

**Public Notice of Meeting**  
**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL BOARD MEETING**  
**Tuesday, January 21, 2020**  
**Wilton-Lyndeborough Cooperative M/H School-Media Room**  
**6:30 p.m.**

- I. CALL TO ORDER-Alexander LoVerme-Vice Chairman**
- II. ADJUSTMENTS TO THE AGENDA**
- III. PUBLIC COMMENTS:** This is the public's opportunity to speak to items on the agenda. In the interest of preserving individual privacy and due process rights, the Board requests that comments (including complaints) regarding individual employees or students be directed to the Superintendent in accord with the processes set forth in School Board Policies KE and KEB.
- IV. BOARD CORRESPONDENCE**
  - a. Reports**
    - i. Superintendent's Report
    - ii. Director of Student Support Services Report
    - iii. Director of Technology's Report
- V. CONSENT AGENDA**
  - i. Treasurer's Report-June 2019-November 2019
- VI. 7:00PM JOINT BOARD & BUDGET COMMITTEE SESSION**
  - a. FY 2019-2020 YTD**
  - b. FY 2020-2021 Proposed**
  - c. Warrant Articles**
    - i. Educating Educationally Disabled Children Capital Reserve
    - ii. Building/Equipment & Roadway Capital Reserve
    - iii. Budget Audit
    - iv. Collective Bargaining Agreement
- VII. PUBLIC COMMENTS**
- VIII. ACTION ITEMS**
  - a. Approve Minutes of Previous Meeting**
  - b. Principal Interview Process**
  - c. Audit Acceptance- Year Ending June 2019**
  - d. Policies-1<sup>st</sup> Reading**
    - i. DAF 5-Conflict of Interest and Mandatory Disclosures
    - ii. DAF 7-Travel Reimbursement-Federal Funds
    - iii. DAF 8-Accountability of Certifications
    - iv. DAF 9- Time-Effort Reporting/Oversight
- IX. COMMITTEE REPORTS**
  - i. Budget Liaison
  - ii. Negotiations
  - iii. Policy
- X. RESIGNATIONS/APPOINTMENTS/LEAVES**
- XI. BOARD BUDGET DISCUSSION**
- XII. PUBLIC COMMENTS**
- XIII. SCHOOL BOARD MEMBER COMMENTS**

**XIV. NON-PUBLIC SESSION RSA 91-A: 3 II (A) (C)**

- i. Negotiations

**XV. ADJOURNMENT**

**INFORMATION: Next School Board Meeting**-February 4, 6:30 PM at LCS-Multipurpose Room

**Budget Public Hearing**-February 6, 7PM at WLC

The Wilton-Lyndeborough Cooperative School District does not discriminate on the basis of race, color, religion, national origin, age, sex, handicap, veteran status, sexual orientation, gender identity or marital status in its administration of educational programs, activities or employment practice.

***Wilton-Lyndeborough Cooperative School District***

***School Administrative Unit #63***

192 Forest Road Lyndeborough, NH 03082  
603-732-9227

Bryan K. Lane  
Superintendent of Schools

Ned Pratt  
Director of Student Support Services

Lizabeth Baker  
Business Administrator

**SUPERINTENDENT'S REPORT**

**January 21, 2020**

A good deal of my time in the past two weeks had been involved in the negotiation process with the WLCTA. The process is nearing its' final stages and it is the hope of the board to reach an agreement to bring to the voters in March. The process did go into mediation and there are still negotiations taking place as of January 15 with the final step being "fact finding" if that can be scheduled in a timely manner. The deadline to come to an agreement is February 4<sup>th</sup>.

The budget has also taken up a good amount of time. I continue to work with the SAU staff and the Budget Committee to respond to requests for information. This has included information on the number of staff people working with RISE students in the summer, details on how co-curricular positions are salaried and verification of organizations the district pays due and fees to. I will be meeting with the Budget Committee on Thursday January 16 at their request.

Postings for the open positions for School Board and Budget Committee have been posted in the libraries, post offices and at the Town Halls in both Lyndeborough and Wilton.

Job postings have been published for the Principal's position at both WLC and FRES. The application deadline is February 1<sup>st</sup>. I have created a hiring protocol for the board to consider which creates a timeline to have final interviews done by the School Board prior to March 1<sup>st</sup>.

I have been working with Ned Pratt on filling the position of BCBA which will be vacant in Mid-February. There were several candidates and we are looking at two finalists.

On February 3<sup>rd</sup>, the New Hampshire School Administrators Association will be hosting the first of two sessions on legislation on the state level. This is an annual event where the Governor is invited to speak along with the heads of the Education Committees for both the State House of Representatives and Senate.

As of January 15<sup>th</sup>, we have had three snow days and the last scheduled day for students is June 10.

I will be attending the Southwest Superintendent's meeting on Friday January 17<sup>th</sup> in Henniker.

I will be attending the Statewide Superintendent's meeting on Friday January 24<sup>th</sup> in Concord.

***Wilton-Lyndeborough Cooperative School District***  
***School Administrative Unit #63***

192 Forest Road Lyndeborough, NH 03082  
603-732-9227

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Ned Pratt  
Director of Student Support Services

Lizabeth Baker  
Business Administrator

**Director of Student Support Services Report**  
**January, 2020**

This month's report will focus upon my day to day interactions with staff at all three schools. As many of you know, I visit the school almost daily. I do this because I have found that my presence lends itself to a free flow of communication as well as being present to answer any questions that staff and or administration may have each day.

Typically, I'm starting my day at either FRES or WLC. Which school I start at depends upon whether there are any IEP Team meetings or any related meetings which I have been invited to attend. In my role as the Director of Student Support Services, it is important that I am participating in any IEP meetings that the case managers at all 3 schools identify as needing my input.

After any "formal" meetings, it is time for me to meet with administration, case managers, related service personnel and any other staff looking for my counsel on a variety of topics including but not limited to:

1. Scheduling
2. New Referrals
3. On-going Case Management Issues
4. Administrative Responsibilities Shared with the Principals
5. Pre-referral activities in conjunction with the case managers
6. Any RISE related issues

I find that the most important part of the day is when I wander through each school to engage with staff and students. It helps me keep my finger on the pulse of issues within each school as well as troubleshoot any developing situations that may need my attention at that moment or perhaps later in the day or week.

After spending time in the schools, I head back to LCS to check in on the pre-school and RISE programs. Typically, I will spend a little while checking in with staff and students for the same reasons listed in the 6 bullet points and paragraph listed above.

Finally, I meet with Mary Jane Ryan to review the daily needs of the department, any bills that need to be processed and situations that may have developed since we last talked with one another. At this time, I also meet with SAU staff on any pertinent issues of the day.

Once I have completed these rounds, I settle into my office to take care of short and long term planning. While each day is different and varied in the context of my daily work, I enjoy the process that I have come to use in our school district!

**Technology Director**

192 Forest Road Lyndeborough, NH 03082  
603-732-9340

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Mark Kline, Director of Technology

January 2020

Beth Baker and I have been looking into options for working with copiers and printers. We've been examining three basic options:

1. purchase through an aggregator for best pricing and take on most of the management of printers ourselves
2. continue with a program similar to what we use now in which all copiers and printers are maintained by one company
3. contract for maintenance of higher volume devices with a vendor and maintain older and lower volume devices ourselves

We expect to provide you with more information next month.

It is worth noting that the age of our fleet is beyond what would normally exist in a school system and we will need to do a better job of following a replacement cycle.

As part of our review process we did discover two things of note so far:

- 4 printers had not been "enrolled" in our maintenance program with Conway. We've now got them in the program.
- There had been duplicate counting of one of the copiers. That is now resolved and we will receive a refund for the costs in error.

We have received the "raw scan data" from The Atom Group showing security vulnerabilities found in the scans that they had done on our networks. A few of those things (ex: removing Adobe Flash from servers and updating versions of Java) had been accomplished while waiting for the scan report. I have been working on others (ex: adjusting registry settings necessary to protect from certain security vulnerabilities). I estimate that I've completed about  $\frac{2}{3}$  of the recommended fixes to this point and will continue to work on this. Note that there are some of the fixes that may require financial output for software and/or software updates.

On Friday, 1/10, I attended the NH CTO (Chief Technology Officer) Council meeting in Concord. This group is made up of CTOs in New Hampshire with CETL (Certified Educational Technology Leader) certification. I'm able to attend due to having this certification and because the district I worked for in Vermont last year was a member of CoSN (Consortium of School Networking) and because SAU63 is expecting to become a CoSN member next year. The information shared at these meetings is invaluable, as are the connections made with other Directors of Technology.

**Treasurer's Annual Report for Fiscal Year Ending June 30, 2019**

Cash on Hand June 30, 2018	Cash on Hand - WLC Checking Account	\$	465,982.32
	<u>Cash on Hand - Food Service Account</u>	\$	15,140.14
	<b>Total</b>	<b>\$</b>	<b>481,122.46</b>

Source	Description	YTD 2018-2019
Appropriations	Town of Lyndeborough	\$ 2,986,733.82
Appropriations	Town of Wilton	\$ 7,286,688.00
Tuition	Preschool Program	\$ 9,675.00
Liability Offset	Dental Insurance	\$ 20,556.80
Liability Offset	COBRA/Health Insurance	\$ 4,404.60
Federal Funds	Medicaid	\$ 123,274.83
Federal Funds	Title I	\$ 103,926.73
Federal Funds	Title II	\$ 56,712.04
Federal Funds	IDEA	\$ 148,237.54
State of NH	Kindergarten Aid	\$ 81,333.82
State Funds	Food Service Reimbursables	\$ 81,810.49
State of NH	Equitable Aid	\$ 1,214,037.69
State of NH	Building Aid	\$ 128,000.00
Local Funds	Food Service Sales	\$ 112,339.73
State of NH	Other Local Funds	\$ 33.34
State of NH	Jury Duty Reimbursement - KL	\$ 191.84
State of NH	Jury Duty Reimbursement - PP	\$ 17.16
State of NH	Vocational Transport Aid	\$ 4,226.50
State of NH	Catastrophic Aid	\$ 138,343.22
NH Retirement System	Refund	\$ 389.81
State of NH Judicial Branch	Court Case Repayment	\$ 513.66
Primex Insurance	Workers Compensation (MC)	\$ 23,445.35
Primex Insurance	Unemployment Comp	\$ 15,011.00
Benefit Strategies	Refund PY Expenses	\$ 12,850.27
Town of Lyndeborough	Copy Paper	\$ 366.52
Town of Wilton	WLC Bldg/Equip/Road Capital Reserve Fund	\$ 278,605.00
NH School Health Care Coalition	School Care Wellness	\$ 17,020.00
WLC Student Activities	Refund	\$ 7,834.00
Milford School District	NGSX Science Conference	\$ 1,500.00
Center for Responsive Schools	Refund of Overpayment	\$ 2,436.26
Nashua Adult Learning Center	Rental Payment	\$ 380.00
Michael Conley	Refund of Overpayment	\$ 975.00
State of NH	Refund of Prior Year Expence	\$ 6,465.60
Other	Jean's Friday	\$ 1,233.00
Nashual Adult Learning Center	Facility Rental	\$ 1,360.00
Wilton Lions Charitable Foundation	Facility Rental	\$ 400.00
Andy's Summer Playhouse	Facility Rental	\$ 130.00
Gate City Striders	Facility Rental	\$ 300.00
The Greeley School	Facility Rental	\$ 40.00
Tumbleweeds Child Care	Facility Rental	\$ 80.00
NHSABO	Other Revenue	\$ 397.09
Other	Refund of Prior Year Expense	\$ 399.96
Other	Library Donation	\$ 30.00
Other	Book Sales	\$ 25.00
Other	<u>Lost Book</u>	\$ 31.98
	<b>Total Receipts</b>	<b>\$ 12,872,762.65</b>

General Fund	School Board Orders Paid	\$	3,414,537.99
Special Revenue Funds - Grants	School Board Orders Paid	\$	167,852.62
Food Service	School Board Orders Paid	\$	98,706.53
Prior Year Payables	School Board Orders Paid	\$	187,706.61
Payroll	<u>School Board Orders Paid</u>	\$	<u>9,271,225.25</u>
	<b>Total Disbursements</b>	<b>\$</b>	<b>13,140,029.00</b>
	Current Activity	\$	(267,266.35)
	Month End Cash on Hand Total	\$	<u>213,856.11</u>
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	Cash on Hand - WLC Checking - June 30, 2019	\$	197,288.09
	<u>Cash on Hand - Food Service - June 30, 2019</u>	\$	<u>16,568.02</u>
	<b>Month End Cash on Hand Total</b>	<b>\$</b>	<b>213,856.11</b>

To the WLC Coop School Board: The above is a correct statement of the transactions of the Treasurer to date.

Respectfully,

Cindy Marzella, Wilton-Lyndeborough C Wilton-Lyndeborough Coop School District Treasurer

Treasurer's Monthly Report  
Wilton-Lynde Wilton-Lyndeborough Coop S.D.  
Ending July 31, 2019

Cash on Hand June 30, 2019

Cash on Hand - WLC Checking Account	\$ 197,288.09
Cash on Hand - Food Service Account	\$ 16,568.02
Total Cash on Hand June 30, 2019	<u>\$ 213,856.11</u>

Cash on Hand Previous Month

Cash on Hand - WLC Checking Account - June 30, 2019	\$ 197,288.09
Cash on Hand - Food Service Account - June 30, 2019	\$ 16,568.02
	<u>\$ 213,856.11</u>

Source	Description	Jul-19	YTD 2019-2020
Appropriations	Town of Lyndeborough	\$ 262,613.67	\$ 262,613.67
Appropriations	Town of Wilton	\$ 618,736.09	\$ 618,736.09
Appropriations	Town of Wilton second payment in July	\$ 618,736.09	\$ 618,736.09
Tuition	Preschool Program	\$ 150.00	\$ 150.00
Liability Offset	Dental Insurance	\$ 2,227.38	\$ 2,227.38
Liability Offset	COBRA/Health Insurance		\$ -
Federal Funds	Medicaid	\$ 2,212.94	\$ 2,212.94
Federal Funds	Title I		\$ -
Federal Funds	Title II	\$ 32.42	\$ 32.42
Federal Funds	Title IVA		
Federal Funds	IDEA		\$ -
FCC	E-Rate		
State of NH	NSLP	\$ 3,835.32	\$ 3,835.32
State Funds	Food Service Reimbursables		\$ -
State of NH	Equitable Aid		\$ -
State of NH	Building Aid		\$ -
Local Funds	Food Service Sales	\$ 68.00	\$ 68.00
State of NH	Vocational Transport Aid		\$ -
State of NH	Catastrophic Aid		\$ -
State of NH Judicial Branch	Court Case Repayment		\$ -
Town of Wilton	WLC Bldg/Equip/Road Capital Reserve Fund		\$ -
NH School Health Care Coalition	School Care Wellness		\$ -
Other	Jean's Friday		\$ -
PG	Restitution for damages	\$ 169.68	\$ 169.68
LC	Book Fine	\$ 21.00	\$ 21.00
NH	Book Fine	\$ 9.94	\$ 9.94
RD	Book Fine	\$ 42.00	\$ 42.00
RD	Book Fine	\$ 68.00	\$ 68.00
	Total Receipts	\$ 1,508,922.53	\$ 1,508,922.53

General Fund	School Board Orders Paid	\$ 1,037,454.33	\$ 1,037,454.33
Special Revenue Funds - Grants	School Board Orders Paid		\$ -
Food Service	School Board Orders Paid		\$ -
Prior Year Payables	School Board Orders Paid		\$ -
Payroll	School Board Orders Paid	\$ 313,551.04	\$ 313,551.04
	Total Disbursements	\$ 1,351,005.37	\$ 1,351,005.37

Current Activity \$ 157,917.16 \$ 157,917.16

Month End Cash on Hand Total \$ 371,773.27 \$ 371,773.27

Cash on Hand - WLC Checking - July 31, 2019 \$ 355,137.25

Cash on Hand - Food Service - July 31, 2019 \$ 16,636.02

Month End Cash on Hand Total \$ 371,773.27



Treasurer's Monthly Report  
Wilton-Lyndeborough Coop S.D.  
Ending August 31, 2019

Cash on Hand June 30, 2019

Cash on Hand - WLC Checking Account	\$ 197,288.09
Cash on Hand - Food Service Account	\$ 16,568.02
Total Cash on Hand June 30, 2019	<u>\$ 213,856.11</u>

Cash on Hand Previous Month

Cash on Hand - WLC Checking Account - July 31, 2019	\$ 355,137.25
Cash on Hand - Food Service Account - July 31, 2019	\$ 16,636.02
	<u>\$ 371,773.27</u>

Source	Description	Aug-19	YTD 2019-2020
Appropriations	Town of Lyndeborough	\$ 262,613.67	\$ 525,227.34
Appropriations	Town of Wilton	\$ 618,736.09	\$ 1,237,472.18
Appropriations	Town of Wilton second payment in July		\$ 618,736.09
Tuition	Preschool Program	\$ 450.00	\$ 600.00
Liability Offset	Dental Insurance	\$ 1,127.64	\$ 3,355.02
Liability Offset	COBRA/Health Insurance		\$ -
Federal Funds	Medicaid	\$ 4,440.33	\$ 6,653.27
Federal Funds	Title I	\$ 8,597.13	\$ 8,597.13
Federal Funds	Title II	\$ 44.00	\$ 76.42
Federal Funds	Title IVA	\$ 1,404.00	\$ 1,404.00
Federal Funds	IDEA		\$ -
FCC	E-Rate	\$ 11,977.04	\$ 11,977.04
State of NH	NSLP		\$ 3,835.32
State Funds	Food Service Reimbursables		\$ -
State of NH	Equitable Aid		\$ -
State of NH	Building Aid		\$ -
Local Funds	Food Service Sales	\$ 2,511.35	\$ 2,579.35
State of NH	Vocational Transport Aid	---	\$ -
State of NH	Catastrophic Aid		\$ -
State of NH Judicial Branch	Court Case Repayment	\$ 125.00	\$ 125.00
Town of Wilton	WLC Bldg/Equip/Road Capital Reserve Fund		\$ -
NH School Health Care Coalition	School Care Wellness	\$ 2,580.00	\$ 2,580.00
Other	Jean's Friday		\$ -
Bank	Return Check Fee	\$ 15.00	\$ 15.00
PG	Restitution for damages		\$ 169.68
LC	Book Fine		\$ 21.00
NH	Book Fine		\$ 9.94
RD	Book Fine		\$ 42.00
RD	Book Fine		\$ 68.00
	Total Receipts	\$ 914,621.25	\$ 2,423,543.78

General Fund	School Board Orders Paid	\$ 216,106.03	\$ 1,253,560.36
Special Revenue Funds - Grants	School Board Orders Paid	\$ 31,176.13	\$ 31,176.13
Food Service	School Board Orders Paid	\$ 1,952.78	\$ 1,952.78
Prior Year Payables	School Board Orders Paid		\$ -
Payroll	School Board Orders Paid	\$ 541,839.91	\$ 855,390.95
	Total Disbursements	\$ 791,074.85	\$ 2,142,080.22

Current Activity	\$ 123,546.40	\$ 281,463.56
Month End Cash on Hand Total	\$ 495,319.67	\$ 495,319.67

Cash on Hand - WLC Checking - August 31, 2019 \$ 476,172.30

Cash on Hand - Food Service - August 31, 2019 \$ 19,147.37

Month End Cash on Hand Total \$ 495,319.67

Treasurer's Monthly Report  
Wilton-Lyndeborough Coop S.D.  
Ending September 30, 2019

Cash on Hand June 30, 2019

Cash on Hand - WLC Checking Account	\$ 197,288.09
Cash on Hand - Food Service Account	\$ 16,568.02
Total Cash on Hand June 30, 2019	<u>\$ 213,856.11</u>

Cash on Hand Previous Month

Cash on Hand - WLC Checking Account - August 30, 2019	\$ 476,172.30
Cash on Hand - Food Service Account - August 30, 2019	\$ 19,147.37
	<u>\$ 495,319.67</u>

Source	Description	Sep-19	YTD 2019-2020
Appropriations	Town of Lyndeborough	\$ 262,613.67	\$ 787,841.01
Appropriations	Town of Wilton	\$ 618,736.09	\$ 1,856,208.27
Appropriations	Town of Wilton second payment in July		\$ 618,736.09
Tuition	Preschool Program	\$ 2,100.00	\$ 2,700.00
Liability Offset	Dental Insurance	\$ 2,300.91	\$ 5,655.93
Liability Offset	COBRA/Health Insurance		\$ -
Federal Funds	Medicaid	\$ 12,161.86	\$ 18,815.13
Federal Funds	Title I	\$ 20,529.07	\$ 29,126.20
Federal Funds	Title II	\$ 38,174.61	\$ 38,251.03
Federal Funds	Title IVA		\$ 1,404.00
Federal Funds	IDEA		\$ -
FCC	E-Rate		\$ 11,977.04
State of NH	NSLP		\$ 3,835.32
State of NH	Kindergarten Aid	\$ 11,114.00	\$ 11,114.00
State Funds	Food Service Reimbursables		\$ -
State of NH	Equitable Aid	\$ 246,345.00	\$ 246,345.00
State of NH	Building Aid		\$ -
Local Funds	Food Service Sales	\$ 17,584.82	\$ 20,164.17
State of NH	Vocational Transport Aid		\$ -
State of NH	Catastrophic Aid		\$ -
State of NH Judicial Branch	Court Case Repayment	\$ 56.51	\$ 181.51
Town of Wilton	WLC Bldg/Equip/Road Capital Reserve Fund		\$ -
NH School Health Care Coalition	School Care Wellness		\$ 2,580.00
Other	Jean's Friday		\$ -
Other	Denim Scholarship	\$ 685.00	\$ 685.00
Bank	Return Check Fee	\$ 25.00	\$ 40.00
Nashua Adult Learning Center	Facility Rental	\$ 220.00	\$ 220.00
PG	Restitution for damages		\$ 169.68
LC	Book Fine		\$ 21.00
NH	Book Fine		\$ 9.94
RD	Book Fine		\$ 42.00
RD	Book Fine		\$ 68.00
	Total Receipts	\$ 1,232,646.54	\$ 3,656,190.32

General Fund	School Board Orders Paid	\$ 169,168.78	\$ 1,422,729.14
Special Revenue Funds - Grants	School Board Orders Paid	\$ 26,630.35	\$ 57,806.48
Food Service	School Board Orders Paid	\$ 10,824.31	\$ 12,777.09
Prior Year Payables	School Board Orders Paid		\$ -
Payroll	School Board Orders Paid	\$ 739,903.71	\$ 1,595,294.66
	Total Disbursements	\$ 946,527.15	\$ 3,088,607.37

Current Activity \$ 286,119.39 \$ 567,582.95

Month End Cash on Hand Total \$ 781,439.06 \$ 781,439.06

Cash on Hand - WLC Checking - September 30, 2019 \$ 744,706.87

Cash on Hand - Food Service - September 30, 2019 \$ 36,732.19

Month End Cash on Hand Total \$ 781,439.06

Treasurer's Monthly Report  
Wilton-Lyndeborough Coop S.D.  
Ending October 30, 2019

Cash on Hand June 30, 2019

Cash on Hand - WLC Checking Account	\$ 197,288.09
Cash on Hand - Food Service Account	\$ 16,568.02
Total Cash on Hand June 30, 2019	<u>\$ 213,856.11</u>

Cash on Hand Previous Month

Cash on Hand - WLC Checking Account - September 30, 2019	\$ 744,706.87
Cash on Hand - Food Service Account - September 30, 2019	\$ 36,732.19
	<u>\$ 781,439.06</u>

Source	Description	Oct-19	YTD 2019-2020
Appropriations	Town of Lyndeborough	\$ 262,613.67	\$ 1,050,454.68
Appropriations	Town of Wilton	\$ 618,736.09	\$ 2,474,944.36
Appropriations	Town of Wilton second payment in July		\$ 618,736.09
Tuition	Preschool Program	\$ 750.00	\$ 3,450.00
Liability Offset	Dental Insurance	\$ 941.19	\$ 6,597.12
Liability Offset	COBRA/Health Insurance	\$ 100.44	\$ 100.44
Federal Funds	Medicaid	\$ 8,200.87	\$ 27,016.00
Federal Funds	Title I	\$ 4,224.00	\$ 33,350.20
Federal Funds	Title II	\$ 58,691.58	\$ 96,942.61
Federal Funds	Title IVA	\$ 6,599.64	\$ 8,003.64
Federal Funds	IDEA	\$ 290.00	\$ 290.00
FCC	E-Rate		\$ 11,977.04
State of NH	NSLP		\$ 3,835.32
State of NH	Kindergarten Aid		\$ 11,114.00
State Funds	Food Service Reimbursables		\$ -
State of NH	Equitable Aid		\$ 246,345.00
State of NH	Building Aid	\$ 64,000.00	\$ 64,000.00
Local Funds	Food Service Sales	\$ 14,250.18	\$ 34,414.35
State of NH	Vocational Transport Aid		\$ -
State of NH	Catastrophic Aid		\$ -
State of NH	Other State Aid	\$ 1,119.27	\$ 1,119.27
State of NH Judicial Branch	Court Case Repayment		\$ 181.51
Town of Wilton	WLC Bldg/Equip/Road Capital Reserve Fund	\$ 44,587.00	\$ 44,587.00
NH School Health Care Coalition	School Care Wellness		\$ 2,580.00
Other	Denim Scholarship	\$ 305.00	\$ 990.00
Bank	Return Check Fee		\$ 40.00
Nashua Adult Learning Center	Facility Rental	\$ 210.00	\$ 430.00
Monadnock Mtn Spg Water	Refund	\$ 84.00	\$ 84.00
PG	Restitution for damages		\$ 169.68
LC	Book Fine		\$ 21.00
NH	Book Fine		\$ 9.94
RD	Book Fine		\$ 42.00
RD	Book Fine		\$ 68.00
	Total Receipts	\$ 1,085,702.93	\$ 4,741,893.25

General Fund	School Board Orders Paid	\$ 309,700.49	\$ 1,732,429.63
Special Revenue Funds - Grants	School Board Orders Paid	\$ 10,801.28	\$ 68,607.76
Food Service	School Board Orders Paid	\$ 17,744.23	\$ 30,521.32
Prior Year Payables	School Board Orders Paid		\$ -
Payroll	School Board Orders Paid	\$ 755,048.28	\$ 2,350,342.94
	Total Disbursements	\$ 1,093,294.28	\$ 4,181,901.65

Current Activity	\$ (7,591.35)	\$ 559,991.60
Month End Cash on Hand Total	\$ 773,847.71	\$ 773,847.71

Cash on Hand - WLC Checking - Octobe 30, 2019 \$ 722,865.34

Cash on Hand - Food Service - October 30, 2019 \$ 50,982.37

Month End Cash on Hand Total \$ 773,847.71

Treasurer's Monthly Report  
Wilton-Lyndeborough Coop S.D.  
Ending November 30, 2019

Cash on Hand June 30, 2019

Cash on Hand - WLC Checking Account	\$ 197,288.09
Cash on Hand - Food Service Account	\$ 16,568.02
Total Cash on Hand June 30, 2019	<u>\$ 213,856.11</u>

Cash on Hand Previous Month

Cash on Hand - WLC Checking Account - October 31, 2019	\$ 722,865.34
Cash on Hand - Food Service Account - October 31, 2019	\$ 50,982.37
	<u>\$ 773,847.71</u>

Source	Description	Nov-19	YTD 2019-2020
Appropriations	Town of Lyndeborough	\$ 262,613.67	\$ 1,313,068.35
Appropriations	Town of Wilton		\$ 2,474,944.36
Appropriations	Town of Wilton second payment in July		\$ 618,736.09
Tuition	Preschool Program	\$ 1,350.00	\$ 4,800.00
Liability Offset	Dental Insurance	\$ 2,878.07	\$ 9,475.19
Liability Offset	COBRA/Health Insurance	\$ 217.62	\$ 318.06
Federal Funds	Medicaid	\$ 5,517.11	\$ 32,533.11
Federal Funds	Title I	\$ 14,629.56	\$ 47,979.76
Federal Funds	Title II	\$ 8,062.12	\$ 105,004.73
Federal Funds	Title IVA	\$ 3,512.90	\$ 11,516.54
Federal Funds	IDEA	\$ 952.26	\$ 1,242.26
FCC	E-Rate		\$ 11,977.04
State of NH	NSLP		\$ 3,835.32
State of NH	Kindergarten Aid		\$ 11,114.00
State Funds	Food Service Reimbursables	\$ 18,667.60	\$ 18,667.60
State of NH	Equitable Aid	\$ 292,085.00	\$ 538,430.00
State of NH	Building Aid		\$ 64,000.00
Local Funds	Food Service Sales	\$ 12,026.98	\$ 46,441.33
State of NH	Vocational Transport Aid	\$ 3,644.00	\$ 3,644.00
State of NH	Catastrophic Aid		\$ -
State of NH	Other State Aid		\$ 1,119.27
State of NH Judicial Branch	Court Case Repayment		\$ 181.51
Town of Wilton	WLC Bldg/Equip/Road Capital Reserve Fund		\$ 44,587.00
Town of Lyndeborough	Copy Paper Reimbursement	\$ 144.15	\$ 144.15
NH School Health Care Coalition	School Care Wellness	\$ 1,300.00	\$ 3,880.00
Other	Denim Scholarship		\$ 990.00
Bank	Return Check Fee		\$ 40.00
Nashua Adult Learning Center	Facility Rental	\$ 170.00	\$ 600.00
Wilton Lions Charitable Fund	Facility Rental	\$ 400.00	\$ 400.00
3 Step Sports LLC	Facility Rental	\$ 700.00	\$ 700.00
Monadnock Mtn Spg Water	Refund		\$ 84.00
PG	Restitution for damages		\$ 169.68
LC	Book Fine		\$ 21.00
NH	Book Fine		\$ 9.94
RD	Book Fine		\$ 42.00
RD	Book Fine		\$ 68.00
	Total Receipts	\$ 628,871.04	\$ 5,370,764.29

