

Consent Agenda Items

Chariho School Committee Meeting
Executive Session Minutes – September 13, 2022

Approval of Executive Session Minutes of August 9, 2022 – Minutes not sealed.

Committee Members Attendance: Chair Linda Lyall, Vice Chair Catherine Giusti, Ryan Callahan, Donna Chambers, William Day (exited at 6:36 PM), Craig Louzon (exited at 6:36 PM), Lisa Macaruso, Andrew McQuaide and Karen Reynolds. Absent: George Abbott, Gary Liguori and endawnis Spears.

Administrators and Others Attendance: Superintendent Gina Picard, Assistant Superintendent Michael Comella, Director of Administration and Finance Ned Draper and School Committee Clerk Donna Sieczkiewicz.

II-1. Approval of Executive Session Minutes of August 9, 2022 – Litigation/Legal Update (Perrin v. Town of Richmond, et al.)

Superintendent Picard recommended approval of the executive session minutes of August 9, 2022 – Litigation/Legal Update (Perrin v. Town of Richmond, et al.).

Craig Louzon made a motion, seconded by Ryan Callahan and it was
VOTED: To approve the executive session minutes of August 9, 2022 – Litigation/Legal Update (Perrin v. Town of Richmond, et al.). In favor: Unanimous.

II-2. Approval of Executive Session Minutes of August 9, 2022 – Emergency Operations Plans

Superintendent Picard recommended approval of the executive session minutes of August 9, 2022 – Emergency Operations Plans.

Craig Louzon made a motion, seconded by Ryan Callahan and it was
VOTED: To approve the executive session minutes of August 9, 2022 – Emergency Operations Plans. In favor: Unanimous.

II-3. Approval of Executive Session Minutes of August 9, 2022 – Home Instruction Requests

Superintendent Picard recommended approval of the executive session minutes of August 9, 2022 – Home Instruction Requests.

Craig Louzon made a motion, seconded by Ryan Callahan and it was
VOTED: To approve the executive session minutes of August 9, 2022 – Home Instruction Requests. In favor: Unanimous.

Bill Day and Craig Louzon exited the meeting prior to this vote.

II-4. Approval of Executive Session Minutes of August 9, 2022 – NEA Certified Staff Negotiation Update – Superintendent Picard recommended approval of the executive session minutes of August 9, 2022 – NEA Certified Staff Negotiation Update.

Ryan Callahan made a motion, seconded by Donna Chambers and it was
VOTED: To approve the executive session minutes of August 9, 2022 – NEA Certified Staff Negotiation Update. In favor: Callahan, Chambers, Giusti, Lyall, Macaruso and Reynolds. Abstained: McQuaide. The motion carried by a vote of 6 in favor with 1 abstention.

The Committee moved to NEA Certified Staff Negotiation Update.

Chariho School Committee Meeting
Regular Session Minutes - September 13, 2022

Committee Members Attendance: Chair Linda Lyall, Vice Chair Catherine Giusti, Ryan Callahan, Donna Chambers, William Day, Craig Louzon, Lisa Macaruso, Andrew McQuaide and Karen Reynolds. Absent: George Abbott, Gary Liguori and endawnis Spears.

Administrators and Others Attendance: Superintendent Gina Picard, Assistant Superintendent Michael Comella, Director of Administration and Finance Ned Draper, Systems Administrator Eric O'Brien, Development Officer Katie Kirakosian, High School Principal Andrea Spas, High School Assistant Principal Jean Bradanini, CTC Director Gerry Auth, Richmond School Principal Sharon Martin, Coach Bill Haberek and School Committee Clerk Donna Sieczkiewicz.

I. Meeting Call to Order/Pledge of Allegiance/Silent Meditation

Chair Lyall called the meeting of the Chariho School Committee, held in the Chariho High School Library, to order at 6:17 PM. The Pledge of Allegiance was followed by a moment of silent meditation.

II. Motion/Vote to go into Executive Session

Craig Louzon made a motion, seconded by Ryan Callahan and it was

VOTED: That the School Committee go into executive session and close the meeting to the public under the authority of R.I. General Laws Section 42-46-5(a)(2) for the purpose of discussion and/or action pertaining to collective bargaining (1. Approval of Executive Session Minutes of August 9, 2022 - NEA Certified Staff Negotiation Update and 2. NEA Certified Staff Negotiation Update); under the authority of R.I. General Laws Section 42-46-5(a)(2) for the purpose of discussion pertaining to litigation/legal update (1. Approval of Executive Session Minutes of August 9, 2022 - Legal Update (Perrin v. Town of Richmond, et al.); under the authority of R.I. General Laws Section 42-46-5(a)(3) for the purpose of discussion regarding the matter of security including but not limited to the deployment of security personnel or devices (Approval of Executive Session Minutes of August 9, 2022 - Emergency Operations Plan) and under the authority of R.I. General Laws Section 42-46-5(a)(8) for the purpose of reviewing and/or approving matters which relate to the privacy of students and their records (1. Approval of Executive Session Minutes of August 9, 2022 – Approval of Home Instruction Requests; 2) Approval of Home Instruct Requests; and 3) Rescinding of Home Instruction Requests); any persons to be discussed have been so notified. In favor: Unanimous.

III. Reconvene Open Session/Pledge of Allegiance/Silent Meditation

The Committee returned to open session at 7:06 PM and Chair Lyall reconvened the meeting at 7:08 PM. She apologized for the late start and asked all to please stand for the Pledge of Allegiance and a moment of silent meditation

VI. Recognition – The following were congratulated/thanked:

1. Danielle Bruneau, Chariho's 2022 Educator of the Year. Danielle was in attendance and Superintendent Picard shared all that Danielle has done and continues to do for the staff and students at CALA. She added that Danielle, and all RI Teachers of the Year, have been invited to Providence Waterfire on September 24th for recognition. Public is welcome to attend. Chair Lyall presented Danielle with a token of the Committee's appreciation.
2. Amanda Palmer and Wendy Gillam, Chariho's 2022 Education Support Professionals of the Year. Amanda was present and Superintendent Picard provided background information on Amanda and the reasons she was chosen as ESP of the Year. Chair Lyall presented a gift to Amanda and noted the Committee's appreciation. Wendy was not in attendance but the Superintendent commented on Wendy's role as CALA secretary. She was congratulated and thanked.

3. Distinguished Educators: Mark Carson, Suzanne Krause, Michele Gauthier, Michelle Laurie, Patricia Moore, Jill Cuddy and Cheri King.
4. Choral Director Lynn Dowding and students Virginia Keister, Regan Clark, Rachel Lindelow, Lucie May, Maisie Datson, Sarah Wojcik, Kathryn LeBlanc, Abigayle Fadgen, Michaela Mogavero, Josh Simone and Norman Stanley for greeting staff with their beautiful voices at Convocation.
5. Students Abigail O'Brien and Dylan Fisher (MS Auditorium Sound & Technology Assistants) and Julianne Manlove (MS Auditorium Lighting & Technology Assistant) for their help during Convocation.

VII. Public Forum

Chair Lyall asked if there was anyone interested in speaking on something that is not on this evening's agenda. Goldie Williams from Richmond, in response to a request from Donna Chambers at a previous meeting for a definition on bullying, shared a definition she found. She commented that this is what happened to her son. When she was a member of SELAC, there were barely any parents on the Committee; it was mostly staff. There is a rule that it is supposed to be equal. When all are elected in November, will there be masking at that time to which Chair Lyall replied that the District will follow the policy that is written.

VIII. Policy

A. Academic Requirements for High School Graduation (Revision) – Superintendent Picard stated that they have been holding this policy while they wait for the State. The State has not completed their review so this policy may come before the Committee again but there are things that need to be implemented now. Bill commented on the State's review to which Gina replied that it was supposed to be ready by the start of school. Bill wanted to ensure that the State does not come out with something that will blow this policy out of the water. Gina noted that most of the feedback the State received came from parents and educators. She recommended approval of the revisions to the Academic Requirements for High School Graduation Policy which has been reviewed by legal counsel. Ryan made a motion, which was seconded by Catherine, to approve the revised policy. Catherine questioned the addition of the Graduation Project. Andrea stated that the Committee approved the change from a graduation portfolio to a project last May. We have reached out to the Department of Education and are following their requirements. Catherine apologized as she was not at the meeting in which this was discussed. Andrea explained that the change will occur with the incoming freshman class. The other three classes will continue with the graduation portfolio. Any work students have done on their portfolio will be included. Donna stated that she really likes the graduation project as it will involve the community and gets more in-depth. She questioned who students will present to. Andrea replied that this is a cumulative event in front of faculty and community members. There will be a panel of people, similar to the portfolio. The theme is "What Inspires Me" and students are excited. Gina noted that this goes to our vision of re-engaging the whole community. Donna asked if the incoming freshmen have been counseled as there is a lot of planning on the students' part. Andrea responded that they have shared the handbook with them and have been discussing this in advisories. It is more personalized. Donna requested that the High School staff share with the Committee as this evolves. Andrew commented on language referencing "students with significant disabilities not participating in the Rhode Island Alternate Assessment System...", which was noted in a few places. Does this back up to a definition to which Michael replied that he does not see anything specific to that in the RIDE language.

Andrew McQuaide made an amendment to the motion, seconded by Catherine Giusti and it was VOTED: To change the sentence, which is noted in several places, from "students with significant disabilities not participating in the Rhode Island Alternate Assessment System..." to "students not participating in the Rhode Island Alternate Assessment System...". In favor: Unanimous.

Craig questioned if outside influences can play a role in the project, such as Eagle Scouts. Andrea noted that one aspect of the project is to connect with a community member/mentor, so this certainly is an important aspect. Catherine commented on the statement, "Students must successfully complete and present their Graduation Project to participate in senior activities (e.g. senior prom, awards presentations, etc.). She noted the same is required of the Portfolio. She feels that a lot of what we do in education should be proactive, not punitive. We should be helping students achieve success. Andrea stated that a lot of this was written before her tenure. Students are required to complete and present before attending any activities. Karen asked how many students did not complete their portfolio to which Andrea replied the number was low; she does not know off-hand and does not want to quote the wrong number. We want to be proactive. We meet with students and parents to get students back on track. If a student struggles with presenting, we accommodate them. Supports are in place. Our goal is not to punish. We try to start working with students early. Catherine stated that she would think if a child gets to this point, they and the parent should be made well aware that this requirement has not been met. Lisa agreed with Catherine. This is an important conversation. When Dr. Erardi spoke on Sandy Hook, he commented on students who have been isolated. If they haven't completed this, we do not want to isolate them from all these events. We want them to be part; social isolation is an issue. We do need to think this through – what is the intent of this proposal? Especially with the data that is coming out of COVID and the mental health issues of our students. Is this what we want? Andrea noted that this is the first time this has come to their attention. She would like to think about it. Gina stated that they have had this conversation so we have contracted with students. She does think they could be clearer and find ways to balance it. This would be a good conversation to have at a SIT meeting. Donna stated that she never saw this as a privilege. She thinks it suggests that students have to stay on track. As long as there are people supporting this effort to keep them on target; all hands on deck before they get to their prom. Gina noted that they will monitor this to which Donna added that it would be a great idea to revisit it. Ryan commented that it sounds like they will be taking another look at this. Should he pull the motion, which includes the amendment, or do you want to move this now. Gina suggested they move forward with the motion (including the amendment) and they can bring this back if revisions are needed. Catherine explained that her line of thinking is that of when students didn't pay their lunch bill, things got taken away. It is not the student's fault if the parent didn't pay. We need to be mindful of the way things are today. Chair Lyall recommended they take this to a vote knowing that they will be revisiting it.

Ryan Callahan made a motion, seconded by Catherine Giusti and it was
VOTED: To approve the revisions, with the amendment as noted, to the Academic Requirements for High School Graduation Policy. In favor: Unanimous.

B. Use of School Facilities (Revision) – The Superintendent recommended approval, per the memo from Ned Draper dated September 6, 2022, to incorporate rental of the Maddie Potts Memorial Field House in this policy and increase rental fees to help cover the increased costs of heat and maintenance. She noted that Dan and Stephanie Potts were in attendance. Craig made a motion, which was seconded by Ryan, to approve the revisions to this policy. Catherine wanted to take this opportunity to thank the Potts Family for donating a million dollar plus building that our students and community will have use of. She understands there are people in the community who do not support this. Bill noted there will be a cost but there was always a cost with the porta-johns. Many people are enthusiastic about indoor plumbing at football games. He feels the cost to maintain the building will be a wash on what was spent in the past for the porta-johns. Donna noted that she just got back from the Cape and while there, she wore her Maddie Potts sweatshirt. People recognized this and she just wanted to say thank you to the Maddie Potts Foundation for all they have done.

Craig Louzon made a motion, seconded by Ryan Callahan and it was VOTED: To incorporate the rental of the Maddie Potts Memorial Field House in this policy and increase rental fees to help cover the increased costs of heat and maintenance. In favor: Unanimous.

IX. Business

A. Field Trip Request(s) – Superintendent Picard recommended approval of the following contingent upon compliance with policy:

1. Request of Coach Bill Haberek for 31 students and 7 chaperones to travel to the Manhattan College Invitational in Van Courtlandt Park, NY from October 7, 2022 to October 8, 2022. Craig made a motion, seconded by Catherine to approve this field trip. Craig commented on the chaperones who are assisting and spoke about the impact Coach Hab had on his children. He helped make them better people and he will always have a place in their hearts. Karen thanked Coach Haberek and congratulated him on his induction to the RIIL Hall of Fame. Coach Haberek thanked all for their very nice comments. He noted that when they travel, people recognize Chariho and the community. This is powerful.

Craig Louzon made a motion, seconded by Catherine Giusti and it was VOTED: To approve the request of Coach Bill Haberek for 31 students and 7 chaperones to travel to the Manhattan College Invitational in Van Courtlandt Park, NY from October 7, 2022 to October 8, 2022. In favor: Chambers, Day, Giusti, Louzon, Lyall, Macaruso, McQuaide and Reynolds. Abstained: Callahan (as he is connected to the trip). The motion carried by a vote of 8 in favor with 1 abstention.

B. School Committee Meeting Schedule – Superintendent Picard recommended approval of the change to the meeting date in November from November 8, 2022 to November 15, 2022.

Craig Louzon made a motion, seconded by Ryan Callahan and it was VOTED: To approve the change to the School Committee Meeting Scheduled from November 8, 2022 to November 15, 2022. In favor: Unanimous.

C. Perkins Grant – Superintendent Picard recommended approval to submit the Perkins Grant. Director Auth is in attendance if there are questions or concerns. Craig made a motion, seconded by Ryan, to approve submission of this grant. Chair Lyall thanked Gerry as she knows this is a lot of work. She asked if this is for one class to which Director Auth replied it is a federal grant that supports all CTE programs. Our allocation was reduced to \$57,000 so he is requesting funding for auto, criminal justice and health careers.

Craig Louzon made a motion, seconded by Ryan Callahan and it was VOTED: To approve submission of the Perkins Grant. In favor: Unanimous.

D. LEA Capacity Building to Support Youth Mental Health Grant – Superintendent Picard noted the Rhode Island Department of Education (RIDE), through a partnership with the RI Department of Health, is offering support to districts in both Youth Mental Health First Aid and Teen Mental Health First Aid Training. RIDE has a total of \$1,000,000 to support local efforts. Last summer the Nathan Bruno grant was passed. She recommended approval of the submission of this grant to RIDE (in partnership with RIDOH) in the amount of \$45,953.87. Katie Kirakosian is in attendance to answer any questions. Craig made a motion, which was seconded by Ryan, to approve submission of this grant. Craig stated that the language under Youth Mental Health confuses him to which the Superintendent replied that this language is from RIDE. Chair Lyall commented that they train the trainers. Craig noted that it is the way in which it is worded. Bill stated that he sees that training is planned for fall of this year. Does the State have a date when this will go forward? He would like some assurance that it will move forward in an expedient manner. Gina noted that work began last spring; this was free. Now this will help us continue to

build our capacity. Bill commented, "So we can control it and not the State." Lisa asked how many people have been trained to which Gina replied that all staff have been trained. The High School has one liaison as does the Middle School (a mental health professional). They will run the trainings. Lisa asked if the other fourteen have been identified. Gina responded that there has been a lot of interest. Katie added that they have a chart and have reached out to those who are interested. Lisa noted that she is one of the instructors for URI. Training the trainers has been highly successful. It will cost less and less and increase the mental health of our District more and more. Gina noted that the curriculum is for grades 6-12 but all staff get trained. Lisa suggested that once the trainers are trained, they should offer this in Adult Ed to the community. Donna commented that this was a terrific idea. She complimented Katie on the beautiful job she did on this grant. When you maximize the effect of this money, this is a good thing. This is a way to attack the problems schools are facing today. She would love to assist. We should train as many people as we can.

Craig Louzon made a motion, seconded by Ryan Callahan and it was
VOTED: To approve submission of the LEA Capacity Building to Support Youth Mental Health Grant. In favor: Unanimous.

E. Epidemiology and Laboratory Capacity (ELC) School Supplemental Funding Grant – The Superintendent noted that Chariho is eligible for supplemental funding in the amount of \$92,763.00 for the 2022-2023 school year. She recommended approval to submit this grant. Katie can answer any questions. Chair Lyall thanked Katie for all her work.

Craig Louzon made a motion, seconded by Ryan Callahan and it was
VOTED: To approve submission of the Epidemiology and Laboratory Capacity (ELC) School Supplemental Funding Grant. In favor: Unanimous.

F. Commitment of FY22 Funds – Superintendent Picard recommended that the Committee commits, retroactively to June 30, 2022, the funds noted on the memo from Ned Draper dated August 30, 2022.

Craig Louzon made a motion, seconded by Ryan Callahan and it was
VOTED: To approve commitment of the FY22 Funds, retroactively to June 30, 2022, as noted on the memo from Ned Draper dated August 30, 2022. In favor: Unanimous.

G. Blue Light Station Upgrades – Superintendent Picard stated, per the memo from Ned Draper dated September 2, 2022, discussion/action is needed on upgrades to the two CodeBlue stations on the main campus. It is her understanding that the blue lights were put in around five years ago. While they haven't been used, we were notified that they need to be upgraded as technology is moving from 4G to 5G. These lights are on campus for emergency purposes. We were not anticipating this expense but we should think about upgrading them. Andrew made a motion, which was seconded by Ryan, to approve the upgrades to the Blue Light Stations for a cost of \$14,000+. Ryan stated that he has no problem supporting this as there are likely a large number of students on campus who do not have access to cell phones. Catherine asked where are the lights located to which the Superintendent replied there is one by the Middle School and senior parking lot and the other is outside the football field/Maddie Potts Memorial Field House. Bill commented, in case anyone hadn't noticed, we are out in the middle of nowhere. There could be someone going down Switch Rd in distress. He supports this and wondered if they could reach out to Cox, as they created the problem, to see if they can help support the upgrades. Andrew stated that he supports this as well. He added that they should consider how the District communicates this to people as they may not know how to access them. Gina replied that they have had conversations on how to make students aware to which Linda added and we need to make sure the community knows as well. Donna noted that it is too bad they are outdated in such a short amount of time but, for peace of mind, she fully supports the upgrades.

Andrew McQuaide made a motion, seconded by Ryan Callahan and it was VOTED: To approve the upgrades to the Blue Light Stations for a cost of \$14,000+. In favor: Unanimous.

H. United States Federal Emergency Management Agency (FEMA) Grant Opportunities – Superintendent Picard recommended approval of the submission of the grant applications to FEMA per the memo from Ned Draper dated August 12, 2022. Chair Lyall thanked Mr. Draper.

Craig Louzon made a motion, seconded by Ryan Callahan and it was VOTED: To approve submission of the grant applications to FEMA per the memo from Ned Draper dated August 12, 2022. In favor: Unanimous.

X. Consent Agenda Items

Chair Lyall asked if there are any items to be pulled. Craig pulled A-1 and A-2. He recognized the donation and thanked the Ricci family.

Craig Louzon made a motion, seconded by Ryan Callahan and it was VOTED: To move the remainder of the Consent Agenda Items. In favor: Unanimous.

B. Transfers – Approved.

C. Bill Review – Accepted.

D. Budget Summary – None at this time.

E. Balance Sheet – None at this time.

F. Personnel Actions

1. Rescinded the non-renewal of the contracts for the following:

First Name	Last Name	FTE as of 9/1/21	Condition(s)
Sarah	Doyon	1.0	Effective 8/30/2022
Anna	Maldonado	1.0	Effective 8/30/2022

G. Permission to Issue Bids/Request Quote - None at this time.

H. Permission to Award Contracts – None at this time.

I. Home Instruction – Action taken in executive session.

J. Grants – None at this time.

K. Donations – Accepted the following:

1. Donation from Lisa, Christopher and Michael Ricci of \$500.00 to the Barry J. Ricci Library.

A-1. Craig Louzon made a motion, seconded by Ryan Callahan and it was VOTED: To approve the Executive Session Minutes of August 9, 2022 – Approval of Executive Session Minutes of July 12, 2022 (minutes not sealed). In favor: Unanimous.

