternative programs in order to provide a continuum of services for special education students.
 - Serve as liaison for special education issues with the Vermont Department of Education.
 - Serve as a resource to the district for state and federal special education regulations and state policies. Insure that laws, policies, and procedures are adhered to system wide.
 - Prepare and distribute to all staff a special education manual and be responsible for continuous update and review.
 - Coordinate the district EPSDT program.

- Supervise the IEP Medicaid reimbursement and reinvestment program.
 - Maintain files for every special education student.
 - Participate in a task force for meetings for special education high school issues.
 - Obtain special education legal advice for school districts, represent district as needed for legal issues.
 - Coordinate crisis intervention.
 - Publish required notices, Child Find, etc.
 - Develop and implement in-service training for teachers, staff, and administration.
 - Lead the district in the development and supervision of the Para Educator training program.
 - Work closely with educators, administrators, school boards, RCSU Business Manager, Superintendent and others for special education expenses.
 - Function as the Local Education Agent as necessary.
 - Conduct on-going, long-range planning for special education services throughout the district.
- Early Education
 - Coordinate an Early Education Program for pre-school, handicapped, and at-risk students, or assisting in alternative arrangements.
 - Maintain census of all 0-5 year olds.
 - Screen all 3-5 year olds and 0-3 year olds upon request.
 - Prepare Early Education sites and programs for state licensing and ensure continued eligibility.
 - Coordinate continuum of services with other collaborative partners (Success by Six), Head Start, Even Start and Early Childhood Councils in Rutland County.
 - Participate in Rutland County Family Infant/Toddler Administrative Teams.
 - Prepare each Center for accreditation by the National Association for the Education of Young Children; continue requirements for accreditation renewal.
 - Continually analyze early education program needs and costs; utilize community resources and secure alternative funding to improve the quality and efficiency of the program.
 - Continue the transition of early education children to kindergarten.
 - Lead and manage the Even Start program.
 - General Administrative
 - Prepare RCSU board agenda.
 - Participate in most regular and special Board meetings.
 - Prepare and distribute Board meetings' minutes.
 - Monitor and follow-up items as needed from each district Board.

- Prepare Warnings for three (3) annual and any Special Town Meetings, placing notices in newspapers as needed.
- Coordinate/submit school reports, warnings, enrollment reports, and budgets to Town Auditors.
- Verify prior employment of former employees with new employers.
- Collect data and prepare state-required annual ADM (average daily membership) report.
- Participate in problem-resolution for all secondary students: residency, truancy, probate court, custody, and legal issues, etc.
- Write policies and procedures for Board consideration and adoption.
- Carry out policies adopted by each school district.
- Represent the School District in dealings with the state, other school districts, etc.
- Coordinate transportation contracts and issues for district which contract with providers.
- File OSHA paper work for all districts.
- File state reports of School registers of student attendance.
- Prepare contracts and/or addenda for all teachers, administrators, support staff, Para-educators, custodians and food service.
- Maintain Vacation/sick log for RCSU office staff and administrators.
- Maintain sick log for entire supervisory union teachers, support staff, Para-educators, custodians and where applicable food service.
- Assist districts in maintaining and opening, or contracting for transportation services.
- Provide coordination for all insurance (including property insurance, transportation insurance, liability insurance, workers compensation, etc.); liaison between agent and district, general correspondence, checking invoices; dealing with billing problems, types of coverage, etc.
- Assist in bidding projects, if requested.
- Organize and coordinate curriculum committee meetings and activities.
- Prepare, duplicate, and disseminate curriculum guides and documents.
- Provide leadership for identifying curriculum development needs and maintaining curriculum development plans.
- Coordinate and facilitate support activities for curriculum implementation. Document curriculum development activities.
- Review and process a variety of reports (Civil Rights reports, VT Department of Education staff data sheets, equalized yield verifications, vocational assessment verifications, etc.).
- Administer grant programs (Title II, Title IV, Title V, etc.) and discretionary/categorical grants to provide research and planning for professional development activities.
- Plan, coordinate, and contract for graduate course offerings.
- Coordinate/assist districts with Act 60 "Quality" requirements.
- Conduct required Criminal Records Check.
- Work on specific Board Requests.
- Coordinate Medicaid (both EPSDT and IEP) paperwork and claims.