General Fund	School Board Orders Paid	\$ 108,087.76	\$ 1,840,517.39
Special Revenue Funds - Grants	School Board Orders Paid	\$ 16,345.57	\$ 84,953.33
Food Service	School Board Orders Paid	\$ 9,193.80	\$ 39,715.12
Prior Year Payables	School Board Orders Paid	\$ 62,640.00	\$ 62,640.00
Payroll	School Board Orders Paid	\$ 749,148.08	\$ 3,099,491.02
	Total Disbursements	\$ 945,415.21	\$ 5,127,316.86

Current Activity \$ (316,544.17) \$ 243,447.43

Month End Cash on Hand Total \$ 457,303.54 \$ 457,303.54

Cash on Hand - WLC Checking - November 30, 2019 \$ 394,294.19

Cash on Hand - Food Service - November 30, 2019 \$ 63,009.35

Month End Cash on Hand Total \$ 457,303.54

<u>TYPE</u>	<u>BUDGET</u>	<u>YTD</u>	<u>ENCUMB</u>	<u>PRE ENCUMB</u>	<u>BALANCE</u>
100's Object Codes - Salaries	\$ 6,022,661.00	\$ 2,712,357.30	\$ 3,369,137.95	\$ 102,070.14	\$ (160,904.39)
200's Object Codes - Employee Benefits	\$ 2,691,719.00	\$ 1,235,526.75	\$ 1,508,869.71	\$ 92,081.74	\$ (144,759.20)
<b>SUBTOTAL</b>	<b>\$ 8,714,380.00</b>	<b>\$ 3,253,937.47</b>	<b>\$ 5,566,844.14</b>	<b>\$ 199,262.06</b>	<b>\$ (305,663.67)</b>
 240 & 290 Object Codes - Other Benefits	 \$ 50,927.12	 \$ 12,472.15	 \$ 9,618.56	 \$ 1,496.00	 \$ 27,340.41
<b>SUBTOTAL</b>	<b>\$ 8,765,307.12</b>	<b>\$ 3,266,409.62</b>	<b>\$ 5,576,462.70</b>	<b>\$ 200,758.06</b>	<b>\$ (278,323.26)</b>
 <b><u>Non-Salary &amp; Benefits</u></b>	 <b><u>BUDGET</u></b>	 <b><u>YTD</u></b>	 <b><u>ENCUMB</u></b>	 <b><u>PRE ENCUMB</u></b>	 <b><u>BALANCE</u></b>
1100's - Regular Ed	\$ 259,813.00	\$ 102,197.84	\$ 66,706.13	\$ 536.92	\$ 90,372.11
1200's - Special Ed	\$ 447,496.00	\$ 143,170.97	\$ 303,425.43	\$ -	\$ 899.60
1300's - Vocational Ed	\$ 8,150.00	\$ -	\$ 6,500.00	\$ -	\$ 1,650.00
1400's - Co Curricular	\$ 100,716.00	\$ 41,891.78	\$ 37,598.66	\$ 3,496.00	\$ 17,729.56
2100's - Student Support Services	\$ 305,726.00	\$ 110,220.53	\$ 178,881.32	\$ 2,000.89	\$ 14,623.26
2200's - Staff Support Services	\$ 40,004.00	\$ 6,962.90	\$ 6,834.05	\$ -	\$ 26,207.05
2300's - Administrative Services	\$ 44,267.00	\$ 33,144.98	\$ 10,791.33	\$ -	\$ 330.69
2400's - School Administrative Services	\$ 181,868.00	\$ 90,547.65	\$ 91,835.90	\$ -	\$ (515.55)
2500's - Business Services	\$ 60,338.00	\$ 42,932.94	\$ 10,926.11	\$ 293.86	\$ 6,185.09
2600's - Maintenance	\$ 534,419.00	\$ 215,147.23	\$ 295,646.18	\$ 220.20	\$ 23,405.39
2700's - Transportation	\$ 462,801.00	\$ 182,918.84	\$ 269,442.05	\$ -	\$ 10,440.11
2800's - Technology Services	\$ 49,465.88	\$ 13,311.98	\$ 18,486.39	\$ 394.62	\$ 17,272.89
5000's - Debt P&I	\$ 932,861.00	\$ 932,860.00	\$ -	\$ -	\$ 1.00
5200's - Transfer to Cap Reserves	\$ 60,000.00	\$ 60,000.00	\$ -	\$ -	\$ -
<b>SUBTOTAL</b>	<b>\$ 3,487,924.88</b>	<b>\$ 1,975,307.64</b>	<b>\$ 1,297,073.55</b>	<b>\$ 6,942.49</b>	<b>\$ 208,601.20</b>
 <b>TOTAL</b>	 <b>\$ 12,253,232.00</b>	 <b>\$ 5,241,717.26</b>	 <b>\$ 6,873,536.25</b>	 <b>\$ 207,700.55</b>	 <b>\$ (69,722.06)</b>
 <b><u>ADDITIONAL VOTED 11-9-19</u></b>	 <b><u>\$ 184,811.00</u></b>	 <b><u>\$-</u></b>	 <b><u>\$-</u></b>	 <b><u>\$-</u></b>	 <b><u>\$ 184,811.00</u></b>
<b>AFTER SUPPLEMENTAL APPROPRIATION</b>	<b>\$ 12,438,043.00</b>	<b>\$ 5,241,717.26</b>	<b>\$ 6,873,536.25</b>	<b>\$ 207,700.55</b>	<b>\$ 115,088.94</b>

Not Encumbered: professional development, mileage & travel district-wide

## GENERAL FUND YTD EXPENDITURE REPORT - DETAIL - AS OF JAN 13, 2020

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>YTD</u>	<u>ENCUMB</u>	<u>PRE ENC</u>	<u>BALANCE</u>
04.1100.112.02.00000	Teacher Salaries-MS	\$634,615.00	\$248,820.85	\$362,236.11	\$466.85	\$23,091.19
04.1100.112.03.00000	Teacher Salaries-HS	\$958,893.00	\$386,766.89	\$521,232.79	\$379.89	\$50,513.43
04.1100.112.11.00000	Teacher Salaries-FRES	\$934,165.00	\$388,461.67	\$575,390.10	\$702.83	-\$30,389.60
04.1100.112.12.00000	Teacher Salaries-LCS	\$167,000.00	\$65,909.27	\$102,769.30	\$0.00	-\$1,678.57
04.1100.211.02.00000	Medical Insurance-MS	\$140,473.00	\$38,359.98	\$45,177.14	\$0.00	\$56,935.88
04.1100.211.03.00000	Medical Insurance-HS	\$148,560.00	\$59,196.95	\$72,398.38	\$0.00	\$16,964.67
04.1100.211.11.00000	Medical Insurance-FRES	\$235,035.00	\$121,237.11	\$148,177.59	\$0.00	-\$34,379.70
04.1100.211.12.00000	Medical Insurance-LCS	\$38,525.00	\$17,340.66	\$21,194.04	\$0.00	-\$9.70
04.1100.212.02.00000	Dental Insurance-MS	\$11,113.00	\$3,914.35	\$4,651.53	\$0.00	\$2,547.12
04.1100.212.03.00000	Dental Insurance-HS	\$16,197.00	\$5,876.06	\$7,185.82	\$0.00	\$3,135.12
04.1100.212.11.00000	Dental Insurance-FRES	\$19,181.00	\$10,633.32	\$12,996.77	\$0.00	-\$4,449.09
04.1100.212.12.00000	Dental Insurance-LCS	\$2,650.00	\$1,192.32	\$1,457.37	\$0.00	\$0.31
04.1100.213.02.00000	Life Insurance-MS	\$878.00	\$384.48	\$476.05	\$0.00	\$17.47
04.1100.213.03.00000	Life Insurance-HS	\$958.00	\$477.85	\$530.16	\$0.00	-\$50.01
04.1100.213.11.00000	Life Insurance-FRES	\$986.00	\$490.86	\$488.14	\$0.00	\$7.00
04.1100.213.12.00000	Life Insurance-LCS	\$156.00	\$80.10	\$74.90	\$0.00	\$1.00
04.1100.214.02.00000	Disability Insurance-MS	\$831.00	\$406.98	\$458.66	\$0.00	-\$34.64
04.1100.214.03.00000	Disability Insurance-HS	\$1,260.00	\$660.62	\$673.62	\$0.00	-\$74.24
04.1100.214.11.00000	Disability Insurance-FRES	\$1,350.00	\$661.95	\$665.94	\$0.00	\$22.11
04.1100.214.12.00000	Disability Insurance-LCS	\$220.00	\$113.94	\$105.94	\$0.00	\$0.12
04.1100.220.02.00000	Social Security-MS	\$45,791.00	\$18,516.62	\$26,750.56	\$0.00	\$523.82
04.1100.220.03.00000	Social Security-HS	\$71,188.00	\$28,570.81	\$38,094.35	\$0.00	\$4,522.84
04.1100.220.11.00000	Social Security-FRES	\$69,552.00	\$27,722.28	\$40,482.24	\$0.00	\$1,347.48
04.1100.220.12.00000	Social Security-LCS	\$13,198.00	\$4,730.66	\$7,286.04	\$0.00	\$1,181.30
04.1100.232.02.00000	Teacher Retirement-MS	\$107,008.00	\$44,284.47	\$64,478.18	\$0.00	-\$1,754.65
04.1100.232.03.00000	Teacher Retirement-HS	\$166,273.00	\$68,844.67	\$92,779.60	\$0.00	\$4,648.73
04.1100.232.11.00000	Teacher Retirement-FRES	\$153,250.00	\$64,967.60	\$95,801.35	\$0.00	-\$7,518.95
04.1100.232.12.00000	Teacher Retirement-LCS	\$28,487.00	\$11,731.79	\$18,292.87	\$0.00	-\$1,537.66
04.1100.250.02.00000	Unemployment-MS	\$874.00	\$698.88	\$1,020.17	\$0.00	-\$845.05
04.1100.250.03.00000	Unemployment-HS	\$1,557.00	\$1,201.46	\$1,624.13	\$0.00	-\$1,268.59
04.1100.250.11.00000	Unemployment-FRES	\$1,719.00	\$1,127.21	\$1,691.49	\$0.00	-\$1,099.70
04.1100.250.12.00000	Unemployment-LCS	\$590.00	\$215.88	\$339.17	\$0.00	\$34.95
04.1100.260.02.00000	Workers' Compensation-MS	\$3,002.00	\$636.47	\$929.16	\$0.00	\$1,436.37

## GENERAL FUND YTD EXPENDITURE REPORT - DETAIL - AS OF JAN 13, 2020

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>YTD</u>	<u>ENCUMB</u>	<u>PRE ENC</u>	<u>BALANCE</u>
04.1100.260.03.00000	Workers' Compensation-HS	\$4,989.00	\$1,094.63	\$1,479.69	\$0.00	\$2,414.68
04.1100.260.11.00000	Workers' Compensation-FRES	\$4,703.00	\$1,026.90	\$1,540.89	\$0.00	\$2,135.21
04.1100.260.12.00000	Workers' Compensation-LCS	\$485.00	\$196.55	\$308.84	\$0.00	-\$20.39
04.1100.430.02.00000	Repairs & Maintenance Services-MS	\$2,228.00	\$311.80	\$540.00	\$0.00	\$1,376.20
04.1100.430.02.T0000	Repairs & Maintenance - MS TECH	\$0.00	\$76.55	\$0.00	\$0.00	-\$76.55
04.1100.430.03.00000	Repairs & Maintenance Services-HS	\$2,392.00	\$651.91	\$660.00	\$0.00	\$1,080.09
04.1100.430.03.T0000	Repairs & Maintenance - HS TECH	\$0.00	\$93.56	\$0.00	\$0.00	-\$93.56
04.1100.430.11.00000	Repairs & Maintenance Services-FRES	\$185.00	\$0.00	\$0.00	\$0.00	\$185.00
04.1100.610.02.00000	General Supplies/Paper/Tests-MS	\$22,011.00	\$7,881.10	\$7,140.46	\$84.88	\$6,904.56
04.1100.610.02.T0000	Computer Supplies - MS TECH	\$270.00	\$116.24	\$0.00	\$0.00	\$153.76
04.1100.610.03.00000	General Supplies/Paper/Tests-HS	\$26,259.00	\$11,793.19	\$8,453.43	\$103.74	\$5,908.64
04.1100.610.03.T0000	Computer Supplies - HS TECH	\$330.00	\$221.52	\$0.00	\$0.00	\$108.48
04.1100.610.11.00000	General Supplies/Paper/Tests-FRES	\$20,656.00	\$17,636.43	\$1,472.31	\$0.00	\$1,547.26
04.1100.610.11.T0000	Computer Supplies - FRES TECH	\$600.00	\$45.99	\$0.00	\$0.00	\$554.01
04.1100.610.12.00000	General Supplies/Paper/Tests-LCS	\$4,296.00	\$3,005.80	\$444.19	\$0.00	\$846.01
04.1100.610.12.T0000	Computer Supplies - LCS TECH	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00
04.1100.641.02.00000	Books & Other Printed Media-MS	\$4,602.00	\$3,236.01	\$200.00	\$0.00	\$1,165.99
04.1100.641.03.00000	Books & Other Printed Media-HS	\$11,550.00	\$5,043.73	\$200.00	\$0.00	\$6,306.27
04.1100.641.11.00000	Books & Other Printed Media-FRES	\$41,262.00	\$14,310.01	\$26,601.75	\$348.30	\$1.94
04.1100.641.12.00000	Books & Other Printed Media-LCS	\$4,331.00	\$1,614.50	\$645.00	\$0.00	\$2,071.50
04.1100.650.02.00000	Computer Software-MS	\$5,606.00	\$3,768.05	\$0.00	\$0.00	\$1,837.95
04.1100.650.02.T0000	Computer Software - MS TECH	\$2,200.00	\$763.27	\$2,288.25	\$0.00	-\$851.52
04.1100.650.03.00000	Computer Software-HS	\$6,951.00	\$2,827.55	\$1,500.00	\$0.00	\$2,623.45
04.1100.650.03.T0000	Computer Software - HS TECH	\$5,500.00	\$3,532.89	\$2,499.00	\$0.00	-\$531.89
04.1100.650.11.00000	Computer Software-FRES	\$10,439.00	\$9,582.24	\$0.00	\$0.00	\$856.76
04.1100.650.11.T0000	Computer Software - FRES TECH	\$4,000.00	\$0.00	\$2,780.00	\$0.00	\$1,220.00
04.1100.650.12.00000	Computer Software-LCS	\$1,538.00	\$208.00	\$0.00	\$0.00	\$1,330.00
04.1100.650.12.T0000	Computer Software - LCS TECH	\$2,100.00	\$0.00	\$1,726.25	\$0.00	\$373.75
04.1100.731.02.00000	New Equipment-MS	\$7,090.00	\$1,158.65	\$0.00	\$0.00	\$5,931.35
04.1100.731.03.00000	New Equipment-HS	\$5,081.00	\$3,235.73	\$0.00	\$0.00	\$1,845.27
04.1100.731.11.00000	New Equipment-FRES	\$2,693.00	\$2,319.89	\$0.00	\$0.00	\$373.11
04.1100.733.12.00000	New Furniture & Fixtures-LCS	\$1,350.00	\$139.41	\$0.00	\$0.00	\$1,210.59
04.1100.734.11.T0000	New Computers - FRES TECH	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00

## GENERAL FUND YTD EXPENDITURE REPORT - DETAIL - AS OF JAN 13, 2020

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>YTD</u>	<u>ENCUMB</u>	<u>PRE ENC</u>	<u>BALANCE</u>
04.1100.735.02.00000	Replacement Equipment-MS	\$3,658.00	\$821.96	\$168.08	\$0.00	\$2,667.96
04.1100.735.02.T0000	Replace Equipment - MS TECH	\$16,350.00	\$336.56	\$3,180.89	\$0.00	\$12,832.55
04.1100.735.03.00000	Replacement Equipment-HS	\$7,773.00	\$1,004.61	\$205.42	\$0.00	\$6,562.97
04.1100.735.03.T0000	Replace Equipment - HS TECH	\$15,750.00	\$312.78	\$3,221.08	\$0.00	\$12,216.14
04.1100.735.11.00000	Replacement Equipment-FRES	\$6,667.00	\$4,757.21	\$780.02	\$0.00	\$1,129.77
04.1100.735.11.T0000	Replace Equipment - FRES TECH	\$7,000.00	\$0.00	\$2,000.00	\$0.00	\$5,000.00
04.1100.737.12.00000	Replacement Furn & Fixtures - LCS	\$999.00	\$560.40	\$0.00	\$0.00	\$438.60
04.1100.810.11.00000	Dues/Memberships-FRES	\$796.00	\$830.30	\$0.00	\$0.00	-\$(\$34.30)
04.1110.114.02.00000	Teacher Aide Salaries-MS	\$8,638.00	\$2,841.63	\$4,948.02	\$0.00	\$848.35
04.1110.114.03.00000	Teacher Aide Salaries-HS	\$10,557.00	\$3,472.92	\$6,047.58	\$0.00	\$1,036.50
04.1110.114.11.00000	Teacher Aide Salaries-FRES	\$20,922.00	\$8,402.21	\$12,096.93	\$0.00	\$422.86
04.1110.114.12.00000	Teacher Aide Salaries-LCS	\$58,828.00	\$24,054.02	\$36,065.70	\$0.00	-\$(\$1,291.72)
04.1110.211.02.00000	Medical Reimbursement-MS	\$3,575.00	\$1,274.24	\$2,002.33	\$0.00	\$298.43
04.1110.211.03.00000	Medical Reimbursement-HS	\$4,369.00	\$1,557.33	\$2,447.28	\$0.00	\$364.39
04.1110.211.11.00000	Medical Reimbursement-FRES	\$375.00	\$177.93	\$217.32	\$0.00	-\$(\$20.25)
04.1110.211.12.00000	Medical Reimbursement-LCS	\$9,695.00	\$8,148.88	\$9,237.32	\$0.00	-\$(\$7,691.20)
04.1110.212.12.00000	Dental Insurance	\$539.00	\$437.76	\$535.04	\$0.00	-\$(\$433.80)
04.1110.213.02.00000	Life Insurance-MS	\$13.00	\$8.12	\$12.73	\$0.00	-\$(\$7.85)
04.1110.213.03.00000	Life Insurance-HS	\$16.00	\$9.87	\$15.48	\$0.00	-\$(\$9.35)
04.1110.213.11.00000	Life Insurance-FRES	\$70.00	\$33.00	\$36.72	\$0.00	\$0.28
04.1110.213.12.00000	Life Insurance-LCS	\$115.00	\$64.44	\$57.96	\$0.00	-\$(\$7.40)
04.1110.214.02.00000	Disability Insurance-MS	\$11.00	\$10.08	\$15.81	\$0.00	-\$(\$14.89)
04.1110.214.03.00000	Disability Insurance-HS	\$11.00	\$12.32	\$19.32	\$0.00	-\$(\$20.64)
04.1110.214.11.00000	Disability Insurance-FRES	\$33.00	\$15.95	\$16.22	\$0.00	\$0.83
04.1110.214.12.00000	Disability Insurance-LCS	\$91.00	\$54.90	\$43.54	\$0.00	-\$(\$7.44)
04.1110.220.02.00000	Social Security-MS	\$589.00	\$197.41	\$347.14	\$0.00	\$44.45
04.1110.220.03.00000	Social Security-HS	\$720.00	\$241.29	\$424.34	\$0.00	\$54.37
04.1110.220.11.00000	Social Security-FRES	\$1,566.00	\$639.73	\$921.29	\$0.00	\$4.98
04.1110.220.12.00000	Social Security-LCS	\$4,329.00	\$1,774.39	\$2,625.41	\$0.00	-\$(\$70.80)
04.1110.231.02.00000	Employee Retirement	\$943.00	\$0.00	\$0.00	\$0.00	\$943.00
04.1110.231.03.00000	Employee Retirement	\$1,152.00	\$0.00	\$0.00	\$0.00	\$1,152.00
04.1110.231.12.00000	Employee Retirement-LCS	\$4,443.00	\$1,127.07	\$1,502.76	\$0.00	\$1,813.17
04.1110.250.02.00000	Unemployment-MS	\$20.00	\$9.39	\$16.35	\$0.00	-\$(\$5.74)



## GENERAL FUND YTD EXPENDITURE REPORT - DETAIL - AS OF JAN 13, 2020

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>YTD</u>	<u>ENCUMB</u>	<u>PRE ENC</u>	<u>BALANCE</u>
04.1110.250.03.00000	Unemployment-HS	\$30.00	\$11.44	\$19.91	\$0.00	-\$1.35)
04.1110.250.11.00000	Unemployment-FRES	\$152.00	\$27.74	\$39.94	\$0.00	\$84.32
04.1110.250.12.00000	Unemployment-LCS	\$89.00	\$61.96	\$91.26	\$0.00	-\$64.22)
04.1110.260.02.00000	Workers' Compensation-MS	\$36.00	\$8.55	\$14.90	\$0.00	\$12.55
04.1110.260.03.00000	Workers' Compensation-HS	\$54.00	\$10.43	\$18.16	\$0.00	\$25.41
04.1110.260.11.00000	Workers' Compensation-FRES	\$51.00	\$25.25	\$36.40	\$0.00	-\$10.65)
04.1110.260.12.00000	Workers' Compensation-LCS	\$227.00	\$56.46	\$83.13	\$0.00	\$87.41
04.1120.114.02.00000	Substitute Teacher Salaries-MS	\$25,000.00	\$11,528.50	\$0.00	\$0.00	\$13,471.50
04.1120.114.03.00000	Substitute Teacher Salaries-HS	\$25,000.00	\$5,778.50	\$0.00	\$0.00	\$19,221.50
04.1120.114.11.00000	Substitute Teacher Salaries-FRES	\$25,000.00	\$1,401.13	\$2,063.50	\$0.00	\$21,535.37
04.1120.114.12.00000	Substitute Teacher Salaries-LCS	\$5,000.00	\$1,820.00	\$8,347.50	\$0.00	-\$5,167.50)
04.1120.211.02.00000	Health Insurance	\$0.00	\$1,588.64	\$0.00	\$0.00	-\$1,588.64)
04.1120.213.02.00000	Life Insurance	\$0.00	\$9.80	\$0.00	\$0.00	-\$9.80)
04.1120.214.02.00000	Disability Insurance	\$0.00	\$7.92	\$0.00	\$0.00	-\$7.92)
04.1120.220.02.00000	Social Security-MS	\$4,752.00	\$847.27	\$0.00	\$0.00	\$3,904.73
04.1120.220.03.00000	Social Security-HS	\$288.00	\$440.83	\$0.00	\$0.00	-\$152.83)
04.1120.220.11.00000	Social Security-FRES	\$2,315.00	\$106.75	\$0.00	\$0.00	\$2,208.25
04.1120.220.12.00000	Social Security-LCS	\$201.00	\$139.25	\$0.00	\$0.00	\$61.75
04.1120.232.02.00000	Teacher Retirement-MS	\$7,267.00	\$23.48	\$0.00	\$0.00	\$7,243.52
04.1120.232.03.00000	Teacher Retirement-HS	\$31.00	\$37.04	\$0.00	\$0.00	-\$6.04)
04.1120.232.11.00000	Teacher Retirement	\$0.00	\$3.56	\$0.00	\$0.00	-\$3.56)
04.1120.250.02.00000	Unemployment-MS	\$0.00	\$31.98	\$0.00	\$0.00	-\$31.98)
04.1120.250.03.00000	Unemployment-HS	\$0.00	\$14.01	\$0.00	\$0.00	-\$14.01)
04.1120.250.11.00000	Unemployment-FRES	\$0.00	\$2.48	\$0.00	\$0.00	-\$2.48)
04.1120.250.12.00000	Unemployment-LCS	\$0.00	\$5.34	\$0.00	\$0.00	-\$5.34)
04.1120.260.02.00000	Workers' Compensation-MS	\$96.00	\$29.19	\$0.00	\$0.00	\$66.81
04.1120.260.03.00000	Workers' Compensation-HS	\$134.00	\$12.76	\$0.00	\$0.00	\$121.24
04.1120.260.11.00000	Workers' Compensation-FRES	\$134.00	\$2.27	\$0.00	\$0.00	\$131.73
04.1120.260.12.00000	Workers' Compensation-LCS	\$19.00	\$4.89	\$0.00	\$0.00	\$14.11
04.1130.114.02.00000	Homebound/ESL/Tutor Salaries-MS	\$125.00	\$0.00	\$0.00	\$0.00	\$125.00
04.1130.114.03.00000	Homebound/ESL/Tutor Salaries-HS	\$125.00	\$0.00	\$0.00	\$0.00	\$125.00
04.1130.114.11.00000	Homebound/ESL/Tutor Salaries-FRES	\$125.00	\$0.00	\$0.00	\$0.00	\$125.00
04.1130.114.12.00000	Homebound/ESL/Tutor Salaries-LCS	\$125.00	\$0.00	\$0.00	\$0.00	\$125.00

## GENERAL FUND YTD EXPENDITURE REPORT - DETAIL - AS OF JAN 13, 2020

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>YTD</u>	<u>ENCUMB</u>	<u>PRE ENC</u>	<u>BALANCE</u>
04.1130.260.02.00000	Workers' Compensation-MS	\$2.00	\$0.00	\$0.00	\$0.00	\$2.00
04.1130.260.03.00000	Workers' Compensation-HS	\$2.00	\$0.00	\$0.00	\$0.00	\$2.00
04.1130.260.11.00000	Workers' Compensation-FRES	\$3.00	\$0.00	\$0.00	\$0.00	\$3.00
04.1130.260.12.00000	Workers' Compensation-LCS	\$2.00	\$0.00	\$0.00	\$0.00	\$2.00
04.1199.199.99.00000	Special Meeting Addition to Budget	\$184,811.00	\$0.00	\$0.00	\$0.00	\$184,811.00
04.1199.199.99.00001	Salary Encumbrance	\$0.00	\$0.00	\$0.00	\$89,838.24	-\$89,838.24
04.1199.199.99.00002	Benefit Encumbrance	\$0.00	\$0.00	\$0.00	\$92,081.74	-\$92,081.74
04.1210.112.02.00000	Special Education Teacher Salaries-MS	\$62,400.00	\$36,201.90	\$53,423.02	\$61.79	-\$27,286.71
04.1210.112.03.00000	Special Education Teacher Salaries-HS	\$64,100.00	\$26,298.10	\$32,576.98	\$75.52	\$5,149.40
04.1210.112.11.00000	Special Education Teacher Salaries-FRES	\$148,500.00	\$54,845.88	\$87,692.30	\$0.00	\$5,961.82
04.1210.112.12.00000	Special Education Teacher Salaries-LCS	\$67,500.00	\$14,730.80	\$22,769.20	\$0.00	\$30,000.00
04.1210.211.02.00000	Medical Insurance-MS	\$11,260.00	\$8,023.50	\$9,806.42	\$0.00	-\$6,569.92
04.1210.211.03.00000	Medical Insurance-HS	\$17,086.00	\$7,524.18	\$9,196.10	\$0.00	\$365.72
04.1210.211.11.00000	Medical Insurance-FRES	\$32,073.00	\$14,062.68	\$17,187.52	\$0.00	\$822.80
04.1210.211.12.00000	Medical Insurance-LCS	\$3,832.00	\$10,784.61	\$13,181.09	\$0.00	-\$20,133.70
04.1210.212.02.00000	Dental Insurance-MS	\$2,115.00	\$1,222.47	\$1,494.18	\$0.00	-\$601.65
04.1210.212.03.00000	Dental Insurance-HS	\$1,169.00	\$571.86	\$698.96	\$0.00	-\$101.82
04.1210.212.11.00000	Dental Insurance-FRES	\$2,437.00	\$1,039.77	\$1,270.90	\$0.00	\$126.33
04.1210.212.12.00000	Dental Insurance-LCS	\$0.00	\$754.56	\$922.27	\$0.00	-\$1,676.83
04.1210.213.02.00000	Life Insurance-MS	\$112.00	\$74.16	\$73.11	\$0.00	-\$35.27
04.1210.213.03.00000	Life Insurance-HS	\$44.00	\$41.67	\$43.56	\$0.00	-\$41.23
04.1210.213.11.00000	Life Insurance-FRES	\$232.00	\$117.90	\$121.10	\$0.00	-\$7.00
04.1210.213.12.00000	Life Insurance-LCS	\$63.00	\$37.80	\$46.20	\$0.00	-\$21.00
04.1210.214.02.00000	Disability Insurance-MS	\$106.00	\$73.80	\$79.29	\$0.00	-\$47.09
04.1210.214.03.00000	Disability Insurance-HS	\$34.00	\$42.21	\$50.26	\$0.00	-\$58.47
04.1210.214.11.00000	Disability Insurance-FRES	\$266.00	\$130.68	\$143.89	\$0.00	-\$8.57
04.1210.214.12.00000	Disability Insurance-LCS	\$51.00	\$35.82	\$43.74	\$0.00	-\$28.56
04.1210.220.02.00000	Social Security-MS	\$4,971.00	\$2,792.67	\$4,086.77	\$0.00	-\$1,908.44
04.1210.220.03.00000	Social Security-HS	\$4,693.00	\$1,889.40	\$2,317.50	\$0.00	\$486.10
04.1210.220.11.00000	Social Security-FRES	\$10,799.00	\$4,001.56	\$6,338.62	\$0.00	\$458.82
04.1210.220.12.00000	Social Security-LCS	\$5,384.00	\$1,047.83	\$1,563.05	\$0.00	\$2,773.12
04.1210.232.02.00000	Teacher Retirement-MS	\$10,602.00	\$6,443.90	\$9,509.26	\$0.00	-\$5,351.16
04.1210.232.03.00000	Teacher Retirement-HS	\$11,000.00	\$4,681.10	\$5,798.74	\$0.00	\$520.16