A-2. Craig Louzon made a motion, seconded by Ryan Callahan and it was VOTED: To approve the Regular Session Minutes of August 9, 2022. In favor: Unanimous.

XI. Reports

A. Subcommittee Reports – Nothing to report.

B. Superintendent's Report

1. School Opening Updates – We have had a rather smooth opening. She has shared the Welcome Back flyer with parents. She will be hosting a virtual Town Hall on Thursday, October 6 prior to the High School Open House. She has received overwhelming positive feedback from parents on the K Jumpstart Program; she read some of the comments. RIDE has shared virtual learning requirements. This will require a different plan that will be worked on and then presented to the Committee first. We can have up to five (5) inclement weather days if the plan is approved.
2. Kindergarten Enrollment – Ashaway is at 33 (up 2); Charlestown is at 43 (up 3); Hope Valley is at 44 (up 1) and Richmond is at 71 (up 2).

3. Flu Clinics: Middle School – Tuesday, October 4th from 4-7 PM; Hope Valley School – Thursday, October 6th from 4-7 PM; Ashaway School – Tuesday, October 11th from 4-7 PM; Richmond School – Tuesday, October 18th from 4-7 PM; High School/CTC – Thursday, October 20th from 8:00-10:30 AM (Staff and Students only); Charlestown School – Tuesday, November 1st from 4-7 PM. Forms can be accessed online.

C. Coming Events were highlighted including school Open House dates.

XII. School Committee Requests for Future Agenda Items or Legal Opinions

Craig stated that he and Gina have talked and he would like to see, since the creation of Katie Kirakosian's position, how much grant money has been generated. Donna asked if Katie is full-time to which Gina replied she is part-time.

Andrew requested discussion on the memo from Ned Draper that was included in FYI. He feels this is very important information.

XIII. Adjournment

Ryan Callahan made a motion, seconded by Craig Louzon and it was VOTED: To adjourn at 8:14 PM. In favor: Unanimous.

Donna J. Sieczkiewicz, Clerk

September 15, 2022
Payment Review Report

ENCLOSURE 

Vendor#	Vendor Name	Account Desc	Spent	Pay Date	Check#
10205	Abdo Publishing	Books Library MS	\$ 115.80	9/15/2022	01*591810
	Abdo Publishing Total		\$ 115.80		
07370	Academic Advantage	Prof Education Services Tutors HS	\$ 177.00	9/15/2022	01*591811
	Academic Advantage Total		\$ 177.00		
10496	Allstate Sealcoating Inc	Land Improvements HS	\$ 10,775.00	9/15/2022	01*591812
10496	Allstate Sealcoating Inc	Land Improvements HS	\$ 8,275.00	9/15/2022	01*591812
10496	Allstate Sealcoating Inc	Land Improvements HS	\$ 1,650.00	9/15/2022	01*591812
	Allstate Sealcoating Inc Total		\$ 20,700.00		
04645	Amazon Capital Services	Supplies K Ric	\$ 38.99	9/15/2022	01*591813
04645	Amazon Capital Services	Supplies K Ric	\$ 29.95	9/15/2022	01*591813
04645	Amazon Capital Services	Supplies K Ric	\$ 3.04	9/15/2022	01*591813
04645	Amazon Capital Services	Reference Books PD CDP CALA	\$ 40.70	9/15/2022	01*591813
04645	Amazon Capital Services	Reference Books PD Cha	\$ 40.70	9/15/2022	01*591813
04645	Amazon Capital Services	Reference Books PD Ric	\$ 40.70	9/15/2022	01*591813
04645	Amazon Capital Services	Reference Books PD Ash	\$ 40.70	9/15/2022	01*591813
04645	Amazon Capital Services	Reference Books PD HV	\$ 40.70	9/15/2022	01*591813
04645	Amazon Capital Services	Reference Books PD MS	\$ 40.70	9/15/2022	01*591813
04645	Amazon Capital Services	Reference Books PD HS	\$ 40.70	9/15/2022	01*591813
04645	Amazon Capital Services	Supplies CALA School Improve	\$ 41.99	9/15/2022	01*591813
04645	Amazon Capital Services	Supplies CALA School Improve	\$ 89.00	9/15/2022	01*591813
04645	Amazon Capital Services	Supplies CALA School Improve	\$ 159.99	9/15/2022	01*591813
04645	Amazon Capital Services	Supplies CALA School Improve	\$ 17.98	9/15/2022	01*591813

September 15, 2022
Payment Review Report

Vendor#	Vendor Name	Account Desc	Spent	Pay Date	Check#
04645	Amazon Capital Services	Supplies Resource Cha	\$ 71.79	9/15/2022	01*591813
04645	Amazon Capital Services	Supplies K Ric	\$ (24.99)	9/15/2022	01*591813
04645	Amazon Capital Services	Supplies K Ric	\$ (71.98)	9/15/2022	01*591813
04645	Amazon Capital Services	Supplies K Ric	\$ 24.99	9/15/2022	01*591813
04645	Amazon Capital Services	Supplies K Ric	\$ 9.99	9/15/2022	01*591813
04645	Amazon Capital Services	Supplies CALA School Improve	\$ 33.98	9/15/2022	01*591813
04645	Amazon Capital Services	Supplies CALA School Improve	\$ 64.00	9/15/2022	01*591813
04645	Amazon Capital Services	Supplies CALA School Improve	\$ 25.80	9/15/2022	01*591813
04645	Amazon Capital Services	Supplies CALA School Improve	\$ 42.99	9/15/2022	01*591813
04645	Amazon Capital Services	Supplies CALA School Improve	\$ 14.95	9/15/2022	01*591813
04645	Amazon Capital Services	Supplies CALA School Improve	\$ 18.70	9/15/2022	01*591813
04645	Amazon Capital Services	Supplies CALA School Improve	\$ 24.95	9/15/2022	01*591813
04645	Amazon Capital Services	Supplies CALA School Improve	\$ 259.99	9/15/2022	01*591813
04645	Amazon Capital Services	Supplies CALA School Improve	\$ 21.95	9/15/2022	01*591813
04645	Amazon Capital Services	Supplies CALA School Improve	\$ 98.00	9/15/2022	01*591813
04645	Amazon Capital Services	Supplies CALA School Improve	\$ 39.99	9/15/2022	01*591813
04645	Amazon Capital Services	Supplies CALA School Improve	\$ 39.99	9/15/2022	01*591813
04645	Amazon Capital Services	Supplies CALA School Improve	\$ 29.98	9/15/2022	01*591813
04645	Amazon Capital Services	Supplies CALA School Improve	\$ 21.63	9/15/2022	01*591813
04645	Amazon Capital Services	Supplies CALA School Improve	\$ 84.02	9/15/2022	01*591813
04645	Amazon Capital Services	Supplies CALA School Improve	\$ 47.98	9/15/2022	01*591813
04645	Amazon Capital Services	Supplies CALA School Improve	\$ 39.40	9/15/2022	01*591813
04645	Amazon Capital Services	Supplies CALA School Improve	\$ 15.84	9/15/2022	01*591813

September 15, 2022
Payment Review Report

Vendor#	Vendor Name	Account Desc	Spent	Pay Date	Check#
04645	Amazon Capital Services	Supplies CALA School Improve	\$ 118.99	9/15/2022	01*591813
04645	Amazon Capital Services	Supplies CALA School Improve	\$ 40.99	9/15/2022	01*591813
04645	Amazon Capital Services	Supplies CALA School Improve	\$ 224.00	9/15/2022	01*591813
04645	Amazon Capital Services	Supplies transportation Dist	\$ 153.86	9/15/2022	01*591813
	Amazon Capital Services Total		\$ 2,137.62		
01314	Apple Inc.	Maint/Repairs Technology 1:1	\$ 175.12	9/15/2022	01*591814
01314	Apple Inc.	Maint/Repairs Technology 1:1	\$ 96.75	9/15/2022	01*591814
01314	Apple Inc.	Maint/Repairs Technology 1:1	\$ 247.50	9/15/2022	01*591814
01314	Apple Inc.	Maint/Repairs Technology 1:1	\$ 6.95	9/15/2022	01*591814
01314	Apple Inc.	Maint/Repairs Technology 1:1	\$ 175.12	9/15/2022	01*591814
01314	Apple Inc.	Maint/Repairs Technology 1:1	\$ 96.75	9/15/2022	01*591814
01314	Apple Inc.	Maint/Repairs Technology 1:1	\$ 6.95	9/15/2022	01*591814
01314	Apple Inc.	Maint/Repairs Technology 1:1	\$ 6.95	9/15/2022	01*591814
01314	Apple Inc.	Maint/Repairs Technology 1:1	\$ 6.95	9/15/2022	01*591814
	Apple Inc. Total		\$ 819.04		
01668	Automatic Temperature Controls, Inc	Building Improvements	\$ 132,000.00	9/15/2022	01*591815
01668	Automatic Temperature Controls, Inc	Maint/Repairs HVAC Ric	\$ 1,128.56	9/15/2022	01*591815
01668	Automatic Temperature Controls, Inc	Maint/Repairs HVAC MS	\$ 350.00	9/15/2022	01*591815
	Automatic Temperature Controls, Inc Total		\$ 133,478.56		
24160	Blick Art Materials	Supplies Art HS	\$ 31.20	9/15/2022	01*591817
24160	Blick Art Materials	Supplies Art HS	\$ 483.22	9/15/2022	01*591817
24160	Blick Art Materials	Supplies Art HS	\$ 86.06	9/15/2022	01*591817
	Blick Art Materials Total		\$ 600.48		
08692	BSN Sports LLC	Supplies Medical Athletics HS	\$ 150.00	9/15/2022	01*591816
08692	BSN Sports LLC	Supplies Medical Athletics HS	\$ 10.50	9/15/2022	01*591816
	BSN Sports LLC Total		\$ 160.50		

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12000	Burmax	Supplies Cosmetology CTC	\$ 45.84	9/15/2022	01*591818
12000	Burmax	Supplies Cosmetology CTC	\$ 74.00	9/15/2022	01*591818
	Burmax Total		\$ 119.84		
08070	CDW Government	Technology Hardware Ric	\$ 3,990.00	9/15/2022	01*591819
	CDW Government Total		\$ 3,990.00		
05102	Cox Business	Telephone Main/Serv Agr Dist	\$ 1,931.34	9/15/2022	01*591820
	Cox Business Total		\$ 1,931.34		
03943	Crisis Prevention Institute, Inc.	Purchased Serv PD In Dist Char	\$ 28.57	9/15/2022	01*591821
03943	Crisis Prevention Institute, Inc.	Purchased Serv PD In Dist Rich	\$ 28.57	9/15/2022	01*591821
03943	Crisis Prevention Institute, Inc.	Purchased Serv PD In Dist Ash	\$ 28.57	9/15/2022	01*591821
03943	Crisis Prevention Institute, Inc.	Purchased Serv PD In Dist HV	\$ 28.57	9/15/2022	01*591821
03943	Crisis Prevention Institute, Inc.	Purchased Serv PD In Dist MS	\$ 28.57	9/15/2022	01*591821
03943	Crisis Prevention Institute, Inc.	Purchased Serv PD In Dist HS	\$ 28.57	9/15/2022	01*591821
03943	Crisis Prevention Institute, Inc.	Purchased Serv PD In Dist CDP CALA	\$ 28.58	9/15/2022	01*591821
	Crisis Prevention Institute, Inc. Total		\$ 200.00		
05072	Devereaux Electric, Inc.	Maint/Repairs Electrical MS	\$ 1,888.60	9/15/2022	01*591822
	Devereaux Electric, Inc. Total		\$ 1,888.60		
07596	Efax Corporate	Technical Serv Business	\$ 486.75	9/15/2022	01*591824
	Efax Corporate Total		\$ 486.75		
09620	Elizabeth Rekowski	Uniforms Bldg/Grounds Ash	\$ 33.96	9/15/2022	01*591849
09620	Elizabeth Rekowski	Uniforms Bldg/Grounds Ash	\$ 79.99	9/15/2022	01*591849
	Elizabeth Rekowski Total		\$ 113.95		
04819	Eric Armin Inc.	Supplies Math MS	\$ 107.85	9/15/2022	01*591823
04819	Eric Armin Inc.	Supplies Math MS	\$ 116.55	9/15/2022	01*591823
04819	Eric Armin Inc.	Supplies Math MS	\$ 10.95	9/15/2022	01*591823
	Eric Armin Inc. Total		\$ 235.35		
06655	Fire Systems, Inc.	Alarm/Fire Safety Repairs Admin	\$ 463.44	9/15/2022	01*591825
	Fire Systems, Inc. Total		\$ 463.44		
30665	Flinn Scientific Inc	Supplies Gr 8 MS	\$ 39.76	9/15/2022	01*591826
	Flinn Scientific Inc Total		\$ 39.76		
90880	Follett Content Solutions LLC	Books Library HS	\$ 3,145.44	9/15/2022	01*591827
90880	Follett Content Solutions LLC	Textbooks Non-Pub World Lang MS	\$ 91.35	9/15/2022	01*591827

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90880	Follett Content Solutions LLC	Textbooks Non-Pub Science MS	\$ 41.92	9/15/2022	01*591827
90880	Follett Content Solutions LLC	Textbooks Non-Pub Science MS	\$ 13.32	9/15/2022	01*591827
	Follett Content Solutions LLC Total		\$ 3,292.03		
02976	Graphic Expressions, Inc.	Uniforms Bldg/Grounds HS	\$ 172.00	9/15/2022	01*591828
02976	Graphic Expressions, Inc.	Uniforms Bldg/Grounds Ash	\$ 86.00	9/15/2022	01*591828
02976	Graphic Expressions, Inc.	Uniforms Bldg/Grounds Cha	\$ 21.50	9/15/2022	01*591828
02976	Graphic Expressions, Inc.	Uniforms Bldg/Grounds HV	\$ 53.75	9/15/2022	01*591828
02976	Graphic Expressions, Inc.	Uniforms Bldg/Grounds MS	\$ 182.75	9/15/2022	01*591828
02976	Graphic Expressions, Inc.	Uniforms Bldg/Grounds CTC	\$ 21.50	9/15/2022	01*591828
02976	Graphic Expressions, Inc.	Uniforms Bldg/Grounds CALA	\$ 32.25	9/15/2022	01*591828
02976	Graphic Expressions, Inc.	Uniforms Bldg/Grounds Ric	\$ 86.00	9/15/2022	01*591828
02976	Graphic Expressions, Inc.	Uniforms Bldg/Grounds HS	\$ 51.00	9/15/2022	01*591828
02976	Graphic Expressions, Inc.	Uniforms Bldg/Grounds MS	\$ 51.00	9/15/2022	01*591828
02976	Graphic Expressions, Inc.	Uniforms Bldg/Grounds Cha	\$ 14.25	9/15/2022	01*591828
02976	Graphic Expressions, Inc.	Uniforms Bldg/Grounds Dist	\$ 41.25	9/15/2022	01*591828
02976	Graphic Expressions, Inc.	Uniforms Bldg/Grounds Dist	\$ 129.00	9/15/2022	01*591828
02976	Graphic Expressions, Inc.	Uniforms Bldg/Grounds HS	\$ 25.50	9/15/2022	01*591828
02976	Graphic Expressions, Inc.	Uniforms Bldg/Grounds MS	\$ 38.25	9/15/2022	01*591828
02976	Graphic Expressions, Inc.	Uniforms Bldg/Grounds HS	\$ 53.75	9/15/2022	01*591828
02976	Graphic Expressions, Inc.	Uniforms Bldg/Grounds MS	\$ 53.75	9/15/2022	01*591828
	Graphic Expressions, Inc. Total		\$ 1,113.50		
39318	Home Depot Pro	Supplies Custodial Ash	\$ 102.08	9/15/2022	01*591829
	Home Depot Pro Total		\$ 102.08		
05677	Innovex	Maint/Repairs Equip Serv Agr Supt/Asst Supt	\$ 55.43	9/15/2022	01*591830
05677	Innovex	Maint/Repairs Serv Agr Curr Devel	\$ 55.43	9/15/2022	01*591830
05677	Innovex	Maint/Repairs Serv Agr Financial	\$ 55.43	9/15/2022	01*591830
05677	Innovex	Maint/Repairs Serv Agr SpEd	\$ 55.44	9/15/2022	01*591830
05677	Innovex	Maint/Repairs Equip Bldg/Grounds Serv Agr Maint Bldg	\$ 3.34	9/15/2022	01*591830
05677	Innovex	Maint/Repairs Serv Agr Tech Bldg	\$ 3.34	9/15/2022	01*591830
05677	Innovex	Maint/Repairs Library Serv Agr HS	\$ 0.48	9/15/2022	01*591830
05677	Innovex	Maint/Repairs Sch Office Serv HS	\$ 3.28	9/15/2022	01*591830
05677	Innovex	Maint/Repairs Sch Office Serv MS	\$ 16.58	9/15/2022	01*591830
05677	Innovex	Maint/Repairs Serv Agr ALP CALA	\$ 0.94	9/15/2022	01*591830

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05677	Innovex	Maint/Repairs Serv Agr CDP CALA	\$ 0.94	9/15/2022	01*591830
05677	Innovex	Maint/Repairs Sch Office Serv CTC	\$ 7.92	9/15/2022	01*591830
05677	Innovex	Maint/Repairs Sch Office Serv HV	\$ 46.47	9/15/2022	01*591830
05677	Innovex	Maint/Repairs Sch Office Serv Rich	\$ 24.52	9/15/2022	01*591830
05677	Innovex	Maint/Repairs Sch Office Serv Ash	\$ 29.80	9/15/2022	01*591830
05677	Innovex	Maint/Repairs Sch Office Serv Cha	\$ 13.39	9/15/2022	01*591830
05677	Innovex	Maint/Repairs Serv Agr HS	\$ 0.01	9/15/2022	01*591830
05677	Innovex	Maint/Repairs Sch Office Serv HS	\$ 27.02	9/15/2022	01*591830
05677	Innovex	Maint/Repairs Serv Agr MS	\$ 3.12	9/15/2022	01*591830
05677	Innovex	Maint/Repairs Serv Agr MS	\$ 0.74	9/15/2022	01*591830
05677	Innovex	Maint/Repairs Serv Agr MS	\$ 7.73	9/15/2022	01*591830
05677	Innovex	Maint/Repairs Serv Agr Financial	\$ 9.72	9/15/2022	01*591830
05677	Innovex	Maint/Repairs Equip Serv Agr Supt/Asst Supt	\$ 9.73	9/15/2022	01*591830
05677	Innovex	Maint/Repairs Serv Agr Curr Devel	\$ 9.72	9/15/2022	01*591830
05677	Innovex	Maint/Repairs Serv Agr SpEd	\$ 9.73	9/15/2022	01*591830
05677	Innovex	Maint/Repairs Equip Serv Agr Ash	\$ 11.18	9/15/2022	01*591830
05677	Innovex	Maint/Repairs Equip Serv Agr HV	\$ 619.09	9/15/2022	01*591830
05677	Innovex	Maint/Repairs Equip Serv Agr Ric	\$ 6.83	9/15/2022	01*591830
05677	Innovex	Maint/Repairs Equip Serv Agr Cha	\$ 13.64	9/15/2022	01*591830
05677	Innovex	Maint/Repairs Serv Agr CDP CALA	\$ 16.73	9/15/2022	01*591830
05677	Innovex	Maint/Repairs Serv Agr CDP CALA	\$ 16.72	9/15/2022	01*591830
05677	Innovex	Maint/Repairs Serv Agr Curr Devel	\$ 123.43	9/15/2022	01*591830
05677	Innovex	Maint/Repairs Equip Serv Agr HV	\$ 1.62	9/15/2022	01*591830
05677	Innovex	Maint/Repairs Sch Office Serv Rich	\$ 9.07	9/15/2022	01*591830
05677	Innovex	Maint/Repairs Equip Serv Agr Ric	\$ 18.11	9/15/2022	01*591830
05677	Innovex	Maint/Repairs Equip Serv Agr Ash	\$ 11.22	9/15/2022	01*591830
	Innovex Total		\$ 1,297.89		
08562	J&M Plumbing LLC	Capital Bldg Improvements HS	\$ 1,245.04	9/15/2022	01*591831
08562	J&M Plumbing LLC	Capital Bldg Improvements Char	\$ 1,245.02	9/15/2022	01*591831