- Monitor 504 students programs; especially at the secondary level.
- Supervise all principals.
- Coordinate building projects/school construction.
- Participate or organize personnel issues, contract management, and grievances.
- Assure that all schools are in compliance with state and federal regulations and laws.
- Coordinate leadership and direction for all schools.
- Provide support and supervision to principals for evaluation of teachers.
- Work with attorneys on legal matters pertinent to each district.
- Develop comprehensive emergency plans for every school.
- Oversee comprehensive federal programs for the supervisory union (Title I, II, IV, V, VI).
- Organize clerical work, typing and filing.
- Manage and lead Crisis Team supervisory wide.

“A good system allows ordinary people to produce extraordinary results” (P. Druker). I will submit that the board members, teachers, staff and administrators throughout the supervisory union are those ordinary people dedicated to kids working hard to help them produce extraordinary results.

All of us in the Rutland Central Supervisory Union central office are very proud to be a part of this team effort – working to support your community, your school, and your kids in meeting all of the challenges that face us in education with only one primary focus – doing what is best for all kids.

Thank you for your continued support.

Respectfully submitted,
John E. Kaldy,
Superintendent of Schools

(Resources used: VSA membership)

**Rutland Central Supervisory Union Notice
Handicapped Children
Ages 0-21 Years
2003-2004**

The Rutland Central Supervisory Union (Proctor, Rutland Town and West Rutland) in meeting the requirements of its local Education Agency Plan, is attempting to identify any and all area resident children between the ages of 0-21 years who may be considered handicapped. Also any person between the ages of 3 and 21, who is in need of special education and related services, is entitled to a free and appropriate public education. It is possible that the Rutland Central Supervisory Union may not be aware of the residence of all handicapped children. If you know of a child who might be eligible for educational services and is not in school, please notify the Pamela J. Reed, Director of Student Educational Services, 257 South Main Street, Suite 1, Rutland, Vermont 05701, or phone 775-4342.

Any parent of a child who attends a school that receives Title I funds has the right to request information regarding the professional qualifications of your child's teacher (NCLB). Contact the Rutland Central Supervisory Union office for further information.

NOTIFICATION OF MANAGEMENT PLAN AVAILABILITY

The Asbestos Hazard Emergency Response Act (40 CFR 763.93 [g] [4]) requires that written notice be given that the following schools have management plans for the safe control and maintenance of asbestos-containing materials found in their buildings. These management plans are available and accessible to the public at the administrative office of each facility listed below:

- Rutland Central Supervisory Union, 257 South Main Street, Suite 1, Rutland, Vermont 05701, Telephone 775-4342.
- Proctor Elementary Schools, School Street, Proctor, Vermont 05765 – Telephone 459-2225.
- Proctor High School, Park Street, Proctor, Vermont 05765 – Telephone 459-3353.
- Rutland Town Elementary School, Post Road, Rutland, Vermont 05701 – Telephone 775-0566.
- West Rutland School, Main Street, West Rutland, Vermont 05777 – Telephone 438-2288.

Rutland Central Supervisory Union
Revised 2003/04 Budget and Proposed 2004/05

	2002/03 Actual	Original 2003/04 Budget	Revised 2003/04 Budget	2004/05 Proposed	\$ Change	% Change
General Administration						
Superintendent	88,200	88,200	90,846	90,846	0	
Admin. Assist.	31,904	32,861	32,861	33,847	986	
Secretary	13,050	12,592	12,592	13,801	1,209	
Custodian	6,469	7,276	7,276	7,488	212	
S.U. Treasurer	732	757	757	780	23	
Group Health	12,806	15,919	16,472	18,532	2,060	
FICA	10,804	10,839	11,742	12,011	269	
Life	339	360	340	340	0	
Retirement	2,262	2,274	2,274	2,383	109	
Worker's Comp.	386	453	833	598	(235)	
Unemployment	81	95	83	83	0	
Professional Dev.	625	1,000	1,000	1,000	0	
Dental Ins.	212	1,026	1,060	1,113	53	
Disability Ins.	777	655	713	729	16	
Severance	0	10,000	10,000	0	(10,000)	
Section 125	386	280	386	392	6	
Audit	5,700	6,000	5,700	6,500	800	
Legal Fees	0	500	0	500	500	
Computer services	1,471	3,500	4,000	4,000	0	
Board Secretary	120	270	150	270	120	
Repair & Maint.	161	100	100	100	0	
Copier	6,200	6,400	6,200	6,704	504	
Rent & Utilities	37,290	37,290	37,290	37,290	0	
Travel	2,004	2,200	2,200	2,200	0	
Conferences	2,210	2,600	2,600	2,600	0	
Insurance	259	300	571	575	4	
Telephone & Postage	9,121	11,000	11,000	11,000	0	
Copy Paper	1,091	1,000	1,000	1,000	0	
Office Supplies	8,269	8,072	8,072	8,200	128	
Computer Supplies	1,703	3,300	3,100	3,300	200	
Bank Charges	0	400	200	250	50	
Subscriptions & books	435	500	450	500	50	
Furniture & equipment	2,462	4,050	3,819	4,050	231	
Dues	3,346	3,500	3,500	3,500	0	
Contingency	75	650	0	650	650	
Total Gen. Admin.	250,950	276,219	279,187	277,132	(2,055)	-0.74%
Fiscal Service						
Business Manager	55,026	56,677	56,677	58,377	1,700	
Bookkeeper	26,000	26,780	26,780	27,602	822	