## GENERAL FUND YTD EXPENDITURE REPORT - DETAIL - AS OF JAN 13, 2020

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>YTD</u>	<u>ENCUMB</u>	<u>PRE ENC</u>	<u>BALANCE</u>
04.1210.232.11.00000	Teacher Retirement-FRES	\$20,673.00	\$8,010.00	\$15,340.20	\$0.00	-\$2,677.20)
04.1210.232.12.00000	Teacher Retirement-LCS	\$10,619.00	\$2,622.44	\$4,052.94	\$0.00	\$3,943.62
04.1210.250.02.00000	Unemployment-MS	\$41.00	\$122.47	\$179.96	\$0.00	-\$261.43)
04.1210.250.03.00000	Unemployment-HS	\$60.00	\$86.75	\$107.47	\$0.00	-\$134.22)
04.1210.250.11.00000	Unemployment-FRES	\$101.00	\$182.47	\$291.18	\$0.00	-\$372.65)
04.1210.250.12.00000	Unemployment-LCS	\$151.00	\$51.87	\$78.81	\$0.00	\$20.32
04.1210.260.02.00000	Workers' Compensation-MS	\$266.00	\$111.51	\$163.88	\$0.00	-\$9.39)
04.1210.260.03.00000	Workers' Compensation-HS	\$385.00	\$79.02	\$97.89	\$0.00	\$208.09
04.1210.260.11.00000	Workers' Compensation-FRES	\$717.00	\$166.25	\$265.31	\$0.00	\$285.44
04.1210.260.12.00000	Workers' Compensation-LCS	\$292.00	\$47.23	\$71.77	\$0.00	\$173.00
04.1210.610.02.00000	General Supplies/Paper/Tests-MS	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00
04.1210.610.03.00000	General Supplies/Paper/Tests-HS	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00
04.1210.610.11.00000	General Supplies/Paper/Tests-FRES	\$2,500.00	\$466.33	\$2,033.05	\$0.00	\$0.62
04.1210.610.12.00000	General Supplies/Paper/Tests-LCS	\$500.00	\$488.57	\$0.00	\$0.00	\$11.43
04.1210.641.02.00000	Books & Other Printed Media-MS	\$2,500.00	\$54.58	\$2,420.42	\$0.00	\$25.00
04.1210.641.03.00000	Books & Other Printed Media-HS	\$500.00	\$222.18	\$254.34	\$0.00	\$23.48
04.1210.641.11.00000	Books & Other Printed Media-FRES	\$500.00	\$0.00	\$495.00	\$0.00	\$5.00
04.1210.641.12.00000	Books & Other Printed Media-LCS	\$250.00	\$151.25	\$81.13	\$0.00	\$17.62
04.1210.650.02.00000	Computer Software-MS	\$1,200.00	\$706.15	\$413.33	\$0.00	\$80.52
04.1210.650.11.00000	Computer Software-FRES	\$2,880.00	\$2,037.65	\$765.59	\$0.00	\$76.76
04.1210.650.12.00000	Computer Software-LCS	\$1,920.00	\$199.75	\$1,681.08	\$0.00	\$39.17
04.1210.731.11.00000	New Equipment-FRES	\$1,000.00	\$414.84	\$485.16	\$0.00	\$100.00
04.1210.735.03.00000	Replacement Equipment-HS	\$150.00	\$110.00	\$0.00	\$0.00	\$40.00
04.1210.735.11.00000	Replacement Equipment-FRES	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
04.1210.810.01.00000	Medicaid Fees-SPED	\$7,000.00	\$1,998.89	\$5,001.11	\$0.00	\$0.00
04.1211.114.02.00000	SPED Aide Salaries-MS	\$113,656.00	\$49,733.84	\$81,218.93	\$0.00	-\$17,296.77)
04.1211.114.03.00000	SPED Aide Salaries-HS	\$56,182.00	\$37,738.21	\$51,335.97	\$0.00	-\$32,892.18)
04.1211.114.11.00000	SPED Aide Salaries-FRES	\$122,057.00	\$34,354.92	\$52,914.22	\$0.00	\$34,787.86
04.1211.114.12.00000	SPED Aide Salaries-LCS	\$32,336.00	\$17,751.90	\$28,075.11	\$0.00	-\$13,491.01)
04.1211.211.02.00000	Medical Insurance-MS	\$38,094.00	\$16,349.26	\$20,247.50	\$0.00	\$1,497.24
04.1211.211.03.00000	Medical Insurance-HS	\$775.00	\$883.75	\$796.25	\$0.00	-\$905.00)
04.1211.211.11.00000	Medical Insurance-FRES	\$24,333.00	\$8,346.38	\$9,839.82	\$0.00	\$6,146.80
04.1211.211.12.00000	Medical Insurance-LCS	\$1,927.00	\$348.75	\$426.25	\$0.00	\$1,152.00

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<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>YTD</u>	<u>ENCUMB</u>	<u>PRE ENC</u>	<u>BALANCE</u>
04.1211.212.02.00000	Dental Insurance	\$0.00	\$285.21	\$348.59	\$0.00	-\$633.80)
04.1211.212.11.00000	Dental Insurance	\$634.00	\$285.21	\$348.59	\$0.00	\$0.20
04.1211.212.12.00000	Dental Insurance	\$241.00	\$0.00	\$0.00	\$0.00	\$241.00
04.1211.213.02.00000	Life Insurance-MS	\$291.00	\$113.65	\$123.76	\$0.00	\$53.59
04.1211.213.03.00000	Life Insurance-HS	\$140.00	\$84.60	\$97.96	\$0.00	-\$42.56)
04.1211.213.11.00000	Life Insurance-FRES	\$209.00	\$115.05	\$131.73	\$0.00	-\$37.78)
04.1211.213.12.00000	Life Insurance-LCS	\$56.00	\$22.05	\$24.45	\$0.00	\$9.50
04.1211.214.02.00000	Disability Insurance-MS	\$110.00	\$78.05	\$109.51	\$0.00	-\$77.56)
04.1211.214.03.00000	Disability Insurance-HS	\$102.00	\$96.90	\$119.79	\$0.00	-\$114.69)
04.1211.214.11.00000	Disability Insurance-FRES	\$160.00	\$57.85	\$63.48	\$0.00	\$38.67
04.1211.214.12.00000	Disability Insurance-LCS	\$896.00	\$34.38	\$40.58	\$0.00	\$821.04
04.1211.220.02.00000	Social Security-MS	\$7,901.00	\$3,548.52	\$5,892.25	\$0.00	-\$1,539.77)
04.1211.220.03.00000	Social Security-HS	\$4,167.00	\$2,834.99	\$3,835.69	\$0.00	-\$2,503.68)
04.1211.220.11.00000	Social Security-FRES	\$7,253.00	\$2,173.32	\$3,465.35	\$0.00	\$1,614.33
04.1211.220.12.00000	Social Security-LCS	\$2,455.00	\$1,285.80	\$2,134.36	\$0.00	-\$965.16)
04.1211.231.02.00000	Employee Retirement	\$0.00	\$1,485.63	\$2,052.52	\$0.00	-\$3,538.15)
04.1211.231.03.00000	Employee Retirement	\$0.00	\$1,521.94	\$2,032.98	\$0.00	-\$3,554.92)
04.1211.231.12.00000	Employee Retirement	\$323.00	\$0.00	\$0.00	\$0.00	\$323.00
04.1211.250.02.00000	Unemployment-MS	\$151.00	\$164.55	\$268.10	\$0.00	-\$281.65)
04.1211.250.03.00000	Unemployment-HS	\$202.00	\$126.32	\$170.39	\$0.00	-\$94.71)
04.1211.250.11.00000	Unemployment-FRES	\$202.00	\$114.95	\$175.33	\$0.00	-\$88.28)
04.1211.250.12.00000	Unemployment-LCS	\$201.00	\$58.58	\$95.91	\$0.00	\$46.51
04.1211.260.02.00000	Workers' Compensation-MS	\$359.00	\$173.76	\$435.66	\$0.00	-\$250.42)
04.1211.260.03.00000	Workers' Compensation-HS	\$423.00	\$119.21	\$155.15	\$0.00	\$148.64
04.1211.260.11.00000	Workers' Compensation-FRES	\$770.00	\$104.77	\$159.85	\$0.00	\$505.38
04.1211.260.12.00000	Workers' Compensation-LCS	\$153.00	\$53.32	\$87.31	\$0.00	\$12.37
04.1212.122.02.00000	SPED Tutors - Summer-MS	\$3,000.00	\$8,148.98	\$0.00	\$0.00	-\$5,148.98)
04.1212.122.03.00000	SPED Tutors - Summer-HS	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
04.1212.122.11.00000	SPED Tutors - Summer-FRES	\$6,000.00	\$16,725.17	\$0.00	\$0.00	-\$10,725.17)
04.1212.122.12.00000	SPED Tutors - Summer-LCS	\$2,000.00	\$3,720.38	\$0.00	\$0.00	-\$1,720.38)
04.1212.220.02.00000	Social Security-MS	\$303.00	\$623.45	\$0.00	\$0.00	-\$320.45)
04.1212.220.11.00000	Social Security-FRES	\$1,566.00	\$1,279.48	\$0.00	\$0.00	\$286.52
04.1212.220.12.00000	Social Security-LCS	\$0.00	\$284.60	\$0.00	\$0.00	-\$284.60)

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<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>YTD</u>	<u>ENCUMB</u>	<u>PRE ENC</u>	<u>BALANCE</u>
04.1212.231.11.00000	Employee Retirement-FRES	\$602.00	\$1,459.05	\$0.00	\$0.00	-\$857.05)
04.1212.232.02.00000	Teacher Retirement-MS	\$423.00	\$1,016.56	\$0.00	\$0.00	-\$593.56)
04.1212.232.11.00000	Teacher Retirement-FRES	\$1,257.00	\$0.00	\$0.00	\$0.00	\$1,257.00
04.1212.250.02.00000	Unemployment-MS	\$0.00	\$19.53	\$0.00	\$0.00	-\$19.53)
04.1212.250.11.00000	Unemployment-FRES	\$0.00	\$46.34	\$0.00	\$0.00	-\$46.34)
04.1212.250.12.00000	Unemployment-LCS	\$0.00	\$12.28	\$0.00	\$0.00	-\$12.28)
04.1212.260.02.00000	Workers' Compensation-MS	\$8.00	\$17.44	\$0.00	\$0.00	-\$9.44)
04.1212.260.03.00000	Workers' Compensation-HS	\$12.00	\$0.00	\$0.00	\$0.00	\$12.00
04.1212.260.11.00000	Workers' Compensation-FRES	\$58.00	\$42.22	\$0.00	\$0.00	\$15.78
04.1212.260.12.00000	Workers' Compensation-LCS	\$21.00	\$11.19	\$0.00	\$0.00	\$9.81
04.1213.114.02.00000	SPED Tutor Salaries-MS	\$125.00	\$0.00	\$0.00	\$0.00	\$125.00
04.1213.114.03.00000	SPED Tutor Salaries-HS	\$125.00	\$0.00	\$0.00	\$0.00	\$125.00
04.1213.114.11.00000	SPED Tutor Salaries-FRES	\$125.00	\$0.00	\$0.00	\$0.00	\$125.00
04.1213.114.12.00000	SPED Tutor Salaries-LCS	\$125.00	\$0.00	\$0.00	\$0.00	\$125.00
04.1213.260.02.00000	Workers' Compensation-MS	\$3.00	\$0.00	\$0.00	\$0.00	\$3.00
04.1213.260.03.00000	Workers' Compensation-HS	\$10.00	\$0.00	\$0.00	\$0.00	\$10.00
04.1290.220.02.00000	Social Security	\$0.00	\$53.13	\$0.00	\$0.00	-\$53.13)
04.1290.220.03.00000	Social Security	\$0.00	\$32.25	\$0.00	\$0.00	-\$32.25)
04.1290.232.02.00000	Teacher Retirement	\$0.00	\$131.36	\$0.00	\$0.00	-\$131.36)
04.1290.232.03.00000	Teacher Retirement	\$0.00	\$82.24	\$0.00	\$0.00	-\$82.24)
04.1290.250.02.00000	Unemployment Compensation	\$0.00	\$2.44	\$0.00	\$0.00	-\$2.44)
04.1290.250.03.00000	Unemployment Compensation	\$0.00	\$1.53	\$0.00	\$0.00	-\$1.53)
04.1290.260.02.00000	Workers' Compensation	\$0.00	\$2.21	\$0.00	\$0.00	-\$2.21)
04.1290.260.03.00000	Workers' Compensation	\$0.00	\$1.39	\$0.00	\$0.00	-\$1.39)
04.1290.339.02.00000	504 Special Programs-MS	\$0.00	\$738.00	\$0.00	\$0.00	-\$738.00)
04.1290.339.03.00000	504 Special Programs-HS	\$0.00	\$462.00	\$0.00	\$0.00	-\$462.00)
04.1290.561.03.00000	Public - In State Tuition-HS	\$229,666.00	\$0.00	\$229,666.00	\$0.00	\$0.00
04.1290.564.03.00000	Private In & Out of State Tuition-HS	\$150,646.00	\$135,120.78	\$15,345.22	\$0.00	\$180.00
04.1290.564.11.00000	Private In & Out of State Tuition-FRES	\$44,784.00	\$0.00	\$44,784.00	\$0.00	\$0.00
04.1390.561.03.00000	Vocational Education Tuition-HS	\$7,400.00	\$0.00	\$6,500.00	\$0.00	\$900.00
04.1390.591.03.00000	Services Purchased/Private Sources-HS	\$750.00	\$0.00	\$0.00	\$0.00	\$750.00
04.1410.112.02.00000	Co-Curricular Salaries - Academic-MS	\$9,800.00	\$3,543.74	\$5,458.49	\$949.38	-\$151.61)
04.1410.112.03.00000	Co-Curricular Salaries - Academic-HS	\$17,000.00	\$6,143.76	\$10,809.01	\$949.38	-\$902.15)

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<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>YTD</u>	<u>ENCUMB</u>	<u>PRE ENC</u>	<u>BALANCE</u>
04.1410.112.11.00000	Co-Curricular Salaries - Academic FRES	\$13,200.00	\$1,897.50	\$3,247.50	\$0.00	\$8,055.00
04.1410.211.03.00000	Medical Insurance-HS	\$0.00	\$213.04	\$586.72	\$0.00	-\$799.76)
04.1410.212.03.00000	Dental Insurance	\$0.00	\$16.15	\$40.59	\$0.00	-\$56.74)
04.1410.213.03.00000	Life Insurance-HS	\$0.00	\$0.86	\$0.00	\$0.00	-\$0.86)
04.1410.214.03.00000	Disability Insurance-HS	\$0.00	\$1.06	\$1.55	\$0.00	-\$2.61)
04.1410.220.02.00000	Social Security-MS	\$871.00	\$258.27	\$399.18	\$0.00	\$213.55
04.1410.220.03.00000	Social Security-HS	\$1,656.00	\$447.27	\$790.30	\$0.00	\$418.43
04.1410.220.11.00000	Social Security	\$553.00	\$137.25	\$239.92	\$0.00	\$175.83
04.1410.231.02.00000	Employee Retirement	\$0.00	\$0.00	\$45.24	\$0.00	-\$45.24)
04.1410.231.03.00000	Employee Retirement-HS	\$148.00	\$0.00	\$118.12	\$0.00	\$29.88
04.1410.231.11.00000	Employee Retirement	\$0.00	\$0.00	\$100.53	\$0.00	-\$100.53)
04.1410.232.02.00000	Teacher Retirement-MS	\$26.00	\$630.81	\$899.57	\$0.00	-\$1,504.38)
04.1410.232.03.00000	Teacher Retirement-HS	\$26.00	\$1,093.55	\$1,735.71	\$0.00	-\$2,803.26)
04.1410.232.11.00000	Teacher Retirement	\$0.00	\$337.75	\$337.75	\$0.00	-\$675.50)
04.1410.250.02.00000	Unemployment-MS	\$41.00	\$11.72	\$18.04	\$0.00	\$11.24
04.1410.250.03.00000	Unemployment-HS	\$90.00	\$20.25	\$35.65	\$0.00	\$34.10
04.1410.250.11.00000	Unemployment Compensation	\$13.00	\$6.27	\$10.73	\$0.00	-\$4.00)
04.1410.260.02.00000	Workers' Compensation-MS	\$55.00	\$10.65	\$16.41	\$0.00	\$27.94
04.1410.260.03.00000	Workers' Compensation-HS	\$100.00	\$18.48	\$32.49	\$0.00	\$49.03
04.1410.260.11.00000	Workers' Compensation	\$0.00	\$5.71	\$9.76	\$0.00	-\$15.47)
04.1410.610.02.00000	General Supplies/Paper-MS	\$1,000.00	\$56.55	\$870.95	\$0.00	\$72.50
04.1410.610.03.00000	General Supplies/Paper-HS	\$1,500.00	\$20.22	\$942.28	\$0.00	\$537.50
04.1410.810.02.00000	Dues & Fees-MS	\$1,431.00	\$287.00	\$413.00	\$0.00	\$731.00
04.1410.810.03.00000	Dues & Fees-HS	\$3,436.00	\$988.00	\$127.00	\$0.00	\$2,321.00
04.1410.890.02.00000	Miscellaneous-MS	\$220.00	\$0.00	\$0.00	\$0.00	\$220.00
04.1410.890.03.00000	Miscellaneous-HS	\$330.00	\$0.00	\$0.00	\$0.00	\$330.00
04.1420.112.02.00000	Co-Curricular Salaries - Athletic-MS	\$14,000.00	\$5,762.70	\$7,372.35	\$2,478.24	-\$1,613.29)
04.1420.112.03.00000	Co-Curricular Salaries - Athletic-HS	\$36,000.00	\$9,038.80	\$11,966.15	\$7,228.66	\$7,766.39
04.1420.213.03.00000	Life Insurance-HS	\$8.00	\$0.00	\$0.00	\$0.00	\$8.00
04.1420.214.03.00000	Disability Insurance-HS	\$14.00	\$0.00	\$0.00	\$0.00	\$14.00
04.1420.220.02.00000	Social Security-MS	\$941.00	\$402.48	\$495.77	\$0.00	\$42.75
04.1420.220.03.00000	Social Security-HS	\$2,393.00	\$644.55	\$832.00	\$0.00	\$916.45
04.1420.232.02.00000	Teacher Retirement-MS	\$1,211.00	\$751.62	\$764.02	\$0.00	-\$304.64)

## GENERAL FUND YTD EXPENDITURE REPORT - DETAIL - AS OF JAN 13, 2020

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>YTD</u>	<u>ENCUMB</u>	<u>PRE ENC</u>	<u>BALANCE</u>
04.1420.232.03.00000	Teacher Retirement-HS	\$1,480.00	\$583.70	\$1,531.97	\$0.00	-\$635.67)
04.1420.250.02.00000	Unemployment-MS	\$29.00	\$19.06	\$19.29	\$0.00	-\$9.35)
04.1420.250.03.00000	Unemployment-HS	\$94.00	\$20.20	\$39.37	\$0.00	\$34.43
04.1420.260.02.00000	Workers' Compensation-MS	\$64.00	\$9.26	\$0.00	\$0.00	\$54.74
04.1420.260.03.00000	Workers' Compensation-HS	\$184.00	\$17.32	\$20.20	\$0.00	\$146.48
04.1420.330.02.00000	Contracted Services - MS	\$6,436.00	\$5,992.60	\$443.40	\$0.00	-\$0.00)
04.1420.330.03.00000	Contracted Services - HS	\$9,654.00	\$7,865.40	\$1,788.60	\$0.00	\$0.00
04.1420.430.02.00000	Repairs & Maintenance Services-MS	\$5,196.76	\$452.76	\$5,487.75	\$0.00	-\$743.75)
04.1420.430.03.00000	Repairs & Maintenance Services-HS	\$6,154.38	\$553.38	\$6,707.25	\$0.00	-\$1,106.25)
04.1420.442.02.00000	Rental of Equipment-MS	\$428.00	\$268.94	\$127.13	\$0.00	\$31.93
04.1420.442.03.00000	Rental of Equipment-HS	\$522.00	\$328.69	\$155.40	\$0.00	\$37.91
04.1420.591.02.00000	Purchased Services/Private Sources-MS	\$10,462.00	\$5,517.00	\$4,819.50	\$673.20	-\$547.70)
04.1420.591.03.00000	Purchased Services/Private Sources-HS	\$12,787.00	\$6,743.00	\$5,890.50	\$822.80	-\$669.30)
04.1420.610.02.00000	General Supplies/Paper-MS	\$5,412.24	\$933.74	\$821.63	\$0.00	\$3,656.87
04.1420.610.03.00000	General Supplies/Paper-HS	\$5,161.62	\$1,141.24	\$1,004.22	\$0.00	\$3,016.16
04.1420.735.02.00000	Replacement Equipment-MS	\$6,885.00	\$3,216.74	\$1,000.00	\$0.00	\$2,668.26
04.1420.735.03.00000	Replacement Equipment-HS	\$8,415.00	\$3,931.57	\$1,000.00	\$0.00	\$3,483.43
04.1420.810.02.00000	Dues & Fees-MS	\$1,755.00	\$1,608.75	\$60.75	\$0.00	\$85.50
04.1420.810.03.00000	Dues & Fees-HS	\$2,145.00	\$1,966.25	\$74.25	\$0.00	\$104.50
04.1420.890.02.00000	Miscellaneous-MS	\$398.00	\$8.98	\$389.27	\$0.00	-\$0.25)
04.1420.890.03.00000	Miscellaneous-HS	\$487.00	\$10.97	\$475.78	\$0.00	\$0.25
04.1430.610.02.00000	Summer School Supplies - MS	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
04.1490.810.02.00000	Dues & Fees (Camp Fee)-MS	\$10,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00
04.2122.112.02.00000	Guidance Salaries-MS	\$45,312.00	\$17,136.56	\$25,846.20	\$0.00	\$2,329.24
04.2122.112.03.00000	Guidance Salaries-HS	\$77,436.00	\$33,926.52	\$41,703.40	\$0.00	\$1,806.08
04.2122.112.11.00000	Guidance Salaries-FRES	\$69,500.00	\$26,730.80	\$42,769.20	\$0.00	\$0.00
04.2122.211.02.00000	Medical Insurance-MS	\$150.00	\$3,728.07	\$4,556.43	\$0.00	-\$8,134.50)
04.2122.211.03.00000	Medical Insurance-HS	\$22,103.00	\$9,952.11	\$12,060.66	\$0.00	\$90.23
04.2122.211.11.00000	Medical Insurance-FRES	\$16,414.00	\$7,388.55	\$9,030.45	\$0.00	-\$5.00)
04.2122.212.02.00000	Dental Insurance-MS	\$0.00	\$285.21	\$348.63	\$0.00	-\$633.84)
04.2122.212.03.00000	Dental Insurance-HS	\$1,677.00	\$754.56	\$914.47	\$0.00	\$7.97
04.2122.212.11.00000	Dental Insurance-FRES	\$973.00	\$437.76	\$535.10	\$0.00	\$0.14
04.2122.213.02.00000	Life Insurance-MS	\$77.00	\$37.80	\$46.20	\$0.00	-\$7.00)



## GENERAL FUND YTD EXPENDITURE REPORT - DETAIL - AS OF JAN 13, 2020

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>YTD</u>	<u>ENCUMB</u>	<u>PRE ENC</u>	<u>BALANCE</u>
04.2122.213.03.00000	Life Insurance-HS	\$78.00	\$40.05	\$37.45	\$0.00	\$0.50
04.2122.213.11.00000	Life Insurance-FRES	\$78.00	\$40.05	\$37.45	\$0.00	\$0.50
04.2122.214.02.00000	Disability Insurance-MS	\$59.00	\$40.68	\$49.68	\$0.00	-\$31.36)
04.2122.214.03.00000	Disability Insurance-HS	\$103.00	\$46.98	\$55.23	\$0.00	\$0.79
04.2122.214.11.00000	Disability Insurance-FRES	\$125.00	\$63.63	\$61.55	\$0.00	-\$0.18)
04.2122.220.02.00000	Social Security-MS	\$3,626.00	\$1,244.28	\$1,858.75	\$0.00	\$522.97
04.2122.220.03.00000	Social Security-HS	\$5,378.00	\$2,447.59	\$2,928.70	\$0.00	\$1.71
04.2122.220.11.00000	Social Security-FRES	\$4,961.00	\$1,940.03	\$3,083.59	\$0.00	-\$62.62)
04.2122.232.02.00000	Teacher Retirement-MS	\$7,680.00	\$3,050.33	\$4,600.65	\$0.00	\$29.02
04.2122.232.03.00000	Teacher Retirement-HS	\$12,788.00	\$6,045.87	\$7,423.21	\$0.00	-\$681.08)
04.2122.232.11.00000	Teacher Retirement-FRES	\$11,640.00	\$4,758.10	\$7,612.94	\$0.00	-\$731.04)
04.2122.250.02.00000	Unemployment-MS	\$50.00	\$56.54	\$85.28	\$0.00	-\$91.82)
04.2122.250.03.00000	Unemployment-HS	\$50.00	\$117.18	\$137.61	\$0.00	-\$204.79)
04.2122.250.11.00000	Unemployment-FRES	\$51.00	\$88.20	\$141.13	\$0.00	-\$178.33)
04.2122.260.02.00000	Workers' Compensation-MS	\$100.00	\$51.55	\$77.74	\$0.00	-\$29.29)
04.2122.260.03.00000	Workers' Compensation-HS	\$314.00	\$78.40	\$125.40	\$0.00	\$110.20
04.2122.260.11.00000	Workers' Compensation-FRES	\$314.00	\$80.39	\$128.60	\$0.00	\$105.01
04.2122.321.02.00000	Contracted Service-MS	\$135.00	\$0.00	\$0.00	\$0.00	\$135.00
04.2122.321.03.00000	Contracted Service-HS	\$165.00	\$0.00	\$0.00	\$0.00	\$165.00
04.2122.323.02.00000	Testing-MS	\$3,150.00	\$1,566.78	\$1,125.00	\$0.00	\$458.22
04.2122.323.03.00000	Testing-HS	\$3,850.00	\$571.72	\$2,650.00	\$0.00	\$628.28
04.2122.323.11.00000	Testing-FRES	\$5,638.00	\$3,891.00	\$0.00	\$0.00	\$1,747.00
04.2122.323.12.00000	Testing-LCS	\$1,080.00	\$1,080.00	\$0.00	\$0.00	\$0.00
04.2122.591.02.00000	Purchased Services/Private Sources	\$1,710.00	\$0.00	\$0.00	\$0.00	\$1,710.00
04.2122.591.03.00000	Purchased Services/Private Sources	\$1,375.00	\$0.00	\$0.00	\$0.00	\$1,375.00
04.2122.610.02.00000	General Supplies/Paper/Tests-MS	\$1,125.00	\$376.60	\$527.40	\$0.00	\$221.00
04.2122.610.03.00000	General Supplies/Paper/Tests-HS	\$2,090.00	\$561.39	\$1,394.61	\$0.00	\$134.00
04.2122.610.11.00000	General Supplies/Paper/Tests-FRES	\$311.00	\$0.00	\$0.00	\$0.00	\$311.00
04.2122.641.11.00000	Books & Other Printed Media	\$350.00	\$284.58	\$65.42	\$0.00	\$0.00
04.2122.810.02.00000	Dues & Fees-MS	\$150.00	\$62.55	\$92.25	\$0.00	-\$4.80)
04.2122.810.03.00000	Dues & Fees-HS	\$412.00	\$255.45	\$112.75	\$0.00	\$43.80
04.2122.810.11.00000	Dues & Fees	\$179.00	\$179.00	\$0.00	\$0.00	\$0.00
04.2129.114.02.00000	Guidance Secretary Salary-MS	\$15,531.00	\$7,060.77	\$7,981.74	\$0.00	\$488.49