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08562	J&M Plumbing LLC	Capital Bldg Improvements Rich	\$ 1,245.02	9/15/2022	01*591831
08562	J&M Plumbing LLC	Capital Bldg Improvements HV	\$ 1,245.02	9/15/2022	01*591831
	J&M Plumbing LLC Total		\$ 4,980.10		
06285	Learning A-Z	E-Learning Supp Instr Self Cont Char	\$ 226.80	9/15/2022	01*591833
06285	Learning A-Z	E-Learning Supp Instr Res Rich	\$ 226.80	9/15/2022	01*591833
06285	Learning A-Z	E-Learning Supp Instr Self ContRich	\$ 226.80	9/15/2022	01*591833
06285	Learning A-Z	E-Learning Supp Instr Res Ash	\$ 226.80	9/15/2022	01*591833
06285	Learning A-Z	E-Learning Supp Instr Res HV	\$ 226.80	9/15/2022	01*591833
06285	Learning A-Z	E-Learning Supp Instr Res MS	\$ 226.80	9/15/2022	01*591833
06285	Learning A-Z	E-Learning Supp Instr Self Cont MS	\$ 226.80	9/15/2022	01*591833
06285	Learning A-Z	E-Learning Supp Instr Self Cont HS	\$ 226.80	9/15/2022	01*591833
	Learning A-Z Total		\$ 1,814.40		
05464	LG Communications	Supplies Technology Dist	\$ 584.00	9/15/2022	01*591832
05464	LG Communications	Supplies Technology Dist	\$ 229.00	9/15/2022	01*591832
05464	LG Communications	Supplies Technology Dist	\$ 159.50	9/15/2022	01*591832
05464	LG Communications	Supplies Technology Dist	\$ 1,859.00	9/15/2022	01*591832
05464	LG Communications	Supplies Technology Dist	\$ 485.00	9/15/2022	01*591832
05464	LG Communications	Supplies Technology Dist	\$ 49.11	9/15/2022	01*591832
05464	LG Communications	Supplies Technology Dist	\$ 78.65	9/15/2022	01*591832
05464	LG Communications	Supplies Technology Dist	\$ 1,554.00	9/15/2022	01*591832
	LG Communications Total		\$ 4,998.26		
08340	Lifespan School Solutions	Tuition Non-Pub Bradley	\$ 2,310.00	9/15/2022	01*591834
08340	Lifespan School Solutions	Tuition Non-Pub Bradley	\$ 3,047.00	9/15/2022	01*591834
	Lifespan School Solutions Total		\$ 5,357.00		
09991	LifeStance Health	Purchased Serv Psychologist CALA	\$ 1,543.75	9/15/2022	01*591858
	LifeStance Health Total		\$ 1,543.75		
07608	Macmillan Holdings LLC	Textbooks	\$ 2,931.40	9/15/2022	01*591835
	Macmillan Holdings LLC Total		\$ 2,931.40		
10509	Maisey's Tree Farm, L3C	Other Purch Prof Educ Svc	\$ 1,453.00	9/15/2022	01*591837

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10509	Maisey's Tree Farm, L3C	Admissions Field Trips CDP	\$ 47.00	9/15/2022	01*591837
	Maisey's Tree Farm, L3C Total		\$ 1,500.00		
08971	MTG Disposal LLC	Rubbish Disposal Dist	\$ 215.00	9/15/2022	01*591836
08971	MTG Disposal LLC	Rubbish Disposal Dist	\$ 215.00	9/15/2022	01*591836
08971	MTG Disposal LLC	Rubbish Disposal Dist	\$ 252.00	9/15/2022	01*591836
08971	MTG Disposal LLC	Rubbish Disposal Dist	\$ 215.00	9/15/2022	01*591836
08971	MTG Disposal LLC	Rubbish Disposal Dist	\$ 60.00	9/15/2022	01*591836
08971	MTG Disposal LLC	Rubbish Disposal Dist	\$ 213.00	9/15/2022	01*591836
08971	MTG Disposal LLC	Rubbish Disposal Dist	\$ 215.00	9/15/2022	01*591836
08971	MTG Disposal LLC	Rubbish Disposal Dist	\$ 215.00	9/15/2022	01*591836
08971	MTG Disposal LLC	Rubbish Disposal Dist	\$ 215.00	9/15/2022	01*591836
08971	MTG Disposal LLC	Rubbish Disposal Dist	\$ 154.60	9/15/2022	01*591836
08971	MTG Disposal LLC	Rubbish Disposal Dist	\$ 154.60	9/15/2022	01*591836
08971	MTG Disposal LLC	Rubbish Disposal Dist	\$ 129.13	9/15/2022	01*591836
08971	MTG Disposal LLC	Rubbish Disposal Dist	\$ 119.80	9/15/2022	01*591836
08971	MTG Disposal LLC	Rubbish Disposal Dist	\$ 84.27	9/15/2022	01*591836
08971	MTG Disposal LLC	Rubbish Disposal Dist	\$ 84.27	9/15/2022	01*591836
08971	MTG Disposal LLC	Rubbish Disposal Dist	\$ 84.27	9/15/2022	01*591836
08971	MTG Disposal LLC	Rubbish Disposal Dist	\$ 84.27	9/15/2022	01*591836
08971	MTG Disposal LLC	Rubbish Disposal Dist	\$ 215.00	9/15/2022	01*591836
	MTG Disposal LLC Total		\$ 2,925.21		
56240	Nasco	Supplies Art HS	\$ 620.42	9/15/2022	01*591839
	Nasco Total		\$ 620.42		
59520	News-2-you	E-Learning Supp Instr Self Cont HS	\$ 640.46	9/15/2022	01*591840
59520	News-2-you	E-Learning Supp Instr Self Cont HS	\$ 219.65	9/15/2022	01*591840
59520	News-2-you	E-Learning Supp Instr Self Cont MS	\$ 219.65	9/15/2022	01*591840
59520	News-2-you	E-Learning Supp Instr Self Cont HS	\$ 141.90	9/15/2022	01*591840
	News-2-you Total		\$ 1,221.66		
08440	Northeast Water Solutions Inc	Other Purch Property Serv HS	\$ 756.19	9/15/2022	01*591841
08440	Northeast Water Solutions Inc	Other Purch Property Serv Char	\$ 756.19	9/15/2022	01*591841
08440	Northeast Water Solutions Inc	Other Purch Property Serv Ash	\$ 756.19	9/15/2022	01*591841
08440	Northeast Water Solutions Inc	Other Purch Property Serv MS	\$ 756.19	9/15/2022	01*591841

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08440	Northeast Water Solutions Inc	Land Improvements Char	\$ 2,990.00	9/15/2022	01*591841
	Northeast Water Solutions Inc Total		\$ 6,014.76		
06839	Patricia Meinhold	Purchased Serv Autism	\$ 3,484.00	9/15/2022	01*591838
	Patricia Meinhold Total		\$ 3,484.00		
64720	Perma-Bound	Books Library Char	\$ 2,156.38	9/15/2022	01*591844
	Perma-Bound Total		\$ 2,156.38		
09275	Portland Pottery Supply	Supplies Art HS	\$ 569.14	9/15/2022	01*591845
09275	Portland Pottery Supply	Supplies Art HS	\$ 110.00	9/15/2022	01*591845
	Portland Pottery Supply Total		\$ 679.14		
10215	Quality Propane	Propane Ric	\$ 64.50	9/15/2022	01*591846
	Quality Propane Total		\$ 64.50		
05778	Rhode Island Attorney General	Purchased Serv Financial	\$ 75.00	9/15/2022	01*591850
	Rhode Island Attorney General Total		\$ 75.00		
56160	Rhode Island Energy	Electricity HS	\$ 16.28	9/15/2022	01*591851
56160	Rhode Island Energy	Electricity Admin	\$ 15.18	9/15/2022	01*591851
56160	Rhode Island Energy	Electricity Rich	\$ 4,799.21	9/15/2022	01*591851
56160	Rhode Island Energy	Electricity Solar Credit Rich	\$ (4,538.49)	9/15/2022	01*591851
56160	Rhode Island Energy	Electricity MS	\$ 16.28	9/15/2022	01*591851
56160	Rhode Island Energy	Electricity Rich	\$ 151.57	9/15/2022	01*591851
	Rhode Island Energy Total		\$ 460.03		
71445	Rhode Island Resource Recovery Corp.	Rubbish Disposal Dist	\$ 393.23	9/15/2022	01*591852
	Rhode Island Resource Recovery Corp. Total		\$ 393.23		
06867	RI Dept Of Health Laboratory	Other Purch Property Serv Char	\$ 73.00	9/15/2022	01*591847
06867	RI Dept Of Health Laboratory	Other Purch Property Serv HS	\$ 100.00	9/15/2022	01*591847
06867	RI Dept Of Health Laboratory	Other Purch Property Serv MS	\$ 100.00	9/15/2022	01*591847
	RI Dept Of Health Laboratory Total		\$ 273.00		
09321	Riverhead Building Supply	Other Bldg/Grounds Supplies Ash	\$ 775.11	9/15/2022	01*591853
	Riverhead Building Supply Total		\$ 775.11		
70405	RPE Septic Service Inc.	Rental of Equip/Vehicles Athletics HS	\$ 330.00	9/15/2022	01*591848
	RPE Septic Service Inc. Total		\$ 330.00		
74450	Scholastic Inc	Subscrip/Periodicals Self Cont Cha	\$ 27.50	9/15/2022	01*591854

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74450	Scholastic Inc	Subscrip/Periodicals Self Cont Cha	\$ 29.95	9/15/2022	01*591854
74450	Scholastic Inc	Subscrip/Periodicals Self Cont Cha	\$ 59.90	9/15/2022	01*591854
74450	Scholastic Inc	Subscrip/Periodicals Self Cont Cha	\$ 59.90	9/15/2022	01*591854
74450	Scholastic Inc	Subscrip/Periodicals Self Cont Cha	\$ 17.73	9/15/2022	01*591854
	Scholastic Inc Total		\$ 194.98		
76800	Sherwin-Williams Company	Other Bldg/Grounds Supplies HS	\$ 889.20	9/15/2022	01*591855
76800	Sherwin-Williams Company	Other Bldg/Grounds Supplies MS	\$ 889.20	9/15/2022	01*591855
76800	Sherwin-Williams Company	Other Bldg/Grounds Supplies HS	\$ 749.06	9/15/2022	01*591855
76800	Sherwin-Williams Company	Other Bldg/Grounds Supplies MS	\$ 749.06	9/15/2022	01*591855
	Sherwin-Williams Company Total		\$ 3,276.52		
06797	Sir Speedy Printing	Printing Sch Office MS	\$ 555.00	9/15/2022	01*591856
06797	Sir Speedy Printing	Printing Sch Office MS	\$ 270.00	9/15/2022	01*591856
	Sir Speedy Printing Total		\$ 825.00		
07423	STA-Ocean State Transit	Transportation Athletics HS	\$ 1,825.59	9/15/2022	01*591842
07423	STA-Ocean State Transit	Transportation SpEd In Dist	\$ 53,999.88	9/15/2022	01*591842
07423	STA-Ocean State Transit	Transportation SpEd In Dist	\$ 616.00	9/15/2022	01*591842
07423	STA-Ocean State Transit	Transportation SpEd In Dist	\$ 14,147.62	9/15/2022	01*591842
07423	STA-Ocean State Transit	Transportation Non-Pub SpEd	\$ 24,150.06	9/15/2022	01*591842
07423	STA-Ocean State Transit	Transportation Non-Pub SpEd	\$ 2,031.00	9/15/2022	01*591842
07423	STA-Ocean State Transit	Transportation Athletics HS	\$ 2,080.49	9/15/2022	01*591842
07423	STA-Ocean State Transit	Transportation	\$ 350.29	9/15/2022	01*591842
	STA-Ocean State Transit Total		\$ 99,200.93		
80260	Staples	Supplies MS	\$ 65.32	9/15/2022	01*591857
	Staples Total		\$ 65.32		
04555	Summit Heating	Capital Bldg Improvements CTC	\$ 688.50	9/15/2022	01*591859
04555	Summit Heating	Capital Bldg Improvements CTC	\$ 58.50	9/15/2022	01*591859
04555	Summit Heating	Capital Bldg Improvements CTC	\$ 5.19	9/15/2022	01*591859
04555	Summit Heating	Capital Bldg Improvements CTC	\$ 39.30	9/15/2022	01*591859
04555	Summit Heating	Capital Bldg Improvements CTC	\$ 35.98	9/15/2022	01*591859
04555	Summit Heating	Capital Bldg Improvements CTC	\$ 1,191.42	9/15/2022	01*591859

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04555	Summit Heating	Capital Bldg Improvements CTC	\$ 19.92	9/15/2022	01*591859
04555	Summit Heating	Capital Bldg Improvements CTC	\$ 9.71	9/15/2022	01*591859
04555	Summit Heating	Capital Bldg Improvements CTC	\$ 14.51	9/15/2022	01*591859
04555	Summit Heating	Capital Bldg Improvements CTC	\$ 9.21	9/15/2022	01*591859
04555	Summit Heating	Capital Bldg Improvements CTC	\$ 1,147.50	9/15/2022	01*591859
04555	Summit Heating	Capital Bldg Improvements CTC	\$ 54.00	9/15/2022	01*591859
04555	Summit Heating	Capital Bldg Improvements CTC	\$ 1,191.42	9/15/2022	01*591859
04555	Summit Heating	Capital Bldg Improvements CTC	\$ 7.29	9/15/2022	01*591859
04555	Summit Heating	Capital Bldg Improvements CTC	\$ 994.50	9/15/2022	01*591859
04555	Summit Heating	Capital Bldg Improvements CTC	\$ 54.00	9/15/2022	01*591859
	Summit Heating Total		\$ 5,520.95		
02399	Susan M. Palmer	Uniforms Bldg/Grounds HS	\$ 75.00	9/15/2022	01*591843
	Susan M. Palmer Total		\$ 75.00		
81530	Tavares Educational Center	Tuition Non-Pub Residential Tavares Ped Ctr.	\$ 4,377.98	9/15/2022	01*591860
	Tavares Educational Center Total		\$ 4,377.98		
09245	Test Out	Other Purch Prof Educ Svc Assessments	\$ 1,769.54	9/15/2022	01*591861
09245	Test Out	Other Purch Prof Svcs	\$ 1,030.46	9/15/2022	01*591861
	Test Out Total		\$ 2,800.00		
82092	Therapro, Inc.	Supplies Occ Therapist Rich	\$ 15.99	9/15/2022	01*591862
82092	Therapro, Inc.	Supplies Occ Therapist Rich	\$ 15.99	9/15/2022	01*591862
82092	Therapro, Inc.	Supplies Occ Therapist Rich	\$ 15.99	9/15/2022	01*591862
82092	Therapro, Inc.	Supplies Occ Therapist Rich	\$ 9.99	9/15/2022	01*591862
82092	Therapro, Inc.	Supplies Occ Therapist Rich	\$ 9.99	9/15/2022	01*591862
82092	Therapro, Inc.	Supplies Occ Therapist Rich	\$ 9.99	9/15/2022	01*591862
82092	Therapro, Inc.	Supplies Occ Therapist Rich	\$ 39.96	9/15/2022	01*591862
82092	Therapro, Inc.	Supplies Occ Therapist Rich	\$ 11.79	9/15/2022	01*591862
	Therapro, Inc. Total		\$ 129.69		
51140	Tobii Dynavox LLC	Technology Software Self Cont Char	\$ 447.75	9/15/2022	01*591863
51140	Tobii Dynavox LLC	Technology Software Self Cont Rich	\$ 447.75	9/15/2022	01*591863
51140	Tobii Dynavox LLC	Technology Software Self Cont MS	\$ 447.75	9/15/2022	01*591863
51140	Tobii Dynavox LLC	Technology Software Self Cont HS	\$ 447.75	9/15/2022	01*591863
51140	Tobii Dynavox LLC	Technology Software CDP CALA	\$ 447.75	9/15/2022	01*591863
51140	Tobii Dynavox LLC	Technology Software Pre K HV	\$ 447.75	9/15/2022	01*591863

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Vendor#	Vendor Name	Account Desc	Spent	Pay Date	Check#
	Tobii Dynavox LLC Total		\$ 2,686.50		
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 5.32	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Art Rich	\$ 54.30	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies K Ric	\$ 131.12	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 241.77	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 188.55	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 27.90	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies K Ric	\$ 12.20	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 1.42	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies K Ric	\$ 54.46	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 228.64	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 29.95	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 210.60	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 68.98	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies K Ric	\$ 47.54	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies K Ric	\$ 130.15	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 230.67	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 74.64	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 40.66	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 24.72	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 249.41	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 203.96	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 258.41	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 189.36	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 180.94	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 214.97	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies K Ric	\$ 57.96	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 14.25	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies K Ric	\$ 13.57	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 62.70	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 2.58	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 6.32	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 6.04	9/15/2022	01*591864

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Vendor#	Vendor Name	Account Desc	Spent	Pay Date	Check#
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 18.12	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies K Ric	\$ 159.54	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies K Ric	\$ 9.23	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 16.52	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 55.65	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 22.71	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 35.96	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 56.35	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 54.30	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies K Ric	\$ 16.13	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies K Ric	\$ 138.82	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 4.99	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies K Ric	\$ 7.67	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 30.33	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 4.86	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 9.98	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 14.40	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 37.91	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 14.15	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies K Ric	\$ 33.98	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies K Ric	\$ 2.38	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 55.24	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 62.74	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 59.87	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 28.38	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 60.52	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 114.96	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 46.26	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 68.89	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Art Rich	\$ 83.36	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 46.75	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 13.28	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 146.11	9/15/2022	01*591864

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Vendor#	Vendor Name	Account Desc	Spent	Pay Date	Check#
03873	W.B. Mason Co., Inc.	Supplies K Ric	\$ 32.06	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 28.57	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 29.80	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 6.68	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 574.19	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 6.36	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 5.88	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 15.99	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 16.50	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 12.59	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 60.24	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 49.04	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Art Rich	\$ 46.87	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 22.38	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 33.50	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 18.48	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 7.79	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 21.96	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies K Ric	\$ 42.60	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 7.79	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 13.02	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 0.75	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 7.74	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Art Rich	\$ 1.40	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 3.42	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Art Rich	\$ 21.15	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 11.24	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 19.92	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 4.50	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 7.79	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Ric	\$ 17.34	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Cha	\$ 6.99	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Child Outreach Dist	\$ 12.37	9/15/2022	01*591864

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Vendor#	Vendor Name	Account Desc	Spent	Pay Date	Check#
03873	W.B. Mason Co., Inc.	Supplies Child Outreach Dist	\$ 8.26	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Child Outreach Dist	\$ 37.08	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Child Outreach Dist	\$ 8.26	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Cha	\$ 5.99	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Resource HV	\$ 22.48	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Resource Ash	\$ 22.48	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Resource HV	\$ 24.99	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Resource Ash	\$ 24.99	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Self Cont Ric	\$ 31.74	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Self Cont Ric	\$ 44.06	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Self Cont Ric	\$ 46.39	9/15/2022	01*591864
03873	W.B. Mason Co., Inc.	Supplies Cha	\$ (6.99)	9/15/2022	01*591864
	W.B. Mason Co., Inc. Total		\$ 6,231.03		
88160	Ward's Science	Supplies Science HS	\$ 179.98	9/15/2022	01*591865
88160	Ward's Science	Supplies Science HS	\$ 27.50	9/15/2022	01*591865
	Ward's Science Total		\$ 207.48		
	Grand Total		\$ 341,652.26		

Yellow = Per bid, quote, contract, IEP, 504

Green = Emergency

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Vendor#	Vendor Name	Account Desc	Spent	Pay Date	Check#
10205	Abdo Publishing	Books Library MS	\$ 26.95	9/22/2022	01*591885
	Abdo Publishing Total		\$ 26.95		
07370	Academic Advantage	Prof Education Services Tutors HS	\$ 265.50	9/22/2022	01*591886
	Academic Advantage Total		\$ 265.50		
37000	Alarm New England LLC	Alarm/Fire Safety Serv Agr Char	\$ 31.85	9/22/2022	01*591887
37000	Alarm New England LLC	Alarm/Fire Safety Serv Agr Char	\$ 65.55	9/22/2022	01*591887
	Alarm New England LLC Total		\$ 97.40		
08840	Andy Mark Inc	Supplies STEM	\$ 290.00	9/22/2022	01*591888
08840	Andy Mark Inc	Supplies STEM	\$ 35.21	9/22/2022	01*591888
	Andy Mark Inc Total		\$ 325.21		
03805	Atlantic Trophy	Supplies	\$ 1,037.50	9/22/2022	01*591889
	Atlantic Trophy Total		\$ 1,037.50		
04021	Bayada Home Health Care	Purchased Serv Nurse SpEd MS	\$ 1,890.00	9/22/2022	01*591890
	Bayada Home Health Care Total		\$ 1,890.00		
24160	Blick Art Materials	Supplies Art Rich	\$ 4.21	9/22/2022	01*591891
24160	Blick Art Materials	Supplies Art Rich	\$ 4.21	9/22/2022	01*591891
24160	Blick Art Materials	Supplies Art Rich	\$ 8.26	9/22/2022	01*591891
24160	Blick Art Materials	Supplies Art Rich	\$ 4.21	9/22/2022	01*591891
24160	Blick Art Materials	Supplies Art Rich	\$ 25.52	9/22/2022	01*591891
24160	Blick Art Materials	Supplies Art Rich	\$ 7.00	9/22/2022	01*591891
24160	Blick Art Materials	Supplies Art HS	\$ 763.45	9/22/2022	01*591891
24160	Blick Art Materials	Supplies Art HS	\$ (574.92)	9/22/2022	01*591891
24160	Blick Art Materials	Supplies Art HS	\$ (52.87)	9/22/2022	01*591891
24160	Blick Art Materials	Supplies Art HS	\$ (135.66)	9/22/2022	01*591891
24160	Blick Art Materials	Supplies Art Rich	\$ 5.60	9/22/2022	01*591891
	Blick Art Materials Total		\$ 59.01		
14880	Casey EMI	Supplies Custodial HS	\$ 98.03	9/22/2022	01*591894
14880	Casey EMI	Supplies Custodial HS	\$ 257.49	9/22/2022	01*591894
14880	Casey EMI	Supplies Custodial HS	\$ 171.66	9/22/2022	01*591894
	Casey EMI Total		\$ 527.18		
08070	CDW Government	Technology Hardware MS	\$ 278.00	9/22/2022	01*591893
08070	CDW Government	Technology Hardware MS	\$ 63.00	9/22/2022	01*591893