Rutland Central Supervisory Union
Revised 2003/04 Budget and Proposed 2004/05

	2002/03 Actual	Original 2003/04 Budget	Revised 2003/04 Budget	2004/05 Proposed	\$ Change	% Change
Bookkeeper	26,100	26,780	26,780	27,602	822	
Assistant	3,935	5,460	3,200	1,206	(1,994)	
Group Health	20,991	22,879	22,575	22,779	204	
FICA	8,313	8,851	8,678	8,781	103	
Life	166	179	179	166	(13)	
Retirement	5,568	5,785	5,653	5,740	87	
Worker's Comp.	247	371	417	437	20	
Unemployment	22	75	75	72	(3)	
Professional Dev.	1,118	950	950	1,300	350	
Dental Insurance	1,722	1,806	1,865	1,868	3	
Disability Ins.	625	567	567	563	(4)	
Computer Service	6,909	6,700	6,700	6,900	200	
Travel	1,261	1,350	1,350	1,350	0	
Computer repairs	194	950	500	950	450	
Dues & Fees	235	235	235	235	0	
Total Fiscal Service	158,432	166,395	163,181	165,928	2,747	1.68%
Total RCSU Expense	409,382	442,614	442,368	443,060	692	0.16%
INCOME						
Regular Assessments						
Proctor-Regular	131,350	139,511	139,511	154,654	15,143	
Rutland Town	125,660	131,199	131,199	118,886	(12,313)	
West Rutland	132,032	137,948	137,948	150,907	12,959	
Total Dist. Assessments	389,042	408,658	408,658	424,447	15,789	3.86%
Other Assessments						
Proctor - PFP	1,400	1,400	1,400	1,400	0	
West Rutland-Fiscal	5,000	7,000	7,000	7,000	0	
Projects	9,527	7,900	7,900	7,900	0	
Total Assessments	404,969	424,958	424,958	440,747	15,789	3.72%
Interest	1,392	4,000	2,000	2,800	800	
Misc. Income						
Total Income	406,361	428,958	426,958	443,547	16,589	3.89%
Funds To Open	5,000	13,656	14,924	(486)	(15,410)	-103.26%
Total Income	411,361	442,614	441,882	443,061	1,179	0.27%

Rutland Central Supervisory Union
Local Special Ed Program Proposed 2004/05 Budget

	Actual 2002/03	Budget 2003/04	Est. Year End	Proposed 2004/05	\$ Change	% Change
INCOME						
Local Assessments						
Proctor	13,603	14,062	14,062	12,037	(2,025)	
Rutland Town	25,044	25,696	25,696	21,326	(4,370)	
West Rutland	16,944	16,253	16,254	13,538	(2,715)	
Total Local Assessments	55,591	56,011	56,012	46,901	(9,110)	-16.39%
Federal Funds						
LEAP	55,783	56,120	50,984	53,000	(3,120)	
Medicaid Funds	3,673	3,673	3,673	3,674	1	
Cash to Open	0	4,000	4,000	4,000	0	
Total Income	115,047	119,804	114,669	107,575	(12,229)	-10.63%
EXPENSES						
Special Ed Administration						
Director	62,299	64,168	59,000	61,360	(2,808)	
Secretary	13,050	14,193	14,198	13,801	(392)	
Assistant	0	5,258	3,200	1,205	(4,053)	
Group Health Ins.	12,342	17,445	15,527	13,628	(3,817)	
Social Security	5,627	6,397	5,844	5,842	(555)	
Group Life Ins.	83	97	97	83	(14)	
Professional Dev.	0	3,000	2,000	3,000	0	
Dental Ins.	1,366	1,545	1,175	1,102	(443)	
Retirement	664	973	983	751	(222)	
Workers Comp.	163	268	283	291	23	
Unemployment	0	52	41	37	(15)	
Disability Insurance	338	409	385	375	(34)	
Travel	5,304	3,500	1,200	3,500	0	
Supplies	2,252	1,250	750	1,250	0	
Computer	1,629	0	4,075	0	0	
Furniture	1,061				0	
Dues & Fees	100	150	250	250	100	
Total S.E. Admin.	106,278	118,705	109,008	106,475	(12,230)	-11.51%
Speech / Language Services	0	0		0	0	
Fiscal Services						
Assessment	1,100	1,100	1,100	1,100	0	
Total Expense	107,378	119,805	110,108	107,575	(12,230)	-11.39%