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<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>YTD</u>	<u>ENCUMB</u>	<u>PRE ENC</u>	<u>BALANCE</u>
04.2129.114.03.00000	Guidance Secretary Salary-HS	\$15,531.00	\$8,636.94	\$9,755.46	\$0.00	-\$2,861.40)
04.2129.211.02.00000	Medical Insurance-MS	\$11,372.00	\$4,602.38	\$5,628.35	\$0.00	\$1,141.27
04.2129.211.03.00000	Medical Insurance-HS	\$11,372.00	\$5,631.07	\$6,879.16	\$0.00	-\$1,138.23)
04.2129.212.02.00000	Dental Insurance-MS	\$838.00	\$339.37	\$415.03	\$0.00	\$83.60
04.2129.212.03.00000	Dental Insurance-HS	\$838.00	\$415.19	\$507.21	\$0.00	-\$84.40)
04.2129.213.02.00000	Life Insurance-MS	\$22.00	\$10.52	\$9.11	\$0.00	\$2.37
04.2129.213.03.00000	Life Insurance-HS	\$22.00	\$12.88	\$11.14	\$0.00	-\$2.02)
04.2129.214.02.00000	Disability Insurance-MS	\$29.00	\$13.58	\$13.02	\$0.00	\$2.40
04.2129.214.03.00000	Disability Insurance-HS	\$30.00	\$16.66	\$15.96	\$0.00	-\$2.62)
04.2129.220.02.00000	Social Security-MS	\$1,145.00	\$485.66	\$546.23	\$0.00	\$113.11
04.2129.220.03.00000	Social Security-HS	\$1,145.00	\$594.03	\$667.57	\$0.00	-\$116.60)
04.2129.231.02.00000	Employee Retirement-MS	\$1,904.00	\$787.52	\$891.54	\$0.00	\$224.94
04.2129.231.03.00000	Employee Retirement-HS	\$1,904.00	\$963.37	\$1,089.72	\$0.00	-\$149.09)
04.2129.250.02.00000	Unemployment-MS	\$34.00	\$25.12	\$26.35	\$0.00	-\$17.47)
04.2129.250.03.00000	Unemployment-HS	\$34.00	\$30.70	\$32.16	\$0.00	-\$28.86)
04.2129.260.02.00000	Workers' Compensation-MS	\$71.00	\$22.86	\$24.01	\$0.00	\$24.13
04.2129.260.03.00000	Workers' Compensation-HS	\$72.00	\$28.01	\$29.33	\$0.00	\$14.66
04.2129.339.02.00000	504 Special Programs - MS	\$1,200.00	\$787.50	\$787.50	\$0.00	-\$375.00)
04.2129.339.03.00000	504 Special Programs - HS	\$1,800.00	\$962.50	\$962.50	\$0.00	-\$125.00)
04.2129.339.11.00000	504 Special Programs - FRES	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
04.2129.610.02.00000	504 Program Supplies - MS	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00
04.2129.610.03.00000	504 Program Supplies - HS	\$600.00	\$0.00	\$600.00	\$0.00	\$0.00
04.2129.610.11.00000	504 Program Supplies - FRES	\$300.00	\$0.00	\$300.00	\$0.00	\$0.00
04.2129.610.12.00000	504 Program Supplies - LCS	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00
04.2129.731.02.00000	504 Program Equipment - MS	\$1,000.00	\$0.00	\$998.00	\$0.00	\$2.00
04.2129.731.03.00000	504 Program Equipment - HS	\$1,000.00	\$0.00	\$982.89	\$0.00	\$17.11
04.2129.731.11.00000	504 Program Equipment - FRES	\$500.00	\$0.00	\$472.00	\$0.00	\$28.00
04.2129.731.12.00000	504 Program Equipment - LCS	\$250.00	\$0.00	\$247.11	\$0.00	\$2.89
04.2134.112.02.00000	Nurses Salary-MS	\$26,550.00	\$10,679.75	\$16,061.57	\$0.00	-\$191.32)
04.2134.112.03.00000	Nurses Salary-HS	\$32,450.00	\$13,052.96	\$19,630.73	\$0.00	-\$233.69)
04.2134.112.11.00000	Nurses Salary-FRES	\$63,550.00	\$24,442.30	\$39,107.70	\$0.00	\$0.00
04.2134.112.12.00000	Nurses Salary-LCS	\$60,000.00	\$23,653.80	\$37,846.20	\$0.00	-\$1,500.00)
04.2134.211.02.00000	Medical Insurance-MS	\$918.00	\$5,378.49	\$6,573.67	\$0.00	-\$11,034.16)

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<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>YTD</u>	<u>ENCUMB</u>	<u>PRE ENC</u>	<u>BALANCE</u>
04.2134.211.03.00000	Medical Insurance-HS	\$1,122.00	\$6,373.62	\$7,789.92	\$0.00	-\$13,041.54)
04.2134.211.11.00000	Medical Insurance-FRES	\$22,111.00	\$9,952.11	\$12,163.59	\$0.00	-\$4.70)
04.2134.211.12.00000	Medical Insurance-LCS	\$8,278.00	\$3,728.07	\$4,556.43	\$0.00	-\$6.50)
04.2134.212.02.00000	Dental Insurance-MS	\$438.00	\$339.57	\$415.04	\$0.00	-\$316.61)
04.2134.212.03.00000	Dental Insurance-HS	\$535.00	\$414.99	\$507.23	\$0.00	-\$387.22)
04.2134.212.11.00000	Dental Insurance-FRES	\$1,677.00	\$754.56	\$922.27	\$0.00	\$0.17)
04.2134.212.12.00000	Dental Insurance-LCS	\$634.00	\$437.76	\$535.10	\$0.00	-\$338.86)
04.2134.213.02.00000	Life Insurance-MS	\$30.00	\$17.01	\$20.79	\$0.00	-\$7.80)
04.2134.213.03.00000	Life Insurance-HS	\$37.00	\$20.79	\$25.41	\$0.00	-\$9.20)
04.2134.213.12.00000	Life Insurance-LCS	\$78.00	\$40.05	\$37.45	\$0.00	\$0.50)
04.2134.214.02.00000	Disability Insurance-MS	\$48.00	\$25.20	\$30.84	\$0.00	-\$8.04)
04.2134.214.03.00000	Disability Insurance-HS	\$59.00	\$30.87	\$37.77	\$0.00	-\$9.64)
04.2134.214.11.00000	Disability Insurance-FRES	\$0.00	\$60.03	\$106.72	\$0.00	-\$166.75)
04.2134.214.12.00000	Disability Insurance-LCS	\$83.00	\$44.46	\$38.57	\$0.00	-\$0.03)
04.2134.220.02.00000	Social Security-MS	\$2,101.00	\$782.13	\$1,128.47	\$0.00	\$190.40)
04.2134.220.03.00000	Social Security-HS	\$2,568.00	\$931.63	\$1,349.33	\$0.00	\$287.04)
04.2134.220.11.00000	Social Security-FRES	\$4,221.00	\$1,680.71	\$2,655.48	\$0.00	-\$115.19)
04.2134.220.12.00000	Social Security-LCS	\$4,309.00	\$1,706.99	\$2,712.95	\$0.00	-\$110.94)
04.2134.232.02.00000	Teacher Retirement-MS	\$4,528.00	\$1,901.04	\$2,859.01	\$0.00	-\$232.05)
04.2134.232.03.00000	Teacher Retirement-HS	\$5,535.00	\$2,158.76	\$3,494.25	\$0.00	-\$118.01)
04.2134.232.11.00000	Teacher Retirement-FRES	\$10,763.00	\$4,350.70	\$6,961.14	\$0.00	-\$548.84)
04.2134.232.12.00000	Teacher Retirement-LCS	\$10,163.00	\$4,210.40	\$6,736.65	\$0.00	-\$784.05)
04.2134.250.02.00000	Unemployment-MS	\$21.00	\$38.18	\$56.61	\$0.00	-\$73.79)
04.2134.250.03.00000	Unemployment-HS	\$30.00	\$46.06	\$68.42	\$0.00	-\$84.48)
04.2134.250.11.00000	Unemployment-FRES	\$50.00	\$80.70	\$129.10	\$0.00	-\$159.80)
04.2134.250.12.00000	Unemployment-LCS	\$50.00	\$78.10	\$124.93	\$0.00	-\$153.03)
04.2134.260.02.00000	Workers' Compensation-MS	\$132.00	\$34.83	\$51.60	\$0.00	\$45.57)
04.2134.260.03.00000	Workers' Compensation-HS	\$132.00	\$41.95	\$62.33	\$0.00	\$27.72)
04.2134.260.11.00000	Workers' Compensation-FRES	\$231.00	\$73.50	\$117.58	\$0.00	\$39.92)
04.2134.260.12.00000	Workers' Compensation-LCS	\$311.00	\$71.10	\$113.76	\$0.00	\$126.14)
04.2134.323.02.00000	Nurses Cont. Svs-MS	\$1,410.00	\$0.00	\$650.00	\$0.00	\$760.00)
04.2134.323.03.00000	Nurses Cont. Svs-HS	\$1,410.00	\$0.00	\$650.00	\$0.00	\$760.00)
04.2134.323.11.00000	Nurses Cont. Svs-FRES	\$3,045.00	\$0.00	\$3,045.00	\$0.00	\$0.00)

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<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>YTD</u>	<u>ENCUMB</u>	<u>PRE ENC</u>	<u>BALANCE</u>
04.2134.323.12.00000	Nurses Cont. Svs-LCS	\$2,963.00	\$728.75	\$0.00	\$0.00	\$2,234.25
04.2134.430.02.00000	Repairs & Maintenance Services-MS	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00
04.2134.430.03.00000	Repairs & Maintenance Services-HS	\$60.00	\$0.00	\$0.00	\$0.00	\$60.00
04.2134.430.11.00000	Repairs & Maintenance Services-FRES	\$220.00	\$0.00	\$65.00	\$0.00	\$155.00
04.2134.430.12.00000	Repairs & Maintenance Services-LCS	\$195.00	\$0.00	\$175.00	\$0.00	\$20.00
04.2134.580.11.00000	Travel/Conference-FRES	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00
04.2134.580.12.00000	Travel/Conference-LCS	\$385.00	\$0.00	\$0.00	\$0.00	\$385.00
04.2134.610.02.00000	General Supplies/Paper-MS	\$405.00	\$153.32	\$0.00	\$0.00	\$251.68
04.2134.610.03.00000	General Supplies/Paper-HS	\$495.00	\$189.44	\$0.00	\$0.00	\$305.56
04.2134.610.11.00000	General Supplies/Paper-FRES	\$1,148.00	\$775.87	\$50.58	\$0.00	\$321.55
04.2134.610.12.00000	General Supplies/Paper-LCS	\$392.00	\$255.77	\$55.95	\$0.00	\$80.28
04.2134.650.02.T0000	Computer Software - MS TECH	\$136.00	\$313.35	\$0.00	\$0.00	-\$177.35)
04.2134.650.03.T0000	Computer Software - HS TECH	\$167.00	\$454.36	\$0.00	\$0.00	-\$287.36)
04.2134.650.11.T0000	Computer Software - FRES TECH	\$303.00	\$658.03	\$0.00	\$0.00	-\$355.03)
04.2134.650.12.T0000	Computer Software - LCS TECH	\$303.00	\$141.01	\$0.00	\$0.00	\$161.99
04.2134.731.11.00000	New Equipment-FRES	\$509.00	\$0.00	\$0.00	\$0.00	\$509.00
04.2134.735.02.00000	Replacement Equipment-MS	\$45.00	\$0.00	\$0.00	\$0.00	\$45.00
04.2134.735.03.00000	Replacement Equipment-HS	\$55.00	\$0.00	\$0.00	\$0.00	\$55.00
04.2134.735.11.00000	Replacement Equipment-FRES	\$743.00	\$658.98	\$39.99	\$0.00	\$44.03
04.2134.810.02.00000	Dues & Fees-MS	\$68.00	\$67.50	\$0.00	\$0.00	\$0.50
04.2134.810.03.00000	Dues & Fees-HS	\$91.00	\$82.50	\$0.00	\$0.00	\$8.50
04.2134.810.11.00000	Dues & Fees-FRES	\$165.00	\$150.00	\$0.00	\$0.00	\$15.00
04.2134.810.12.00000	Dues & Fees-LCS	\$150.00	\$45.00	\$105.00	\$0.00	\$0.00
04.2140.112.01.00000	School Psychologist	\$0.00	\$26,751.14	\$0.00	\$0.00	-\$26,751.14)
04.2140.211.01.00000	Medical Insurance-Psych	\$0.00	\$9,884.61	\$12,081.09	\$0.00	-\$21,965.70)
04.2140.212.01.00000	Dental Insurance-Psych	\$0.00	\$734.13	\$897.20	\$0.00	-\$1,631.33)
04.2140.213.01.00000	Life Insurance-Psych	\$0.00	\$52.92	\$64.68	\$0.00	-\$117.60)
04.2140.214.01.00000	LTD Insurance-Psych	\$0.00	\$67.77	\$82.71	\$0.00	-\$150.48)
04.2140.220.01.00000	FICA Insurance-Psych	\$0.00	\$2,644.50	\$2,177.60	\$0.00	-\$4,822.10)
04.2140.232.01.00000	Teacher Retirement	\$0.00	\$6,709.22	\$5,750.75	\$0.00	-\$12,459.97)
04.2140.250.01.00000	Unemployment-Psych	\$0.00	\$124.32	\$106.56	\$0.00	-\$230.88)
04.2140.260.01.00000	Workers' Comp-Psych	\$0.00	\$113.26	\$97.08	\$0.00	-\$210.34)
04.2142.323.02.00000	Psychological Testing Services-MS	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$0.00

## GENERAL FUND YTD EXPENDITURE REPORT - DETAIL - AS OF JAN 13, 2020

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>YTD</u>	<u>ENCUMB</u>	<u>PRE ENC</u>	<u>BALANCE</u>
04.2142.323.03.00000	Psychological Testing Services-HS	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00
04.2142.323.11.00000	Psychological Testing Services-FRES	\$5,200.00	\$1,312.00	\$3,888.00	\$0.00	\$0.00
04.2142.323.12.00000	Psychological Testing Services-LCS	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00
04.2143.321.02.00000	Associate Psychologist - Contracted-MS	\$9,750.00	\$0.00	\$9,750.00	\$0.00	\$0.00
04.2143.321.03.00000	Associate Psychologist - Contracted-HS	\$14,500.00	\$0.00	\$14,500.00	\$0.00	\$0.00
04.2143.321.11.00000	Associate Psychologist - Contracted-FRES	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00
04.2143.610.11.00000	General Supplies/Tests/Paper-FRES	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00
04.2143.610.12.00000	General Supplies/Tests/Paper-LCS	\$250.00	\$47.06	\$0.00	\$0.00	\$202.94
04.2149.112.01.00000	BCBA Other Admin Salary-SPED	\$79,000.00	\$42,538.44	\$36,461.56	\$0.00	\$0.00
04.2149.112.12.00000	BCBA Admin Salary-LCS	\$1,218.75	\$0.00	\$0.00	\$0.00	\$1,218.75
04.2149.114.01.00000	ABA Therapist Salary-SPED	\$1,218.75	\$0.00	\$0.00	\$0.00	\$1,218.75
04.2149.114.02.00000	ABA Therapist-MS	\$92,236.13	\$51,128.66	\$49,663.67	\$0.00	-\$8,556.20
04.2149.114.11.00000	ABA Therapists-FRES	\$153,388.28	\$76,825.09	\$111,900.74	\$0.00	-\$35,337.55
04.2149.114.12.00000	ABA Therapist-LCS	\$146,025.82	\$84,720.23	\$101,456.19	\$0.00	-\$40,150.60
04.2149.211.01.00000	Medical Insurance-SPED	\$22,744.00	\$10,433.45	\$13,607.51	\$0.00	-\$1,296.96
04.2149.211.02.00000	Mediical Insurance- MS	\$10,512.00	\$4,775.85	\$5,837.15	\$0.00	-\$101.00
04.2149.211.11.00000	Medical Insurance-FRES	\$63,349.00	\$20,589.84	\$26,265.32	\$0.00	\$16,493.84
04.2149.211.12.00000	Medical Insurance-LCS	\$41,623.00	\$22,155.03	\$14,880.17	\$0.00	\$4,587.80
04.2149.212.01.00000	BCBA Other Psych Dental-SPED	\$1,631.00	\$734.13	\$897.20	\$0.00	-\$0.33
04.2149.212.02.00000	BCBA/ABA Dental Insurance- MS	\$634.00	\$285.21	\$348.59	\$0.00	\$0.20
04.2149.212.11.00000	BCBA/ABA Dental Insurance- FRES	\$4,167.00	\$1,366.80	\$1,749.42	\$0.00	\$1,050.78
04.2149.212.12.00000	BCBA/ABA Dental Insurance- LCS	\$3,854.00	\$1,942.40	\$1,818.91	\$0.00	\$92.69
04.2149.213.01.00000	Life Insurance	\$108.00	\$56.07	\$52.43	\$0.00	-\$0.50
04.2149.213.02.00000	Life Insurance- MS	\$131.00	\$86.31	\$44.69	\$0.00	\$0.00
04.2149.213.11.00000	Life Insurance- FRES	\$141.00	\$72.13	\$73.27	\$0.00	-\$4.40
04.2149.213.12.00000	Life Insurance-LCS	\$163.00	\$74.95	\$40.24	\$0.00	\$47.81
04.2149.214.01.00000	Disability Insurance-SPED	\$138.00	\$70.02	\$68.29	\$0.00	-\$0.31
04.2149.214.02.00000	Diisability Insurance- MS	\$156.00	\$77.13	\$79.64	\$0.00	-\$0.77
04.2149.214.11.00000	Disability Insurance- FRES	\$133.00	\$87.96	\$101.75	\$0.00	-\$56.71
04.2149.214.12.00000	Disability Insurance- LCS	\$115.00	\$44.33	\$14.43	\$0.00	\$56.24
04.2149.220.01.00000	BCBA Other Psych FICA-SPED	\$5,485.00	\$3,119.84	\$2,683.80	\$0.00	-\$318.64
04.2149.220.02.00000	BCBA/ABA FICA - MS	\$7,251.00	\$3,947.20	\$3,843.12	\$0.00	-\$539.32
04.2149.220.11.00000	BCBA/ABA FICA - FRES	\$12,062.00	\$5,684.80	\$7,216.06	\$0.00	-\$838.86

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<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>YTD</u>	<u>ENCUMB</u>	<u>PRE ENC</u>	<u>BALANCE</u>
04.2149.220.12.00000	BCBA/ABA FICA - LCS	\$10,486.00	\$6,235.18	\$5,466.76	\$0.00	-\$1,215.94)
04.2149.231.01.00000	Employee Retirement-SPED	\$8,331.00	\$4,751.60	\$4,072.80	\$0.00	-\$493.40)
04.2149.231.02.00000	BCBA/ABA Employee Retirement -MS	\$10,411.00	\$4,884.51	\$5,547.37	\$0.00	-\$20.88)
04.2149.231.11.00000	BCBA/ABA Employee Retirement - FRES	\$15,481.00	\$8,324.46	\$10,756.86	\$0.00	-\$3,600.32)
04.2149.231.12.00000	BCBA/ABA Employee Retirement - LCS	\$11,712.00	\$8,361.38	\$8,216.76	\$0.00	-\$4,866.14)
04.2149.250.01.00000	Unemployment-SPED	\$0.00	\$140.41	\$120.36	\$0.00	-\$260.77)
04.2149.250.02.00000	Unemployment - MS	\$21.00	\$181.09	\$163.88	\$0.00	-\$323.97)
04.2149.250.03.00000	Unemployment - HS	\$21.00	\$0.00	\$0.00	\$0.00	\$21.00
04.2149.250.11.00000	Unemployment - FRES	\$228.00	\$219.14	\$268.61	\$0.00	-\$259.75)
04.2149.250.12.00000	Unemployment - LCS	\$92.00	\$161.51	\$113.97	\$0.00	-\$183.48)
04.2149.260.01.00000	Workers' Compensation-SPED	\$0.00	\$127.82	\$109.56	\$0.00	-\$237.38)
04.2149.260.02.00000	Workers' Compensation-MS	\$33.00	\$165.02	\$149.32	\$0.00	-\$281.34)
04.2149.260.03.00000	Workers' Compensation-HS	\$33.00	\$0.00	\$0.00	\$0.00	\$33.00
04.2149.260.11.00000	Workers' Compensation-FRES	\$832.00	\$199.62	\$244.78	\$0.00	\$387.60
04.2149.260.12.00000	Workers' Compensation-LCS	\$602.00	\$147.02	\$103.72	\$0.00	\$351.26
04.2149.580.02.00000	BCBA/ABA Travel/Conference - MS	\$150.00	\$150.00	\$0.00	\$0.00	\$0.00
04.2149.580.03.00000	BCBA/ABA Travel/Conference - HS	\$150.00	\$0.00	\$150.00	\$0.00	\$0.00
04.2149.580.11.00000	BCBA/ABA Travel/Conference - FRES	\$900.00	\$351.00	\$549.00	\$0.00	\$0.00
04.2149.580.12.00000	BCBA/ABA Travel/Conference - LCS	\$300.00	\$299.00	\$0.00	\$0.00	\$1.00
04.2149.610.02.00000	ABA Therapy Supplies - MS	\$500.00	\$216.92	\$256.39	\$0.00	\$26.69
04.2149.610.11.00000	ABA Therapy Supplies - FRES	\$500.00	\$314.08	\$149.51	\$0.00	\$36.41
04.2149.610.12.00000	ABA Therapy Supplies - LCS	\$400.00	\$279.74	\$88.29	\$0.00	\$31.97
04.2152.321.02.00000	S/L Pathologist - Contracted Servic-MS	\$16,750.00	\$8,270.25	\$8,479.75	\$0.00	\$0.00
04.2152.321.03.00000	S/L Pathologist - Contracted Services-HS	\$9,377.00	\$3,264.00	\$6,112.00	\$0.00	\$1.00
04.2152.321.11.00000	S/L Pathologist - Contracted Services-FRES	\$50,220.00	\$18,519.00	\$31,700.97	\$0.00	\$0.03
04.2152.321.12.00000	S/L Pathologist - Contracted Service-LCS	\$15,300.00	\$6,100.25	\$9,172.48	\$0.00	\$27.27
04.2152.610.11.00000	S/L Path Genl Supplies/Paper-FRES	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00
04.2152.610.12.00000	S/L Path Genl Supplies/Paper-LCS	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00
04.2152.641.11.00000	S/L Path Books & Print Media - FRES	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00
04.2153.323.02.00000	Audiological Testing Services-MS	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00
04.2153.323.03.00000	Audiological Testing Services-HS	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00
04.2153.323.11.00000	Audiological Testing Services-FRES	\$500.00	\$33.75	\$466.25	\$0.00	\$0.00
04.2162.323.02.00000	P.T. Services Contracted-MS	\$4,540.00	\$1,166.00	\$3,374.00	\$0.00	\$0.00

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<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>YTD</u>	<u>ENCUMB</u>	<u>PRE ENC</u>	<u>BALANCE</u>
04.2162.323.11.00000	P.T. Services Contracted-FRES	\$3,780.00	\$0.00	\$3,780.00	\$0.00	\$0.00
04.2162.323.12.00000	P.T. Services Contracted-LCS	\$3,780.00	\$556.50	\$3,223.50	\$0.00	\$0.00
04.2163.321.02.00000	O.T. Services Contracted-MS	\$12,250.00	\$6,756.25	\$5,462.50	\$0.00	\$31.25
04.2163.321.11.00000	O.T. Services Contracted-FRES	\$35,000.00	\$16,490.00	\$18,494.50	\$0.00	\$15.50
04.2163.321.12.00000	O.T. Services Contracted-LCS	\$15,300.00	\$7,963.75	\$7,285.25	\$0.00	\$51.00
04.2190.321.02.00000	Reading Spec Cont. Svs-MS	\$12,496.00	\$10,896.00	\$1,572.00	\$0.00	\$28.00
04.2190.321.03.00000	Reading Spec Cont. Svs-HS	\$13,690.00	\$5,618.00	\$8,047.00	\$0.00	\$25.00
04.2190.321.11.00000	Reading Spec Cont. Svs-FRES	\$15,960.00	\$5,278.00	\$10,682.00	\$0.00	\$0.00
04.2190.323.02.00000	Other Student Support Services-MS	\$3,000.00	\$309.49	\$2,670.52	\$0.00	\$19.99
04.2190.323.03.00000	Other Student Support Services-HS	\$1,500.00	\$377.54	\$1,122.46	\$0.00	\$0.00
04.2190.323.11.00000	Other Student Support Services-FRES	\$2,500.00	\$0.00	\$400.00	\$2,000.89	\$99.11
04.2190.323.12.00000	Other Student Support Services-LCS	\$1,000.00	\$399.00	\$601.00	\$0.00	\$0.00
04.2210.240.02.00000	Tuition Reimbursement-MS	\$4,500.00	\$81.17	\$877.50	\$0.00	\$3,541.33
04.2210.240.03.00000	Tuition Reimbursement-HS	\$5,500.00	\$99.21	\$1,072.50	\$0.00	\$4,328.29
04.2210.240.11.00000	Tuition Reimbursement-FRES	\$6,000.00	\$5,193.00	\$399.00	\$0.00	\$408.00
04.2210.240.12.00000	Tuition Reimbursement-LCS	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00
04.2210.290.02.00000	Staff Development-teachers-MS	\$5,625.00	\$907.03	\$98.55	\$403.20	\$4,216.22
04.2210.290.03.00000	Staff Development-teachers-HS	\$6,875.00	\$1,188.13	\$120.45	\$692.80	\$4,873.62
04.2210.290.11.00000	Staff Development-teachers-FRES	\$10,000.00	\$641.36	\$4,481.00	\$200.00	\$4,677.64
04.2210.290.12.00000	Staff Development-teachers-LCS	\$1,200.00	\$329.16	\$850.00	\$200.00	-\$179.16
04.2210.291.11.00000	Staff Development-support-FRES	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00
04.2210.291.12.00000	Staff Development-support-LCS	\$1,000.00	\$360.00	\$619.56	\$0.00	\$20.44
04.2210.321.02.00000	Alt 4 Certification - Contracted - MS	\$450.00	\$0.00	\$0.00	\$0.00	\$450.00
04.2210.321.03.00000	Alt 4 Certification - Contracted - HS	\$550.00	\$0.00	\$1,000.00	\$0.00	-\$450.00
04.2212.110.01.00000	Curriculum Coordinator Salaries	\$71,442.00	\$38,469.02	\$32,973.38	\$0.00	-\$0.40
04.2212.112.02.00000	Summer Curriculum Work -MS	\$2,000.00	\$416.83	\$0.00	\$257.45	\$1,325.72
04.2212.112.03.00000	Summer Curriculum Work -HS	\$1,000.00	\$182.83	\$0.00	\$314.67	\$502.50
04.2212.112.11.00000	Summer Curriculum Work-FRES	\$1,000.00	\$750.00	\$0.00	\$0.00	\$250.00
04.2212.112.12.00000	Summer Curriculum Work-LCS	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
04.2212.211.01.00000	Curriculum Coordinator Medical Insurance	\$2,000.00	\$900.00	\$1,100.00	\$0.00	\$0.00
04.2212.212.01.00000	Curriculum Coordinator Dental Ins	\$955.00	\$429.84	\$525.36	\$0.00	-\$0.20
04.2212.213.01.00000	Curriculum Coordinator Life Insurance	\$79.00	\$40.23	\$38.87	\$0.00	-\$0.10
04.2212.214.01.00000	Curriculum Coordinator Disability Insurance	\$94.00	\$65.07	\$28.98	\$0.00	-\$0.05