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Vendor#	Vendor Name	Account Desc	Spent	Pay Date	Check#
08070	CDW Government	Technology Hardware Ric	\$ 417.00	9/22/2022	01*591893
08070	CDW Government	Technology Related Hardware	\$ 76.00	9/22/2022	01*591893
08070	CDW Government	Technology Hardware MS	\$ 63.00	9/22/2022	01*591893
08070	CDW Government	Technology Related Hardware	\$ 76.00	9/22/2022	01*591893
	CDW Government Total		\$ 973.00		
10520	City of Providence/Museum Fund	Other Purch Prof Educ Svc	\$ 100.00	9/22/2022	01*591918
	City of Providence/Museum Fund Total		\$ 100.00		
03966	Colleen M. Harvey	Uniforms Bldg/Grounds MS	\$ 59.99	9/22/2022	01*591904
	Colleen M. Harvey Total		\$ 59.99		
10108	Colliers Project Leaders USA NE LLC	Prof Services	\$ 310.00	9/22/2022	01*591895
	Colliers Project Leaders USA NE LLC Total		\$ 310.00		
06019	Complete Irrigation Services,inc	Grounds Services MS	\$ 973.00	9/22/2022	01*591896
06019	Complete Irrigation Services,inc	Grounds Services HS	\$ 2,007.00	9/22/2022	01*591896
06019	Complete Irrigation Services,inc	Grounds Services MS	\$ 1,140.00	9/22/2022	01*591896
	Complete Irrigation Services,inc Total		\$ 4,120.00		
06493	Donald R Rekowski	Travel Computer Tech Ash	\$ 20.48	9/22/2022	01*591927
06493	Donald R Rekowski	Travel Computer Tech Char	\$ 10.53	9/22/2022	01*591927
06493	Donald R Rekowski	Travel Computer Tech Rich	\$ 57.33	9/22/2022	01*591927
	Donald R Rekowski Total		\$ 88.34		
28250	Electronic Alarms	Alarm/Fire Safety Serv Agr Rich	\$ 209.97	9/22/2022	01*591898
	Electronic Alarms Total		\$ 209.97		
08495	Encore Suppression	Alarm/Fire Safety Serv Agr Char	\$ 395.97	9/22/2022	01*591899
08495	Encore Suppression	Alarm/Fire Safety Serv Agr Rich	\$ 295.97	9/22/2022	01*591899
08495	Encore Suppression	Alarm/Fire Safety Serv Agr HV	\$ 295.97	9/22/2022	01*591899
08495	Encore Suppression	Alarm/Fire Safety Serv Agr MS	\$ 790.56	9/22/2022	01*591899
08495	Encore Suppression	Alarm/Fire Safety Serv Agr HS	\$ 790.56	9/22/2022	01*591899
08495	Encore Suppression	Alarm/Fire Safety Serv Agr CTC	\$ 295.97	9/22/2022	01*591899
08495	Encore Suppression	Alarm/Fire Safety Serv Agr Char	\$ 504.03	9/22/2022	01*591899
08495	Encore Suppression	Alarm/Fire Safety Serv Agr Rich	\$ 504.03	9/22/2022	01*591899
08495	Encore Suppression	Alarm/Fire Safety Serv Agr HV	\$ 504.03	9/22/2022	01*591899
08495	Encore Suppression	Alarm/Fire Safety Serv Agr MS	\$ 504.04	9/22/2022	01*591899
08495	Encore Suppression	Alarm/Fire Safety Serv Agr HS	\$ 504.04	9/22/2022	01*591899

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Vendor#	Vendor Name	Account Desc	Spent	Pay Date	Check#
08495	Encore Suppression	Alarm/Fire Safety Serv Agr CTC	\$ 504.03	9/22/2022	01*591899
	Encore Suppression Total		\$ 5,889.20		
29700	Falvey Linen Supply, Inc.	Purchased Serv Culinary CTC	\$ 93.20	9/22/2022	01*591900
	Falvey Linen Supply, Inc. Total		\$ 93.20		
90880	Follett Content Solutions LLC	Textbooks Non-Pub Science MS	\$ 41.92	9/22/2022	01*591901
90880	Follett Content Solutions LLC	Textbooks Non-Pub Soc Studies MS	\$ 44.08	9/22/2022	01*591901
90880	Follett Content Solutions LLC	Textbooks Non-Pub World Lang MS	\$ 91.35	9/22/2022	01*591901
90880	Follett Content Solutions LLC	Textbooks Non-Pub Soc Studies MS	\$ 13.32	9/22/2022	01*591901
90880	Follett Content Solutions LLC	Textbooks Non-Pub World Lang MS	\$ 4.41	9/22/2022	01*591901
	Follett Content Solutions LLC Total		\$ 195.08		
50040	Grogan-Marciano Sporting Goods	Supplies/Awards Athletics HS	\$ 125.00	9/22/2022	01*591902
50040	Grogan-Marciano Sporting Goods	Supplies/Awards Athletics HS	\$ 48.50	9/22/2022	01*591902
50040	Grogan-Marciano Sporting Goods	Supplies/Awards Athletics HS	\$ 14.50	9/22/2022	01*591902
	Grogan-Marciano Sporting Goods Total		\$ 188.00		
03524	Guaranteed Rooter Service	Maint/Repairs Plumbing MS	\$ 275.00	9/22/2022	01*591903
03524	Guaranteed Rooter Service	Maint/Repairs Plumbing HS	\$ 350.00	9/22/2022	01*591903
	Guaranteed Rooter Service Total		\$ 625.00		
39318	Home Depot Credit Services	Other Bldg/Grounds Supplies MS	\$ 1,587.00	9/22/2022	01*591905
39318	Home Depot Credit Services	Supplies Maintenance District	\$ 167.76	9/22/2022	01*591905
39318	Home Depot Credit Services	Supplies Custodial HS	\$ 16.48	9/22/2022	01*591905
39318	Home Depot Credit Services	Supplies Custodial HS	\$ 22.78	9/22/2022	01*591905
39318	Home Depot Credit Services	Supplies Custodial HS	\$ 17.96	9/22/2022	01*591905
39318	Home Depot Credit Services	Supplies Custodial HS	\$ 79.98	9/22/2022	01*591905
39318	Home Depot Credit Services	Supplies Maintenance District	\$ 59.91	9/22/2022	01*591905
39318	Home Depot Credit Services	Supplies Maintenance District	\$ 81.94	9/22/2022	01*591905
39318	Home Depot Credit Services	Other Bldg/Grounds Supplies HS	\$ 9.98	9/22/2022	01*591905
39318	Home Depot Credit Services	Other Bldg/Grounds Supplies HS	\$ 6.48	9/22/2022	01*591905
39318	Home Depot Credit Services	Other Bldg/Grounds Supplies MS	\$ 16.94	9/22/2022	01*591905
39318	Home Depot Credit Services	Other Bldg/Grounds Supplies HS	\$ 10.55	9/22/2022	01*591905
	Home Depot Credit Services Total		\$ 2,077.76		
39318	Home Depot Pro	Supplies Custodial MS	\$ 235.88	9/22/2022	01*591906
39318	Home Depot Pro	Supplies Custodial Cha	\$ 200.10	9/22/2022	01*591906

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Vendor#	Vendor Name	Account Desc	Spent	Pay Date	Check#
39318	Home Depot Pro	Supplies Custodial Cha	\$ 51.04	9/22/2022	01*591906
39318	Home Depot Pro	Supplies Custodial Cha	\$ 0.30	9/22/2022	01*591906
	Home Depot Pro Total		\$ 487.32		
08562	J&M Plumbing LLC	Capital Bldg Improvements CTC	\$ 1,350.00	9/22/2022	01*591907
08562	J&M Plumbing LLC	Capital Bldg Improvements CTC	\$ 311.50	9/22/2022	01*591907
	J&M Plumbing LLC Total		\$ 1,661.50		
64320	J. W. Pepper & Son, Inc.	Supplies Music MS	\$ 5.00	9/22/2022	01*591908
	J. W. Pepper & Son, Inc. Total		\$ 5.00		
03957	Jeanne M. Browning	Uniforms Bldg/Grounds MS	\$ 69.99	9/22/2022	01*591892
	Jeanne M. Browning Total		\$ 69.99		
01346	Keystone Classroom LLC	Student/Staff 504 Accom	\$ 332.00	9/22/2022	01*591910
	Keystone Classroom LLC Total		\$ 332.00		
01312	Land-Tek Maintenance, Inc.	Supplies Custodial Maint Bldg	\$ 36.91	9/22/2022	01*591911
01312	Land-Tek Maintenance, Inc.	Supplies Custodial Tech Bldg	\$ 36.91	9/22/2022	01*591911
01312	Land-Tek Maintenance, Inc.	Supplies Custodial Maint Bldg	\$ 35.81	9/22/2022	01*591911
01312	Land-Tek Maintenance, Inc.	Supplies Custodial Tech Bldg	\$ 35.80	9/22/2022	01*591911
01312	Land-Tek Maintenance, Inc.	Supplies Custodial Cha	\$ 477.40	9/22/2022	01*591911
	Land-Tek Maintenance, Inc. Total		\$ 622.83		
10329	LearnWell	Prof Education Services Tutors HS	\$ 87.00	9/22/2022	01*591912
	LearnWell Total		\$ 87.00		
09991	LifeStance Health	Purchased Serv Psychologist CALA	\$ 1,235.00	9/22/2022	01*591937
	LifeStance Health Total		\$ 1,235.00		
09031	Macamaux Septic Pumping	Sewage/Cesspool MS	\$ 6,440.00	9/22/2022	01*591915
09031	Macamaux Septic Pumping	Sewage/Cesspool Tech Bldg	\$ 230.00	9/22/2022	01*591915
09031	Macamaux Septic Pumping	Sewage/Cesspool Maint Bldg	\$ 230.00	9/22/2022	01*591915
	Macamaux Septic Pumping Total		\$ 6,900.00		
08331	Moran Pest Control	Rodent/Pest Control Serv Cha	\$ 37.00	9/22/2022	01*591917
08331	Moran Pest Control	Rodent/Pest Control Serv Ric	\$ 37.00	9/22/2022	01*591917
08331	Moran Pest Control	Rodent/Pest Control Serv Ash	\$ 37.00	9/22/2022	01*591917
08331	Moran Pest Control	Rodent/Pest Control Serv HV	\$ 37.00	9/22/2022	01*591917
08331	Moran Pest Control	Rodent/Pest Control Serv Admin	\$ 37.00	9/22/2022	01*591917
08331	Moran Pest Control	Rodent/Pest Control Serv Tech	\$ 18.50	9/22/2022	01*591917

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Vendor#	Vendor Name	Account Desc	Spent	Pay Date	Check#
08331	Moran Pest Control	Rodent/Pest Control Serv Maint	\$ 18.50	9/22/2022	01*591917
08331	Moran Pest Control	Rodent/Pest Control Serv CTC	\$ 37.00	9/22/2022	01*591917
08331	Moran Pest Control	Rodent/Pest Control Serv CALA	\$ 37.00	9/22/2022	01*591917
08331	Moran Pest Control	Rodent/Pest Control Serv MS	\$ 37.00	9/22/2022	01*591917
08331	Moran Pest Control	Rodent/Pest Control Serv HS	\$ 37.00	9/22/2022	01*591917
	Moran Pest Control Total		\$ 370.00		
56240	Nasco	Supplies Art HS	\$ 48.00	9/22/2022	01*591919
	Nasco Total		\$ 48.00		
07486	NCS Pearson Inc.	Supplies Child Outreach Dist	\$ 94.40	9/22/2022	01*591923
07486	NCS Pearson Inc.	Supplies Child Outreach Dist	\$ 10.00	9/22/2022	01*591923
	NCS Pearson Inc. Total		\$ 104.40		
02869	New England Water Heater Co Inc	Rental of Equip/Vehicles MS	\$ 32.00	9/22/2022	01*591921
02869	New England Water Heater Co Inc	Rental of Equip/Vehicles Char	\$ 33.00	9/22/2022	01*591921
	New England Water Heater Co Inc Total		\$ 65.00		
06839	Patricia Meinhold	Purchased Serv Autism	\$ 4,020.00	9/22/2022	01*591916
	Patricia Meinhold Total		\$ 4,020.00		
10215	Quality Propane	Propane HS	\$ 53.53	9/22/2022	01*591924
	Quality Propane Total		\$ 53.53		
05778	Rhode Island Attorney General	Purchased Serv Financial	\$ 280.00	9/22/2022	01*591928
	Rhode Island Attorney General Total		\$ 280.00		
56160	Rhode Island Energy	Electricity Char	\$ 4,043.94	9/22/2022	01*591929
56160	Rhode Island Energy	Electricity Solar Credit Char	\$ (3,158.34)	9/22/2022	01*591929
56160	Rhode Island Energy	Electricity CTC	\$ 5,617.18	9/22/2022	01*591929
56160	Rhode Island Energy	Prepaid Expense	\$ (425.38)	9/22/2022	01*591929
56160	Rhode Island Energy	Electricity Solar Credit CTC	\$ (5,191.80)	9/22/2022	01*591929
56160	Rhode Island Energy	Electricity Ash	\$ 197.66	9/22/2022	01*591929
56160	Rhode Island Energy	Prepaid Expense	\$ 34.84	9/22/2022	01*591929
56160	Rhode Island Energy	Electricity Solar Credit Ash	\$ (232.50)	9/22/2022	01*591929
56160	Rhode Island Energy	Electricity Char	\$ 722.52	9/22/2022	01*591929
56160	Rhode Island Energy	Electricity Solar Credit Char	\$ (442.94)	9/22/2022	01*591929
56160	Rhode Island Energy	Electricity Ash	\$ 2,789.32	9/22/2022	01*591929
56160	Rhode Island Energy	Electricity Solar Credit Ash	\$ (1,690.35)	9/22/2022	01*591929

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Vendor#	Vendor Name	Account Desc	Spent	Pay Date	Check#
56160	Rhode Island Energy	Electricity HS	\$ 11,247.34	9/22/2022	01*591929
56160	Rhode Island Energy	Prepaid Expense	\$ 116.36	9/22/2022	01*591929
56160	Rhode Island Energy	Electricity Solar Credit HS	\$ (11,363.70)	9/22/2022	01*591929
56160	Rhode Island Energy	Electricity HV	\$ 117.08	9/22/2022	01*591929
56160	Rhode Island Energy	Electricity MS	\$ 16,003.48	9/22/2022	01*591929
56160	Rhode Island Energy	Prepaid Expense	\$ 1,047.68	9/22/2022	01*591929
56160	Rhode Island Energy	Electricity Solar Credit MS	\$ (17,051.16)	9/22/2022	01*591929
78730	Rhode Island Energy	Natural Gas Ash	\$ 343.29	9/22/2022	01*591920
78730	Rhode Island Energy	Natural Gas Ash	\$ 99.23	9/22/2022	01*591920
	Rhode Island Energy Total		\$ 2,823.75		
70245	RIASP	Conferences/Workshops Prin/Asst Prin HS	\$ 250.00	9/22/2022	01*591925
	RIASP Total		\$ 250.00		
01027	RIET	Unemployment Insurance	\$ 591.00	9/22/2022	01*591897
01027	RIET	Unemployment Insurance	\$ 591.00	9/22/2022	01*591897
01027	RIET	Unemployment Insurance	\$ 591.00	9/22/2022	01*591897
01027	RIET	Unemployment Insurance	\$ 591.00	9/22/2022	01*591897
01027	RIET	Unemployment Insurance	\$ 591.00	9/22/2022	01*591897
	RIET Total		\$ 2,955.00		
07613	RISTE	Prof Organization Fees Technology Dir	\$ 25.00	9/22/2022	01*591926
	RISTE Total		\$ 25.00		
07503	Rochester 100, Inc.	Supplies K HV	\$ 159.50	9/22/2022	01*591930
07503	Rochester 100, Inc.	Supplies HV	\$ 159.50	9/22/2022	01*591930
	Rochester 100, Inc. Total		\$ 319.00		
08775	Rusty Kiln, LLC	Maint/Repairs Art HS	\$ 868.00	9/22/2022	01*591931
	Rusty Kiln, LLC Total		\$ 868.00		
03137	S & S Landscaping, Inc.	Grounds Services Ash	\$ 660.00	9/22/2022	01*591932
03137	S & S Landscaping, Inc.	Grounds Services Ric	\$ 2,785.00	9/22/2022	01*591932
03137	S & S Landscaping, Inc.	Grounds Services Char	\$ 3,165.00	9/22/2022	01*591932
03137	S & S Landscaping, Inc.	Grounds Services HV	\$ 540.00	9/22/2022	01*591932
03137	S & S Landscaping, Inc.	Grounds Services HS	\$ 2,260.00	9/22/2022	01*591932
03137	S & S Landscaping, Inc.	Grounds Services MS	\$ 2,260.00	9/22/2022	01*591932
	S & S Landscaping, Inc. Total		\$ 11,670.00		

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Vendor#	Vendor Name	Account Desc	Spent	Pay Date	Check#
10513	Safe Spray Mosquito and Tick Control	Maint/Repairs Athletics HS	\$ 1,175.00	9/22/2022	01*591933
	Safe Spray Mosquito and Tick Control Total		\$ 1,175.00		
74730	School Health Corporation	Supplies Medical Stud Health Serv HS	\$ 7.62	9/22/2022	01*591934
	School Health Corporation Total		\$ 7.62		
09643	Sharon Jaruta	Travel Sch Office Cha	\$ 21.88	9/22/2022	01*591909
	Sharon Jaruta Total		\$ 21.88		
06797	Sir Speedy Printing	Printing Sch Office Ric	\$ 120.00	9/22/2022	01*591935
	Sir Speedy Printing Total		\$ 120.00		
09625	Soliant Health, Inc	Prof Services Speech ESY Dist	\$ 2,062.06	9/22/2022	01*591936
	Soliant Health, Inc Total		\$ 2,062.06		
07423	STA-Ocean State Transit	Transportation SpEd In Dist	\$ 14,318.15	9/22/2022	01*591922
07423	STA-Ocean State Transit	Transportation SpEd In Dist	\$ 96.00	9/22/2022	01*591922
07423	STA-Ocean State Transit	Transportation SpEd In Dist	\$ 3,508.36	9/22/2022	01*591922
07423	STA-Ocean State Transit	Transportation Non-Pub SpEd	\$ 8,781.84	9/22/2022	01*591922
07423	STA-Ocean State Transit	Transportation Non-Pub SpEd	\$ 621.46	9/22/2022	01*591922
07423	STA-Ocean State Transit	Charlestown Transportation K Jumpstart	\$ 3,028.20	9/22/2022	01*591922
07423	STA-Ocean State Transit	Richmond Transportation K Jumpstart	\$ 3,028.20	9/22/2022	01*591922
07423	STA-Ocean State Transit	Ashaway Transportation K Jumpstart	\$ 1,514.10	9/22/2022	01*591922
07423	STA-Ocean State Transit	Hope Valley Transportation K Jumpstart	\$ 1,514.10	9/22/2022	01*591922
	STA-Ocean State Transit Total		\$ 36,410.41		
10511	Sunburst Digital	Supplies Occ Therapist HV	\$ 150.00	9/22/2022	01*591938
10511	Sunburst Digital	Supplies Occ Therapist Ash	\$ 79.95	9/22/2022	01*591938
	Sunburst Digital Total		\$ 229.95		
01155	The Lightship Group	Maint/Repairs Electrical Tech Bldg	\$ 349.50	9/22/2022	01*591913
01155	The Lightship Group	Maint/Repairs Electrical Maint Bldg	\$ 349.50	9/22/2022	01*591913
01155	The Lightship Group	Maint/Repairs Electrical Cha	\$ 699.00	9/22/2022	01*591913
01155	The Lightship Group	Maint/Repairs Electrical Ric	\$ 699.00	9/22/2022	01*591913
01155	The Lightship Group	Maint/Repairs Electrical Ash	\$ 1,298.00	9/22/2022	01*591913
01155	The Lightship Group	Maint/Repairs Electrical MS	\$ 699.00	9/22/2022	01*591913
01155	The Lightship Group	Maint/Repairs Electrical HS	\$ 699.00	9/22/2022	01*591913
01155	The Lightship Group	Maint/Repairs Electrical CTC	\$ 699.00	9/22/2022	01*591913
	The Lightship Group Total		\$ 5,492.00		