Rutland Central Supervisory Union
Essential Early Education - Proposed 2004/05 Budget

	Actual 2002/03	Budget 2003/04	Proposed 2004/05	\$ Change	% Change
INCOME					
Local Assessments					
Proctor	26,287	31,643	36,889	5,246	19.96%
Rutland Town	31,029	37,746	39,908	2,162	6.97%
West Rutland	32,387	35,709	39,908	4,199	12.97%
Total Assessments	89,703	105,098	116,706	11,608	12.94%
State Funds					
Family, Infant & Toddlers	1,350	0	0	0	0.00%
Even Start	21,934	20,127	20,127	0	0.00%
IDEA-B Incentive	8,800	7,455	7,455	0	0.00%
IDEA-B Basic	0	10,947	19,670	8,723	79.68%
Title One	0	0	13,000	13,000	
Medicaid	0	25,359	0	(25,359)	-101.25%
Other Income					
Cash to Open	19,011	8,145	12,000	3,855	20.28%
Total Income	140,798	177,131	188,958	11,827	6.81%
EXPENSES					
Direct Instruction:					
Wages - Teachers	75,589	77,856	80,095	2,239	
Wages - Assistant		10,707	12,501	1,794	
Group Health Ins.	13,284	13,207	14,937	1,730	
Social Security	5,944	6,775	7,300	525	
Workers Compensation	189	283	352	69	
Unemployment	64	70	70	(0)	
Life Ins.	0	46	56	10	
Retirement	0	520	644	124	
Dental Insurance	1,188	1,657	1,775	118	
Advertising	250	250	250	0	
Travel	2,500	750	750	0	
Workshops		1,750	1,750	0	
Supplies & Materials	500	1,500	1,500	0	
Total Direct Instruction	99,508	115,371	121,980	6,609	5.84%
Student Support - OT/PT	400	400	400	0	0.00%

Rutland Central Supervisory Union
Essential Early Education - Proposed 2004/05 Budget

	Actual 2002/03	Budget 2003/04	Proposed 2004/05	\$ Change	% Change
Home School Service:					
Wages	20,085	20,688	21,307	619	
Group Health Ins.	2,108	0	0	0	
Social Security	1,537	1,563	1,630	67	
Workers Compensation	55	66	77	11	
Retirement			1,066	1,066	
Unemployment	64	23	23	0	
Travel Allowance	750	750	750	0	
Supplies & Materials	400	400	400	0	
Total Home School	24,999	23,490	25,253	1,763	7.05%
Speech Language Service:					
Wages - Teacher	11,139	11,474	13,142	1,668	
Wages - Assistant		12,674	13,051	377	
Group Health Ins.	188	8,384	9,620	1,236	
Social Security	867	1,905	2,020	115	
Life Ins.		46	71	25	
Retirement		634	653	19	
Workers Compensation	39	76	95	19	
Unemployment	8	28	23	(5)	
Travel Allowance	750	750	750	0	
Supplies & Materials	400	400	400	0	
Total Speech Language	13,391	36,370	39,825	3,455	10.36%
S.U. Assessment	1,500	1,500	1,500	0	0.00%
Rent	1,000	0	0	0	0.00%
Total EEE Program Expense	140,798	177,131	188,958	11,827	6.81%

The following is a summary of your district's contribution to the RCSU budgets:

	Total Program Budgets	Paid By West Rutland	West Rutland's % of Budget
RCSU	443,060	150,907	34.06%
Special Ed Program	107,575	13,538	12.58%
Essential Early Ed (EEE)	188,958	39,908	21.12%
Total	739,593	204,353	27.63%

Rutland West Neighborhood Housing Services

NeighborWorks®
HomeOwnership Center
Of Vermont

Annual Report 2003

Rutland West Neighborhood Housing Services, Inc. is changing the look of neighborhoods throughout Rutland County. This year the consortium of towns serviced by Rutland West has grown to include 26 towns, three of which are in Addison County.