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<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>YTD</u>	<u>ENCUMB</u>	<u>PRE ENC</u>	<u>BALANCE</u>
04.2212.220.01.00000	Curriculum Coordinator FICA	\$5,307.00	\$3,042.86	\$2,614.18	\$0.00	-( \$350.04)
04.2212.220.02.00000	FICA Instr. & Curriculum Development-MS	\$563.00	\$28.70	\$0.00	\$0.00	\$534.30
04.2212.220.03.00000	FICA Instr. & Curriculum Development-HS	\$884.00	\$64.04	\$0.00	\$0.00	\$819.96
04.2212.220.11.00000	FICA Instr. & Curriculum Development-FRES	\$2,673.00	\$52.44	\$0.00	\$0.00	\$2,620.56
04.2212.220.12.00000	FICA Instr. & Curriculum Development-LCS	\$268.00	\$0.00	\$0.00	\$0.00	\$268.00
04.2212.231.11.00000	Employee Retirement	\$197.00	\$0.00	\$0.00	\$0.00	\$197.00
04.2212.232.02.00000	Teacher Retirement-MS	\$1,258.00	\$74.20	\$0.00	\$0.00	\$1,183.80
04.2212.232.03.00000	Teacher Retirement-HS	\$1,970.00	\$150.58	\$0.00	\$0.00	\$1,819.42
04.2212.232.11.00000	Teacher Retirement-FRES	\$4,753.00	\$133.50	\$0.00	\$0.00	\$4,619.50
04.2212.232.12.00000	Teacher Retirement-LCS	\$853.00	\$0.00	\$0.00	\$0.00	\$853.00
04.2212.250.03.00000	Unemployment Compensation	\$0.00	\$2.19	\$0.00	\$0.00	-( \$2.19)
04.2212.250.11.00000	Unemployment Compensation	\$0.00	\$2.47	\$0.00	\$0.00	-( \$2.47)
04.2212.260.02.00000	Worker's Compensation-MS	\$16.00	\$0.00	\$0.00	\$0.00	\$16.00
04.2212.260.03.00000	Workers' Compensation-HS	\$23.00	\$1.99	\$0.00	\$0.00	\$21.01
04.2212.260.11.00000	Workers' Compensation-FRES	\$65.00	\$2.25	\$0.00	\$0.00	\$62.75
04.2212.260.12.00000	Workers' Compensation-LCS	\$5.00	\$0.00	\$0.00	\$0.00	\$5.00
04.2212.290.03.00000	Instr. & Curriculum Development-HS	\$1,500.00	\$663.09	\$0.00	\$0.00	\$836.91
04.2212.290.11.00000	Instr. & Curriculum Development-FRES	\$1,458.00	\$0.00	\$0.00	\$0.00	\$1,458.00
04.2212.290.12.00000	Instr. & Curriculum Development-LCS	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
04.2212.322.11.00000	Prof. Services for PD - FRES	\$15,030.00	\$0.00	\$0.00	\$0.00	\$15,030.00
04.2212.322.12.00000	Prof. Services for PD - LCS	\$2,800.00	\$0.00	\$0.00	\$0.00	\$2,800.00
04.2212.580.01.00000	Travel/Conferences - Curriculum Coord	\$2,500.00	\$269.22	\$230.78	\$0.00	\$2,000.00
04.2212.610.01.00000	Curriculum Coordinator Supplies	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00
04.2212.810.01.00000	Curriculum Coord Dues and Fees	\$1,175.00	\$928.72	\$0.00	\$0.00	\$246.28
04.2222.112.02.00000	Media Generalist & Specialist-MS	\$29,142.00	\$10,701.70	\$16,892.35	\$0.00	\$1,547.95
04.2222.112.03.00000	Media Generalist & Specialist-HS	\$35,618.00	\$13,079.80	\$20,646.15	\$0.00	\$1,892.05
04.2222.112.11.00000	Media Generalist & Specialist-FRES	\$43,000.00	\$16,538.50	\$26,461.50	\$0.00	\$0.00
04.2222.211.02.00000	Medical Insurance-MS	\$9,952.00	\$4,478.49	\$5,473.67	\$0.00	-( \$0.16)
04.2222.211.03.00000	Medical Insurance-HS	\$12,159.00	\$5,473.62	\$6,689.92	\$0.00	-( \$4.54)
04.2222.211.11.00000	Medical Insurance-FRES	\$8,278.00	\$3,728.07	\$4,556.43	\$0.00	-( \$6.50)
04.2222.212.02.00000	Dental Insurance-MS	\$755.00	\$339.57	\$415.04	\$0.00	\$0.39
04.2222.212.03.00000	Dental Insurance-HS	\$922.00	\$414.99	\$507.23	\$0.00	-( \$0.22)
04.2222.212.11.00000	Dental Insurance-FRES	\$634.00	\$285.21	\$348.63	\$0.00	\$0.16



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<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>YTD</u>	<u>ENCUMB</u>	<u>PRE ENC</u>	<u>BALANCE</u>
04.2222.213.02.00000	Life Insurance-MS	\$35.00	\$18.00	\$16.83	\$0.00	\$0.17
04.2222.213.03.00000	Life Insurance-HS	\$43.00	\$22.05	\$20.62	\$0.00	\$0.33
04.2222.213.11.00000	Life Insurance-FRES	\$56.00	\$28.71	\$27.79	\$0.00	-\$0.50
04.2222.214.02.00000	Disability Insurance-MS	\$48.00	\$24.57	\$23.15	\$0.00	\$0.28
04.2222.214.03.00000	Disability Insurance-HS	\$58.00	\$29.97	\$28.24	\$0.00	-\$0.21
04.2222.214.11.00000	Disability Insurance-FRES	\$60.00	\$23.13	\$36.93	\$0.00	-\$0.06
04.2222.220.02.00000	Social Security-MS	\$1,759.00	\$719.16	\$1,111.48	\$0.00	-\$71.64
04.2222.220.03.00000	Social Security-HS	\$2,149.00	\$878.93	\$1,358.39	\$0.00	-\$88.32
04.2222.220.11.00000	Social Security-FRES	\$3,148.00	\$1,215.85	\$1,936.46	\$0.00	-\$4.31
04.2222.232.02.00000	Teacher Retirement-MS	\$4,529.00	\$1,904.85	\$3,006.78	\$0.00	-\$382.63
04.2222.232.03.00000	Teacher Retirement-HS	\$5,534.00	\$2,328.22	\$3,675.04	\$0.00	-\$469.26
04.2222.232.11.00000	Teacher Retirement-FRES	\$7,297.00	\$2,943.90	\$4,710.19	\$0.00	-\$357.09
04.2222.250.02.00000	Unemployment-MS	\$20.00	\$35.29	\$55.70	\$0.00	-\$70.99
04.2222.250.03.00000	Unemployment-HS	\$30.00	\$43.19	\$68.15	\$0.00	-\$81.34
04.2222.250.11.00000	Unemployment-FRES	\$50.00	\$43.67	\$87.35	\$0.00	-\$81.02
04.2222.260.02.00000	Workers' Compensation-MS	\$135.00	\$31.70	\$50.74	\$0.00	\$52.56
04.2222.260.03.00000	Workers' Compensation-HS	\$135.00	\$38.80	\$62.08	\$0.00	\$34.12
04.2222.260.11.00000	Workers' Compensation-FRES	\$79.00	\$39.76	\$79.53	\$0.00	-\$40.29
04.2222.610.02.00000	General Supplies/Paper-MS	\$89.00	\$0.00	\$0.00	\$0.00	\$89.00
04.2222.610.03.00000	General Supplies/Paper-HS	\$109.00	\$0.00	\$0.00	\$0.00	\$109.00
04.2222.610.11.00000	General Supplies/Paper-FRES	\$253.00	\$251.86	\$0.00	\$0.00	\$1.14
04.2222.641.02.00000	Books & Other Printed Media-MS	\$1,800.00	\$324.93	\$1,475.10	\$0.00	-\$0.03
04.2222.641.03.00000	Books & Other Printed Media-HS	\$2,200.00	\$397.11	\$1,802.90	\$0.00	-\$0.01
04.2222.641.11.00000	Books & Other Printed Media-FRES	\$5,800.00	\$1,064.84	\$149.29	\$0.00	\$4,585.87
04.2222.649.02.00000	Other Information Resources-MS	\$1,751.00	\$684.00	\$970.19	\$0.00	\$96.81
04.2222.649.03.00000	Other Information Resources-HS	\$2,140.00	\$836.00	\$1,185.79	\$0.00	\$118.21
04.2222.649.11.00000	Other Information Resources-FRES	\$212.00	\$116.56	\$0.00	\$0.00	\$95.44
04.2222.650.02.00000	Computer Software-MS	\$1,020.00	\$270.00	\$0.00	\$0.00	\$750.00
04.2222.650.02.T0000	Computer Software - MS TECH	\$300.00	\$335.17	\$0.00	\$0.00	-\$35.17
04.2222.650.03.00000	Computer Software-HS	\$330.00	\$330.00	\$0.00	\$0.00	\$0.00
04.2222.650.03.T0000	Computer Software - HS TECH	\$450.00	\$409.66	\$0.00	\$0.00	\$40.34
04.2222.650.11.T0000	Computer Software - FRES TECH	\$750.00	\$744.83	\$0.00	\$0.00	\$5.17
04.2222.810.02.00000	Dues & Fees-MS	\$20.00	\$0.00	\$9.00	\$0.00	\$11.00



## GENERAL FUND YTD EXPENDITURE REPORT - DETAIL - AS OF JAN 13, 2020

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>YTD</u>	<u>ENCUMB</u>	<u>PRE ENC</u>	<u>BALANCE</u>
04.2222.810.03.00000	Dues & Fees-HS	\$25.00	\$0.00	\$11.00	\$0.00	\$14.00
04.2311.112.01.00000	School Board Clerk - SAU	\$2,000.00	\$1,460.46	\$0.00	\$0.00	\$539.54
04.2311.120.01.00000	School Board Members - SAU	\$900.00	\$0.00	\$300.00	\$0.00	\$600.00
04.2311.220.01.00000	Social Security - SAU	\$32.00	\$111.16	\$22.95	\$0.00	-\$102.11
04.2311.231.01.00000	Employee Retirement - SAU	\$0.00	\$162.98	\$0.00	\$0.00	-\$162.98
04.2311.250.01.00000	Unemployment Compensation	\$0.00	\$5.07	\$0.99	\$0.00	-\$6.06
04.2311.260.01.00000	Workers' Compensation	\$0.00	\$4.60	\$0.90	\$0.00	-\$5.50
04.2312.120.01.00000	School District Clerk - SAU	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00
04.2312.220.01.00000	Social Security - SAU	\$74.00	\$0.00	\$71.16	\$0.00	\$2.84
04.2312.231.01.00000	Employee Retirement	\$114.00	\$0.00	\$111.70	\$0.00	\$2.30
04.2312.250.01.00000	Unemployment Compensation	\$0.00	\$0.00	\$3.30	\$0.00	-\$3.30
04.2312.260.01.00000	Workers' Compensation	\$0.00	\$0.00	\$3.01	\$0.00	-\$3.01
04.2313.120.01.00000	School District Treasurer - SAU	\$3,500.00	\$2,926.00	\$0.00	\$266.00	\$308.00
04.2313.220.01.00000	Social Security - SAU	\$188.00	\$223.84	\$0.00	\$0.00	-\$35.84
04.2313.580.01.00000	Travel/Conf. - Treasurer	\$175.00	\$0.00	\$0.00	\$0.00	\$175.00
04.2313.810.01.00000	School District Treasurer - Dues and Fees	\$35.00	\$35.00	\$0.00	\$0.00	\$0.00
04.2314.120.01.00000	Moderators Ballot Clerks - SAU	\$300.00	\$240.00	\$360.00	\$0.00	-\$300.00
04.2319.319.01.00000	Supervisors/Town	\$1.00	\$0.00	\$0.00	\$0.00	\$1.00
04.2319.534.01.00000	School Board Postage	\$525.00	\$324.60	\$0.00	\$0.00	\$200.40
04.2319.540.01.00000	School Board Advertising	\$525.00	\$29.70	\$470.30	\$0.00	\$25.00
04.2319.550.01.00000	School Board Printing and Binding	\$700.00	\$0.00	\$720.00	\$0.00	-\$20.00
04.2319.610.01.00000	School Board General Supplies/Paper	\$200.00	\$76.56	\$30.42	\$0.00	\$93.02
04.2319.810.01.00000	School Board Dues and Fees	\$3,300.00	\$3,195.19	\$0.00	\$0.00	\$104.81
04.2319.890.01.00000	School Board Miscellaneous	\$1,600.00	\$0.00	\$300.00	\$0.00	\$1,300.00
04.2321.112.01.00000	Superintendent Svs-SAU	\$167,673.00	\$90,341.64	\$77,431.64	\$0.00	-\$100.28
04.2321.211.01.00000	Medical Insurance-SAU	\$18,744.00	\$8,221.05	\$10,047.95	\$0.00	\$475.00
04.2321.212.01.00000	Dental Insurance-SAU	\$1,910.00	\$859.68	\$1,050.72	\$0.00	-\$0.40
04.2321.213.01.00000	Life Insurance-SAU	\$201.00	\$141.93	\$59.07	\$0.00	-\$0.00
04.2321.214.01.00000	Disability Insurance-SAU	\$295.00	\$125.46	\$150.56	\$0.00	\$18.98
04.2321.220.01.00000	Social Security-SAU	\$12,832.00	\$6,881.57	\$5,866.69	\$0.00	\$83.74
04.2321.231.01.00000	Employee Retirement-SAU	\$18,648.00	\$10,091.15	\$8,649.12	\$0.00	-\$92.27
04.2321.250.01.00000	Unemployment-SAU	\$100.00	\$298.13	\$255.60	\$0.00	-\$453.73
04.2321.260.01.00000	Workers' Compensation-SAU	\$762.00	\$271.60	\$232.80	\$0.00	\$257.60

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<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>YTD</u>	<u>ENCUMB</u>	<u>PRE ENC</u>	<u>BALANCE</u>
04.2321.290.01.00000	Professional Dev - Tuition-SAU	\$229.12	\$1,995.00	\$0.00	\$0.00	-\$1,765.88
04.2321.330.01.00000	Professional Services ( Legal)-SAU	\$3,000.00	\$10,618.00	\$0.00	\$0.00	-\$7,618.00
04.2321.430.01.00000	Repairs & Maintenance Services-SAU	\$316.00	\$73.41	\$242.59	\$0.00	\$0.00
04.2321.449.01.00000	Rental of Equipment-SAU	\$420.00	\$167.79	\$252.21	\$0.00	\$0.00
04.2321.531.01.T0000	Telephone - SAU TECH	\$3,780.00	\$1,892.35	\$2,409.37	\$0.00	-\$521.72
04.2321.532.01.T0000	Data Communications - SAU TECH	\$1,590.00	\$750.00	\$750.00	\$0.00	\$90.00
04.2321.534.01.00000	Postage-SAU	\$900.00	\$900.00	\$0.00	\$0.00	\$0.00
04.2321.540.01.00000	Ads & Notices-SAU	\$3,000.00	\$2,630.31	\$320.00	\$0.00	\$49.69
04.2321.550.01.00000	Printing-SAU	\$225.00	\$110.00	\$0.00	\$0.00	\$115.00
04.2321.580.01.00000	Travel & Conferences - SAU	\$1,400.00	\$38.39	\$0.00	\$0.00	\$1,361.61
04.2321.610.01.00000	General Supplies-SAU	\$1,400.00	\$437.03	\$1,101.95	\$0.00	-\$138.98
04.2321.650.01.T0000	Computer Software-SAU TECH	\$5,412.00	\$5,120.86	\$996.36	\$0.00	-\$705.22
04.2321.810.01.00000	Dues and Fees-SAU	\$3,800.00	\$1,531.05	\$75.00	\$0.00	\$2,193.95
04.2321.890.01.00000	Miscellaneous-SAU	\$2,600.00	\$1,413.01	\$105.50	\$0.00	\$1,081.49
04.2332.112.01.00000	Administration Wages-SPED	\$125,394.00	\$77,846.16	\$59,322.44	\$0.00	-\$11,774.60
04.2332.211.01.00000	Medical Insurance-SPED	\$39,590.00	\$11,133.45	\$13,607.51	\$0.00	\$14,849.04
04.2332.212.01.00000	Dental Insurance-SPED	\$2,587.00	\$1,488.69	\$1,819.44	\$0.00	-\$721.13
04.2332.213.01.00000	Life Insurance-SPED	\$188.00	\$75.78	\$84.27	\$0.00	\$27.95
04.2332.214.01.00000	Disability Insurance-SPED	\$237.00	\$93.24	\$107.04	\$0.00	\$36.72
04.2332.220.01.00000	Social Security-SPED	\$9,508.00	\$5,804.70	\$4,348.81	\$0.00	-\$645.51
04.2332.231.01.00000	Employee Retirement-SPED	\$3,979.00	\$1,764.04	\$1,986.45	\$0.00	\$228.51
04.2332.232.01.00000	Teacher Retirement	\$16,075.00	\$11,044.43	\$7,393.80	\$0.00	-\$2,363.23
04.2332.250.01.00000	Unemployment-SPED	\$100.00	\$260.84	\$199.38	\$0.00	-\$360.22
04.2332.260.01.00000	Workers' Compensation-SPED	\$544.00	\$237.70	\$181.67	\$0.00	\$124.63
04.2332.290.01.00000	Professional Development-SPED	\$1,400.00	\$1,015.00	\$0.00	\$0.00	\$385.00
04.2332.330.01.00000	Professional Services ( Legal)-SPED	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
04.2332.430.01.00000	Repairs & Maintenance Services-SPED	\$316.00	\$73.41	\$242.59	\$0.00	\$0.00
04.2332.449.01.00000	Rental of Equipment-SPED	\$420.00	\$167.79	\$252.21	\$0.00	\$0.00
04.2332.531.01.T0000	Telephone - SPED TECH	\$2,412.00	\$1,210.25	\$1,772.83	\$0.00	-\$571.08
04.2332.532.01.T0000	Data Communications - SPED TECH	\$1,590.00	\$750.00	\$750.00	\$0.00	\$90.00
04.2332.534.01.00000	Postage-SPED	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00
04.2332.540.01.00000	Advertising-SPED	\$500.00	\$326.70	\$0.00	\$0.00	\$173.30
04.2332.580.01.00000	Travel/Conferences - SPED Admin	\$2,000.00	\$173.30	\$0.00	\$0.00	\$1,826.70

## GENERAL FUND YTD EXPENDITURE REPORT - DETAIL - AS OF JAN 13, 2020

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>YTD</u>	<u>ENCUMB</u>	<u>PRE ENC</u>	<u>BALANCE</u>
04.2332.610.01.00000	General Supplies/Paper-SPED	\$500.00	\$450.28	\$0.00	\$0.00	\$49.72
04.2332.810.01.00000	Dues and Fees-SPED	\$125.00	\$150.00	\$0.00	\$0.00	-(25.00)
04.2410.113.02.00000	Principal Salaries-MS	\$80,966.75	\$43,588.90	\$37,354.93	\$0.00	\$22.92
04.2410.113.03.00000	Principal Salaries-HS	\$98,958.25	\$53,275.24	\$45,655.93	\$0.00	\$27.08
04.2410.113.11.00000	Principal Salaries-FRES	\$65,380.00	\$33,756.68	\$30,661.54	\$0.00	\$961.78
04.2410.113.12.00000	Principal Salaries-LCS	\$28,020.00	\$14,467.20	\$13,140.61	\$0.00	\$412.19
04.2410.211.02.00000	Principal Medical- MS	\$7,363.00	\$4,599.45	\$5,621.55	\$0.00	-(2,858.00)
04.2410.211.03.00000	Principal Medical-HS	\$10,807.00	\$4,521.60	\$5,526.40	\$0.00	\$759.00
04.2410.211.11.00000	Principal Medical-FRES	\$15,378.00	\$3,525.67	\$2,743.00	\$0.00	\$9,109.33
04.2410.211.12.00000	Principal Medical-LCS	\$6,590.00	\$1,510.97	\$1,175.54	\$0.00	\$3,903.49
04.2410.212.02.00000	Dental Insurance-MS	\$389.00	\$197.01	\$240.79	\$0.00	-(48.80)
04.2410.212.03.00000	Dental Insurance-HS	\$584.00	\$240.75	\$294.25	\$0.00	\$49.00
04.2410.212.11.00000	Dental Insurance-FRES	\$1,174.00	\$297.44	\$243.98	\$0.00	\$632.58
04.2410.212.12.00000	Dental Insurance-LCS	\$503.00	\$127.51	\$104.61	\$0.00	\$270.88
04.2410.213.02.00000	Life Insurance-MS	\$70.00	\$36.09	\$33.75	\$0.00	\$0.16
04.2410.213.03.00000	Life Insurance-HS	\$85.00	\$44.01	\$41.15	\$0.00	-(0.16)
04.2410.213.11.00000	Life Insurance-FRES	\$84.00	\$42.30	\$51.70	\$0.00	-(10.00)
04.2410.213.12.00000	Life Insurance-LCS	\$36.00	\$18.18	\$22.22	\$0.00	-(4.40)
04.2410.214.02.00000	Disability Insurance-MS	\$85.00	\$43.11	\$41.66	\$0.00	\$0.23
04.2410.214.03.00000	Disability Insurance-HS	\$104.00	\$52.74	\$50.96	\$0.00	\$0.30
04.2410.214.11.00000	Disability Insurance-FRES	\$101.00	\$56.34	\$68.86	\$0.00	-(24.20)
04.2410.214.12.00000	Disability Insurance-LCS	\$43.00	\$24.12	\$29.48	\$0.00	-(10.60)
04.2410.220.02.00000	Social Security-MS	\$6,029.00	\$3,393.93	\$2,920.59	\$0.00	-(285.52)
04.2410.220.03.00000	Social Security-HS	\$8,036.00	\$4,064.29	\$3,466.87	\$0.00	\$504.84
04.2410.220.11.00000	Social Security-FRES	\$4,905.00	\$2,532.61	\$2,308.56	\$0.00	\$63.83
04.2410.220.12.00000	Social Security-LCS	\$2,102.00	\$1,085.45	\$989.40	\$0.00	\$27.15
04.2410.232.02.00000	Teacher Retirement-MS	\$13,385.00	\$7,758.88	\$6,649.20	\$0.00	-(1,023.08)
04.2410.232.03.00000	Teacher Retirement-HS	\$17,898.00	\$9,482.98	\$8,126.76	\$0.00	\$288.26
04.2410.232.11.00000	Teacher Retirement-FRES	\$11,423.00	\$5,991.38	\$5,405.76	\$0.00	\$25.86
04.2410.232.12.00000	Teacher Retirement-LCS	\$4,864.00	\$2,567.70	\$2,316.70	\$0.00	-(20.40)
04.2410.250.02.00000	Unemployment-MS	\$101.00	\$146.79	\$126.87	\$0.00	-(172.66)
04.2410.250.03.00000	Unemployment-HS	\$101.00	\$175.88	\$150.72	\$0.00	-(225.60)
04.2410.250.11.00000	Unemployment-FRES	\$51.00	\$111.38	\$101.16	\$0.00	-(161.54)

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<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>YTD</u>	<u>ENCUMB</u>	<u>PRE ENC</u>	<u>BALANCE</u>
04.2410.250.12.00000	Unemployment-LCS	\$50.00	\$47.77	\$43.44	\$0.00	-( \$41.21)
04.2410.260.02.00000	Workers' Compensation-MS	\$353.00	\$133.74	\$115.62	\$0.00	\$103.64
04.2410.260.03.00000	Workers' Compensation-HS	\$529.00	\$160.20	\$137.28	\$0.00	\$231.52
04.2410.260.11.00000	Workers' Compensation-FRES	\$353.00	\$101.49	\$92.16	\$0.00	\$159.35
04.2410.260.12.00000	Workers' Compensation-LCS	\$88.00	\$43.48	\$39.48	\$0.00	\$5.04
04.2410.321.02.00000	Contracted Services - School Admin - MS	\$4,391.00	\$1,907.69	\$0.00	\$0.00	\$2,483.31
04.2410.321.03.00000	Contracted Services - School Admin - HS	\$5,367.00	\$2,331.63	\$0.00	\$0.00	\$3,035.37
04.2410.430.02.00000	Repairs & Maintenance Services-MS	\$2,250.00	\$1,205.23	\$4,044.77	\$0.00	-( \$3,000.00)
04.2410.430.03.00000	Repairs & Maintenance Services-HS	\$5,000.00	\$3,034.67	\$5,365.33	\$0.00	-( \$3,400.00)
04.2410.430.11.00000	Repairs & Maintenance Services-FRES	\$5,650.00	\$3,737.06	\$11,512.94	\$0.00	-( \$9,600.00)
04.2410.430.12.00000	Repairs & Maintenance Services-LCS	\$2,800.00	\$1,502.80	\$5,297.20	\$0.00	-( \$4,000.00)
04.2410.442.02.00000	Equip Rental/Lease-MS	\$1,844.00	\$866.72	\$977.28	\$0.00	\$0.00
04.2410.531.02.T0000	Telephone - MS TECH	\$12,379.00	\$7,429.25	\$3,742.26	\$0.00	\$1,207.49
04.2410.531.03.T0000	Telephone - HS TECH	\$14,828.00	\$8,972.62	\$7,198.88	\$0.00	-( \$1,343.50)
04.2410.531.11.T0000	Telephone - FRES TECH	\$19,922.00	\$11,279.22	\$10,855.78	\$0.00	-( \$2,213.00)
04.2410.531.12.T0000	Telephone - LCS TECH	\$7,037.00	\$4,881.67	\$3,112.60	\$0.00	-( \$957.27)
04.2410.532.02.T0000	Data Communications - MS TECH	\$7,357.00	\$4,184.41	\$2,996.63	\$0.00	\$175.96
04.2410.532.03.T0000	Data Communications - HS TECH	\$8,988.00	\$5,114.16	\$3,662.40	\$0.00	\$211.44
04.2410.532.11.T0000	Data Communications - FRES TECH	\$16,345.00	\$9,298.69	\$6,659.15	\$0.00	\$387.16
04.2410.532.12.T0000	Data Communications - LCS TECH	\$4,000.00	\$2,250.00	\$2,250.00	\$0.00	-( \$500.00)
04.2410.534.02.00000	Postage-MS	\$1,350.00	\$914.29	\$435.71	\$0.00	\$0.00
04.2410.534.03.00000	Postage-HS	\$1,650.00	\$1,117.46	\$532.54	\$0.00	\$0.00
04.2410.534.11.00000	Postage-FRES	\$1,600.00	\$1,304.50	\$186.00	\$0.00	\$109.50
04.2410.534.12.00000	Postage-LCS	\$280.00	\$280.00	\$0.00	\$0.00	\$0.00
04.2410.550.02.00000	Printing-MS	\$450.00	\$126.90	\$0.00	\$0.00	\$323.10
04.2410.550.03.00000	Printing-HS	\$550.00	\$155.10	\$0.00	\$0.00	\$394.90
04.2410.550.11.00000	Printing-FRES	\$1,135.00	\$0.00	\$0.00	\$0.00	\$1,135.00
04.2410.580.02.00000	Travel/Conferences-MS	\$5,175.00	\$1,196.69	\$0.00	\$0.00	\$3,978.31
04.2410.580.03.00000	Travel/Conferences-HS	\$4,605.00	\$1,462.64	\$0.00	\$0.00	\$3,142.36
04.2410.580.11.00000	Travel/Conferences-FRES	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00
04.2410.580.12.00000	Travel/Conferences-LCS	\$500.00	\$81.31	\$688.69	\$0.00	-( \$270.00)
04.2410.610.02.00000	General Supplies/Paper-MS	\$1,890.00	\$309.79	\$893.49	\$0.00	\$686.72
04.2410.610.03.00000	General Supplies/Paper-HS	\$2,310.00	\$378.62	\$1,092.06	\$0.00	\$839.32

## GENERAL FUND YTD EXPENDITURE REPORT - DETAIL - AS OF JAN 13, 2020

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>YTD</u>	<u>ENCUMB</u>	<u>PRE ENC</u>	<u>BALANCE</u>
04.2410.610.11.00000	General Supplies/Paper-FRES	\$4,500.00	\$2,268.58	\$2,071.10	\$0.00	\$160.32
04.2410.610.12.00000	General Supplies/Paper-LCS	\$1,455.00	\$310.02	\$143.75	\$0.00	\$1,001.23
04.2410.650.02.T0000	Computer Software - MS TECH	\$3,596.00	\$1,261.93	\$1,982.31	\$0.00	\$351.76
04.2410.650.03.T0000	Computer Software - HS TECH	\$4,396.00	\$1,796.19	\$2,653.23	\$0.00	-\$53.42)
04.2410.650.11.T0000	Computer Software - FRES TECH	\$6,885.00	\$3,065.16	\$2,674.34	\$0.00	\$1,145.50
04.2410.650.12.T0000	Computer Software - LCS TECH	\$2,882.00	\$575.84	\$622.96	\$0.00	\$1,683.20
04.2410.735.02.00000	Replacement Equipment-MS	\$0.00	\$263.15	\$0.00	\$0.00	-\$263.15)
04.2410.735.03.00000	Replacement Equipment-HS	\$0.00	\$321.61	\$0.00	\$0.00	-\$321.61)
04.2410.810.02.00000	Fees & Dues-MS	\$2,505.00	\$2,070.10	\$357.75	\$0.00	\$77.15
04.2410.810.03.00000	Fees & Dues-HS	\$2,996.00	\$2,132.90	\$437.25	\$0.00	\$425.85
04.2410.810.11.00000	Fees & Dues-FRES	\$900.00	\$0.00	\$560.00	\$0.00	\$340.00
04.2411.114.02.00000	Secretarial Salaries-MS	\$30,608.13	\$15,014.88	\$16,900.41	\$0.00	-\$1,307.16)
04.2411.114.03.00000	Secretarial Salaries-HS	\$37,410.38	\$18,351.52	\$20,656.07	\$0.00	-\$1,597.21)
04.2411.114.11.00000	Secretarial Salaries-FRES	\$58,787.00	\$26,990.47	\$30,653.23	\$0.00	\$1,143.30
04.2411.114.12.00000	Secretarial Salaries-LCS	\$20,448.00	\$10,220.90	\$11,728.08	\$0.00	-\$1,500.98)
04.2411.211.02.00000	Medical insurance-MS	\$15,162.00	\$6,821.46	\$8,237.88	\$0.00	\$102.66
04.2411.211.03.00000	Medical insurance-HS	\$18,491.00	\$9,237.42	\$11,168.62	\$0.00	-\$1,915.04)
04.2411.211.11.00000	Medical insurance-FRES	\$4,531.00	\$2,300.00	\$2,450.00	\$0.00	-\$219.00)
04.2411.211.12.00000	Medical insurance-LCS	\$775.00	\$348.75	\$426.25	\$0.00	\$0.00
04.2411.212.02.00000	Dental Insurance-MS	\$876.00	\$394.02	\$475.83	\$0.00	\$6.15
04.2411.212.03.00000	Dental Insurance-HS	\$1,070.00	\$481.50	\$581.48	\$0.00	\$7.02
04.2411.212.11.00000	Dental Insurance-FRES	\$1,676.00	\$754.56	\$922.24	\$0.00	-\$0.80)
04.2411.213.02.00000	Life Insurance-MS	\$44.00	\$22.14	\$20.95	\$0.00	\$0.91
04.2411.213.03.00000	Life Insurance-HS	\$53.00	\$26.91	\$25.45	\$0.00	\$0.64
04.2411.213.11.00000	Life Insurance-FRES	\$100.00	\$45.00	\$52.50	\$0.00	\$2.50
04.2411.213.12.00000	Life Insurance-LCS	\$47.00	\$22.05	\$24.45	\$0.00	\$0.50
04.2411.214.02.00000	Disability Insurance-MS	\$56.00	\$49.71	\$19.87	\$0.00	-\$13.58)
04.2411.214.03.00000	Disability Insurance-HS	\$69.00	\$60.83	\$24.38	\$0.00	-\$16.21)
04.2411.214.11.00000	Disability Insurance-FRES	\$106.00	\$51.48	\$54.93	\$0.00	-\$0.41)
04.2411.214.12.00000	Disability Insurance-LCS	\$20.00	\$12.51	\$6.37	\$0.00	\$1.12
04.2411.220.02.00000	Social Security-MS	\$2,309.00	\$1,070.34	\$1,197.90	\$0.00	\$40.76
04.2411.220.03.00000	Social Security-HS	\$2,846.00	\$1,377.06	\$1,548.21	\$0.00	-\$79.27)
04.2411.220.11.00000	Social Security-FRES	\$5,007.00	\$2,226.24	\$2,516.27	\$0.00	\$264.49