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Vendor#	Vendor Name	Account Desc	Spent	Pay Date	Check#
51623	The Lock Shop Inc.	Other Bldg/Grounds Supplies Ash	\$ 59.30	9/22/2022	01*591914
51623	The Lock Shop Inc.	Other Bldg/Grounds Supplies HV	\$ 59.30	9/22/2022	01*591914
51623	The Lock Shop Inc.	Other Bldg/Grounds Supplies HS	\$ 90.00	9/22/2022	01*591914
51623	The Lock Shop Inc.	Other Bldg/Grounds Supplies HS	\$ 90.00	9/22/2022	01*591914
51623	The Lock Shop Inc.	Other Bldg/Grounds Supplies HS	\$ 120.00	9/22/2022	01*591914
51623	The Lock Shop Inc.	Other Bldg/Grounds Supplies HS	\$ 350.00	9/22/2022	01*591914
51623	The Lock Shop Inc.	Other Bldg/Grounds Supplies Ric	\$ 237.20	9/22/2022	01*591914
51623	The Lock Shop Inc.	Other Bldg/Grounds Supplies Cha	\$ 296.50	9/22/2022	01*591914
51623	The Lock Shop Inc.	Other Bldg/Grounds Supplies Ash	\$ 118.60	9/22/2022	01*591914
51623	The Lock Shop Inc.	Other Bldg/Grounds Supplies HS	\$ 474.40	9/22/2022	01*591914
51623	The Lock Shop Inc.	Other Bldg/Grounds Supplies CALA	\$ 186.00	9/22/2022	01*591914
51623	The Lock Shop Inc.	Maint/Repairs Bldg/Grounds Cha	\$ 110.00	9/22/2022	01*591914
	The Lock Shop Inc. Total		\$ 2,191.30		
10516	The NAEA	Conferences/Workshops Prin/Asst Prin ALP CALA	\$ 495.00	9/22/2022	01*591939
	The NAEA Total		\$ 495.00		
06775	Trane U.S. Inc	Maint/Repairs HVAC HS	\$ 1,000.64	9/22/2022	01*591940
	Trane U.S. Inc Total		\$ 1,000.64		
86285	University of Rhode Island	Other Services	\$ 2,400.00	9/22/2022	01*591942
	University of Rhode Island Total		\$ 2,400.00		
86285	URI	Conferences/Workshops PD MS	\$ 6,858.00	9/22/2022	01*591941
86285	URI	Conferences/Workshops PD Char	\$ 8,138.00	9/22/2022	01*591941
86285	URI	Conferences/Workshops PD Rich	\$ 13,146.00	9/22/2022	01*591941
86285	URI	Conferences/Workshops PD Ash	\$ 6,886.00	9/22/2022	01*591941
86285	URI	Conferences/Workshops PD HV	\$ 6,260.00	9/22/2022	01*591941
86285	URI	Conferences/Workshops PD CALA	\$ 1,878.00	9/22/2022	01*591941
86285	URI	Supplies Cha	\$ 8,812.50	9/22/2022	01*591941
86285	URI	Supplies K Cha	\$ 2,250.00	9/22/2022	01*591941
86285	URI	Supplies Ric	\$ 12,562.50	9/22/2022	01*591941
86285	URI	Supplies K Ric	\$ 3,000.00	9/22/2022	01*591941
86285	URI	Supplies Ash	\$ 6,562.50	9/22/2022	01*591941
86285	URI	Supplies K Ash	\$ 1,500.00	9/22/2022	01*591941
86285	URI	Supplies HV	\$ 6,562.50	9/22/2022	01*591941

September 22, 2022
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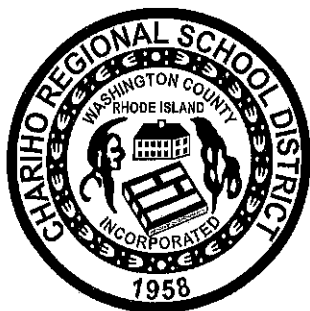
Vendor#	Vendor Name	Account Desc	Spent	Pay Date	Check#
86285	URI	Supplies K HV	\$ 1,500.00	9/22/2022	01*591941
86285	URI	Supplies Gr 5 MS	\$ 7,500.00	9/22/2022	01*591941
	URI Total		\$ 93,416.00		
84720	USI	Supplies PreK HV	\$ 191.70	9/22/2022	01*591943
84720	USI	Supplies PreK HV	\$ 28.89	9/22/2022	01*591943
	USI Total		\$ 220.59		
03067	Verizon Wireless	Telephone Main/Serv Agr Dist	\$ 149.73	9/22/2022	01*591944
	Verizon Wireless Total		\$ 149.73		
02822	Viking Supply Company	Supplies Plumbing and Heating MS	\$ 115.70	9/22/2022	01*591945
02822	Viking Supply Company	Supplies Plumbing and Heating HS	\$ 46.26	9/22/2022	01*591945
	Viking Supply Company Total		\$ 161.96		
03873	W.B. Mason Co., Inc.	Supplies K Cha	\$ 11.05	9/22/2022	01*591946
03873	W.B. Mason Co., Inc.	Supplies Financial	\$ 11.43	9/22/2022	01*591946
03873	W.B. Mason Co., Inc.	Supplies Financial	\$ 7.30	9/22/2022	01*591946
03873	W.B. Mason Co., Inc.	Supplies Financial	\$ 1.77	9/22/2022	01*591946
03873	W.B. Mason Co., Inc.	Supplies Supt/Asst Supt	\$ 2.29	9/22/2022	01*591946
03873	W.B. Mason Co., Inc.	Supplies Supt/Asst Supt	\$ 52.55	9/22/2022	01*591946
	W.B. Mason Co., Inc. Total		\$ 86.39		
88970	Westerly Public Schools	Tuition Westerly SpEduc	\$ 23,733.63	9/22/2022	01*591947
	Westerly Public Schools Total		\$ 23,733.63		
04834	Wyoming Hardgoods	Other Bldg/Grounds Supplies CTC	\$ 7.73	9/22/2022	01*591948
04834	Wyoming Hardgoods	Other Bldg/Grounds Supplies CTC	\$ 2.33	9/22/2022	01*591948
04834	Wyoming Hardgoods	Other Bldg/Grounds Supplies CTC	\$ 2.69	9/22/2022	01*591948
04834	Wyoming Hardgoods	Other Bldg/Grounds Supplies CTC	\$ 5.39	9/22/2022	01*591948
04834	Wyoming Hardgoods	Supplies Maintenance District	\$ 12.00	9/22/2022	01*591948
04834	Wyoming Hardgoods	Supplies Maintenance District	\$ 8.99	9/22/2022	01*591948
04834	Wyoming Hardgoods	Supplies Maintenance District	\$ 3.96	9/22/2022	01*591948
04834	Wyoming Hardgoods	Supplies Maintenance District	\$ 3.00	9/22/2022	01*591948
04834	Wyoming Hardgoods	Supplies Maintenance District	\$ 21.58	9/22/2022	01*591948
04834	Wyoming Hardgoods	Supplies Maintenance District	\$ 8.36	9/22/2022	01*591948
04834	Wyoming Hardgoods	Supplies Maintenance District	\$ 28.60	9/22/2022	01*591948
	Wyoming Hardgoods Total		\$ 104.63		

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Payment Review Report

Vendor#	Vendor Name	Account Desc	Spent	Pay Date	Check#
	Grand Total		\$ 223,889.40		

Yellow = Per bid, quote, contract, IEP, 504

Green = Emergency



ENCLOSURE **16-1**
Chariho Regional School District
Office of the Director of Administration & Finance

455A Switch Road
Wood River Junction, Rhode Island 02894

All Kids. All of the Time.



LINDA D. LYALL
School Committee Chairperson

GINA M. PICARD
Superintendent of Schools

EDWARD DRAPER
Director of Administration & Finance

JODI BROCK
Asst. Director of Administration & Finance

To: Gina Picard
From: Ned Draper
Date: September 14, 2022
Subject: Annual Audit Request for Proposals (RFP)

Over the past three years the Chariho Regional School District has received annual financial auditing services from Marcum LLP. These audits are per requirements of the Rhode Island State Auditor General (RIAG) and include such requirements as conducting an audit in accordance with generally accepted accounting principles, Governmental Accounting Standards Board (GASB) and federal, state and local compliance standards.

I request permission to bid out these audit services. The RIAG requirements include agreements in this category of audits not exceed three years in duration. Our agreement with Marcum will conclude with the 3rd and final year for the FY22 audit.

A copy of the audit RFP must also be sent to the RIAG for approval prior to publicly advertising the solicitation.

Attached is a preliminary RFP for local approval, with the understanding that RIAG input will guide the final version that is released for response.

Thank you.

CHARIHO REGIONAL SCHOOL DISTRICT

Audit and Agreed Upon Procedures Request for Proposals



Proposals Due and Opened Publicly

March 1, 2023

10:00 AM

Director of Administration
Chariho Regional School District
455A Switch Road
Wood River Junction, Rhode Island 02894



Chariho Regional School District
Office of the Director of Administration & Finance

455A Switch Road
Wood River Junction, Rhode Island 02894

All Kids....All of the Time



DR. RYAN CALLAHAN
School Committee Chairperson

BARRY J. RICCI
Superintendent of Schools

SUSAN T. ROGERS
Director of Administration & Finance

KRISTEN MERRITT
Human Resources Administrator

ADVERTISEMENT FOR PROPOSALS

The CHARIHO Regional School District hereinafter called the "Owner" will receive sealed proposals for the following:

Audit and Agreed Upon Procedures Proposals

General proposals shall be received and opened publicly at the office of the Director of Administration, 455A Switch Road, Wood River Junction, Rhode Island, no later than 10:00 AM, on **March 1, 2023** for the **Audit and Agreed Upon Procedures Proposals**.

Proposals/Bids received after the stipulated time shall not be accepted.

All proposals/bids must be submitted via BidNet marked **Audit and Agreed Upon Procedures Proposals**.

ACCESS TO THE ON-LINE BID PLATFORM AT: [HTTPS://WWW.BIDNETDIRECT.COM/RHODE-ISLAND/CHARIHOSCHOOLSRI](https://www.bidnetdirect.com/rhode-island/charihoschoolsri)

Copies of the proposal specifications can be requested electronically at www.CHARIHO.k12.ri.us/bids or by calling the office of the Director of Administration at 401-364-3260.

No proposals may be withdrawn for a period of thirty (30) calendar days subsequent to the date of the proposal opening.

The CHARIHO Regional School District reserves the right to waive any informalities and to reject any and all proposals.

Equal Opportunity / Affirmative Action Employer.

CHARIHO REGIONAL SCHOOL DISTRICT REQUEST FOR PROPOSALS

I. INTRODUCTION

A. General Information

1. The CHARIHO Regional School District is requesting proposals from qualified firms of certified public accountants to audit its' financial statements for the fiscal year ending June 30, 2023, with the options of auditing its' financial statements for each of the two (2) subsequent fiscal years. These audits are to be performed in accordance with generally accepted auditing standards, the standards for financial audits set forth in Government Auditing Standards issued by the Comptroller General of the United States, the provisions of the amended Federal Single Audit Act of 1996 and U.S. Office of Management and Budget (OMB) Guidance 2 CFR part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards - Subpart F – Audit Requirements as well as the following additional requirements:

- a. The minimum requirements of the Auditor General's department of the State of Rhode Island and the Department of Education of the State of Rhode Island.
- b. The CHARIHO Regional School District has implemented the Uniform Chart of Accounts (UCOA). The auditors engaged to perform the annual audit of the District shall also be engaged to report on their tests of compliance with the School UCOA requirements in an agreed-upon procedures compliance attestation format.
- c. There is no expressed or implied obligation for the CHARIHO Regional School District to reimburse responding firms for any expense incurred in preparing proposals in response to this request.
- d. To be considered, three (3) copies of a proposal must be received by Susan T. Rogers at 455A Switch Road, Wood River Junction, RI 02894 by 10:00 AM on **March 1, 2023**. The CHARIHO Regional School District reserves the right to reject any or all proposals submitted.
- e. During the evaluation process, the District reserves the right, where it may serve the District's best interest, to request additional information or classifications from proposers, or to allow corrections of minor errors or omissions. At the discretion of the CHARIHO Regional School District, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.
- f. The CHARIHO Regional School District reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the CHARIHO Regional School District and the firm selected.
- g. It is anticipated that the selection of a firm will be completed by **April 26, 2023**. Following the notification of the selected firm it is expected that a contract will be executed between both parties by **May of 2023**.

B. Term of Engagement

1. A three (3) year contract is contemplated, subject to the annual review and recommendation of the Superintendent of Schools and the Director of Administration with the concurrence of the CHARIHO Regional School Committee.
2. Any representations made with the submission will be relied upon and if proven to be false will be grounds for termination of the contract, if awarded. False representations will also be grounds for forfeiture of all payments under the contract. This will not limit the District from seeking any other legal or equitable remedies.

II. NATURE OF AUDIT SERVICES REQUIRED

A. General

1. The CHARIHO Regional School District is soliciting the services of qualified firms of certified public accountants to audit its' financial statements for the fiscal year ending **June 30, 2023**, with the option to audit the District's financial statements for each of the two subsequent fiscal years. These audits are to be performed in accordance with the provisions contained in this request for proposals.

B. Scope of Work to be Performed

The CHARIHO Regional School District desires the auditor to express an opinion on the fair presentation of its' basic financial statements, which will include government-wide financial statements, fund financial statements, and notes to the financial statements in conformity with generally accepted accounting principles.

The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

Required Supplementary Information shall include:

- Management's Discussion and Analysis
- Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
- Schedules related to defined benefit pension plans and OPEB plans, if applicable

The District also desires the auditor to express an "in-relation-to" opinion on the supplementary financial statements and schedules based on the auditing procedures applied during the audit of the basic financial statements.

Supplementary financial statements, schedules and information shall include:

- Combining fund financial statements shall be presented as supplementary information for all non-major governmental funds. Each non-major fund (included within the Special Revenue Funds, Capital Projects Funds, Debt Service Funds, and Permanent Funds) shall be presented as separate columns in the combining fund financial statements. Similarly, combining financial statements shall also be presented for each of the other fund types when there is more than one internal service fund, enterprise fund, and fiduciary fund.

- Combining financial statements shall be presented for the General Fund when separate funds are maintained within the accounting system but the funds do not qualify as special revenue funds, in accordance with generally accepted accounting principles, and are merged with the General Fund for financial reporting purposes.

The auditor is not required to audit the supplementary schedule of expenditures of federal awards. However, the auditor is to provide an "in-relation-to" report on that schedule based on the auditing procedures applied during the audit of the financial statements.

If applicable, an audit of major programs shall be performed in accordance with the criteria outlined in OMB Guidance 2 CFR part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards - Subpart F – Audit Requirements.

Other schedules may be required by the District and/or the State of Rhode Island Director of Revenue, Auditor General, and Department of Education or as required by the applicable section of the general laws such as, Rhode Island General Law Section (RIGL) 45-10-6 (Contents of Audit Report).

- Municipal Transparency Portal (MTP) - Enacted legislation amended Rhode Island General Laws §45-12-22.2 and §44-35-10 to improve required reporting by creating the Municipal Transparency Portal (MTP) which will represent a centralized location for municipal financial information. Each municipality shall include their Annual Supplemental Transparency Report, MTP2, within their annual audited financial statements. This requires one schedule that includes (1) municipal reportable government services and (2) all school services (consistent with RIDE UCOA requirements). The Annual Supplemental Transparency Report, MTP2, included within the annual audit report shall also include reconciliation to the amounts included in the fund level financial statements.

The auditors engaged to audit the financial statements shall also report on the Annual Supplemental Transparency Report (including the reconciliations), MTP2, as supplementary information ("fairly presented in relation to the municipality's basic financial statements").

Auditors are not required to opine on the determination of "reportable government services" (RGS) as defined in Section 2.1 of the Municipal Transparency Portal Implementation Guidance. The District will make the determination of "reportable government services" for inclusion in the various reports required to be submitted through the municipal transparency portal. However, auditors will be expected to review the reconciliations as part of the Annual Supplemental Transparency Report, MTP2, (required for inclusion in the audited financial statements as supplementary information) to assess the inclusion of amounts reported which are not within the municipality's or school's general fund.

The format of the required MTP schedules and related reconciliations, as well as, the typical timeline for filing of the annual municipal data report and coordination with annual financial statement audit, are detailed in the MTP Implementation Guidance (available on the Division of Municipal Finance website).

The Independent Auditor's Report shall include reference to the Annual Supplemental Transparency Report, MTP2, as supplementary information. See the Municipal Transparency Portal Implementation Guidance for additional information.

The Audit Firm will assist the District with implementation of all existing and new GASB Pronouncements that become applicable during the term of the contract. The proposal must include the cost of assisting the District with implementation of these pronouncements.

C. Auditing Standards To Be Followed:

1. To meet the requirements of this request for proposals, the audit shall be performed in accordance with:
 - a. Generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, the standards for financial audits set forth in Government Auditing Standards issued by the Comptroller General of the United States, the provisions of the amended Single Audit Act of 1996 and the provisions of U.S. Office of Management and Budget (OMB) Guidance 2 CFR part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

D. Reports To Be Prepared and Issued:

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:

1. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles based upon an audit performed in accordance with generally accepted auditing standards and Government Auditing Standards. The auditor shall also make reference to, but not opine on, required supplementary information consistent with reporting guidance in the applicable AICPA Audit Guide.
2. A report on supplementary financial statements, schedules and information, are fairly stated in all material respects in relation to the basic financial statements as a whole.
 - The supplementary information shall include the Annual Supplemental Transparency Report (including the reconciliations) and the MTP2.
3. A report on internal control over financial reporting and on compliance and other matters based upon an audit of financial statements performed in accordance with Government Auditing Standards.
4. Reports and summaries related to federal financial assistance as required by OMB Guidance (the auditor should refer to applicable OMB guidance in effect and the applicable AICPA Audit Guide for reporting guidance) and a completed Form SF-SAC, "Data Collection Form for Reporting on Audits of State, Local Governments and Non-Profit Organizations" to be submitted in accordance with the current method of submission for Form SF-SAC and Single Audit reporting packages (per OMB public Notice), to the Federal Audit Clearinghouse Internet Data Entry System.

5. Other reports that may be requested by the Director of Revenue and/or Auditor General or as required by the applicable section of the general laws.
6. In the required reports on internal controls, the auditor shall communicate any significant deficiencies found during the audit. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.
 - Significant deficiencies that are also material weaknesses shall be identified as such in the report.
 - Other matters discovered by the auditor shall be reported in a separate letter to management, which will be referred to in the report of internal controls.
 - The report on compliance shall include all material instances of noncompliance. All nonmaterial instances of noncompliance shall be reported in a separate management letter, which shall be referred to in the report on compliance.
7. The auditors are required to make an immediate, written report of all fraud and illegal acts of which they become aware to the Chairperson of the School Committee and the Chairperson of the Audit Committee.
8. Other reports requested by the CHARIHO Regional School District and/or the Director of Revenue and/or the Auditor General or as required by the applicable section of the general laws.
9. Auditors shall assure themselves that the CHARIHO Regional School District Audit Committee is informed of each of the following and must meet with the Committee prior to commencement of the audit and at the conclusion of the audit. In addition, the auditor will meet with School Committee to present the final issued financial statements:
 - a. The auditor's responsibility under generally accepted auditing standards.
 - b. Significant accounting policies.
 - c. Management judgments and accounting estimates.
 - d. Significant audit adjustments.
 - e. Other information in documents containing audited financial statements.
 - f. Disagreements with management.
 - g. Management consultation with other accountants.
 - h. Major issues discussed with management prior to retention.
 - i. Difficulties encountered in performing the audit.