Year to date, we have invested \$441,956 in loans for new homeowners as well as rehabilitation of existing homes.

With the Vermont Community Development grant of \$375,000 from the years 2002-2003 almost completed and our new grant of \$375,000 just beginning, the work of the rehab construction department continues at an industrious rate. The Rehab department assisted 37 families from Rutland County this year addressing health and safety issues in homes. Families interested in applying for help are encouraged to call Rutland West.

88 families from West Rutland, who attended the HomeBuyer Education class were counted among our list of 39 new homeowners in 2003. The HomeBuyer Education classes are now offered in West Rutland, Middlebury and Bennington. Call Rutland West for a schedule and to register.

The Emergency Shelter Program at Rutland West assists those in crisis with housing arrangements or utility bills. Our shelter fund assisted 110 families in Rutland County this year. Grant funds are received from the Vermont Office of Economic Opportunity, Department of Mental Health, Federal Emergency Management Agency, as well as other generous donations from special benefactors.

We are most grateful for the involvement of West Rutland residents, Darby Gorham, Jayne Pratt and Don Ramey who serve on our Board of Directors and Red Sutkowski who serves on our Loan Committee

Another point of major interest for the consortium of towns is the upcoming move of Rutland West to a new location across the street from our current office. Beginning in 2002 into 2003, a tremendous effort was made to coordinate funds to buy and renovate the historic Kazon building on Marble Street in West Rutland. This building will provide much needed, expanded office space for Rutland West. The second story of the Kazon building will be renovated into affordable apartments. We hope to move into the new office space in March of 2004. The apartments will be available for rent later in 2004.

We welcome participants from residents of West Rutland, if you would like to volunteer your time for one of our committees, call me at 438-2303 or stop by our office located at 71 Marble Street in West Rutland.

Together we can build strong communities!

Respectfully,

Ludy Biddle

Executive Director

71 Marble Street, P.O. Box 541 West Rutland, VT 05777
Tel:(802)438-2303 Fax:(802)438-5338 rwnhs@vermontel.net



REGIONAL AMBULANCE SERVICE, INC.

275 Stratton Road
Rutland, VT 05701

Business: 802-773-1746
Emergency: 802-773-1700
FAX: 802-773-1717

20th ANNUAL REPORT

(Fiscal Year Ending June 30, 2003)
20 Years of Service 1983 - 2003

To the Honorable Citizens of the Town of West Rutland, VT:

We are pleased to present our 20th annual report to the Citizens we serve. Regional Ambulance Service, Inc. has continually provided emergency and non-emergency ambulance service for twenty years. From 1983 to the end of this fiscal year, Regional has responded to 90,384 ambulance calls. This past year, ending June 30, 2003, the service responded to a total of 6,754 ambulance calls in our 12 communities and an additional 1,875 "Medic One" paramedic intercept calls. Call volume continues to increase. **We commend our staff for keeping up with the increased demand and for providing excellent service.**

In February of this year a fire destroyed one ambulance, damaged our remaining vehicles and caused extensive damage to our facilities. Our staff has done an outstanding job coping with the situation and continue to provide the excellent service that our communities deserve. We would like to thank the Rutland City Fire Department for their outstanding response and quick suppression of a fire that could have been even more devastating. We also thank Fair Haven Rescue, Brandon Rescue and Wallingford Rescue for covering our service area the morning of the fire. Although the fire severely damaged our facilities our employees pulled together and put us back into service in three and one half hours. At the end of the fiscal year we were still undergoing repairs to our building. Our insurance covered the cost of repairs to our vehicles and building. We again thank everyone for their support during this stressful time period.

With the continued support of the citizens, our employees, and community governing bodies, we have been able to level fund or lower our assessment rate for the past 19 years. Our current assessment rate is \$4.25 per capita and remains unchanged for the next fiscal year. The public support of our Membership program, direct donations, memorials and estate gifts have been vital to our continued success. We extend our appreciation to everyone for their support.

Our motto "Serving People First with Pride, Proficiency and Professionalism" is demonstrated by our employee's commitment to continuing EMS training. Each year our employees have specialized training in Critical Care Paramedicine, Advanced Cardiac Life Support, Basic Life Support, Prehospital Advanced Trauma Life Support, Pediatric Advanced Life Support, Emergency Vehicle Operations, Bloodborn Pathogens and a variety of continuing education programs. Our professional staff is extremely capable and dedicated.

Monthly C.P.R. classes are taught at Regional Ambulance. Last year, through the R.A.S. Training Center, 1,783 people were trained in C.P.R. Tours, lectures, demonstrations, and C.P.R. classes are available for the general public. For information on Healthy Homes or our other services call 773-1746.