## GENERAL FUND YTD EXPENDITURE REPORT - DETAIL - AS OF JAN 13, 2020

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>YTD</u>	<u>ENCUMB</u>	<u>PRE ENC</u>	<u>BALANCE</u>
04.2411.220.12.00000	Social Security-LCS	\$1,478.00	\$781.88	\$897.16	\$0.00	-\$(\$201.04)
04.2411.231.02.00000	Employee Retirement-MS	\$3,596.00	\$1,674.99	\$1,887.77	\$0.00	\$33.24
04.2411.231.03.00000	Employee Retirement-HS	\$4,429.00	\$2,047.28	\$2,307.34	\$0.00	\$74.38
04.2411.231.11.00000	Employee Retirement-FRES	\$4,229.00	\$1,943.82	\$2,076.62	\$0.00	\$208.56
04.2411.231.12.00000	Employee Retirement-LCS	\$0.00	\$1,215.94	\$1,310.03	\$0.00	-\$(\$2,525.97)
04.2411.250.02.00000	Unemployment-MS	\$50.00	\$53.01	\$55.82	\$0.00	-\$(\$58.83)
04.2411.250.03.00000	Unemployment-HS	\$50.00	\$67.68	\$71.78	\$0.00	-\$(\$89.46)
04.2411.250.11.00000	Unemployment-FRES	\$52.00	\$98.39	\$105.60	\$0.00	-\$(\$151.99)
04.2411.250.12.00000	Unemployment-LCS	\$51.00	\$35.93	\$38.72	\$0.00	-\$(\$23.65)
04.2411.260.02.00000	Workers' Compensation-MS	\$121.00	\$48.29	\$50.83	\$0.00	\$21.88
04.2411.260.03.00000	Workers' Compensation-HS	\$182.00	\$61.59	\$65.35	\$0.00	\$55.06
04.2411.260.11.00000	Workers' Compensation-FRES	\$260.00	\$89.69	\$96.26	\$0.00	\$74.05
04.2411.260.12.00000	Workers' Compensation-LCS	\$123.00	\$32.73	\$35.24	\$0.00	\$55.03
04.2490.890.02.00000	Graduation/Assembly Expenses-MS	\$1,800.00	\$0.00	\$465.75	\$0.00	\$1,334.25
04.2490.890.03.00000	Graduation/Assembly Expenses-HS	\$2,700.00	\$0.00	\$2,619.25	\$0.00	\$80.75
04.2490.890.11.00000	Graduation/Assembly Expenses-FRES	\$5,000.00	\$818.55	\$4,085.00	\$0.00	\$96.45
04.2490.890.12.00000	Graduation/Assembly Expenses-LCS	\$2,000.00	\$340.50	\$1,659.50	\$0.00	\$0.00
04.2510.112.01.00000	Business Services Wages-SAU	\$161,925.00	\$91,545.60	\$80,335.90	\$0.00	-\$(\$9,956.50)
04.2510.211.01.00000	Medical Insurance-BUS	\$39,590.00	\$19,769.22	\$24,162.18	\$0.00	-\$(\$4,341.40)
04.2510.212.01.00000	Dental Insurance-BUS	\$2,587.00	\$1,468.26	\$1,794.40	\$0.00	-\$(\$675.66)
04.2510.213.01.00000	Life Insurance-BUS	\$235.00	\$105.30	\$128.70	\$0.00	\$1.00
04.2510.214.01.00000	Disability Insurance-BUS	\$375.00	\$129.24	\$157.96	\$0.00	\$87.80
04.2510.220.01.00000	Social Security-BUS	\$11,411.00	\$6,875.15	\$5,671.49	\$0.00	-\$(\$1,135.64)
04.2510.231.01.00000	Employee Retirement-BUS	\$7,397.00	\$4,028.44	\$3,434.76	\$0.00	-\$(\$66.20)
04.2510.232.01.00000	Teacher Retirement-BUS	\$14,470.00	\$8,338.54	\$7,147.34	\$0.00	-\$(\$1,015.88)
04.2510.250.01.00000	Unemployment Comp - BUS	\$151.00	\$372.37	\$317.37	\$0.00	-\$(\$538.74)
04.2510.260.01.00000	Workers' Compensation-BUS	\$800.00	\$276.69	\$233.15	\$0.00	\$290.16
04.2510.290.01.00000	Professional Development-BUS	\$1,100.00	\$0.00	\$1,100.00	\$0.00	\$0.00
04.2510.330.01.00000	Professional Services FSA-BUS	\$2,565.00	\$1,022.50	\$915.00	\$0.00	\$627.50
04.2510.331.01.00000	Fiscal Contracted Services - BUS	\$5,600.00	\$0.00	\$0.00	\$0.00	\$5,600.00
04.2510.430.01.00000	Repairs & Maintenance Services-BUS	\$1,900.00	\$525.36	\$1,374.64	\$0.00	-\$(\$0.00)
04.2510.449.01.00000	Rental of Equipment- BUS	\$450.00	\$450.00	\$0.00	\$0.00	\$0.00
04.2510.531.01.T0000	Telephone - BUS TECH	\$2,412.00	\$1,210.28	\$1,772.80	\$0.00	-\$(\$571.08)

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<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>YTD</u>	<u>ENCUMB</u>	<u>PRE ENC</u>	<u>BALANCE</u>
04.2510.532.01.T0000	Data Communications - BUS TECH	\$1,590.00	\$750.00	\$750.00	\$0.00	\$90.00
04.2510.534.01.00000	Postage-Business Office	\$600.00	\$418.05	\$186.00	\$0.00	-\$(\$4.05)
04.2510.550.01.00000	Printing - Business Office	\$900.00	\$706.88	\$241.65	\$0.00	-\$(\$48.53)
04.2510.580.01.00000	Travel/Conferences - BUS	\$1,760.00	\$91.99	\$408.01	\$0.00	\$1,260.00
04.2510.610.01.00000	General Supplies/Paper-BUS	\$1,300.00	\$284.13	\$722.01	\$293.86	\$0.00
04.2510.650.01.T0000	Computer Software- BUS TECH	\$20,311.00	\$20,523.75	\$281.00	\$0.00	-\$(\$493.75)
04.2510.735.01.T0000	Replace Equipment-BUS	\$1,000.00	\$2,400.00	\$0.00	\$0.00	-\$(\$1,400.00)
04.2510.810.01.00000	Dues and Fees-BUS	\$1,950.00	\$325.00	\$0.00	\$0.00	\$1,625.00
04.2510.890.01.00000	Miscellaneous - Audit-BUS	\$18,000.00	\$14,225.00	\$4,275.00	\$0.00	-\$(\$500.00)
04.2620.114.01.00000	Facilities Salaries	\$64,196.88	\$34,138.44	\$29,261.56	\$0.00	\$796.88
04.2620.114.02.00000	Custodial Salaries-MS	\$49,123.50	\$27,603.76	\$24,552.02	\$0.00	-\$(\$3,032.28)
04.2620.114.03.00000	Custodial Salaries-HS	\$49,123.50	\$27,603.76	\$24,552.02	\$0.00	-\$(\$3,032.28)
04.2620.114.11.00000	Custodial Salaries-FRES	\$101,300.28	\$52,066.09	\$66,567.56	\$0.00	-\$(\$17,333.37)
04.2620.114.12.00000	Custodial Salaries-LCS	\$36,320.63	\$16,125.72	\$15,242.56	\$0.00	\$4,952.35
04.2620.211.01.00000	Medical insurance	\$22,744.00	\$10,233.45	\$12,507.51	\$0.00	\$3.04
04.2620.211.02.00000	Medical insurance-MS	\$23,111.00	\$10,357.16	\$12,720.80	\$0.00	\$33.04
04.2620.211.03.00000	Medical insurance-HS	\$23,111.00	\$10,356.90	\$12,720.47	\$0.00	\$33.63
04.2620.211.11.00000	Medical insurance-FRES	\$26,004.00	\$13,023.21	\$12,892.50	\$0.00	\$88.29
04.2620.211.12.00000	Medical insurance-LCS	\$8,424.00	\$3,117.17	\$2,315.94	\$0.00	\$2,990.89
04.2620.212.01.00000	Dental Insurance	\$1,631.00	\$734.13	\$897.20	\$0.00	-\$(\$0.33)
04.2620.212.02.00000	Dental Insurance-MS	\$838.00	\$373.53	\$461.12	\$0.00	\$3.35
04.2620.212.03.00000	Dental Insurance-HS	\$838.00	\$373.53	\$461.12	\$0.00	\$3.35
04.2620.212.11.00000	Dental Insurance-FRES	\$2,310.00	\$930.35	\$942.70	\$0.00	\$436.95
04.2620.212.12.00000	Dental Insurance-LCS	\$634.00	\$234.45	\$174.35	\$0.00	\$225.20
04.2620.213.01.00000	Life Insurance	\$93.00	\$48.06	\$44.94	\$0.00	\$0.00
04.2620.213.02.00000	Life Insurance-MS	\$71.00	\$35.25	\$35.90	\$0.00	-\$(\$0.15)
04.2620.213.03.00000	Life Insurance-HS	\$71.00	\$35.16	\$35.80	\$0.00	\$0.04
04.2620.213.11.00000	Life Insurance-FRES	\$141.00	\$76.34	\$58.79	\$0.00	\$5.87
04.2620.213.12.00000	Life Insurance-LCS	\$44.00	\$18.86	\$10.13	\$0.00	\$15.01
04.2620.214.01.00000	Disability Insurance	\$115.00	\$62.01	\$52.75	\$0.00	\$0.24
04.2620.214.02.00000	Disability Insurance-MS	\$90.00	\$45.19	\$44.39	\$0.00	\$0.42
04.2620.214.03.00000	Disability Insurance-HS	\$89.00	\$45.02	\$44.21	\$0.00	-\$(\$0.23)
04.2620.214.11.00000	Disability Insurance-FRES	\$171.00	\$91.54	\$79.94	\$0.00	-\$(\$0.48)



## GENERAL FUND YTD EXPENDITURE REPORT - DETAIL - AS OF JAN 13, 2020

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>YTD</u>	<u>ENCUMB</u>	<u>PRE ENC</u>	<u>BALANCE</u>
04.2620.214.12.00000	Disability Insurance-LCS	\$67.00	\$27.25	\$16.37	\$0.00	\$23.38
04.2620.220.01.00000	Social Security	\$4,731.00	\$2,610.55	\$2,189.75	\$0.00	-\$69.30
04.2620.220.02.00000	Social Security-MS	\$4,127.00	\$1,990.18	\$1,728.67	\$0.00	\$408.15
04.2620.220.03.00000	Social Security-HS	\$4,126.00	\$1,944.67	\$1,728.11	\$0.00	\$453.22
04.2620.220.11.00000	Social Security-FRES	\$8,408.00	\$3,833.31	\$4,907.38	\$0.00	-\$332.69
04.2620.220.12.00000	Social Security-LCS	\$2,806.00	\$1,181.64	\$1,127.25	\$0.00	\$497.11
04.2620.231.01.00000	Employee Retirement	\$7,311.00	\$3,981.60	\$3,412.82	\$0.00	-\$83.42
04.2620.231.02.00000	Employee Retirement-MS	\$3,994.00	\$1,971.08	\$1,947.96	\$0.00	\$74.96
04.2620.231.03.00000	Employee Retirement-HS	\$3,994.00	\$1,904.01	\$1,947.85	\$0.00	\$142.14
04.2620.231.11.00000	Employee Retirement-FRES	\$8,630.00	\$4,174.90	\$5,899.15	\$0.00	-\$1,444.05
04.2620.231.12.00000	Employee Retirement-LCS	\$4,240.00	\$1,814.86	\$1,702.58	\$0.00	\$722.56
04.2620.250.01.00000	Unemployment	\$21.00	\$112.70	\$96.60	\$0.00	-\$188.30
04.2620.250.02.00000	Unemployment-MS	\$60.00	\$101.57	\$81.09	\$0.00	-\$122.66
04.2620.250.03.00000	Unemployment-HS	\$91.00	\$101.40	\$80.96	\$0.00	-\$91.36
04.2620.250.11.00000	Unemployment-FRES	\$151.00	\$121.77	\$158.70	\$0.00	-\$129.47
04.2620.250.12.00000	Unemployment-LCS	\$39.00	\$57.68	\$50.36	\$0.00	-\$69.04
04.2620.260.01.00000	Workers' Compensation	\$281.00	\$849.10	\$727.81	\$0.00	-\$1,295.91
04.2620.260.02.00000	Workers' Compensation-MS	\$239.00	\$754.38	\$610.84	\$0.00	-\$1,126.22
04.2620.260.03.00000	Workers' Compensation-HS	\$239.00	\$754.15	\$610.59	\$0.00	-\$1,125.74
04.2620.260.11.00000	Workers' Compensation-FRES	\$448.00	\$1,414.75	\$1,662.33	\$0.00	-\$2,629.08
04.2620.260.12.00000	Workers' Compensation-LCS	\$165.00	\$435.02	\$379.21	\$0.00	-\$649.23
04.2620.290.01.00000	Profn'l Development (Training)	\$440.00	\$0.00	\$0.00	\$0.00	\$440.00
04.2620.330.01.00000	Custodial Contracted-SAU	\$3,800.00	\$0.00	\$3,800.00	\$0.00	\$0.00
04.2620.411.02.00000	Water/Sewerage-MS	\$11,374.00	\$6,009.60	\$5,364.46	\$0.00	-\$0.06
04.2620.411.03.00000	Water/Sewerage-HS	\$16,544.00	\$8,069.90	\$8,473.79	\$0.00	\$0.31
04.2620.411.11.00000	Water/Sewerage-FRES	\$21,154.00	\$10,744.25	\$10,409.00	\$0.00	\$0.75
04.2620.421.02.00000	Disposal Services-MS	\$2,608.00	\$1,557.45	\$1,050.55	\$0.00	\$0.00
04.2620.421.03.00000	Disposal Services-HS	\$3,187.00	\$1,903.05	\$1,283.95	\$0.00	\$0.00
04.2620.421.11.00000	Disposal Services-FRES	\$5,795.00	\$3,268.30	\$2,334.50	\$0.00	\$192.20
04.2620.421.12.00000	Disposal Services-LCS	\$2,866.00	\$1,616.65	\$1,154.75	\$0.00	\$94.60
04.2620.422.02.00000	Snow Plowing Services-MS	\$3,036.00	\$0.00	\$3,036.00	\$0.00	\$0.00
04.2620.422.03.00000	Snow Plowing Services-HS	\$3,710.00	\$0.00	\$3,710.00	\$0.00	\$0.00
04.2620.422.11.00000	Snow Plowing Services-FRES	\$5,415.00	\$0.00	\$5,415.00	\$0.00	\$0.00



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<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>YTD</u>	<u>ENCUMB</u>	<u>PRE ENC</u>	<u>BALANCE</u>
04.2620.422.12.00000	Snow Plowing Services-LCS	\$2,280.00	\$0.00	\$2,280.00	\$0.00	\$0.00
04.2620.424.02.00000	Lawn & Grounds Care-MS	\$788.00	\$125.56	\$674.44	\$0.00	-\$12.00
04.2620.424.03.00000	Lawn & Grounds Care-HS	\$963.00	\$151.36	\$811.64	\$0.00	\$0.00
04.2620.424.11.00000	Lawn & Grounds Care-FRES	\$750.00	\$520.16	\$266.84	\$0.00	-\$37.00
04.2620.424.12.00000	Lawn & Grounds Care-LCS	\$1,050.00	\$245.08	\$697.92	\$0.00	\$107.00
04.2620.430.01.00000	Repairs & Maintenance Serv - SAU	\$0.00	\$0.00	-\$50.64	\$0.00	-\$50.64
04.2620.430.02.00000	Repairs & Maintenance Serv.-MS	\$38,645.00	\$11,222.12	\$24,584.92	\$0.00	\$2,837.96
04.2620.430.03.00000	Repairs & Maintenance Serv.-HS	\$41,733.00	\$13,951.46	\$24,674.99	\$0.00	\$3,106.55
04.2620.430.11.00000	Repairs & Maintenance Serv.-FRES	\$30,000.00	\$10,981.30	\$18,982.30	\$0.00	\$36.40
04.2620.430.12.00000	Repairs & Maintenance Serv.-LCS	\$20,259.00	\$4,758.55	\$11,955.05	\$0.00	\$3,545.40
04.2620.520.02.00000	Building Insurance-MS	\$8,107.00	\$7,704.14	\$0.00	\$0.00	\$402.86
04.2620.520.03.00000	Building Insurance-HS	\$12,089.00	\$11,388.73	\$0.00	\$0.00	\$700.27
04.2620.520.11.00000	Building Insurance-FRES	\$12,800.00	\$12,058.65	\$0.00	\$0.00	\$741.35
04.2620.520.12.00000	Building Insurance-LCS	\$2,561.00	\$2,344.74	\$0.00	\$0.00	\$216.26
04.2620.580.01.00000	Travel/Conferences - Facilities Mgr	\$3,000.00	\$1,507.66	\$1,292.34	\$0.00	\$200.00
04.2620.610.01.00000	General Supplies/Paper-SAU	\$400.00	\$13.00	\$384.58	\$0.00	\$2.42
04.2620.610.02.00000	General Supplies/Paper-MS	\$5,469.00	\$3,483.01	\$2,006.55	\$42.17	-\$62.73
04.2620.610.03.00000	General Supplies/Paper-HS	\$6,511.00	\$4,272.50	\$2,461.69	\$51.55	-\$274.74
04.2620.610.11.00000	General Supplies/Paper-FRES	\$13,200.00	\$6,041.32	\$6,887.80	\$126.48	\$144.40
04.2620.610.12.00000	General Supplies/Paper-LCS	\$4,700.00	\$2,314.27	\$3,326.51	\$0.00	-\$940.78
04.2620.622.01.00000	Electricity - SAU	\$2,904.00	\$2,361.87	\$887.58	\$0.00	-\$345.45
04.2620.622.02.00000	Electricity-MS	\$30,824.00	\$12,963.47	\$19,338.32	\$0.00	-\$1,477.79
04.2620.622.03.00000	Electricity-HS	\$37,672.00	\$15,844.15	\$23,639.17	\$0.00	-\$1,811.32
04.2620.622.11.00000	Electricity-FRES	\$40,626.00	\$18,744.01	\$26,457.84	\$0.00	-\$4,575.85
04.2620.622.12.00000	Electricity-LCS	\$11,630.00	\$5,942.89	\$6,697.44	\$0.00	-\$1,010.33
04.2620.624.01.00000	Oil - SAU	\$1,760.00	\$850.25	\$908.81	\$0.00	\$0.94
04.2620.624.02.00000	Oil-MS	\$30,832.00	\$8,632.17	\$22,201.39	\$0.00	-\$1.56
04.2620.624.03.00000	Oil-HS	\$35,679.00	\$10,601.35	\$25,131.62	\$0.00	-\$53.97
04.2620.624.11.00000	Fuel -FRES	\$27,193.00	\$9,544.98	\$17,646.11	\$0.00	\$1.91
04.2620.624.12.00000	Oil-LCS	\$7,048.00	\$1,579.03	\$5,468.97	\$0.00	\$0.00
04.2620.650.01.T0000	Computer Software-SAU	\$3,235.00	\$0.00	\$0.00	\$0.00	\$3,235.00
04.2620.731.02.00000	New Equipment-MS	\$2,316.00	\$471.71	\$0.00	\$0.00	\$1,844.29
04.2620.731.03.00000	New Equipment-HS	\$2,831.00	\$576.59	\$0.00	\$0.00	\$2,254.41

## GENERAL FUND YTD EXPENDITURE REPORT - DETAIL - AS OF JAN 13, 2020

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>YTD</u>	<u>ENCUMB</u>	<u>PRE ENC</u>	<u>BALANCE</u>
04.2620.731.11.00000	New Equipment-FRES	\$1,146.00	\$663.97	\$0.00	\$0.00	\$482.03
04.2620.731.12.00000	New Equipment-LCS	\$508.00	\$117.98	\$0.00	\$0.00	\$390.02
04.2620.735.02.T0000	Replace Equipment - Security - MS TECH	\$1,350.00	\$0.00	\$0.00	\$0.00	\$1,350.00
04.2620.735.03.T0000	Replace Equipment - Security - HS TECH	\$1,650.00	\$0.00	\$0.00	\$0.00	\$1,650.00
04.2620.735.12.00000	Replacement Equipment-LCS	\$2,200.00	\$0.00	\$0.00	\$0.00	\$2,200.00
04.2620.737.02.00000	Replacement Furn & Fixtures - MS	\$2,528.00	\$0.00	\$0.00	\$0.00	\$2,528.00
04.2620.737.03.00000	Replacement Furn & Fixtures - HS	\$3,090.00	\$0.00	\$0.00	\$0.00	\$3,090.00
04.2620.737.12.00000	Replacement Furn & Fixtures - LCS	\$2,603.00	\$0.00	\$0.00	\$0.00	\$2,603.00
04.2721.519.02.00000	Student Transportation-MS	\$1.00	\$0.00	\$0.00	\$0.00	\$1.00
04.2721.519.03.00000	Student Transportation-HS	\$1.00	\$0.00	\$0.00	\$0.00	\$1.00
04.2721.519.11.00000	Student Transportation-FRES	\$193,760.00	\$96,241.57	\$96,898.47	\$0.00	\$619.96
04.2721.519.12.00000	Student Transportation-LCS	\$48,440.00	\$24,060.38	\$24,224.63	\$0.00	\$154.99
04.2722.519.02.00000	SPED Transportation (All)-MS	\$12,564.00	\$4,879.98	\$7,684.02	\$0.00	\$0.00
04.2722.519.03.00000	SPED Transportation (All)-HS	\$67,624.00	\$29,697.99	\$37,926.01	\$0.00	-\$0.00
04.2722.519.11.00000	SPED Transportation (All)-FRES	\$58,734.00	\$5,466.55	\$53,267.45	\$0.00	\$0.00
04.2722.519.12.00000	SPED Transportation (All)-LCS	\$12,564.00	\$4,879.98	\$7,684.02	\$0.00	\$0.00
04.2725.519.02.00000	Field Trip Transportation-MS	\$3,044.00	\$0.00	\$3,042.00	\$0.00	\$2.00
04.2725.519.03.00000	Field Trip Transportation-HS	\$4,136.00	\$0.00	\$4,127.00	\$0.00	\$9.00
04.2725.519.11.00000	Field Trip Transportation-FRES	\$6,120.00	\$1,917.61	\$4,202.39	\$0.00	\$0.00
04.2725.519.12.00000	Field Trip Transportation-LCS	\$1,050.00	\$0.00	\$1,050.00	\$0.00	\$0.00
04.2743.114.03.00000	Vocational Ed Van Driver - HS	\$10,483.00	\$4,503.41	\$4,749.33	\$0.00	\$1,230.26
04.2743.220.03.00000	Vocational Ed Van Driver Social Security - HS	\$928.00	\$344.52	\$363.35	\$0.00	\$220.13
04.2743.250.03.00000	Vocational Ed Van Driver Unemploy Comp - HS	\$55.00	\$14.86	\$15.67	\$0.00	\$24.47
04.2743.260.03.00000	Vocational Ed Van Driver Worker Comp - HS	\$35.00	\$13.54	\$14.30	\$0.00	\$7.16
04.2743.443.03.00000	Vocational Ed Vehicle Lease - HS	\$7,484.00	\$7,483.37	\$0.00	\$0.00	\$0.63
04.2743.519.03.00000	Vocational Transportation-HS	\$7,930.00	\$66.54	\$674.05	\$0.00	\$7,189.41
04.2743.626.03.00000	Vocational Ed Vehicle Gasoline - HS	\$1,276.00	\$623.87	\$652.13	\$0.00	\$0.00
04.2744.220.02.00000	Social Security	\$0.00	\$45.90	\$0.00	\$0.00	-\$45.90
04.2744.220.03.00000	Social Security	\$0.00	\$15.30	\$0.00	\$0.00	-\$15.30
04.2744.232.02.00000	Teacher Retirement	\$0.00	\$62.30	\$0.00	\$0.00	-\$62.30
04.2744.250.02.00000	Unemployment Compensation	\$0.00	\$1.98	\$0.00	\$0.00	-\$1.98
04.2744.260.02.00000	Workers' Compensation	\$0.00	\$1.80	\$0.00	\$0.00	-\$1.80
04.2744.260.03.00000	Workers' Compensation	\$0.00	\$0.60	\$0.00	\$0.00	-\$0.60

## GENERAL FUND YTD EXPENDITURE REPORT - DETAIL - AS OF JAN 13, 2020

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>YTD</u>	<u>ENCUMB</u>	<u>PRE ENC</u>	<u>BALANCE</u>
04.2744.519.02.00000	Athletic Transportation-MS	\$14,858.00	\$3,445.64	\$11,081.86	\$0.00	\$330.50
04.2744.519.03.00000	Athletic Transportation-HS	\$23,215.00	\$4,155.36	\$16,928.02	\$0.00	\$2,131.62
04.2844.112.01.00000	Technology Service Wages - SAU	\$17,140.00	\$9,416.72	\$8,183.23	\$0.00	-( \$459.95)
04.2844.112.02.00000	Technology Service Wages - MS	\$32,280.00	\$17,876.88	\$15,323.02	\$0.00	-( \$919.90)
04.2844.112.03.00000	Technology Service Wages - HS	\$32,280.00	\$17,877.02	\$15,323.13	\$0.00	-( \$920.15)
04.2844.112.11.00000	Technology Service Wages - FRES	\$32,461.20	\$17,442.44	\$18,134.59	\$0.00	-( \$3,115.83)
04.2844.112.12.00000	Technology Service Wages - LCS	\$8,115.30	\$4,360.60	\$4,533.65	\$0.00	-( \$778.95)
04.2844.211.01.00000	Medical insurance-SAU	\$400.00	\$732.15	\$894.83	\$0.00	-( \$1,226.98)
04.2844.211.02.00000	Medical insurance-MS	\$800.00	\$1,464.21	\$1,789.55	\$0.00	-( \$2,453.76)
04.2844.211.03.00000	Medical insurance-HS	\$800.00	\$2,364.21	\$2,889.55	\$0.00	-( \$4,453.76)
04.2844.211.11.00000	Medical insurance-FRES	\$1,600.00	\$2,299.28	\$5,450.26	\$0.00	-( \$6,149.54)
04.2844.211.12.00000	Medical insurance-LCS	\$400.00	\$574.82	\$1,362.57	\$0.00	-( \$1,537.39)
04.2844.212.01.00000	Dental Insurance-SAU	\$191.00	\$57.06	\$69.74	\$0.00	\$64.20
04.2844.212.02.00000	Dental Insurance-MS	\$382.00	\$114.12	\$139.48	\$0.00	\$128.40
04.2844.212.03.00000	Dental Insurance-HS	\$382.00	\$114.03	\$139.37	\$0.00	\$128.60
04.2844.212.11.00000	Dental Insurance-FRES	\$0.00	\$134.14	\$401.83	\$0.00	-( \$535.97)
04.2844.212.12.00000	Dental Insurance-LCS	\$0.00	\$33.54	\$100.54	\$0.00	-( \$134.08)
04.2844.213.01.00000	Life Insurance-SAU	\$25.00	\$12.06	\$14.74	\$0.00	-( \$1.80)
04.2844.213.02.00000	Life Insurance-MS	\$50.00	\$24.21	\$29.59	\$0.00	-( \$3.80)
04.2844.213.03.00000	Life Insurance-HS	\$50.00	\$24.21	\$29.59	\$0.00	-( \$3.80)
04.2844.213.11.00000	Life Insurance-FRES	\$0.00	\$5.10	\$11.70	\$0.00	-( \$16.80)
04.2844.213.12.00000	Life Insurance-LCS	\$0.00	\$1.28	\$2.94	\$0.00	-( \$4.22)
04.2844.214.01.00000	Disability Insurance-SAU	\$30.00	\$16.11	\$19.66	\$0.00	-( \$5.77)
04.2844.214.02.00000	Disability Insurance-MS	\$61.00	\$32.13	\$39.21	\$0.00	-( \$10.34)
04.2844.214.03.00000	Disability Insurance-HS	\$61.00	\$32.13	\$39.20	\$0.00	-( \$10.33)
04.2844.214.11.00000	Disability Insurance-FRES	\$0.00	\$7.76	\$11.03	\$0.00	-( \$18.79)
04.2844.214.12.00000	Disability Insurance-LCS	\$0.00	\$1.94	\$2.77	\$0.00	-( \$4.71)
04.2844.220.01.00000	Social Security-SAU	\$1,297.00	\$709.71	\$609.85	\$0.00	-( \$22.56)
04.2844.220.02.00000	Social Security-MS	\$2,594.00	\$1,347.82	\$1,141.70	\$0.00	\$104.48
04.2844.220.03.00000	Social Security-HS	\$2,716.00	\$1,416.67	\$1,225.85	\$0.00	\$73.48
04.2844.220.11.00000	Social Security-FRES	\$2,721.00	\$1,349.43	\$1,322.73	\$0.00	\$48.84
04.2844.220.12.00000	Social Security-LCS	\$533.00	\$337.43	\$330.70	\$0.00	-( \$135.13)
04.2844.231.01.00000	Employee Retirement-SAU	\$1,837.00	\$1,032.50	\$855.83	\$0.00	-( \$51.33)