F. Audit Documentation Retention and Access to Audit Documentation

1. It is understood that the contract between the CHARIHO Regional School District and the audit firm shall require the auditor or the audit firm to release any and all information obtained in the

course of the engagement to the Rhode Island State Auditor General (or their designee). This information includes but is not limited to financial data, analysis, audit documentation, and memorandum. Audit documentation of the independent auditors shall be made available to the Auditor General (or his designee) upon request. The request for such information by the Auditor General shall be responded to promptly. Failure to provide this information shall constitute a breach of contract, and the contract shall give the Auditor General standing in a court of competent jurisdiction to enforce this provision.

2. All audit documentation and reports must be retained, at the auditor's expense, for a minimum of five (5) years, unless the firm is notified in writing by the CHARIHO Regional School District of the need to extend the retention period. The auditors will be required to make copies of all audit documentation requested by the Director of Administration.
3. In addition, the firm will respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

III. NATURE OF AGREED-UPON PROCEDURES SERVICES REQUIRED

The CHARIHO Regional School District implemented the Uniform Chart of Accounts (UCOA) as promulgated by the Auditor General and Commissioner of Education in accordance with Rhode Island General Law 16-2-9.4. The CHARIHO Regional School District was required to adopt the UCOA, and shall have compliance testing procedures will follow the Uniform Chart of Accounts (UCOA) – Annual Compliance Testing Requirements which are designed to assess compliance with UCOA requirements and the entity’s effectiveness of internal control over compliance with those requirements.

See Appendix D for the agreed-upon procedures. Please note that the agreed-upon procedures may be subject to subsequent modification as promulgated by the Rhode Island Department of Education and/or the Office of the Auditor General.

Auditors should have performed the test work necessary to complete the UCOA Agreed-Upon Procedures before issuing the audited financial statements. The agreed-upon procedures report, along with the audited financial statements, shall be provided to the Rhode Island Department of Education and the Office of the Auditor General at the conclusion of the annual audit or communication of the results of the UCOA Agreed-Upon Procedures engagement can follow, but not later than 30 days after completion of the financial statement audit.

IV. DESCRIPTION OF GOVERNMENT

A. Name and Telephone Number of Contact People

1. Gina Picard	Superintendent	401-364-7575
2. Ned Draper	Director of Administration	401-364-3260
3. Deborah Nicotra	Treasurer	401-364-3260
4. Jodi Brock	Asst. Director of Administration	401-364-3260

B. Background Information

1. The CHARIHO Regional School District is a K-12 district serving the communities of Charlestown, Richmond, and Hopkinton.
2. The accounting and financial reporting functions of the District are centralized within the Department of Administration.

C. Fund Structure

<u>Fund Type</u>	<u>Number Of Individual Funds</u>
General Fund	1
Special Revenue Funds Active	39
Capital Reserve Funds	2
Agency / Custodial Funds	1
Enterprise Fund	4
Debt Service Funds	

D. Budgetary Basis of Accounting

1. The CHARIHO Regional School District prepares its budgets on a basis consistent with generally accepted accounting principles. The use of the fund balance designated for operations is recognized as revenue on a budgetary basis.

E. Computer System

1. The District uses software for payroll, general ledger, and personnel from Keystone Information Systems. All financial applications are processed through this system. Student attendance reporting is processed through the “Power School” student information system.

F. Availability of Prior Audit Reports

1. Interested bidders who wish to review prior years' audit reports and management letters shall contact Susan T. Rogers at 455A Switch Road, Wood River Junction, RI 02894, (401-364-3260).

G. Time Requirements

1. The following is a list of key dates up to and including the date proposals are due to be submitted:

Due date for proposals	March 1, 2023 10:00 AM
Selected firm notified by	April 26, 2023
Entrance Conference by	July 1, 2023
Date audit may commence	July 1, 2023
2. Schedule for the 2023 Fiscal Year Audit (a similar schedule will be developed for audits of future years if the District exercises its option for additional audits.)
 - a. The auditor will complete all interim work by **July 31, 2023**.

- b. An entrance conference with management and the Audit Committee will be held by September 30, 2023. Ten days prior to such a conference the Auditor will provide the District both a detailed audit plan and a list of schedules to be prepared by the District.
- c. The auditor will complete all fieldwork on/about **September 30, 2023**.
- d. The auditor shall have drafts of the audit report (s) and recommendations to management available for review by the Director of Administration by **October 31, 2023**.
- e. The Director of Administration will complete review of the draft as expeditiously as possible. It is not expected that this process should exceed one week. During that period, the auditor shall be available for any meetings that may be necessary to discuss the audit reports. Once all issues for discussion are resolved, a draft report will be submitted to the Audit Committee for its review and recommendations. The auditor should expect to meet with the Audit Committee during this period. It is anticipated that this process will be completed by **November 30, 2023**.
- f. The auditor shall provide a management letter upon completion of the audit to the Director of Administration, the Auditor General, and the state Director of Revenue. The management letter shall include comments, and/or recommendations beyond those included in the reports described above, on such matters as:
 - 1. Policies, procedures and practices employed by the District.
 - 2. Control deficiencies that are not significant deficiencies or material weaknesses.
 - 3. Use of resources to provide a governmental service in a reasonable, judicious, economical, and efficient manner.
 - 4. Compliance with state laws pertaining to the District and with rules and regulations established by the District.
- g. The final report and, in digital form, and ten (10) hard copy signed copies shall be delivered to the Director of Administration at 455A Switch Road, Wood River Junction, RI 02894, by **December 7, 2023**.
- h. An annual audit shall be completed and final audit reports (inclusive of all audit communications) related to the financial statements shall be delivered to the District, State Auditor General, and State Director of Revenue within six months after the close of the fiscal year for each year (as required by Section 45-10-5 of the General Laws). A copy of the final written correspondence, *The Auditor's Communication with Those Charged with Governance*, shall also be delivered to the State Auditor General.
- i. Ten (10) copies of the final agreed-upon procedures report on the School District's compliance with the Uniform Chart of Accounts shall be delivered to the Director of Administration at 455A Switch Road, Wood River Junction, RI 02894.
- j. Auditors should have performed the test work necessary to complete the UCOA Agreed-Upon Procedures before issuing the audited financial Statements. The District must provide the agreed-upon procedures report to the Rhode Island Department of Education and the Office of the Auditor General at the conclusion of the annual audit or communication of the results of the UCOA-Agreed Upon Procedures engagement can follow, but not later than 30 days after completion of the financial statement audit.

V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

A. Finance Department and Clerical Assistance

1. The accounting department staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of the District based upon the information requested by the auditor.

B. Electronic Data Processing Assistance

1. The Director of Technology will be available to provide systems documentation and explanations.
2. Statements and schedules will be provided by the District.

C. Work Area, Telephones and Photocopying

1. The District will provide the auditor with reasonable work space, desks and chairs. The auditor will also be provided with access to telephone lines and photocopying facilities.

D. Report Preparation

1. Report preparation, editing, and printing shall be the responsibility of the auditor.

VI. PROPOSAL REQUIREMENTS

A. General Requirements

1. Inquires

- a. Inquiries concerning the request for proposals and the subject of the request for proposals must be made to:

Ned Draper, Director of Administration & Finance
455A Switch Road
Wood River Junction, RI 02894
(401) 364-3260

2. Submission of Proposals

- a. The following materials are required to be received by 10:00 AM, **March 1, 2023** for a proposing firm to be considered:

- 1) A master copy (so marked) of a Technical Proposal to be submitted digitally to the Chariho BidNet bid submission platform at - <https://www.bidnetdirect.com/rhode-island/charihoschoolsri>

- a) Title page showing the request for proposals' subject; the firm's name, address and telephone number of a contact person; and date the proposal.
- b) Table of Contents.
- c) A signed letter of transmittal briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period, a statement of why the firm believes itself to be the best qualified to perform the engagement and a statement that the proposal is a firm and irrevocable offer for a three year period.
- d) The detailed proposal shall follow the order set forth in Section VI B of this request for proposals.

- e) Executed copies of Proposer Guarantees and Proposer Warranties, attached to this request for proposals (Appendix A and Appendix B).
- f) The proposer shall submit an original submission and via BidNet and include a separate document with a dollar cost bid (Appendix C) in a separate BidNet file envelope marked as follows:

Sealed Dollar Cost Bid Proposal
The Chariho Regional School District
Professional Auditing Services
Agreed-Upon Procedures Services
March 1, 2023

- g) Proposers should send the completed proposal consisting of the two separate BidNet documents via the BidNet platform

Questions as to accessing and navigating the BidNet system may be addressed to:

- Ned Draper, ned.draper@chariho.k12.ri.us
- Kathy Koziol, Kathy.koziol@chariho.k12.ri.us
- Or phone (401) 364-3260 for either of us

CHARIHO Regional School District
455A Switch Road
Wood River Junction, RI 02894

B. Technical Proposal

1. General Requirements

- a. The purpose of the technical proposal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit and agreed-upon procedures of the CHARIHO Regional School District in conformity with the requirements of this request for proposals. As such, the substance of proposals will carry more weight than their form or manner of presentation. The technical proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify the approach that will meet the request for proposals requirement.

There should be no dollar units or total costs included in the technical proposal document.

- b. The technical proposal should address all the points outlined in the request for proposals (excluding any cost information which should only be included in the sealed dollar cost bid). The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the request for proposals. While additional data may be presented, the following audit services requirements item Nos. 2 through 10, must be included. They represent the criteria against which the proposal will be evaluated.

2. Independence

- a. The firm shall provide an affirmative statement that it is independent of the CHARIHO Regional School District as defined by generally accepted auditing standards.

- b. The firm shall also list and describe the firm's professional relationships involving the CHARIHO Regional School District or any of its agencies or component units for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.
- 3. License to Practice in Rhode Island
 - a. An affirmative statement shall be included indicating that the firm and all assigned key professional staff are properly licensed to practice in Rhode Island.
- 4. Firm Qualifications, Experience and Other Information
 - a. The firm selected for the audit shall be a firm of certified public accountants holding a valid certification in the State of Rhode Island or from another state having equal professional standards.
 - b. The private auditor must meet the independence requirements of the American Institute of Certified Public Accountants and the independence requirements of Government Auditing Standards.
 - c. The senior accountant in charge of the fieldwork shall be a certified public accountant.
 - d. The audit organization and the individuals responsible for planning, directing, conducting substantial portions of the fieldwork, or reporting on government audits shall meet the continuing educational requirements of Government Auditing Standards issued by the Comptroller General of the United States.
 - e. The audit organization shall have an appropriate internal quality control system in place and participate in an external quality control review program as required by Government Auditing Standards.
 - f. The proposal shall state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be employed on a part-time basis.
 - g. The firm is also required to submit a copy of the report on its most recent external quality control review and also the results of any subsequent review performed during the term of the contract, with a statement of whether that quality control review included a review of specific government engagements.
 - h. The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm with state regulatory bodies or professional organizations.
 - i. The firm shall provide a list on any professional complaints pending or resolved against the firm or any of its partners with the state boards of accountancy, or any self-regulatory, professional or government authority including but not limited to the AICPA, or Rhode Island Board of Accountancy.
 - j. The firm shall provide information regarding any lawsuits or claims against the firm, pending or resolved.

- k. The firm shall have at the time of proposal, and throughout the period of engagement, professional liability insurance coverage of not less than \$1 million.
 - l. The firm shall identify any sub-contractors, co-proposers, or other entity that will be used to provide the professional services sought by the request for proposal.
5. Partner, Supervisory and Staff Qualifications and Experience
- a. The firm shall identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement and indicate whether each such person are licensed to practice as a certified public accountant in Rhode Island. The firm will provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.
 - b. The firm will provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. The firm also will indicate how the quality of the staff over the term of the engagement will be assured.
 - c. Engagements partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the CHARIHO Regional School District. However, in either case, the District retains the right to approve or reject replacements.
 - d. Consultants and firm specialists mentioned in response to this request for proposals can only be changed with the express prior written permission of the CHARIHO Regional School District, which retains the right to approve or reject replacements.
 - e. Other audit personnel may be changed at the discretion of the proposer provided that replacements have substantially the same or better qualifications or experience.
6. Similar Engagements with Other Government Entities
- a. For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum of five) performed in the last five (5) years that are similar to the engagement described in this request for proposal. These engagements should be ranked on the basis of total staff hours.
 - b. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.
7. Specific Audit Approach
- a. The proposal will set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this request for proposals. Proposers are required to provide the following information on their audit approach:
 - 1) Include the expected time budget and completion date for the audit.
 - 2) A statement that there exist no client conflicts which would inhibit the ability to perform the audit in accordance with professional standards.

- 3) Representation that the private auditor is independent under the requirements of the American Institute of Certified Public Accountants and Government Auditing Standards.
 - 4) Representation that the private auditor of a municipality meets the continuing educational requirements of Government Auditing Standards.
 - 5) Representation that the private auditor has an appropriate internal quality control system in place and has participated in an external quality control review program as required by Government Auditing Standards. The firm will provide the Auditor General with a copy of its most recent external quality control review and also submit the results of any subsequent review performed during the term of the contract.
 - 6) Representation that the private auditor is familiar with generally accepted accounting principles for state and local government units and with the generally accepted auditing standards promulgated by the American Institute of Certified Public Accountants; Government Auditing Standards issued by the Comptroller General of the United States; the Single Audit Act of 1984 as amended in July 1996 and the provisions of OMB Guidance 2 CFR part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards - Subpart F – Audit Requirements , Audits of States, Local Governments, and Non-Profit Organizations and will conduct the audit and will report in accordance with those standards.
 - 7) A written representation that any sub-contractors, co-proposers, or any other entity providing professional services under the engagement will be subject to, and will have met, all the same applicable requirements as the proposer.
 - 8) Proposed segmentation of the engagement.
 - 9) Level of staff and number of hours to be assigned to each proposed segment of the engagement.
 - 10) Sample sizes and the extent to which statistical sampling is to be used in the engagement.
 - 11) Extent of use of EDP software in the engagement.
 - 12) Type and extent of analytical procedures to be used in the engagement.
 - 13) Approach to be taken to gain and document an understanding of the CHARIHO Regional School District internal control structure.
 - 14) Approach to be taken in determining laws and regulations that will be subject to audit test work.
 - 15) Approach to be taken in drawing audit samples for purposes of test of compliance.
8. Identification of Anticipated Potential Audit Problems
 - a. The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the CHARIHO Regional School District.
 9. Access to Audit Information and Audit Documentation by Auditor General
 - a. As required by Section 45-10-4 of the RI General Laws, it is understood that the contract between the municipality and the audit firm shall require the auditor or the audit firm to release any and all information obtained in the course of the engagement to the Rhode Island State Auditor General (or his designee). This information includes but is not limited to financial

data, analysis, audit documentation, and memorandum. Audit documentation of the independent auditors shall be made available to the Auditor General (or his designee) upon request. Failure to provide this information shall constitute a breach of contract, and the contract shall give the Auditor General standing in a court of competent jurisdiction to enforce this provision.

10. Report Format

- a. The proposal will include sample formats for required reports. A sample municipal audit report should be enclosed for the District's review.

No dollar units shall be included in the technical proposal

C. Sealed Dollar Cost Bid – submit in BidNet as separate document to be opened after RFP review.

1. Total All-inclusive Maximum Price

- a. The sealed dollar cost bid should contain all pricing information relative to performing the audit engagement and the agreed-upon procedures as described in this request for proposals. The dollar cost bid should specifically identify the fee for the audit services and the fee for the agreed-upon procedures. The total all-inclusive maximum price to be bid will contain all direct and indirect costs including all out-of-pocket expenses.
- b. The CHARIHO Regional School District will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar cost bid. Such costs are not to be included in the proposal.
- c. The first page of the sealed dollar cost bid will include the following information:
 - 1) Name of the firm.
 - 2) Certification that the person signing the proposal is entitled to represent the firm empowered to submit the bid and authorized to sign a contract with the CHARIHO Regional School District.
 - 3) A total all-inclusive maximum price for the 2023 engagement.

2. Rates by partner, manager, senior and staff level; times hours anticipated for each.

- a. The second page of the sealed dollar cost bid should include a schedule of professional fees and expenses, presented in the format provided in the attachment (Appendix C) that supports the total all-inclusive maximum price.

3. Out-of-pocket expense included in the total all-inclusive maximum price and reimbursement rates.

- a. All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm.

4. Rates for additional professional services:

- a. If it should become necessary for the CHARIHO Regional School District to request the auditor to render any additional services to either supplement the services requested in this request for proposals or to perform additional work as a result on the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the CHARIHO Regional School District and the firm. Any such additional work agreed to between the

District and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the sealed dollar cost bid. Firms may quote different prices for certain times of the year.

- b. In accordance with Government Auditing Standards, if the firm provides non-audit services, it must evaluate whether providing the services creates independence impairment with respect to the audit of the CHARIHO Regional School District.
5. Amendments to the contract:
- a. Any amendments to the contract for additional work will be negotiated in good faith. Provided, however, in the event that the parties cannot mutually agree on additional work to be performed and the cost for said work, then the District, as its option may rescind the option period.
6. Manner of payment:
- a. Progress payments will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's dollar cost bid proposal. Interim billings shall cover a period of not less than a calendar month.

VII. EVALUATION PROCEDURES

A. Evaluation Criteria

1. Proposals will be evaluated using three (3) sets of criteria. Firms meeting the mandatory criteria will have their proposals evaluated and scored for both technical qualifications and price. The following represent the principal selection criteria which will be considered during the evaluation process.
 - a. Mandatory Elements:
 - 1) The audit firm is independent and licensed to practice in Rhode Island.
 - 2) The audit firm's professional personnel have received adequate continuing professional education within the preceding two years.
 - 3) The firm has no conflict of interest with regard to any other work performed by the firm for the CHARIHO Regional School District.
 - 4) The firm submits a copy of its most recent external quality control review report and the firm has a record of quality audit work.
 - 5) The firm adheres to the instruction in this request for proposals on preparing and submitting the proposal.
2. Technical Qualifications:
 - a. Expertise and Experience:
 - 1) The firm's past experience and performance on comparable government engagements including the issuance of a comprehensive annual financial report.
 - 2) The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.

- b. Audit Approach:
 - 1) Adequacy of proposed staffing plan for various segments of the engagement.
 - 2) Adequacy of sampling techniques.
 - 3) Adequacy of analytical procedures.
- 3. Price:
 - a. Cost will not be the primary factor in the selection of an audit firm.
- 4. Oral Presentations:
 - a. During the evaluation process, the District may, at its discretion, request any one or all firms to make an oral presentation. Such a presentation will provide the firms with an opportunity to answer any question the District may have on the firm's proposal. Not all firms may be asked to make such an oral presentation.
- 5. Final Selection:
 - a. The CHARIHO Regional School Committee will select a firm based upon the recommendation of its' Administrative Staff and Superintendent.

An evaluation committee will be comprised of individuals knowledgeable about auditing and financial reporting matters. Proposals will be evaluated using the following scoring weights resulting in a maximum score of 100 points:

	Maximum points
Overall qualifications and experience of the firm and the specific engagement personnel to be assigned focusing on experiences with governmental entities and the specific line of business or services provided by the entity to be audited.	40
Overall audit approach and audit strategy described/outlined in the proposal and firm capacity to perform the engagement within the specified timeframe (prior experience of the firm in meeting timelines should be factored in here)	30
Audit fees - See formula for points awarded for audit fees (*) 30	30
Maximum evaluation points 100	100

* Evaluation technique – audit fees

Audit fee score = (lowest qualified bid/bid for firm being evaluated) X 30 points

Example: Assuming 3 bids received were: (firm A) - \$40,000, (firm B) - \$46,000, (firm C) - \$50,000

Firm A (the lowest bidder)	awarded 30 points	$\$40,000/\$40,000 \times 30 \text{ points} = 30$
Firm B	awarded 26 points	$\$40,000/\$46,000 \times 30 \text{ points} = 26$
Firm C	awarded 24 points	$\$40,000/\$50,000 \times 30 \text{ points} = 24$

An evaluation grid will be prepared summarizing the scoring by each member of the evaluation committee and the composite ranking. If any firm is disqualified and therefore not evaluated, the reason for such action shall be documented.

VIII. RIGHT TO REJECT PROPOSALS

1. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the District and the firm selected.
2. The CHARIHO Regional School District reserves the right without prejudice to reject any or all proposals.

APPENDIX A

PROPOSER GUARANTEES

1. The proposer certifies it can and will provide and make available, at a minimum all services set forth in Section II, Nature of Audit Services Required and III, Nature of Agreed-Upon Procedures Services Required.

Signature of official:

Name (Typed):

Title:

Firm:

Address:

Email Address

Telephone Number:

Date:

APPENDIX B

PROPOSER WARRANTIES

Proposer warrants that it is willing and able to comply with State of Rhode Island laws with respect to foreign (non-state of Rhode Island) corporations.

Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.

Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the express prior written permission of the CHARIHO Regional School District.

Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of official:

Name (Typed):

Title:

Firm:

Address:

Email Address:

Telephone Number:

Date:

APPENDIX C

Schedule of professional fees and expenses for the audit of the financial statements and UCOA agreed-upon procedures. This page to be submitted as a separate document for opening after RFP review.

	District Hours	Standard Hourly Rates	Quoted Hourly Rate	Total
Partners				
Managers				
Senior				
Staff				
Other (specify)				
Subtotal				
Out of Pocket Expenses				
Total All-Inclusive Maximum Costs 2020				
Total All-Inclusive Maximum Costs 2021				
Total All-Inclusive Maximum Costs 2022				

Agreed Upon Procedures Engagement Blended hourly rate for 2023:		
Agreed Upon Procedures Engagement Blended hourly rate for 2024:		
Agreed Upon Procedures Engagement Blended hourly rate for 2025:		

Note: The rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction from the total all-inclusive maximum price.

EXECUTIVE SUMMARY:

The Office of the Auditor General (OAG) and the RI Department of Education (RIDE) assume responsibility for the sufficiency of the agreed-upon procedures (enclosed herein) for our purposes. The OAG and RIDE have collaborated to make the following revisions to the agreed-upon procedures that will be effective for fiscal **2023** engagements:

- Agreed-upon procedure (AUP) #3 relating to debt service costs has been replaced with a new test of tuition payments.
- An additional UCOA rule has been added to AUP #4 – tests of payroll costs. The UCOA rule is related to the payroll costs of preschool teachers.
- The reconciliation between the UCOA file and the audited financial statements is still a required agreed-upon procedure (AUP#2); however, for municipal and regional school districts with a fiscal year end of June 30, the reconciliation will be completed and reported with audited financial statements as other supplementary information and it will provide for a three-way reconciliation between UCOA, the audited financial statements and the Municipal Transparency Reporting schedules. It is not necessary to duplicate the reconciliation in the AUP report. For all other school entities (i.e., school districts with a fiscal year end other than June 30, charter schools, collaboratives, and State schools), the reconciliation between the UCOA file and the audited financial statements shall continue to be reported in the AUP report.
- The second test under AUP #2 related to testing the corrections of coding errors on the UCOA file is applicable to all school entities and the results of the testing shall be reported in the AUP report.
- The references to the AICPA attestation standards and to *Government Auditing Standards* have been updated.
- Exhibit I has been updated to reflect the above changes to Compliance Tests #2, #3, and #4.
- Some minor technical corrections were also made in the document.

Please submit a copy of the UCOA Agreed-Up Procedures Report to both the OAG and RIDE:

OAG

rina.dibenedetto@rioag.gov

Rina DiBenedetto
Office of the Auditor General
33 Broad Street, Suite 201
Providence, RI 02903

RIDE

william.trimble@ride.ri.gov

William Trimble
RI Department of Education
255 Westminster Street
Providence, RI 02903

OVERVIEW:

Each municipal school district, regional school district, collaborative, State school, or charter school, which is required to adopt the Uniform Chart of Accounts (UCOA), shall have additional compliance testing procedures designed to assess compliance with UCOA requirements and the entity's effectiveness of internal control over compliance with those requirements. The auditors engaged to perform the annual audit of the entity shall also be engaged to report on their tests of compliance with UCOA requirements in an agreed-upon procedures compliance attestation format.

A minimum sample of transactions shall be selected and tested for compliance with UCOA provisions. Additionally, selected UCOA compliance requirements shall be included within the agreed-upon procedures compliance work program.

The municipal school district, regional school district, collaborative, State school, or charter school shall provide the agreed-upon-procedures report along with the entity's audited financial statements to the Rhode Island Department of Education (RIDE) and the Office of the Auditor General by December 31 or at the conclusion of the annual audit if an extension has been approved by the Auditor General. For school districts, regional school districts, collaboratives, State schools, or charter schools which have adopted a fiscal year end other than June 30, the agreed upon procedures report shall also be provided by December 31 for the activity related to the year ended on the preceding June 30.

COMPLIANCE TESTING REQUIREMENTS:

Auditors shall follow the guidance included in the AICPA Codification of Statements on Standards for Attestation Engagements— AT-C Section 105, *Concepts Common to All Attestation Engagements*; AT-C Section 215, *Agreed-Upon Procedures Engagements*; and AT-C Section 315, *Compliance Attestation*. The auditors shall comply with *Government Auditing Standards* requirements for agreed-upon procedures engagements; specifically, paragraphs 5.58 through 5.67 (Please Note – Starting with fiscal 2020 engagements, the auditors shall comply with the 2018 Revision of *Government Auditing Standards* (paragraphs 7.78 through 7.85)).

- 1. A minimum sample of randomly selected expenditure transactions for the municipal school district, regional school district, collaborative, State school, or charter school shall be tested for compliance with UCOA coding requirements.**

Select a sample of 35, 45, or 60 (see below) transactions from the universe of all expenditures in the final UCOA format upload file for the fiscal year as reported to the Rhode Island Department of Education (RIDE). A detailed transaction level file should be obtained from the entity's accounting system to correspond with the final UCOA upload file provided to RIDE for the preceding fiscal year. RIDE will provide a Validation Totals Report to each school district, collaborative, State school, and charter school to confirm the final upload file information. The sample of transactions to be tested for compliance with UCOA coding shall be selected randomly from the detailed transaction file for the fiscal year.

Alternatively, the auditor may obtain a preliminary fiscal year file from the reporting entity's accounting system for purposes of selecting a sample of transactions to test. When a preliminary file is used for selecting the sample, the auditor will be required to reconcile changes from the preliminary file to the final validated upload file and determine the significance of any changes and assess the validity of the sample.

Sample size shall be determined as follows:

- Smaller school districts, regional school districts, collaboratives, State schools, or charter schools having aggregate fiscal year expenditures of less than \$5 million shall utilize a minimum sample size of **35** transactions to be tested for UCOA coding compliance.
- School districts, regional school districts, collaboratives, State schools, or charter schools, having aggregate fiscal year expenditures greater than \$5 million but less than \$50 million, shall utilize a minimum sample size of **45** transactions to be tested for UCOA coding compliance provided there are no significant deficiencies and material weaknesses in internal control over financial reporting related to the accounting and financial reporting practices as reported in the current and prior audit. School districts, regional school districts, collaboratives, State schools, or charter schools with expenditures greater than \$5 million which also have significant deficiencies and material weaknesses in internal control over financial reporting related to the accounting and financial reporting practices as reported in the current and prior audit shall utilize a minimum sample size of **60** transactions.
- School districts, regional school districts, collaboratives, State schools, or charter schools, having aggregate fiscal year expenditures greater than \$50 million, shall utilize a minimum sample size of **60** transactions to be tested for UCOA coding compliance.

Examine supporting vendor invoices, journal entries, and other supporting documentation to determine if the expenditure has been appropriately classified based upon UCOA classification requirements included in the Uniform Chart of Accounts guidance for the fiscal year. The segments of the account number to be tested for compliance shall include the following:

- Fund/Subfund
- Location
- Function
- Program
- Subject
- Object
- Job classification (for applicable personnel costs)

For personnel costs selected for testing, Location (school/department) and Job Classification shall be tested by tracing the employee name to the entity's assignment roster for the applicable school year.

All noncompliance found in the sample of expenditure transactions tested for compliance with UCOA classification requirements shall be reported. Each instance of noncompliance shall describe the transaction and the specific noncompliance observed.

2. UCOA accounts are used and UCOA methodologies are followed in the accounting system and records of each reporting entity. Determine if the entity's systems and procedures support the following UCOA requirements:

- Total activity (revenue and expenditures) of the entity for the fiscal year as reported (uploaded) to the UCOA database as of the final upload date shall be reconciled to the total activity within each Fund/Subfund of the municipal school district, regional school district, collaborative, State school, or charter school as reported in the final audited financial statements.

- The UCOA accounts and methodologies are maintained within the actual accounting systems and are not converted to UCOA requirements outside of the accounting system.

Determine if any variance exists in revenue or expenditures between the total amounts reported (uploaded) to the UCOA database and audited amounts reported within the Fund/Subfund on the financial statements of the municipal school district, regional school district, collaborative, or charter school. Any variances shall be reported. A transfer of appropriations from the municipality's general fund to the unrestricted school fund is treated as revenue in the unrestricted school fund for UCOA reporting purposes and should be reported as a proper reconciling item.

Please Note:

- *The reporting entity will be required to amend its UCOA upload file to include final amounts which reflect audit adjustments, if applicable.*
- *For municipal and regional school districts with a fiscal year end of June 30, the reconciliation between UCOA and the audited financial statements is not required to be included in the AUP report because the reconciliation between UCOA and the audited financial statements, as well as to the Municipal Transparency Portal Schedules, will be included in the audited financial statements as Supplementary Information. All other school entities (i.e., school districts with a fiscal year end other than June 30, charter schools, State schools, and collaboratives) shall continue to include the reconciliation in the AUP report.*

Determine if the amounts reported (uploaded) to the UCOA database are present in form and content within the accounting system of the reporting entity by requesting a copy of the last report of coding errors identified by RIDE just prior to the final upload with zero errors. Trace to the corrections made to the school's accounting system to address the errors. All errors shall be tested, up to a maximum of five errors if more than five errors are listed.

3. Tuition costs are subject to various UCOA coding requirements. Determine if the entity has complied with the UCOA requirements for reporting tuition costs:

- Tuition costs may be charged to one of eight different expenditure object codes in the 55600 series, depending to whom the tuition payment is made (e.g., another school district within the State, a charter school, a private school, etc - refer to the gray box for details). In addition to tuition charges, the billings from an outside provider may also include costs for personal aides and other similar charges. Such charges are part of the services being provided to the student and should be captured in the same Object account for Tuition costs. This maintains consistency in application of costs of this nature.
- For all Tuition accounts in the Object 55600 series, the Location will always be an Out-of-District account which will be limited to Location Types 07, 08, 10, 11, and 13.
- An Out-of-District Location is defined not by the geographic boundaries, but by who "owns" the Non-Public/Private School. By definition, all entities to which Tuition is paid are Out-of-District Locations. Accordingly, only Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) may be used with the Tuition Object codes in the 55600 series.
- The Tuition Object 55600 series may be used with any Fund Type except 40 (Debt Service Funds) and 90 (Agency Funds/Custodial Funds).

- For Special Education students, Program 20 is used for students who are district-placed or program 50 for students who are parentally-placed in the alternative location. For non-Special Education students, Program codes 30, 40, 50, or Program 10 series should be used. Program code 30 should be used for tuition payments (and other associated costs) for students to attend Career and Technical programs in other Districts or Charter Schools.
- Any Subject codes can be used with Tuition costs except 2701, 2702, 2703, 9700, 9800, and 9900. Subject Series 2100 is used for Special Education and 1400 series with Career and Technical programs.
- Only Job Classification code 0000 should be used with tuition payments.

Obtain an extract from the accounting system of all transactions posted to the 55600 series object codes (tuition expenditures):

- Select a random sample of 10 transactions. If tuition payments are posted to Program 10 (General Education), at least half of the sample (or five) shall be selected from Program 10. Transactions tested in Compliance Testing Requirement No. 1 may also be used to satisfy the compliance testing requirement for tuition payments if the selected transaction was posted to a tuition object code in the 55600 series.
- Examine the billing invoices (and any additional supporting documentation submitted by the provider) to determine if the expenditure was appropriately coded based upon UCOA rules for tuition payments. The segments of the account number to be tested include the following: object, location, fund, function, program, subject, and job classification codes. Particular attention shall be focused on the program segment and whether career and technical programs are appropriately coded as Program Code 30.

All noncompliance found in the sample transactions tested for compliance with UCOA classification requirements shall be reported. Each instance of noncompliance shall describe the transaction, including the dollar amount and the specific noncompliance observed.

UCOA Rules for Tuition Costs:

Object and Location Types: Use the following object code and location type for tuition costs:

<u>Object</u>	<u>Location Type</u>	<u>Description</u>
55610	Type 07	Tuition to Other School Districts within the State
55620	Type 13	Tuition to Other School Districts outside the State
55630	Type 08	Tuition to Non-Public/Private Schools
55640	Type 118XX	Tuition to Educational Service Agencies (Collaboratives) within the State
55650	Type 119XX	Tuition to Educational Service Agencies (Collaboratives) outside the State
55660	Type 10	Tuition to Charter Schools
55680	Type 07	Tuition to Other School Districts for Voucher Payments
55690	Types 07 - 11	Tuition – Other (Presently, Object 55690 has no identified locations and should not be used unless authorized by RIDE)

Fund: The above tuition object codes may be used with any Fund Type except 40 and 90.

Function: Use Function 431 only

Subject: Use any Subject except 2701, 2702, 2703, 9700, 9800, and 9900. Use Subject Series 2100 for Special Education. Refer to the General Function/Subject Rules and the required Location Type/Subject Rules for guidance on determining the proper Subject account(s) to use with Function and Location accounts, respectively.

Job Classification: Use Job Classification 0000 only

Program: For Special Education Students:

- Program 20 - for Students who are District-Placed (refer to UCOA Manual for the categories of services included in Special Education)
- Program 50 - for Students who are Parentally-Placed in the alternative location

For Non-Special Education Students:

- Program 10 Series - General Education
- Program 30 - Career & Technical
- Program 40 - Bilingual/ESL
- Program 50 - Non-public schools

Program Segment Rules:

DEFINITION: Program 10 - Regular Elementary/Secondary Education Programs. Program 10 (and subprograms 11-15) accounts include activities that provide students in pre-kindergarten through grade 12 with learning experiences to prepare them for further education or training and for responsibilities as citizens, family members, and workers.

- Program 10 series also include alternative education programs that focus on the educational needs of students at risk of failing or dropping out of school because of academic, behavioral, or situational factors. It is also used for programs associated with gifted and talented students, and Performance Based Graduation requirements.

- Regular programs are distinguished from special education programs that focus on adapting curriculum or instruction to accommodate a specific disability and from career/technical programs that focus on career skills.

DEFINITION: Program 30 - Career and Technical Education (CTE) Programs. CTE programs include activities delivered through traditional comprehensive and career-technical high schools, recognized charter schools, or campus-based classrooms that prepare students to meet challenging academic standards as well as industry skill standards while preparing students for broad-based careers and further education beyond high school in certain career cluster areas (refer to the UCOA Manual for a listing and description of the 16 career cluster areas).

Guidance on Using Program Accounts - The facts should be analyzed to determine the proper Program Account to be used in this order:

- Determine if the “specialized” Program accounts are applicable – if the activities are best addressed by the use of Program accounts such as Special Education (Program 20), Career and Technical Education (Program 30), or Programs 40 or 50, they should be used.
- Where none of the specialized accounts apply and the facts indicate that direct or indirect activities are related to General Education, Program 10 (including Program 11-15 as applicable) should be used.

If a District or Charter School has a Career and Technical Education Center (CTC) that has been approved or provisionally approved by RIDE, it must use Program 30 for those Subjects included in the Approved (or Provisionally Approved) CTC. In this case, the use of detail Subject accounts in the 1400 series is required. If a District provides classes in the Subject 1400 series that are not included in the Approved (or Provisionally Approved) CTC, then Program 10 should be used instead of Program 30. For those Districts or Charter Schools that do not have either an Approved or Provisionally Approved CTC, but have students who attend such classes in other Districts or Charter Schools, the specific ID for the Type 07 or Type 10 Locations with Program 30 and the specific Subject account in the 1400 series should be used. To determine if a school has an Approved or Provisionally Approved CTC, please contact the CTC Director of the school, CTC staff at RIDE, or a listing may be obtained on RIDE’s website:

As of July 1, 2019:

[https://www.ride.ri.gov/Portals/0/Uploads/Documents/Students-and-Families-Great-Schools/Educational-Programming/Career-and-Tech/Approved CTE Programs AY 2019.20.pdf?ver=2019-07-23-143948-643](https://www.ride.ri.gov/Portals/0/Uploads/Documents/Students-and-Families-Great-Schools/Educational-Programming/Career-and-Tech/Approved%20CTE%20Programs%20AY%202019.20.pdf?ver=2019-07-23-143948-643)

As of July 1, 2018:

[https://www.ride.ri.gov/Portals/0/Uploads/Documents/Students-and-Families-Great-Schools/Educational-Programming/Career-and-Tech/2018-19ProgramApproval/Approved CTE Programs AY 2017.2018 ptm.pdf](https://www.ride.ri.gov/Portals/0/Uploads/Documents/Students-and-Families-Great-Schools/Educational-Programming/Career-and-Tech/2018-19ProgramApproval/Approved%20CTE%20Programs%20AY%202017.2018%20ptm.pdf)

4. Payroll costs are subject to various UCOA coding requirements. Determine if the entity’s procedures for payroll related costs support the following UCOA requirements:

- Benefit costs are to be charged in the same manner as are the directly-related compensation accounts – i.e., to the same Fund/Subfund, Location, Function, Program, Subject, and Job Classification and in the same proportion when allocated to more than one Fund/Subfund. Alternatively, the Allocation Holding

Accounts, Location 99999 and Subject 9900 may be used where allowed by the applicable Object Intersection Rule for the Benefit Object selected. Healthcare benefit costs are to be allocated consistent with the employees' wages based on actual insurance premiums or, in the case of employers who are self-insured, based on working rates.

- The entity has made a determination as to whether any employee meets the conditions that would require allocation of salary and benefits to more than one Fund/Subfund, Location, Function, Program or Subject and has supporting documentation for that determination, (e.g., department heads, nurses who also teach, etc.)
- Wages and related benefits for Short-term Substitute Teachers (Job Classifications 1295-1299) are charged only to Subject 0000 when used in conjunction with Function 112 (Substitutes). For those same Job Classification accounts when used with Function 221 (Curriculum Development) and Function 222 (In-Services, Staff Development and Support), wages and related benefits are to be charged to the appropriate accounts for Fund/Subfund, Location, Program, and Subject which were used for the class for which the Substitute Teacher has been engaged to replace. For the Subject segment for example, use Subject 1500 for Middle or High School Math, 0011 for Elementary School Math, and 0200 for Art for all School types.
- Long-term Substitute Teachers (Job Classification 1294) are to be charged to the appropriate accounts for Fund/Subfund, Location, Program, and Subject which were used for the class for which the Substitute Teacher has been engaged to replace.
- Wages and benefits for short-term substitute teacher support personnel are to be charged to the appropriate accounts for Fund/Subfund, Location, Program, and Subject which are applicable to the activity to which they are assigned.
- Wages and related benefits for pre-school teachers are charged to the appropriate 09xxx location code.

Determine whether the entity's payroll system directly interfaces with the entity's general ledger accounting system and whether it is designed to post directly to the appropriate UCOA account or if there are a significant amount of manual adjustments and journal entries to allocate payroll related cost to the appropriate UCOA account.

Determine if the entity has reasonable and sufficient procedures in place to meet the payroll and related benefit coding requirements of UCOA.

Determine if pre-school is offered by the entity.

Review one payroll period posting to assess compliance with UCOA payroll allocation requirements and appropriate location code for pre-school teachers (this may be satisfied through payroll transactions tested in the sample of transactions tested for compliance in compliance testing requirement No. 1).

If the entity is using the intra-fund UCOA Allocation Tool, allocations are performed within the UCOA database and therefore testing is not required for benefit allocations made within that Fund/Subfund.