The public is encouraged to visit and talk to the employees and Administrator at our Stratton Road facility. Please feel free to contact James Finger, Chief Executive Administrator, or your Representative, if you have any questions concerning the service.

We are proud of our accomplishments and look forward to serving you in the future. The Board of Directors, Administration and employees of Regional Ambulance Service, Inc. will continue working to provide the highest quality of emergency ambulance care at the lowest possible cost to all of the citizens we serve.

Sincerely; Paul Kulig, President
R.A.S. Board of Directors

Paul Kulig,
Town of West Rutland Representative
R.A.S. Board of Directors



39 East Center Street, Rutland, Vermont 05701 • (802) 775-8220 • Fax: (802) 775-8221 • E-mail: rsvprutnd@aol.com • TTY/TDD: 800-253-0191

REQUEST FOR TOWN FUNDING
TOWN OF: WEST RUTLAND AMOUNT REQUESTED: \$400.00

RSVP is an "Invitation to Serve" program for people of all ages who want to meet community needs through meaningful use of their skills, talents, interests and knowledge in volunteer service to non-profit organizations. Needs are met in critical areas such as human service, health, state and local government, education, literacy, and the arts, just to name a few. RSVP involves individuals in service that matches their personal interests and makes use of their varied life and professional experiences. Through such efforts, RSVP is meeting the needs that strained local budgets cannot afford. RSVP enables people to contribute to their communities and feel good about themselves through the rewarding experience of volunteering. Additionally, over the past 5 years RSVP has implemented new programming to address pressing community needs. These programs include an America Reads program called *Rutland County Reads* aimed at enhancing literacy among elementary school children, an osteoporosis prevention program, *RSVP Bone Builders*, which provides free strength and balance exercise classes with RSVP volunteer instructors to Rutland County residents, and *Operation Doll*, in which RSVP volunteers restore and refurbish donated dolls including sewing outfits and providing accessories. These dolls are then distributed to over 200 needy children through 20+ local organizations.

Locally, **RSVP is the largest program of coordinated volunteer services** serving the people of Rutland County with 700+ volunteers. From July 1, 2002 through June 30, 2003, volunteers in Rutland County provided **68,870 hours** of community service. The cost benefit to the communities of Rutland County in terms of cost of services provided equals \$1,027,540.

Once again this year RSVP is not asking for additional monies from the Town of West Rutland. The monies we are requesting this year will be used to help defray costs of providing volunteer placements, support, insurance, transportation, and recognition. RSVP continues to strive to provide needed and supplemental services that enhance the quality of life for citizens of all ages throughout Rutland County through the signature programs referred to above.

Currently in West Rutland, 17 volunteers donate their services to the following non-profit organizations: Rutland Regional Medical Center, West Rutland Elementary and High Schools, Pleasant Manor Nursing Home, Godnick Adult Center, Eden Park Nursing Home, Dismas House, Rutland Partnership, Rutland Senior Chorus, Southwest Vermont Council on Aging, College of Saint Joseph, Rutland Town Elementary School, Rutland Area Visiting Nurses Association and Hospice, Rutland Intermediate School, Northwest and Northeast Elementary Schools, Crossroads Arts Council, Muscular Dystrophy Association, Mount Saint Joseph Academy, West Rutland Free Library, Rutland Community Correctional Center, Rutland Region Chamber of Commerce, United Way of Rutland County, Mountain View, Rutland Economic Development, Kids on the Move, American Red Cross, *RSVP Bone Builders* program, *RSVP Operation Doll*, and *RSVP Rutland County Reads*.

The volunteer services they provide include: knitting and sewing items for children and elders, tutoring and mentoring in area schools, mailings, entertaining in the area nursing homes and schools, teaching and performing arts and crafts, greeting people at RRMC and providing information at the front desk, clerical assistance, delivering and preparing meals, cooking assistance, friendly visitation, companionship and outreach, community relations, reading club moderator, library aides, community relations, board member, tax counseling, *RSVP Bone Builders* Exercise Trainer. In addition, *RSVP Bone Builders* classes are offered in West Rutland to area residents.

On behalf of RSVP, I would like to thank the residents of West Rutland for their support in the continuation of the RSVP program. As financial constraints effect more and more non-profit organizations, the need for volunteers increases. With your help, RSVP will continue to respond to this need.