## GENERAL FUND YTD EXPENDITURE REPORT - DETAIL - AS OF JAN 13, 2020

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>YTD</u>	<u>ENCUMB</u>	<u>PRE ENC</u>	<u>BALANCE</u>
04.2844.231.02.00000	Employee Retirement-MS	\$3,673.00	\$1,996.82	\$1,711.56	\$0.00	-\$35.38)
04.2844.231.03.00000	Employee Retirement-HS	\$3,673.00	\$1,996.82	\$1,711.56	\$0.00	-\$35.38)
04.2844.231.11.00000	Employee Retirement-FRES	\$3,805.00	\$1,448.53	\$2,025.64	\$0.00	\$330.83
04.2844.231.12.00000	Employee Retirement-LCS	\$736.00	\$362.16	\$506.45	\$0.00	-\$132.61)
04.2844.232.01.00000	Teacher Retirement	\$0.00	\$0.02	\$0.00	\$0.00	-\$0.02)
04.2844.232.02.00000	Teacher Retirement	\$0.00	-\$0.01)	\$0.00	\$0.00	-\$0.01)
04.2844.232.03.00000	Teacher Retirement	\$0.00	-\$0.01)	\$0.00	\$0.00	-\$0.01)
04.2844.250.01.00000	Unemployment-SAU	\$0.00	\$31.19	\$27.12	\$0.00	-\$58.31)
04.2844.250.02.00000	Unemployment-MS	\$20.00	\$58.94	\$50.52	\$0.00	-\$89.46)
04.2844.250.03.00000	Unemployment-HS	\$50.00	\$61.91	\$54.15	\$0.00	-\$66.06)
04.2844.250.11.00000	Unemployment-FRES	\$30.00	\$63.58	\$59.86	\$0.00	-\$93.44)
04.2844.250.12.00000	Unemployment-LCS	\$21.00	\$15.89	\$14.94	\$0.00	-\$9.83)
04.2844.260.01.00000	Workers' Compensation-SAU	\$39.00	\$28.31	\$24.60	\$0.00	-\$13.91)
04.2844.260.02.00000	Workers' Compensation-MS	\$76.00	\$53.76	\$46.08	\$0.00	-\$23.84)
04.2844.260.03.00000	Workers' Compensation-HS	\$76.00	\$56.47	\$49.38	\$0.00	-\$29.85)
04.2844.260.11.00000	Workers' Compensation-FRES	\$229.00	\$118.44	\$451.04	\$0.00	-\$340.48)
04.2844.260.12.00000	Workers' Compensation-LCS	\$55.00	\$29.61	\$112.79	\$0.00	-\$87.40)
04.2844.330.02.T0000	Technology Contracted Servs-MS	\$0.00	\$0.00	\$51.44	\$0.00	-\$51.44)
04.2844.330.03.T0000	Technology Contracted Servs-HS	\$0.00	\$0.00	\$62.87	\$0.00	-\$62.87)
04.2844.430.02.T0000	Repairs & Maint - MS TECH	\$400.00	\$379.40	\$0.00	\$0.00	\$20.60
04.2844.430.03.T0000	Repairs & Maint - HS TECH	\$600.00	\$588.85	\$0.00	\$0.00	\$11.15
04.2844.430.11.T0000	Repairs & Maint. - FRES TECH	\$400.00	\$344.40	\$0.00	\$0.00	\$55.60
04.2844.430.12.T0000	Repairs & Maint. - LCS TECH	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
04.2844.580.01.T0000	Travel/Conferences - SAU TECH	\$2,770.88	\$2,833.75	\$0.00	\$0.00	-\$62.87)
04.2844.580.02.00000	Travel/Conferences-MS	\$216.00	\$185.66	\$0.00	\$0.00	\$30.34
04.2844.580.03.00000	Travel/Conferences-HS	\$264.00	\$205.64	\$0.00	\$0.00	\$58.36
04.2844.610.01.T0000	Tech Supplies - SAU TECH	\$800.00	\$781.94	\$0.00	\$0.00	\$18.06
04.2844.610.02.T0000	Tech Supplies - MS TECH	\$300.00	\$105.28	\$0.00	\$0.00	\$194.72
04.2844.610.03.T0000	Tech Supplies - HS TECH	\$330.00	\$278.83	\$0.00	\$0.00	\$51.17
04.2844.610.11.T0000	Tech Supplies - FRES TECH	\$700.00	\$251.80	\$0.00	\$394.62	\$53.58
04.2844.610.12.T0000	Tech Supplies - LCS TECH	\$350.00	\$343.67	\$0.00	\$0.00	\$6.33
04.2844.650.01.T0000	Computer Software - SAU TECH	\$5,171.00	\$3,881.36	\$497.64	\$0.00	\$792.00
04.2844.650.02.T0000	Computer Software - MS TECH	\$2,916.00	\$0.00	\$4,656.64	\$0.00	-\$1,740.64)

## GENERAL FUND YTD EXPENDITURE REPORT - DETAIL - AS OF JAN 13, 2020

<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>BUDGET</b>	<b>YTD</b>	<b>ENCUMB</b>	<b>PRE ENC</b>	<b>BALANCE</b>
04.2844.650.03.T0000	Computer Software - HS TECH	\$2,916.00	\$0.00	\$4,822.52	\$0.00	-\$1,906.52
04.2844.650.11.T0000	Computer Software - FRES TECH	\$2,916.00	\$742.50	\$2,029.40	\$0.00	\$144.10
04.2844.650.12.T0000	Computer Software - LCS TECH	\$2,916.00	\$113.60	\$1,365.88	\$0.00	\$1,436.52
04.2844.735.01.T0000	Replace Equipment - SAU TECH	\$5,000.00	\$243.95	\$1,000.00	\$0.00	\$3,756.05
04.2844.735.02.T0000	Replace Equipment - MS TECH	\$5,000.00	\$1,524.97	\$1,000.00	\$0.00	\$2,475.03
04.2844.735.03.T0000	Replace Equipment - HS TECH	\$5,000.00	\$506.38	\$1,000.00	\$0.00	\$3,493.62
04.2844.735.11.T0000	Replace Equipment - FRES TECH	\$5,000.00	\$0.00	\$1,000.00	\$0.00	\$4,000.00
04.2844.735.12.T0000	Replace Equipment - LCS TECH	\$5,000.00	\$0.00	\$1,000.00	\$0.00	\$4,000.00
04.2999.112.01.00000	SAU Performance Incentives	\$67.47	\$0.00	\$0.00	\$0.00	\$67.47
04.4300.330.01.00000	Facilities Management	\$1.00	\$0.00	\$0.00	\$0.00	\$1.00
04.5110.910.02.00000	Principal on Debt-MS	\$144,000.00	\$144,000.00	\$0.00	\$0.00	\$0.00
04.5110.910.03.00000	Principal on Debt-HS	\$176,000.00	\$176,000.00	\$0.00	\$0.00	\$0.00
04.5110.910.11.00000	Principal on Debt-FRES	\$310,000.00	\$310,000.00	\$0.00	\$0.00	\$0.00
04.5120.830.02.00000	Interest on Debt-MS	\$3,780.00	\$3,780.00	\$0.00	\$0.00	\$0.00
04.5120.830.03.00000	Interest on Debt-HS	\$4,620.00	\$4,620.00	\$0.00	\$0.00	\$0.00
04.5120.830.11.00000	Interest on Debt-FRES	\$294,460.00	\$294,460.00	\$0.00	\$0.00	\$0.00
04.5251.930.00.00000	Transfer to Capital Reserve	\$60,000.00	\$60,000.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>		<b>\$12,438,043.00</b>	<b>\$5,935,663.84</b>	<b>\$6,184,699.77</b>	<b>\$202,489.13</b>	<b>\$115,088.94</b>

**Wilton-Lyndeborough Cooperative School District**  
**School Administrative Unit #63**

192 Forest Road Lyndeborough, NH 03082  
603-732-9227

Bryan K. Lane  
Superintendent of Schools

Ned Pratt  
Director of Student Support Services

Lizabeth Baker  
Business Administrator

TO: The WLC School Board and Budget Committee  
FROM: Bryan Lane  
DATE: 1/14/20  
RE: Information Request

At the last meeting a request came to give details on specific lines in the budget.

Line 666-667 HS/MS computer software	\$9,236	
Edgenuity- English Department	\$3,100	
Adobe Creative Cloud- Art Department	\$2,800	
Merit- MS English	\$390	
MIND- Math Department	\$1,950	
Project Lead the Way Site License	\$1,000	
Line 668-669 HS/MS new equipment	\$8,762	
Screen Printing- Art curriculum	\$2,200	
Torso Models- Anat. & Phys. Bio. Class	\$2,500	
Vernier- Science Probes and sensors	\$1,600	
Vex Kits- Project Lead the Way 2 @ \$1,235	\$2,470	
Line 838-839 LCS/FRES Books and Printed Media	\$49,866	
Second year of payment for math curriculum	\$27,000	LCS Classroom reading libraries \$800
FRES Classroom Libraries	\$3,600	Project Lead the Way- FRES \$4,600
Writing without tears	\$50	Project Lead the Way- LCS \$1,250
Wordly Wise	\$180	Reading/Writing Strategies \$300
Narrative Writing	\$300	Benchmark Assessment System \$1,000
Study for teaching reading	\$375	Chalk-Pop- Phonics \$800
Exercise in basic English	\$450	Map Skills \$400
Scholastic Magazine	\$2,200	Economic Fair \$250
Pearson- Social Studies	\$4,800	Math Balances \$200
Let's Find Out Magazine-LCS	\$350	Other workbooks \$600
Shipping	\$500	
Line 840 FRES Computer Software	\$10,647	
Project Lead the Way Site License	\$1,000	
Mystery Science	\$499	
Jupiter Ed	\$49	
Gradebook	\$3,000	
IXL Math	\$4,000	
Brain Pop	\$1,600	
Learning A-Z	\$499	

## FY21 PROPOSED BUDGET - REVENUES

<u>Account</u>	<u>Description</u>	<u>FY18 Actual</u>	<u>FY19 Actual</u>	<u>FY20 Budget</u>	<u>FY20 - MS-24</u>	<u>FY21 Proposed</u>	<u>Notes</u>	<u>\$ Var</u>
04.1111.000.00.00000	Current Appropriation	\$ 8,674,081	\$ 9,086,751	\$ 9,400,372	\$ 9,462,738	\$ 9,712,530		\$ 249,792
04.1311.000.00.00000	Regular Tuition	\$ 8,700	\$ 10,500	\$ 10,800	\$ 10,800	\$ 10,800	Preschool	\$ -
04.1312.000.00.00000	Extended Day Tuition	\$ 32,874	\$ -	\$ -	\$ -	\$ -		\$ -
04.1910.000.00.00000	Use of Facility	\$ 985	\$ 2,690	\$ 200	\$ 2,100	\$ 2,100	Nashua Adult Learning; other facility rentals	\$ -
04.1980.000.00.00000	Refund Prior Yr Expense	\$ 15,715	\$ 20,028	\$ 24,020	\$ 12,000	\$ 12,000	Erate (no FSA budgeted)	\$ -
04.1990.000.00.00000	Other Local Revenue-Misc	\$ 10,581	\$ 3,237	\$ 21,200	\$ 900	\$ 900	P Card Rebate	\$ -
04.3110.000.00.00000	Equitable Ed Aid	\$ 1,346,178	\$ 1,214,038	\$ 1,231,727	\$ 1,286,727	\$ 1,553,080	Published 11-15-19 by DOE	\$ 266,352
04.3111.000.00.00000	Equitable Ed Aid - Additional	\$ -	\$ -	\$ -	\$ 184,811	\$ -	Published 11-15-19 by DOE	\$ (184,811)
04.3112.000.00.00000	Statewide Enhanced Ed Tax	\$ 1,219,640	\$ 1,186,671	\$ 1,175,826	\$ 1,175,826	\$ 1,142,585	Published 11-15-19 by DOE	\$ (33,241)
04.3190.000.00.00000	Other State Aid	\$ 7,664	\$ -	\$ 1,000	\$ -	\$ -		\$ -
04.3210.000.00.00000	School Building Aid	\$ 128,000	\$ 128,000	\$ 128,000	\$ 128,000	\$ 128,000		\$ -
04.3220.000.00.00000	Kindergarten Keno Aid	\$ -	\$ 58,300	\$ 55,000	\$ -	\$ -	Included in adequacy now	\$ -
04.3230.000.00.00000	Special Ed Aid	\$ 141,067	\$ 138,343	\$ 137,087	\$ 146,141	\$ 75,000	Current Forecast per Sped Dir	\$ (71,141)
04.3231.000.00.00000	Special Ed Aid - Additional	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
04.3242.000.00.00000	Vocational Transportation Aid	\$ 2,327	\$ 4,227	\$ 3,000	\$ 3,000	\$ 3,000		\$ -
04.4580.000.00.00000	Medicaid	\$ 62,091	\$ 101,316	\$ 65,000	\$ 25,000	\$ 25,000	New legislation	\$ -
04.5251.000.00.00000	Transfer From Capital Reserve	\$ -	\$ 192,812	\$ -	\$ -	\$ -		\$ -
Total Gen Fund		\$ 11,649,904	\$ 12,146,913	\$ 12,253,232	\$ 12,438,043	\$ 12,664,995		\$ 226,952
21.1610.000.00.00000	Food Service Sales	\$ 104,147	\$ 114,489	\$ 140,000	\$ 115,000	\$ 136,276		\$ 21,276
21.3260.000.00.00000	Child Nutrition State	\$ 2,806	\$ 2,554	\$ 2,500	\$ 2,500	\$ 2,500		\$ -
21.4560.000.00.00000	Child Nutrition Federal	\$ 83,515	\$ 87,090	\$ 87,500	\$ 87,500	\$ 87,500		\$ -
21.5210.000.00.00000	Transfer from Gen Fund	\$ 36,819	\$ 45,488	\$ -	\$ 25,000	\$ 25,000		\$ -
Total Food Service Fund		\$ 227,287	\$ 249,622	\$ 230,000	\$ 230,000	\$ 251,276		\$ 21,276
Total Grant Fund		\$ 303,384	\$ 316,856	\$ 256,442	\$ 256,442	\$ 256,442		\$ -
Total All Funds		\$ 12,180,574	\$ 12,713,391	\$ 12,739,674	\$ 12,924,485	\$ 13,172,713		\$ 248,228

FY21 PROPOSED BUDGET - OBJECT CODE AND FUNCTION CODE RECAP

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>FY18 ACTUAL</u>	<u>FY19 ACTUAL</u>	<u>FY20 BUDGET</u>	<u>FY21 PROPOSED</u>	<u>\$ INCR (DECR)</u>	<u>% INCR (DECR)</u>
100	SALARIES	\$ 5,754,007	\$ 6,024,947	\$ 6,019,201	\$ 6,345,463	\$ 326,262	5.4%
200	BENEFITS - EMPLOYEE	\$ 2,574,565	\$ 2,733,786	\$ 2,691,719	\$ 2,960,988	\$ 269,269	10.0%
240, 290	BENEFITS - TUITION AND PROF DEV	\$ 43,501	\$ 22,984	\$ 52,598	\$ 64,300	\$ 11,702	22.2%
300-500	PURCHASED SERVICES	\$ 1,630,922	\$ 1,811,231	\$ 1,707,159	\$ 1,795,836	\$ 88,677	5.2%
600	SUPPLIES	\$ 472,066	\$ 471,273	\$ 563,266	\$ 595,494	\$ 32,228	5.7%
700	PROPERTY	\$ 189,626	\$ 103,806	\$ 146,685	\$ 199,844	\$ 53,159	36.2%
800	OTHER - DUE AND FEES	\$ 430,614	\$ 398,881	\$ 382,604	\$ 353,070	\$ (29,535)	-7.7%
900	<u>OTHER - FUND TRANSFERS</u>	<u>\$ 691,819</u>	<u>\$ 720,488</u>	<u>\$ 690,000</u>	<u>\$ 350,000</u>	<u>\$ (340,000)</u>	<u>-49.3%</u>
TOTAL		\$ 11,787,120	\$ 12,287,398	\$ 12,253,232	\$ 12,664,995	\$ 411,763	3.4%
				\$ 184,811			
				\$ 12,438,043	\$ 12,664,995	\$ 226,952	1.8%

  

<u>FUNCTION CODE</u>	<u>DESCRIPTION</u>	<u>FY18 ACTUAL</u>	<u>FY19 ACTUAL</u>	<u>FY20 BUDGET</u>	<u>FY21 PROPOSED</u>	<u>\$ INCR (DECR)</u>	<u>% INCR (DECR)</u>
1100	REGULAR ED	\$ 4,290,010	\$ 4,540,538	\$ 4,473,530	\$ 4,554,464	\$ 80,934	1.8%
1200	SPECIAL ED	\$ 1,435,205	\$ 1,590,811	\$ 1,375,152	\$ 1,569,768	\$ 194,616	14.2%
1300	VOCATIONAL	\$ 2,354	\$ 7,477	\$ 8,150	\$ 10,250	\$ 2,100	25.8%
1400	OTHER INSTRUCTIONAL	\$ 169,344	\$ 176,427	\$ 200,713	\$ 197,724	\$ (2,989)	-1.5%
2100	SUPPORT SVCS - STUDENTS	\$ 1,393,014	\$ 1,601,417	\$ 1,602,244	\$ 1,985,703	\$ 383,459	23.9%
2200	SUPPORT SVCS - STAFF	\$ 329,621	\$ 294,291	\$ 350,050	\$ 332,498	\$ (17,552)	-5.0%
2300	SUPPORT SVCS - GENL ADMIN	\$ 461,570	\$ 462,981	\$ 474,642	\$ 465,848	\$ (8,794)	-1.9%
2400	SUPPORT SVCS - SCHOOL ADMIN	\$ 808,168	\$ 758,719	\$ 777,592	\$ 673,400	\$ (104,192)	-13.4%
2500	FISCAL SVCS	\$ 315,068	\$ 274,262	\$ 298,754	\$ 314,588	\$ 15,834	5.3%
2600	OPERATION & MAINT	\$ 913,068	\$ 906,514	\$ 992,622	\$ 1,006,376	\$ 13,754	1.4%
2700	STUDENT TRANSPORTATION	\$ 375,461	\$ 409,607	\$ 474,302	\$ 486,155	\$ 11,853	2.5%
2800	INFORMATION SVCS	\$ 235,868	\$ 174,612	\$ 197,288	\$ 380,257	\$ 182,969	92.7%
2999	PERF INCENTIVES	\$ -	\$ 34,168	\$ 35,332	\$ 59,695	\$ 24,363	69.0%
4000	FACILITIES ACQUISITION	\$ -	\$ -	\$ 1	\$ 1	\$ -	0.0%
5100	DEBT SERVICE	\$ 966,550	\$ 950,088	\$ 932,860	\$ 603,268	\$ (329,593)	-35.3%
5221	TRANSFER TO FOOD SVC	\$ 36,819	\$ 45,488	\$ -	\$ 25,000	\$ 25,000	100.0%
5251	<u>TRANSFER TO CAP RESERVES</u>	<u>\$ 55,000</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ (60,000)</u>	<u>-100.0%</u>
TOTAL GEN FUND		\$ 11,787,120	\$ 12,287,398	\$ 12,253,232	\$ 12,664,995	\$ 411,763	3.4%
				\$ 184,811			
				\$ 12,438,043	\$ 12,664,995	\$ 226,952	1.8%

  

FOOD SERVICE	\$ 227,868	\$ 249,622	\$ 230,000	\$ 251,276	\$ 21,276	9.3%
<u>GRANT FUND</u>	<u>\$ 303,177</u>	<u>\$ 317,951</u>	<u>\$ 256,442</u>	<u>\$ 256,442</u>	<u>\$ -</u>	<u>0.0%</u>
TOTAL ALL FUNDS	\$ 12,318,165	\$ 12,854,971	\$ 12,924,485	\$ 13,172,712	\$ 248,227	1.9%

SEPARATE WARRANT ARTICLES:

WA# __ - WLCTA CBA	
WA # _ - SPECIAL ED CAPITAL RESERVE	\$ 100,000
WA # _ - MAINTENANCE CAPITAL RESERVE	\$ 150,000
<u>WA # - AUDIT</u>	<u>\$ 30,000</u>
TOTAL	\$ 280,000

TOTAL AFTER ALL WARRANT ARTICLES: \$ 13,452,712



TRACKING CHANGES IN BUDGET DRAFT 1 TO DRAFT 5

**DRAFT 1 GENERAL FUND** **\$ 12,871,281.86**  
 REMOVE \$60K CAP RESERVE \$ (60,000.00)

CHANGES TO SOFTWARE ACCOUNTS:

	<u>DRAFT 1</u>	<u>DRAFT 2</u>	<u>CHANGES</u>
1100.650.11.T0000	\$ 7,786.00	\$ 11,000.00	\$ 3,214.00
2410.650.11.T0000	\$ 5,247.00	\$ 5,785.00	\$ 538.00
1100.650.12.T0000	\$ 2,100.00	\$ 400.00	\$ (1,700.00)
2410.650.12.T0000	\$ 1,784.00	\$ 981.00	\$ (803.00)
2844.650.11.T0000	\$ 4,895.00	\$ 6,645.00	\$ 1,750.00
2844.650.12.T0000	\$ 1,208.00	\$ 2,901.00	\$ 1,693.00
<u>2321.650.01.T0000</u>	<u>\$ 14,259.00</u>	<u>\$ 7,112.00</u>	<u>\$ (7,147.00)</u>
<b>TOTAL</b>	<b>\$ 37,279.00</b>	<b>\$ 34,824.00</b>	<b>\$ (2,455.00)</b>

**DRAFT 2 GENERAL FUND** **\$ 12,808,826.86**

	<u>DRAFT 2</u>	<u>DRAFT 3</u>	<u>CHANGES</u>
Reduction in all Healthcare Accounts	\$ 1,463,148.17	\$ 1,393,474.45	\$ (69,673.79) Flat rates published by School Care
04.1100.641.11.00000	\$ 20,610.00	\$ 42,210.00	\$ 21,600.00 Math Program left out of prior draft
04.1100.641.12.00000	\$ 2,256.00	\$ 7,656.00	\$ 5,400.00 Math Program left out of prior draft
04.2410.650.11.T0000	\$ 5,785.00	\$ 4,685.00	\$ (1,100.00) Removed Contingency as per IT
04.1100.610.02.00000	\$ 27,613.00	\$ 19,170.00	\$ (8,443.00) Supply lines decreased as per Superintendent
04.1100.610.03.00000	\$ 32,128.00	\$ 25,600.00	\$ (6,528.00) Supply lines decreased as per Superintendent
04.1100.610.11.00000	\$ 26,422.00	\$ 22,500.00	\$ (3,922.00) Supply lines decreased as per Superintendent
04.1100.610.12.00000	\$ 6,594.00	\$ 4,800.00	\$ (1,794.00) Supply lines decreased as per Superintendent
04.2620.330.01.00000	\$ 1,500.00	\$ -	\$ (1,500.00) Removed workman's comp; error
04.2134.610.11.00000	\$ -	\$ 1,200.00	\$ 1,200.00 Nurse supplies left out of prior draft
04.2620.700's - Moved New Equip to Repl Equip	\$ -	\$ -	\$ - No monetary change
04.2620.731.01.00000	\$ 500.00	\$ -	\$ (500.00) Removed new equip for SAU
04.2620.520.02.00000	\$ 8,441.00	\$ 8,602.00	\$ 161.00 P&L Not to Exceed Rate of \$37.4K (vs. \$ 36.7)
04.2620.520.03.00000	\$ 10,276.00	\$ 10,472.00	\$ 196.00 P&L Not to Exceed Rate of \$37.4K (vs. \$ 36.7)
04.2620.520.11.00000	\$ 13,946.00	\$ 14,212.00	\$ 266.00 P&L Not to Exceed Rate of \$37.4K (vs. \$ 36.7)
04.2620.520.12.00000	\$ 4,037.00	\$ 4,114.00	\$ 77.00 P&L Not to Exceed Rate of \$37.4K (vs. \$ 36.7)
04.1100.650.11.T0000	\$ 11,000.00	\$ 12,000.00	\$ 1,000.00 Adjusted for Mystery Science and IXL software - actual cost
04.2620.622.01.00000	\$ 2,918.59	\$ 2,731.49	\$ (187.10) Electricity - FY19 usage; FY21 rates
04.2620.622.02.00000	\$ 26,709.45	\$ 24,997.20	\$ (1,712.24) Electricity - FY19 usage; FY21 rates
04.2620.622.03.00000	\$ 32,521.06	\$ 30,436.25	\$ (2,084.80) Electricity - FY19 usage; FY21 rates
04.2620.622.11.00000	\$ 43,571.38	\$ 40,778.18	\$ (2,793.20) Electricity - FY19 usage; FY21 rates
04.2620.622.12.00000	\$ 11,708.17	\$ 10,957.61	\$ (750.57) Electricity - FY19 usage; FY21 rates
<u>260 Object Codes - Workman's Comp</u>	<u>\$ 19,816.48</u>	<u>\$ 29,458.00</u>	<u>\$ 9,641.52 Not to Exceed Rates Published by Primex</u>
<b>TOTAL</b>	<b>\$ 1,771,501.29</b>	<b>\$ 1,710,054.19</b>	<b>\$ (61,447.17)</b>

TRACKING CHANGES IN BUDGET DRAFT 1 TO DRAFT 5

**DRAFT 3 GENERAL FUND**

**\$ 12,747,379.69**

	<u><b>DRAFT 3</b></u>	<u><b>DRAFT 4</b></u>	<u><b>CHANGES</b></u>	
Added \$184,811 to FY20 Budget				
04.5221.930.00.00000	\$ 35,000.00	\$ 25,000.00	\$ (10,000.00)	Food Service Shortage
<u><b>Add an ABA Therapist Position:</b></u>				
04.2149.114.11.00000	\$ -	\$ 27,367.50	\$ 27,367.50	SALARY
04.2149.220.11.00000	\$ -	\$ 2,093.61	\$ 2,093.61	FICA
04.2149.231.11.00000	\$ -	\$ 3,056.95	\$ 3,056.95	NHRS
04.2149.250.11.00000	\$ -	\$ 67.62	\$ 67.62	UC
04.2149.260.11.00000	\$ -	\$ 86.87	\$ 86.87	WC
04.2149.213.11.00000	\$ -	\$ 50.97	\$ 50.97	LIFE/ADD
04.2149.214.11.00000	\$ -	\$ 62.18	\$ 62.18	LTD
04.2149.211.11.00000	\$ -	\$ 19,916.20	\$ 19,916.20	FAMILY MEDICAL
<u>04.2149.212.11.00000</u>	<u>\$ -</u>	<u>\$ 1,712.97</u>	<u>\$ 1,712.97</u>	<u>FAMILY DENTAL</u>
SUB TOTAL	\$ -	\$ 54,414.87	\$ 54,414.87	TOTAL
				Lower Retiree Payouts from \$60K to \$40K based on staff
04.1100.112.02.00000	\$ 15,000.00	\$ 10,000.00	\$ (5,000.00)	expectations
				Lower Retiree Payouts from \$60K to \$40K based on staff
04.1100.112.02.00000	\$ 15,000.00	\$ 10,000.00	\$ (5,000.00)	expectations
				Lower Retiree Payouts from \$60K to \$40K based on staff
04.1100.112.02.00000	\$ 15,000.00	\$ 10,000.00	\$ (5,000.00)	expectations
				Lower Retiree Payouts from \$60K to \$40K based on staff
04.1100.112.02.00000	\$ 15,000.00	\$ 10,000.00	\$ (5,000.00)	expectations
04.2844.449.02.T0000	\$ 10,350.00	\$ 9,200.00	\$ (1,150.00)	Reduced copiers from \$45K to \$40K
04.2844.449.03.T0000	\$ 12,600.00	\$ 11,200.00	\$ (1,400.00)	Reduced copiers from \$45K to \$40K
04.2844.449.11.T0000	\$ 17,100.00	\$ 15,200.00	\$ (1,900.00)	Reduced copiers from \$45K to \$40K
<u>04.2844.449.12.T0000</u>	<u>\$ 4,950.00</u>	<u>\$ 4,400.00</u>	<u>\$ (550.00)</u>	<u>Reduced copiers from \$45K to \$40K</u>
<b>TOTAL</b>	<b>\$ 140,000.00</b>	<b>\$ 159,414.87</b>	<b>\$ 19,414.87</b>	