<u>UCOA Rules to be Tested:</u>
--

- ❖ *In all cases, compensation costs and related benefit costs for each employee must be accounted for in the same Fund/Subfund – they may not cross Funds. Districts may NOT account for the compensation in one Fund/Subfund and the benefits in another. For example, if 50% of an individual's salary is charged to the General Fund and 50% to a Special Revenue Fund, then the allocations of Benefits MUST follow the exact same percentages. When related to a particular grant, if the grant is insufficient to cover all the costs, the same prorated amount for each category (compensation and benefits) shall be used up to the limit of the grant.*
- ❖ *Charges to the Location segment for Salary and Benefits for employees that perform multiple functions are to be recorded using the following guidelines: For employees who perform their job requirements at multiple locations and performance of those duties requires a minimum of 20% of their time to any given Location those costs must be charged to the applicable Location accounts accordingly. If however, the performance of duties at any given Location is less than 20% of their time, charges to those locations are not required, but are permissible.*
- ❖ *Charges to the Function segment for Salary and Benefits for employees that perform multiple functions are to be recorded using the following guidelines: If an employee has a "Hands-On" relationship to multiple activities being performed and performance of those duties requires a minimum of 20% of their time to any given activity (Function), those costs must be charged to the appropriate Function accounts accordingly. If however, the role is more of an oversight role of supervising or managing others who perform the "Hands-On" work, is less than 20% of their time, charges to those Functions are not required, but are permissible.*
- ❖ *For Department Heads, House Leaders, and System-wide Supervisors, that portion of regular salary for teaching periods is charged to object 51110 (Regular Salaries); for non-teaching periods, that prorated portion is charged to Object 51132 (Department Heads, House Leaders, and System-wide Supervisors). Stipends for these positions are to be charged to Object 51401 (Stipend – Other).*
- ❖ *For Nurse Teachers, even if face-to-face teaching occurs, charge to Function 216 (Student Health Services – Medical), not Function 111 (Instructional Teachers).*

- ❖ *Nurses and other non-standard instructors included in Function 216 (Student Health Services – Medical) who teach classes representing less than 10% of their time must code instruction time to Subject 2500 (Non-Instruction) unless the application of the rule would violate a rule or rules of a higher authority – refer to the Account Level Use Rules and Requirements for the precedence order of UCOA Rules. Those that teach more than 10% of their time must record instruction time to Subject 0000 (General Education).*
- ❖ *For Short-Term Substitute Teachers (Job Classifications 1295-1299) with Function 112, use only Subject 0000 for all compensation and directly-related benefit accounts.*
- ❖ *For Long Term Substitute Teachers (Job Classification 1294) with Function 112, use the Subject for the job for which the Substitute has been engaged to teach for all compensation and directly-related benefit accounts.*
- ❖ *For all Substitute Teachers (Job Classifications 1294-1299) with Functions 221 and 222, use the appropriate Subject that is assigned to the Teacher for which the Substitute has been engaged to replace, for all compensation and directly-related benefit accounts. However, when a Substitute Teacher teaches multiple subject in a given day (e.g. Math and English), Subject 0000 may be used in place of the specific subject for which they are subbing. Use of this exception should be limited.*
- ❖ *Preschools (in District), ie., Preschools that "belong" to the District. A Pre-school is defined as including only pre-school age groups. Mandatory Method Rule: If a Kindergarten class is included with a Pre-school location, that location will be considered to be an Elementary school (Location Type 03) for purposes of the UCOA. All other Preschools are considered Non-Public/Private Schools (Location Type 08) or a Location Type 09 (Preschools in District).*

5. Professional Development costs are subject to various UCOA coding requirements. Determine if the entity has complied with the UCOA requirements for reporting Professional Development costs for four of the five Object accounts:

- **Object 51113 represents the portion of a teacher's regular salary, as specified in a contract or agreement, for professional days.**
- **Object 51302 represents additional payments made to a teacher for attending school-based professional development.**
- **Object 51303 represents additional payments made to a teacher for attending District-based professional development.**
- **Object 53301 represents third-party vendor costs (on-site or off-site) for providing professional development. For instruction-related personnel, the professional development costs should be posted to Function 222. For all other personnel, the professional development costs should be posted to the same Function account as the base wages.**

A review of union contracts and the adopted budget will provide information related to professional development to be offered to teachers.

Review payroll records to verify compliance with UCOA rules for Objects 51113, 51302, and 51303. (This may be satisfied by testing one payroll record which includes postings to these Object accounts and which may have been selected in compliance testing requirement 1 or 4).

Select a sample size of 5 transactions posted to Object 53301 (If less than 5 total transactions, sample all transactions). Examine the supporting vendor invoice to identify the specific employee(s) receiving professional development services and trace the employee name to the payroll record to determine the Function account to which base wages (Object 51113) were charged. Verify the professional development costs were posted to the proper Function account based on the UCOA rules for the Function Series. (Expenditures selected in Compliance Testing Requirement No. 1 may be used to satisfy this compliance testing requirement.)

UCOA Rules to be Tested:

DEFINITION: Object 51113 - Professional Days. Full-time, part-time, and prorated portions of the costs for professional development days for employees of the District.

- Include in **Object 51113** (Professional Days) the amount prorated from Object 51110 (Regular Salaries) the actual number of days included in applicable contracts and agreements relating to Professional Days or Professional Development or prorated based on the anticipated number of days if not specified in the contracts.
- For **Object 51113**, use Function 222 only for employees whose Regular Salary (Object 51110) is charged to the 100 and 200 Function Series. For all others, use the same Function account used for their Regular Salary in the 300, 400, and 500 Series. Functions 000, 411, 421, 422, 441, 997, 998, and 999 may not be used. For each employee, use the same Location, Program, Subject, and Job Classification account number as is used with Object 51110 (Regular Salaries).

DEFINITION: Object 51302 – Professional Development - School. Amounts paid to District employees (in addition to regular salaries) for professional development that is related to School-based (and budgeted at the School level) professional development.

DEFINITION: Object 51303 – Professional Development - Districts. Amounts paid to District employees (in addition to regular salaries) for professional development that is related to District-based (and budgeted at the District level) professional development.

- For **Objects 51302 and 51303**, use Function 222 only for employees whose Regular Salary (Object 51110) is charged to the 100 and 200 Function Series.

For all others, use the same Function account used for their Regular Salary in the 300, 400, and 500 Series.

For Out-of-District Locations, use Function 431 only.

Functions 000, 411, 421, 422, 441, 997, 998, and 999 may not be used.

For employees whose Function account is in the 100 or 200 Series, 511, or 512, as used with Object 51110 (Regular Salaries), use the specific Subject account for the subject they have received Professional Development known as the "Follow the Topic" Concept. If not Subject-specific, for General Education courses related to Instruction, use Subject 0000. For courses not related to Instruction, use Subject 2500.

*For employees whose Function account is in the 300 or 400 Series, 521, 531, or 532, as used with Object 51110 (Regular Salaries), use Subject 2500 **only**.*

DEFINITION: Object 53301 – Purchased Professional Development and Training Services. Services supporting the professional development and training of District personnel, including instructional and administrative employees. Also applies to fees paid to consultants who attend training sessions provided by the District.

- *For **Object 53301**, use Function 222 only for employees whose Regular Salary (Object 51110) is charged to the 100 and 200 Function Series.*

For all others, use the same Function account used for their Regular Salary in the 300, 400, and 500 Series.

For Out-of-District Locations, use Function 431 only.

Functions 000, 411, 421, 422, 441, 997, 998, and 999 may not be used.

Use the specific Subject account for the Subject to which Professional Development Services are rendered ("Follow the Topic"). For General Education courses related to Instruction, use Subject 0000. For courses not related to Instruction, use Subject 2500. Subjects 9700, 9800, and 9900 may not be used.

COMPLIANCE REPORTING REQUIREMENTS:

Auditors shall follow the guidance included in the AICPA Codification of Statements on Standards for Attestation Engagements AT-C Section 105, *Concepts Common to All Attestation Engagements*; AT-C Section 215, *Agreed-Upon Procedures Engagements*; and AT-C Section 315, *Compliance Attestation*. The auditors shall comply with *Government Auditing Standards* requirements for agreed-upon procedures engagements; specifically, paragraphs 5.58 through 5.67 (Please Note – Starting with fiscal 2020 engagements, the auditors shall comply with the 2018 Revision of *Government Auditing Standards* (paragraphs 7.78 through 7.85)).

The auditor shall provide a written report in accordance with the applicable sections of the Statements on Standards for Attestation Engagements and *Government Auditing Standards*, as highlighted above.

Refer to Exhibit 1 for the agreed-upon procedures and the format for reporting the procedures performed and results of testing.

Additionally, any noncompliance with UCOA requirements and the effectiveness of the entity's internal control over compliance with UCOA requirements should be considered in drafting the Independent Auditor's Report on Internal Control Over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

Management comments provided to the entity should be inclusive of any recommendations to improve compliance or controls over compliance with UCOA requirements.

Independent Accountant's Report on Applying Agreed-Upon Procedures - SAMPLE REPORT

We have performed the procedures enumerated in Exhibit 1, which were agreed to by the Rhode Island Department of Education (RIDE) and the Rhode Island Office of the Auditor General, related to (name of entity)'s compliance with the Uniform Chart of Accounts during the fiscal year ended June 30, 20xx and the (entity's) internal control over compliance with the aforementioned compliance requirements as of June 30, 20xx. The (entity's) management is responsible for its compliance and internal control over compliance with those requirements. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described in Exhibit 1 either for the purpose for which this report has been requested or for any other purpose.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to agreed-upon procedures engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance and internal control over compliance with specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Rhode Island Department of Education, the *Entity*, and the Office of the Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

EXHIBIT 1 – Sample Reporting Template

REQUIREMENT 1:

A minimum sample of randomly selected expenditure transactions for the municipal school district, regional school district, collaborative, State school or charter school shall be tested for compliance with UCOA coding requirements.

PROCEDURES:

Obtain a copy the school entity's signed acknowledgment of the UCOA File Validation Totals Report received from the RI Department of Education (RIDE). Obtain a detailed transaction level file from the school entity's accounting system which corresponds with the final UCOA upload file provided to RIDE.

Describe procedures for selecting the sample, the sample size selected, and the tests performed in accordance with the criteria outlined on pages two and three of this document. Please note - If a preliminary fiscal year file is used for selecting the sample, reconcile changes from the preliminary file to the final validated upload and determine the significance of any changes and assess the validity of the sample.

RESULTS:

For each instance of noncompliance, enter the transaction detail in the table below. Highlight the account number segment that is not in compliance, as shown in the example below. Describe the purpose of each transaction, the error(s), and correction(s) immediately following the table. Rows may be added or deleted from the table, as necessary.

Item	Fund/ Subfund	Location	Func	Prog	Subject	Object	Job Class (personnel costs only)	Date	Payee	Amt	Corrected per final UCOA file
A	10000000	05105	214	10	2500	51110	1712	03/15/12	Nurse Employees	\$5,000.00	Yes
B	XXXXXXXX	XXXXX	XXX	XX	XXXX	XXXX	XXXX	XXXXXX	XXX	\$XXXXXX	Yes/No
C	XXXXXXXX	XXXXX	XXX	XX	XXXX	XXXX	XXXX	XXXXXX	XXX	\$XXXXXX	Yes/No

A – The regular salaries for nurse employees were charged to Function 214, but should have been charged to Function 216.

B -

C -

SCHOOL RESPONSE: (if applicable)

REQUIREMENT 2:

UCOA accounts are used and UCOA methodologies are followed in the accounting system and records of each reporting entity. Determine if total activity (revenue and expenditures) for the fiscal year as reported (uploaded) to the UCOA database, as of the final upload date, reconciles to the total activity within each Fund/Subfund as reported in the final audited financial statements and if the amounts reported (uploaded) to the UCOA database are present in UCOA form, content and amounts within the accounting system of the reporting entity.

PROCEDURES:

Subtotal the final UCOA upload file by revenues and expenditures under each Fund/Subfund and reconcile to the audited financial statements (GAAP-basis). The following template should be used for reporting the reconciliation between the UCOA upload file and the audited financial statements. Trust and Agency Funds are to be excluded from the reconciliation. Transfer of appropriations from the municipality's general fund to the unrestricted school fund are treated as revenue in the unrestricted school fund for UCOA reporting and should be reported as a proper reconciling item.

***Please note** – For municipal and regional school districts with a fiscal year end of June 30, the reconciliation between UCOA and the audited financial statements is not required to be included in the AUP report because the reconciliation between UCOA and the audited financial statements, as well as to the Municipal Transparency Portal Schedules, will be included in the audited financial statements as Supplementary Information. All other school entities (i.e., school districts with a fiscal year end other than June 30, charter schools, State schools, and collaboratives) shall continue to include the reconciliation in the AUP report.*

Request from RIDE a copy of the reporting entity's last error report just prior to the school's final UCOA file upload with zero errors. Trace the errors listed on the report to the corrections made within the accounting system for the same reporting period. (Please Note - If the error report lists more than five coding errors, a maximum sample of five errors shall be tested.)

RESULTS:

Variances between the UCOA upload file and audited financial statements shall be identified in the following reconciliation template. (Please see above Note.)

Describe the results from tracing the UCOA coding errors identified in the upload process to the corrections posted in the accounting system. Specifically identify in detail any coding errors that were not corrected in the accounting system.

SCHOOL RESPONSE: (if applicable)

UCOA - Agreed-upon Procedures - reconciliation template

UCOA annual upload file reconciled to audited financial statements

	Revenues	Expenditures/Expenses
Amounts from the audited financial statements (funds that include activity included in the total UCOA upload file):		
Unrestricted School Fund	X	X
School special revenue funds	X	X
School capital project funds	X	X
School Enterprise funds (School Lunch operations)	X	X
Other: (identify fund)	X	X
Other: (identify fund)	X	X
Total		
Adjustments/reconciling items:		
Less: State share of teacher pension contribution - on-behalf payments	X	X
Less: State share of transportation - on-behalf payments	X	X
Add: Local appropriation to schools reflected as a transfer on financial statements and revenue per UCOA	X	
Less: Indirect cost recoveries included as revenue in unrestricted school fund	X	
Less: GAAP recording of capital lease - capital outlay expenditures		X
Add: Use of fund balance reported as revenue in UCOA	X	
Other reconciling items		
Other reconciling items		
Adjusted totals		
UCOA - final upload file (including final audit adjustments) specify upload date _____		
Adjustments/reconciling items:		
Adjusted totals		
Unreconciled variance	0	0
Revised October 2016		

REQUIREMENT 3

Tuition costs are subject to various UCOA coding requirements. Determine if the entity has complied with the UCOA requirements for reporting tuition costs:

- a. Tuition costs may be charged to one of eight different expenditure object codes in the 55600 series, depending to whom the tuition payment is made (e.g., another school district within the State, a charter school, a private school, etc.). In addition to tuition charges, the billings from an outside provider may also include costs for personal aides and other similar charges. Such charges are part of the services being provided to the student and should be captured in the same Object account for Tuition costs. This maintains consistency in application of costs of this nature.
- b. For all Tuition accounts in the Object 55600 series, the Location will always be an Out-of-District account which will be limited to Location Types 07, 08, 10, 11, and 13.
- c. An Out-of-District Location is defined not by the geographic boundaries, but by who “owns” the Non-Public/Private School. By definition, all entities to which Tuition is paid are Out-of-District Locations. Accordingly, only Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) may be used with the Tuition Object codes in the 55600 series.
- d. The Tuition Object 55600 series may be used with any Fund Type except 40 (Debt Service Funds) and 90 (Agency Funds/Custodial Funds).
- e. For Special Education students, Program 20 is used for students who are district-placed or program 50 for students who are parentally-placed in the alternative location. For non-Special Education students, Program codes 30, 40, 50, or Program 10 series should be used. Program code 30 should be used for tuition payments (and other associated costs) for students to attend Career and Technical programs in other Districts or Charter Schools.
- f. Any Subject codes can be used with Tuition costs except 2701, 2702, 2703, 9700, 9800, and 9900. Subject Series 2100 is used for Special Education and 1400 series with Career and Technical programs.
- g. Only Job Classification code 0000 should be used with tuition payments.

PROCEDURES:

Obtain an extract from the accounting system of all transactions posted to the 55600 series object codes (tuition expenditures):

- Select a random sample of 10 transactions. If tuition payments are posted to Program 10 (General Education), at least half of the sample (or five) shall be selected from Program 10. Describe procedures for selecting the random sample. Transactions tested in Compliance Testing Requirement No. 1 may also be used to satisfy the compliance testing requirement for tuition payments if the selected transaction was posted to a tuition object code in the 55600 series.
- Examine the billing invoices (and any additional supporting documentation submitted by the provider) to determine if the expenditure was appropriately coded based upon UCOA rules for tuition payments. The segments of the account number to be tested include the following: object, location, fund, function, program,

subject, and job classification codes. Particular attention shall be focused on the program segment and whether career and technical programs are appropriately coded as Program Code 30.

RESULTS:

Describe procedures for selecting the sample and describe how many transactions were selected from each program code.

Describe results of compliance tests performed. Each instance of noncompliance shall describe the transaction detail (including dollar amount) and the specific noncompliance observed. Also, please note whether the error was corrected in the final upload file.

SCHOOL RESPONSE: (if applicable)

REQUIREMENT 4:

Payroll costs are subject to various UCOA coding requirements. Determine if the entity's procedures for payroll related costs support the following UCOA requirements:

- a. Benefit costs are to be charged in the same manner as are the directly-related compensation accounts – i.e., to the same Fund/Subfund, Location, Function, Program, Subject, and Job Classification and in the same proportion when allocated to more than one Fund/Subfund. Alternatively, the Allocation Holding Accounts, Location 99999 and Subject 9900 may be used where allowed by the applicable Object Intersection Rule for the Benefit Object selected. Healthcare benefit costs are to be allocated consistent with the employees' wages based on actual insurance premiums or, in the case of employers who are self-insured, based on working rates.
- b. The entity has made a determination as to whether any employee meets the conditions that would require allocation of salary and benefits to more than one Fund/Subfund, Location, Function, Program, or Subject and has supporting documentation for that determination, (e.g., department heads, nurses who also teach, etc.)
- c. Wages and related benefits for Short-term Substitute Teachers (Job Classifications 1295-1299) are charged only to Subject 0000 when used in conjunction with Function 112 (Substitutes). For those same Job Classification accounts when used with Function 221 (Curriculum Development) and Function 222 (In-Services, Staff Development and Support), wages and related benefits are to be charged to the appropriate accounts for Fund/Subfund, Location, Program, and Subject which were used for the class for which the Substitute Teacher has been engaged to replace. For the Subject segment for example, use Subject 1500 for Middle or High School Math, 0011 for Elementary School Math, and 0200 for Art for all School types.
- d. Long-term Substitute Teachers (Job Classification 1294) are to be charged to the appropriate accounts for Fund/Subfund, Location, Program, and Subject which were used for the class for which the Substitute Teacher has been engaged to replace.
- e. Wages and benefits for short-term substitute teacher support personnel are to be charged to the appropriate accounts for Fund/Subfund, Location, Program, and Subject which are applicable to the activity to which they are assigned.
- f. Wages and related benefits for pre-school teachers are charged to the appropriate 09xxx location code.

PROCEDURES:

Determine whether the entity's payroll system directly interfaces with the entity's general ledger accounting system and whether it is designed to post directly to the appropriate UCOA account or if there are a significant amount of manual adjustments and journal entries to allocate payroll related cost to the appropriate UCOA account. Determine if the entity has reasonable and sufficient procedures in place to meet the payroll and related benefit requirements of the UCOA.

Determine if pre-school is offered by the entity.

Review one payroll period posting to assess compliance with UCOA payroll allocation requirements and appropriate location code for pre-school teachers (this may be satisfied through payroll transactions tested in the sample of transactions tested for compliance in compliance testing requirement No. 1). Describe sample selection process. (Please note - If the entity is using the intra-fund UCOA allocation tool, allocations are performed within the UCOA database and therefore testing is not required for benefit allocations made within that Fund/Subfund.)

RESULTS:

Describe payroll system and whether the system interfaces directly with the general ledger system and whether it is designed to post directly to the proper UCOA code or if there are a significant amount of manual adjustments and journal entries to allocate payroll costs. Conclude if the entity's procedures are reasonable and sufficient to meet the payroll and related benefit requirements of UCOA.

Indicate whether the school entity has a pre-school program.

Describe results of compliance tests performed. Each instance of noncompliance shall describe the transaction detail (including dollar amount) and the specific noncompliance observed. Also, please note whether the error was corrected in the final upload file.

SCHOOL RESPONSE: (if applicable)

REQUIREMENT 5:

Professional Development costs are subject to various UCOA coding requirements. Determine if the entity has complied with the UCOA requirements for reporting Professional Development costs for four of the five Object accounts:

- a. Object 51113 represents the portion of a teacher's regular salary, as specified in a contract or agreement, for professional days.
- b. Object 51302 represents additional payments made to a teacher for attending School-based professional development.

- c. Object 51303 represents additional payments made to a teacher for attending District-based professional development.
- d. Object 53301 represents third-party vendor costs (on-site or off-site) for providing professional development. For instruction-related personnel, the professional development costs should be posted to Function 222. For all other personnel, the professional development costs should be posted to the same Function account as the base wages.

PROCEDURES:

Review union contracts and adopted budget to identify professional development offered to teachers.

Review payroll records to verify compliance with UCOA rules for Objects 51113, 51302, and 51303. (This may be satisfied by testing one payroll record which includes postings to these Object accounts and which may have been selected in compliance testing requirement 1 or 4).

Describe procedures for selecting a sample of transactions posted to Object 53301 (Expenditures selected in Compliance Testing Requirement No. 1 may be also used to satisfy this compliance testing requirement). Examine the supporting vendor invoice to identify the specific employee(s) receiving professional development services and trace the employee name to the payroll record to determine the Function account to which base wages (Object 51113) were charged. Verify the professional development costs were posted to the proper Function account based on the UCOA rules for the Function Series.

Describe any additional procedures performed.

RESULTS:

Describe results of compliance tests performed. Each instance of noncompliance shall describe the transaction detail (including dollar amount) and the specific noncompliance observed. Also, please note whether the error was corrected in the final upload file.

SCHOOL RESPONSE: (if applicable)

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