Sincerely,

Nan M. Hart, Director
October 15, 2003

Cardiovascular Worksite Wellness
Career Choices
Child & Family Services
Community Access Program
Community Rehabilitation & Treatment

Emergency Crisis Services
Evergreen Substance Abuse Services
Green Mountain Foster Grandparents Program
InterAge
One-to-One

RSVP
Rutland Area Prevention Coalition
Rutland County Head Start
Vocational Opportunity Works
United Way Member Agency



RONALD J. CIOFFI, EXECUTIVE DIRECTOR
RUSS GATES, BOARD OF DIRECTORS

Town of West Rutland

TO THE TOWN MANAGER, OFFICERS AND CITIZENS OF WEST RUTLAND:

For more than 57 years, the Rutland Area Visiting Nurse Association & Hospice has brought high-quality, affordable community based home health and hospice services to people in the comfort of their homes.

In the face of rising healthcare costs, nursing shortages, shrinking reimbursement and regulatory changes to the health care system, RAVNAH has continued to identify community needs and provide essential cost-effective health care services to some of Rutland County's most vulnerable individuals. We are proud to report that we continue to be a community leader in guiding and shaping the future of home health, preventative and long-term care services, including home care, hospice, maternal-child health and community programs. Our services not only promote a healthy community, but also support individual dignity and independence in the home.

We are proud to report on a number of successes we have achieved:

- Provided over 1,200 hours of volunteer service in our Hospice Program.
- Initiated Hospice Palliative Care Program
- Instituted Options Counseling for nursing home admissions
- Collaborated with Wilcox Pharmacy in the Synagis® Program for patients with respiratory syncytial virus
- Provided over 3700 flu vaccinations
- Prepared for compliance with the Health Insurance Portability and Accountability Act

We could not have been successful without our dedicated staff. RAVNAH's staff and volunteers made over 84,000 visits to 2,494 different patients. In the town of West Rutland we provided 5378 visits to 112 individuals.

To the individuals and organizations of the town of West Rutland that have supported us during 2003 we are truly thankful. With your support, RAVNAH will continue to meet our mission "to enhance the quality of life of all we serve through comprehensive home and community health services."

Again, we say thank you for your support.



**SOUTHWESTERN VERMONT
COUNCIL ON AGING**

Report to the Citizens of West Rutland

This report briefly describes the services and support provided to elders in West Rutland by the Southwestern Vermont Council on Aging during the past year; these included:

Senior Meals:

The Council provided funding for meals served to elder residents of West Rutland. This funding helped make available 2,849 meals that were prepared and delivered to the homes of 26 older persons in your community who were in need of this special support. This service, provided through contract, is often referred to as "Meals on Wheels". We also supplied "Blizzard Bags" to Meals on Wheels participants and other isolated elders, containing "shelf-stable" meals for use in a weather related or other emergency situation. In addition, 30 West Rutland elders participated at one or more of the luncheon sites available in our region, enjoying 1,048 meals.

Case Management Assistance:

31 elder residents of your community were served by SVCOA Case Management staff who provided help with applications and problem solving around programs such as Fuel Assistance, SSI, Medicaid, Food Stamps, etc. Case Managers also helped frail elders who were facing long term care placement, assisting those who wanted to and were able to remain independent connect with available supports including Medicaid Waiver assistance.

Other Services:

The Council on Aging also made available the following services to help support older persons in your community: 1) Telephone support through our "Senior HelpLine" (786-5991 or 1-800-642-5119). This service provided easy phone access to elders and others in need of information about available programs and supports for older persons; 2) Health benefit counseling information and form filing assistance through our SHIP Program; 3) Legal service support through a contract with the Vermont Senior Citizens Law Project; 4) Provision of information related to elder issues through the "Elder Connection" column written by Barbara Hanson appearing weekly in the Rutland Herald; 5) Nutrition education and counseling provided by a Registered Dietician to elders who needed to improve their dietary intake; 7) Senior Companion support on a one on one basis for frail, homebound elders; 8) Elder Care Clinician outreach services to elders struggling with a variety of mental health issues provided through a contract with Rutland Mental Health; 9) Transportation support through the Elders on the Go Program and One-2-One; 10) Community Development assistance and 11) Caregiver information and support for family members and others who are providing help to elders in need of care.

BROC

Community Action in Southwestern Vermont
Since 1965

January 6, 2004

To the Citizens of the Town of West Rutland and Members of the Selectboard,

First, BROC would like to take this opportunity to thank the citizens of West Rutland who have supported the agency through the appropriation process over the years, acknowledging the important work we do. This past year BROC continued to experience a large increase in limited income families who needed help just meeting their *basic* needs -- enough food on the table; heat for warmth through the winter; and a roof over their heads.

BROC helped meet the basic needs of 79 families in the Town of West Rutland between 10/1/02 and 9/30/03. In addition, our Micro Business Development Program worked with 5 residents interested in starting or expanding a small business, weatherized 8 homes, comprised of 23 individuals through our Weatherization & Energy Conservation program, and reimbursed 3 day care home providers in West Rutland for serving nutritious meals to about 30 children in their care. BROC also created several new partnerships and collaborations throughout the year with local organizations and businesses to help raise food for our emergency food shelf; as well as to help raise much needed funds through events and fund raising so that the needs of our neighbors continue to be met.

BROC staff work hard each and every day to not only address immediate crisis, but to work on developing prevention plans with each person who needs our help. We are very proud of moving an individual or family up from the effects of poverty in their lives. In doing so, we advance our mission of "Helping people. Changing Lives." and we thank you, the West Rutland community, for helping make this possible.

Our appropriation request for the upcoming year is \$1,250.00.

Sincerely,



Linda G. Rooker
Executive Director

Home Office: 60 Center Street, Rutland, VT 05701 802-775-0878 Fax: 802-775-9949 800-717-BROC
Satellite Office: 332 Orchard Road, Bennington, VT 05201 802-447-7515 Fax: 802-447-7516
Linda G. Rooker, Executive Director lrooker175@aol.com * www.broc.org





In the year 2003, 27 towns in Rutland County supported the work of Rutland Mental Health Services through town giving. Our agency is committed to providing quality services regardless of an individual's ability to pay. The generous support of towns such as West Rutland assures that quality services are available for their families, friends and neighbors. Town giving dollars support services which include:

- Individual Counseling for Children, Adults and Families
- Substance Abuse Treatment Services
- Emergency/Crisis Services

During fiscal year 2003, Rutland Mental Health Services provided 1,364 hours of services to 109 West Rutland residents. We value our partnership with the Town of West Rutland in providing these much needed services and thank you for your continued support.

Mark G. Monson

President and Chief Executive Officer



VERMONT ADULT LEARNING

1 Scale Avenue / Suite 93 / Rutland / Vermont 05701 / 802-775-0617 / Fax: 802-773-0323

Vermont Adult Learning works with adults age 16 and over who are not enrolled in school and want to finish secondary school, improve their skills, or prepare for college or a career. We provide instruction in reading, writing, math, English for speakers of other languages, as well as communication, problem solving, decision making, interpersonal and lifelong learning skills. VAL also helps adults prepare for the CDL, U.S. citizenship, GED exam or the Adult Diploma Program.

Classes and tutoring are offered at our learning center in Rutland, in various community sites, and in students' homes and workplaces.

Vermont Adult Learning collaborates with 7 supervisory unions, Rutland County Head Start, Rutland County Parent Child Center, and the Vermont Center for the Book, and Neshobe Family Network to provide family literacy services.

With the recent trend toward reform of the welfare system, we have also collaborated with PATH (formerly known as Department of Social Welfare), Dept. of Employment and Training and the Stafford Technical Center to combine our services. In partnership with those agencies, we are designing and delivering intensive and comprehensive services to help adults move into paid employment that will enable them to support their families.

Last Year Vermont Adult Learning served 520 adult residents of Rutland County and provided 15355 hours of instruction. Of these totals, 32 residents of West Rutland were served and provided with 661 hrs of instruction.

Student achievements include:

- * Obtaining a high school diploma or GED
- * Acquiring job readiness skills
- * Obtaining employment
- * Retaining or improving employment
- * Improving parenting skills
- * Increased participation in children's education

The cost of providing educational services, in relation to West Rutland's appropriation of \$1,200 is outlined below:

Total students served in FY03 = 32
Total hours of instruction provided = 661
Total cost to West Rutland per instructional hour = \$1.82 (\$1200/661)

We appreciate your support.

TELEPHONE NUMBERS

Town Manager	438-2263
Fax	438-5133
Town Treasurer	438-2263
Town Clerk	438-2204
Listers	438-2263
Zoning	438-2204
Town Garage	438-2854
Library	438-2964
Wastewater Treatment Plant	438-5633
Water Dept.	438-2113
School	438-2288
Recreation Area/Skating Rink	438-2406
FIRE/POLICE EMERGENCY	911
POLICE	438-6114
STATE POLICE	773-9101
AMBULANCE	773-1700
Rutland West Neighborhood Housing Service, Inc.	438-2303