**DRAFT 4 GENERAL FUND**

**\$ 12,766,794.56**

	<u><b>DRAFT 4</b></u>	<u><b>DRAFT 5</b></u>	<u><b>CHANGES</b></u>	
04.2620.737.12.00000	\$ 1,800.00	\$ -	\$ (1,800.00)	Remove Café Table - In Budget Twice
04.1290.561.03.00000	\$ 185,000.00	\$ 135,000.00	\$ (50,000.00)	Remove \$50K from Public Tuition
<u>04.1290.564.11.00000</u>	<u>\$ 97,000.00</u>	<u>\$ 47,000.00</u>	<u>\$ (50,000.00)</u>	<u>Remove \$50K from Private Tuition</u>
<b>TOTAL</b>	<b>\$ 283,800.00</b>	<b>\$ 182,000.00</b>	<b>\$ (101,800.00)</b>	

**DRAFT 5 GENERAL FUND**

**\$ 12,664,994.56**

	A	B	C	D	E	F	G	H
1	<u>Account</u>	<u>Description</u>	<u>FY18 Exp</u>	<u>FY19 Exp</u>	<u>FY20 Budget</u>	<u>FY21 Proposed</u>	<u>Notes</u>	<u>\$ Var</u>
2	21.3110.116.00.00000	F/Svc Supvsr Salary	\$0.00	\$0.00	\$42,000.00	\$0.00		-\$42,000.00
3	21.3110.116.02.00000	F/Svs Supvsr Salary - MS	\$15,320.00	\$15,697.50	\$0.00	\$13,991.25	FS Director, 2.5% Inc	\$13,991.25
4	21.3110.116.03.00000	F/Svs Supvsr Salary - HS	\$15,320.00	\$15,697.50	\$0.00	\$13,991.25	FS Director, 2.5% Inc	\$13,991.25
5	21.3110.116.11.00000	F/Svs Supvsr Salary - FRES	\$10,200.00	\$10,465.00	\$0.00	\$10,762.50	FS Director, 2.5% Inc	\$10,762.50
6	21.3110.116.12.00000	F/Svs Supvsr Salary - LCS	\$0.00	\$0.00	\$0.00	\$4,305.00	FS Director, 2.5% Inc	\$4,305.00
7	21.3110.211.00.00000	F/Svc Supvsr Medical	\$0.00	\$0.00	\$2,000.00	\$0.00		-\$2,000.00
8	21.3110.211.02.00000	F/Svs Supvsr Medical - MS	\$750.00	\$900.05	\$0.00	\$650.00		\$650.00
9	21.3110.211.03.00000	F/Svs Supvsr Medical - HS	\$750.00	\$1,099.95	\$0.00	\$650.00		\$650.00
10	21.3110.211.11.00000	F/Svs Supvsr Medical - FRES	\$500.00	\$0.00	\$0.00	\$500.00		\$500.00
11	21.3110.211.12.00000	F/Svs Supvsr Medical - LCS	\$0.00	\$0.00	\$0.00	\$200.00		\$200.00
12	21.3110.212.02.00000	F/Svs Supvsr Dental - MS	\$597.99	\$628.80	\$0.00	\$0.00		\$0.00
13	21.3110.212.03.00000	F/Svs Supvsr Dental - HS	\$597.98	\$628.80	\$0.00	\$0.00		\$0.00
14	21.3110.212.11.00000	F/Svs Supvsr Dental - FRES	\$408.00	\$419.20	\$0.00	\$0.00		\$0.00
15	21.3110.212.12.00000	F/Svs Supvsr Dental - LCS	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
16	21.3110.213.00.00000	F/Svc Supvsr Life Ins	\$0.00	\$0.00	\$84.00	\$0.00		-\$84.00
17	21.3110.213.02.00000	F/Svs Supvsr Life Ins - MS	\$27.42	\$26.99	\$0.00	\$21.60		\$21.60
18	21.3110.213.03.00000	F/Svs Supvsr Life Ins - HS	\$27.24	\$26.99	\$0.00	\$21.60		\$21.60
19	21.3110.213.11.00000	F/Svs Supvsr Life Ins - FRES	\$17.14	\$17.82	\$0.00	\$16.61		\$16.61
20	21.3110.213.12.00000	F/Svs Supvsr Life Ins - LCS	\$0.00	\$0.00	\$0.00	\$6.64		\$6.64
21	21.3110.214.00.00000	F/Svc Supvsr Disability Ins	\$0.00	\$0.00	\$88.00	\$0.00		-\$88.00
22	21.3110.214.02.00000	F/Svs Supvsr Disability Ins - MS	\$29.60	\$29.25	\$0.00	\$33.20		\$33.20
23	21.3110.214.03.00000	F/Svs Supvsr Disability Ins - HS	\$29.42	\$29.25	\$0.00	\$33.20		\$33.20
24	21.3110.214.11.00000	F/Svs Supvsr Disability Ins - FRES	\$19.03	\$19.55	\$0.00	\$25.54		\$25.54
25	21.3110.214.12.00000	F/Svs Supvsr Disability Ins - LCS	\$0.00	\$0.00	\$0.00	\$10.22		\$10.22
26	21.3110.220.00.00000	F/Svc Supvsr FICA	\$0.00	\$0.00	\$3,464.00	\$0.00		-\$3,464.00
27	21.3110.220.02.00000	F/Svs Supvsr FICA - MS	\$1,229.67	\$1,269.72	\$0.00	\$1,070.33	fica 7.65%	\$1,070.33
28	21.3110.220.03.00000	F/Svs Supvsr FICA - HS	\$1,229.20	\$1,284.92	\$0.00	\$1,070.33	fica 7.65%	\$1,070.33
29	21.3110.220.11.00000	F/Svs Supvsr FICA - FRES	\$818.55	\$800.73	\$0.00	\$823.33	fica 7.65%	\$823.33
30	21.3110.220.12.00000	F/Svs Supvsr FICA - LCS				\$329.33	fica 7.65%	\$329.33
31	21.3110.231.02.00000	Employee Retirement	\$0.00	\$0.00	\$0.00	\$1,562.82	NHRS 11.17%	\$1,562.82
32	21.3110.231.03.00000	Employee Retirement	\$0.00	\$0.00	\$0.00	\$1,562.82	NHRS 11.17%	\$1,562.82
33	21.3110.231.11.00000	Employee Retirement	\$0.00	\$0.00	\$0.00	\$1,202.17	NHRS 11.17%	\$1,202.17
34	21.3110.231.12.00000	Employee Retirement	\$0.00	\$0.00	\$0.00	\$480.87	NHRS 11.17%	\$480.87
35	21.3110.250.00.00000	F/Svc Supvsr U/C	\$0.00	\$0.00	\$64.00	\$0.00		-\$64.00
36	21.3110.250.02.00000	F/Svs Supvsr U/C - MS	\$99.29	-\$10.09	\$0.00	\$21.98		\$21.98
37	21.3110.250.03.00000	F/Svs Supvsr U/C - HS	\$99.17	-\$10.09	\$0.00	\$21.98		\$21.98
38	21.3110.250.11.00000	F/Svs Supvsr U/C - FRES	\$26.87	-\$6.71	\$0.00	\$16.91		\$16.91

	A	B	C	D	E	F	G	H
1	<u>Account</u>	<u>Description</u>	<u>FY18 Exp</u>	<u>FY19 Exp</u>	<u>FY20 Budget</u>	<u>FY21 Proposed</u>	<u>Notes</u>	<u>\$ Var</u>
39	21.3110.250.12.00000	F/Svs Supvsr U/C - LCS	\$0.00	\$0.00	\$0.00	\$6.76		\$6.76
40	21.3110.260.00.00000	F/Svc Supvsr W/C	\$0.00	\$0.00	\$1,069.00	\$0.00		-\$1,069.00
41	21.3110.260.02.00000	F/Svs Supvsr W/C - MS	\$408.16	\$141.97	\$0.00	\$44.07		\$44.07
42	21.3110.260.03.00000	F/Svs Supvsr W/C - HS	\$408.02	\$141.97	\$0.00	\$44.07		\$44.07
43	21.3110.260.11.00000	F/Svs Supvsr W/C - FRES	\$260.10	\$94.58	\$0.00	\$33.90		\$33.90
44	21.3110.260.12.00000	F/Svs Supvsr W/C - LCS	\$0.00	\$0.00	\$0.00	\$13.56		\$13.56
45	21.3120.116.02.00000	F/Svc Wkrs Salary-MS	\$11,288.39	\$17,307.76	\$69,615.50	\$19,619.27	\$72,508 total	-\$49,996.23
46	21.3120.116.03.00000	F/Svc Wkrs Salary-HS	\$16,444.64	\$17,708.69	\$0.00	\$19,619.27	\$72,508 total	\$19,619.27
47	21.3120.116.11.00000	F/Svc Wkrs Salary-FRES	\$26,726.34	\$28,007.87	\$0.00	\$28,107.04	\$72,508 total	\$28,107.04
48	21.3120.116.12.00000	F/Svc Wkrs Salary-LCS	\$0.00	\$10,891.40	\$0.00	\$5,162.58	\$72,508 total	\$5,162.58
49	21.3120.211.02.00000	F/Svc Wkrs Medical-MS	\$2,801.63	\$4,393.38	\$10,422.00	\$4,421.34		-\$6,000.66
50	21.3120.211.03.00000	F/Svc Wkrs Medical-HS	\$4,202.53	\$4,482.22	\$0.00	\$4,421.34		\$4,421.34
51	21.3120.211.11.00000	F/Svc Wkrs Medical-FRES	\$2,000.00	\$2,000.00	\$0.00	\$8,842.68		\$8,842.68
52	21.3120.212.02.00000	Dental Insurance	\$0.00	\$313.78	\$0.00	\$332.77		\$332.77
53	21.3120.212.03.00000	Dental Insurance	\$0.00	\$320.02	\$0.00	\$332.77		\$332.77
54	21.3120.212.11.00000	Dental Insurance				\$665.53		\$665.53
55	21.3120.213.02.00000	F/Svc Wkrs Life Ins-MS	\$30.32	\$21.23	\$210.00	\$15.61		-\$194.39
56	21.3120.213.03.00000	F/Svc Wkrs Life Ins-HS	\$45.61	\$21.84	\$0.00	\$15.61		\$15.61
57	21.3120.213.11.00000	F/Svc Wkrs Life Ins-FRES	\$38.75	\$38.75	\$0.00	\$0.00		\$0.00
58	21.3120.214.02.00000	F/Svc Wkrs Disability Ins-MS	\$18.80	\$11.92	\$196.00	\$24.00		-\$172.00
59	21.3120.214.03.00000	F/Svc Wkrs Disability Ins-HS	\$28.07	\$12.17	\$0.00	\$24.00		\$24.00
60	21.3120.214.11.00000	F/Svc Wkrs Disability Ins-FRES	\$32.15	\$32.15	\$0.00	\$0.00		\$0.00
61	21.3120.220.02.00000	F/Svc Wkrs FICA-MS	\$817.88	\$1,278.41	\$5,679.00	\$1,500.87		-\$4,178.13
62	21.3120.220.03.00000	F/Svc Wkrs FICA-HS	\$1,189.50	\$1,307.79	\$0.00	\$1,500.87		\$1,500.87
63	21.3120.220.11.00000	F/Svc Wkrs FICA-FRES	\$2,197.65	\$2,295.69	\$0.00	\$2,150.19		\$2,150.19
64	21.3120.220.12.00000	F/Svc Wkrs FICA-LCS	\$0.00	\$833.24	\$0.00	\$394.94		\$394.94
65	21.3120.250.02.00000	F/Svc Wkrs U/C-MS	\$66.28	-\$6.68	\$282.00	\$79.71		-\$202.29
66	21.3120.250.03.00000	F/Svc Wkrs U/C-HS	\$97.17	-\$15.26	\$0.00	\$79.71		\$79.71
67	21.3120.250.11.00000	F/Svc Wkrs U/C-FRES	\$112.49	-\$19.97	\$0.00	\$116.16		\$116.16
68	21.3120.250.12.00000	F/Svc Wkrs U/C-LCS	\$0.00	\$0.00	\$0.00	\$24.94		\$24.94
69	21.3120.260.02.00000	F/Svc Wkrs W/C-MS	\$282.27	\$188.15	\$1,784.00	\$61.80		-\$1,722.20
70	21.3120.260.03.00000	F/Svc Wkrs W/C-HS	\$411.66	\$188.58	\$0.00	\$61.80		\$61.80
71	21.3120.260.11.00000	F/Svc Wkrs W/C-FRES	\$516.43	\$310.13	\$0.00	\$88.54		\$88.54
72	21.3120.260.12.00000	F/Svc Wkrs W/C-LCS	\$0.00	\$108.88	\$0.00	\$16.26		\$16.26
73	21.3120.430.02.00000	F/Svs Repairs & Maint - MS	\$1,710.97	\$1,264.04	\$5,000.00	\$1,625.00	\$5K total; Investigating maint agmts	-\$3,375.00

	A	B	C	D	E	F	G	H
1	<u>Account</u>	<u>Description</u>	<u>FY18 Exp</u>	<u>FY19 Exp</u>	<u>FY20 Budget</u>	<u>FY21 Proposed</u>	<u>Notes</u>	<u>\$ Var</u>
74	21.3120.430.03.00000	F/Svs Repairs & Maint - HS	\$1,700.98	\$1,313.96	\$0.00	\$1,625.00	\$5K total; Investigating maint agmts	\$1,625.00
75	21.3120.430.11.00000	F/Svs Repairs & Maint - FRES	\$4,735.40	\$1,157.90	\$0.00	\$1,250.00	\$5K total; Investigating maint agmts	\$1,250.00
76	21.3120.430.12.00000	F/Svs Repairs & Maint - LCS	\$355.70	\$982.20	\$0.00	\$500.00	\$5K total; Investigating maint agmts	\$500.00
77	21.3120.580.00.00000	F/Svc Travel	\$0.00	\$0.00	\$2,199.62	\$0.00		-\$ (2,199.62)
78	21.3120.580.02.00000	F/Svs Travel & Conf. - MS	\$144.03	\$362.78	\$0.00	\$155.06	SNA Conference	\$155.06
79	21.3120.580.03.00000	F/Svs Travel & Conf. - HS	\$25.18	\$150.00	\$0.00	\$155.06	SNA Conference	\$155.06
80	21.3120.580.11.00000	F/Svs Travel & Conf. - FRES	\$420.83	\$307.95	\$0.00	\$155.06	SNA Conference	\$155.06
81	21.3120.580.12.00000	F/Svs Travel & Conf. - LCS	\$0.00	\$1,737.54	\$0.00	\$1,778.42	Meal Transport LCS	\$1,778.42
82	21.3120.610.02.00000	F/Svc Non Food Supplies - MS	\$1,677.87	\$401.40	\$7,000.00	\$2,275.00	\$7K total	-\$ (4,725.00)
83	21.3120.610.03.00000	F/Svc Non Food Supplies - HS	\$1,716.60	\$424.82	\$0.00	\$2,275.00	\$7K total	\$2,275.00
84	21.3120.610.11.00000	F/Svc Non Food Supplies - FRES	\$3,163.01	\$2,253.83	\$0.00	\$1,750.00	\$7K total	\$1,750.00
85	21.3120.610.12.00000	F/Svs Non Food Supplies - LCS	\$249.51	\$55.37	\$0.00	\$700.00	\$7K total	\$700.00
86	21.3120.612.00.00000	F/Svc Office Supplies	\$0.00	\$0.00	\$300.00	\$0.00		-\$ (300.00)
87	21.3120.612.02.00000	F/Svs Office Supplies - MS	\$84.42	\$57.84	\$0.00	\$97.50	\$300 total	\$97.50
88	21.3120.612.03.00000	F/Svs Office Supplies - HS	\$71.80	\$59.14	\$0.00	\$97.50	\$300 total	\$97.50
89	21.3120.612.11.00000	F/Svc Office Supplies - FRES	\$131.85	\$92.91	\$0.00	\$75.00	\$300 total	\$75.00
90	21.3120.612.12.00000	F/Svc Office Supplies - LCS	\$0.00	\$0.00	\$0.00	\$30.00	\$300 total	\$30.00
91	21.3120.613.00.00000	F/Svc Postage & Del	\$0.00	\$50.00	\$225.00	\$0.00		-\$ (225.00)
92	21.3120.613.02.00000	F/Svs Postage & Del - MS	\$65.49	\$62.50	\$0.00	\$73.13	\$225 total	\$73.13
93	21.3120.613.03.00000	F/Svs Postage & Del - HS	\$74.49	\$12.49	\$0.00	\$73.13	\$225 total	\$73.13
94	21.3120.613.11.00000	F/Svc Postage & Del - FRES	\$57.99	\$25.00	\$0.00	\$56.25	\$225 total	\$56.25
95	21.3120.613.12.00000	F/Svc Postage & Del - LCS	\$0.00	\$0.00	\$0.00	\$22.50	\$225 total	\$22.50
96	21.3120.615.00.00000	F/Svc Chemicals	\$0.00	\$0.00	\$1,000.00	\$1,000.00		\$0.00
97	21.3120.615.02.00000	F/Svc Chemicals - MS	\$0.00	\$0.00	\$0.00	\$325.00	\$1K total	\$325.00
98	21.3120.615.03.00000	F/Svc Chemicals - HS	\$0.00	\$0.00	\$0.00	\$325.00	\$1K total	\$325.00
99	21.3120.615.11.00000	F/Svc Chemicals - FRES	\$0.00	\$0.00	\$0.00	\$250.00	\$1K total	\$250.00
100	21.3120.615.12.00000	F/Svc Chemicals - LCS	\$0.00	\$0.00	\$0.00	\$100.00	\$1K total	\$100.00
101	21.3120.617.00.00000	F/Svc Kitchen Supplies	\$0.00	\$0.00	\$250.00	\$0.00		-\$ (250.00)
102	21.3120.617.02.00000	F/Svc Kitchen Supplies - MS	\$0.00	\$0.00	\$0.00	\$250.00	New trays at MS/HS	\$250.00
103	21.3120.617.03.00000	F/Svc Kitchen Supplies - HS	\$0.00	\$0.00	\$0.00	\$250.00	New trays at MS/HS	\$250.00
104	21.3120.617.11.00000	F/Svc Kitchen Supplies - FRES	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
105	21.3120.617.12.00000	F/Svc Kitchen Supplies - LCS	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
106	21.3120.630.00.00000	F/Svc Food Supplies	\$0.00	\$0.00	\$53,703.00	\$0.00		-\$ (53,703.00)
107	21.3120.630.02.00000	F/Svs Food Supplies - MS	\$14,697.24	\$16,246.03	\$0.00	\$17,453.64	\$53,703.50 total	\$17,453.64

	A	B	C	D	E	F	G	H
1	<u>Account</u>	<u>Description</u>	<u>FY18 Exp</u>	<u>FY19 Exp</u>	<u>FY20 Budget</u>	<u>FY21 Proposed</u>	<u>Notes</u>	<u>\$ Var</u>
108	21.3120.630.03.00000	F/Svs Food Supplies - HS	\$14,798.75	\$16,220.61	\$0.00	\$17,453.64	\$53,703.50 total	\$17,453.64
109	21.3120.630.11.00000	F/Svs Food Supplies - FRES	\$18,303.18	\$24,634.70	\$0.00	\$13,425.88	\$53,703.50 total	\$13,425.88
110	21.3120.630.12.00000	F/Svs Food Supplies - LCS	\$0.00	\$45.97	\$0.00	\$5,370.35	\$53,703.50 total	\$5,370.35
111	21.3120.631.00.00000	F/Svc Milk	\$0.00	\$0.00	\$11,100.00	\$0.00		-\$ (11,100.00)
112	21.3120.631.02.00000	F/Svc Milk - MS	\$2,228.19	\$2,185.09	\$0.00	\$3,607.50	\$11.1K total	\$3,607.50
113	21.3120.631.03.00000	F/Svc Milk - HS	\$2,289.48	\$2,185.14	\$0.00	\$3,607.50	\$11.1K total	\$3,607.50
114	21.3120.631.11.00000	F/Svc Milk - FRES	\$5,820.76	\$7,441.73	\$0.00	\$2,775.00	\$11.1K total	\$2,775.00
115	21.3120.631.12.00000	F/Svc Milk - LCS	\$737.50	\$0.00	\$0.00	\$1,110.00	\$11.1K total	\$1,110.00
116	21.3120.632.00.00000	F/Svc Snacks	\$0.00	\$0.00	\$4,619.88	\$0.00		-\$ (4,619.88)
117	21.3120.632.02.00000	F/Svs Snacks - MS	\$1,673.13	\$2,020.37	\$0.00	\$3,575.00	\$11K total. Based on 19-20 projected actual with vending removed	\$3,575.00
118	21.3120.632.03.00000	F/Svs Snacks - HS	\$1,723.76	\$2,020.36	\$0.00	\$3,575.00	\$11K total. Based on 19-20 projected actual with vending removed	\$3,575.00
119	21.3120.632.11.00000	F/Svs Snacks - FRES	\$1,180.70	\$1,596.55	\$0.00	\$2,750.00	\$11K total. Based on 19-20 projected actual with vending removed	\$2,750.00
120	21.3120.632.12.00000	F/Svs Snacks - LCS	\$0.00	\$0.00	\$0.00	\$1,100.00	\$11K total. Based on 19-20 projected actual with vending removed	\$1,100.00
121	21.3120.633.00.00000	F/Svc USDA Commodities	\$0.00	\$0.00	\$1,313.00	\$1,575.00		\$262.00
122	21.3120.633.02.00000	F/Svc USDA Commodities - MS	\$3,128.45	\$2,209.20	\$0.00	\$511.88	\$1575 total; assume LCS eligible for commodities	\$511.88
123	21.3120.633.03.00000	F/Svc USDA Commodities - HS	\$4,520.55	\$3,197.52	\$0.00	\$511.88	\$1575 total; assume LCS eligible for commodities	\$511.88
124	21.3120.633.11.00000	F/Svc USDA Commodities - FRES	\$6,018.00	\$4,647.88	\$0.00	\$393.75	\$1575 total; assume LCS eligible for commodities	\$393.75
125	21.3120.633.12.00000	F/Svc USDA Commodities - LCS	\$0.00	\$0.00	\$0.00	\$157.50	\$1575 total; assume LCS eligible for commodities	\$157.50
126	21.3120.650.00.00000	F/Svc Software	\$0.00	\$0.00	\$5,132.00			-\$ (5,132.00)
127	21.3120.650.02.00000	F/Svc Software - MS	\$838.50	\$534.25	\$0.00	\$845.00	\$2.6K total. Mealtime & Mosaic	\$845.00
128	21.3120.650.03.00000	F/Svc Software - HS	\$838.50	\$583.75	\$0.00	\$845.00	\$2.6K total. Mealtime & Mosaic	\$845.00
129	21.3120.650.11.00000	F/Svc Software - FRES	\$559.00	\$1,118.00	\$0.00	\$650.00	\$2.6K total. Mealtime & Mosaic	\$650.00
130	21.3120.650.12.00000	F/Svc Software - LCS	\$0.00	\$0.00	\$0.00	\$260.00	\$2.6K total. Mealtime & Mosaic	\$260.00
131	21.3120.732.11.00000	F/Svc New Equipment-FRES	\$0.00	\$324.00	\$0.00	\$0.00		\$0.00
132	21.3120.732.12.00000	F/Svs New Equipment - LCS	\$1,095.00	\$3,295.66	\$0.00	\$0.00		\$0.00
133	21.3120.735.02.00000	F/Svc Replace Equipment - MS	\$2,994.29	\$6.13	\$0.00	\$0.00		\$0.00

	A	B	C	D	E	F	G	H
1	<u>Account</u>	<u>Description</u>	<u>FY18 Exp</u>	<u>FY19 Exp</u>	<u>FY20 Budget</u>	<u>FY21 Proposed</u>	<u>Notes</u>	<u>\$ Var</u>
134	21.3120.735.03.00000	F/Svc Replace Equipment - HS	\$2,994.29	\$6.13	\$0.00	\$0.00		\$0.00
135	21.3120.735.11.00000	F/Svc Replace Equipment - FRES	\$5,795.36	\$6.13	\$0.00	\$0.00		\$0.00
136	21.3120.735.12.00000	F/Svc Replace Equipment - LCS	\$0.00	\$1,758.00	\$0.00	\$0.00		\$0.00
137	21.3120.810.00.00000	F/Svc Dues & Fees - WLC	\$0.00	\$228.50	\$1,200.00	\$0.00		-\$1,200.00
138	21.3120.810.02.00000	F/Svs Dues and Fees - MS	\$254.25	\$300.00	\$0.00	\$406.25	\$1,250 - SNA membership \$550, NH Buying Group \$700	\$406.25
139	21.3120.810.03.00000	F/Svs Dues and Fees - HS	\$254.25	\$300.00	\$0.00	\$406.25	\$1,250 - SNA membership \$550, NH Buying Group \$700	\$406.25
140	21.3120.810.11.00000	F/Svc Dues & Fees - FRES	\$214.50	\$689.00	\$0.00	\$312.50	\$1,250 - SNA membership \$550, NH Buying Group \$700	\$312.50
141	21.3120.810.12.00000	F/Svs Dues and Fees - LCS	\$0.00	\$143.50	\$0.00	\$125.00	\$1,250 - SNA membership \$550, NH Buying Group \$700	\$125.00
142	21.3120.890.00.00000	F/Svc Misc	\$0.00	\$3,479.98	\$0.00	\$0.00		\$0.00
143	<b>SUBTOTAL</b>		<b>\$ 227,865.16</b>	<b>\$ 249,621.64</b>	<b>\$ 230,000.00</b>	<b>\$ 251,275.55</b>		<b>\$21,275.55</b>

	A	B	C	D	E	F	G	H	I	J
1	<u>Account</u>	<u>Description</u>	<u>FY18 Exp</u>	<u>FY19 Exp</u>	<u>FY20 Budget</u>	<u>FY21 Proposed</u>	<u>Notes</u>	<u>Who?</u>	<u>\$ Var</u>	<u>% Var</u>
2	04.2212.110.01.00000	Curriculum Coordinator Salaries	\$68,000.00	\$68,000.00	\$69,700.00	\$ 71,442.40	.8 FTE	LB	\$1,742.40	2.5%
3	04.1100.112.02.00000	Teacher Salaries-MS	\$575,740.20	\$657,713.64	\$634,615.00	\$ 611,314.55	16 staff members; 8 shared with HS. 11.6 total FTE. \$2.5K mentors, \$15K retiree service, \$1.5K attendance, \$1.75 new hire orientation	LB	-\$23,300.45	-3.7%
4	04.1100.112.03.00000	Teacher Salaries-HS	\$964,183.44	\$961,331.28	\$958,893.00	\$ 896,091.35	21 staff members; 8 shared with HS. 17.4 total FTE. \$2.5K mentors, \$15K retiree service, \$1.5K attendance, \$1.75 new hire orientation, \$1.2 extra contract (AK)	LB	-\$62,801.65	-6.5%
5	04.1100.112.11.00000	Teacher Salaries-FRES	\$920,310.32	\$940,699.33	\$934,165.00	\$ 965,414.60	17 staff members; 16.8 total FTE. \$2.5K mentors, \$15K retiree service, \$1.5K attendance, \$1.75 new hire orientation	LB	\$31,249.60	3.3%
6	04.1100.112.12.00000	Teacher Salaries-LCS	\$93,529.96	\$180,216.08	\$167,000.00	\$ 181,250.00	3 staff members; 38 total FTE. \$2.5K mentors, \$15K retiree service, \$.5K attendance, \$.75 new hire orientation, \$1.5K kind screening	LB	\$14,250.00	8.5%
7	04.1210.112.02.00000	Special Education Teacher Salaries-MS	\$55,642.70	\$60,434.96	\$62,400.00	\$ 89,625.00	3 staff members; 2 shared with HS. 1.9 FTE.	LB	\$27,225.00	43.6%
8	04.1210.112.03.00000	Special Education Teacher Salaries-HS	\$72,955.79	\$62,965.04	\$64,100.00	\$ 56,375.00	2 staff members; 2 shared with MS. 1.1 FTE	LB	-\$7,725.00	-12.1%
9	04.1210.112.11.00000	Special Education Teacher Salaries-FRES	\$138,225.30	\$147,127.55	\$148,500.00	\$ 142,500.00	3 staff members; 2.5 FTE	LB	-\$6,000.00	-4.0%
10	04.1210.112.12.00000	Special Education Teacher Salaries-LCS	\$59,117.90	\$66,921.57	\$67,500.00	\$ 37,000.00	1 staff member; 1 FTE	LB	-\$30,500.00	-45.2%
11	04.1410.112.02.00000	Co-Curricular Salaries - Academic-MS	\$9,603.08	\$11,559.94	\$9,800.00	\$ 11,560.00	Per schedule	LB	\$1,760.00	18.0%
12	04.1410.112.03.00000	Co-Curricular Salaries - Academic-HS	\$20,379.62	\$18,090.06	\$17,000.00	\$ 18,090.00	Per schedule	LB	\$1,090.00	6.4%
13	04.1410.112.11.00000	Co-Curricular Salaries - Academic FRES	\$3,475.00	\$4,695.00	\$13,200.00	\$ 4,695.00	Per schedule	LB	-\$8,505.00	-64.4%
14	04.1420.112.02.00000	Co-Curricular Salaries - Athletic-MS	\$13,668.08	\$17,791.06	\$14,000.00	\$ 17,791.00	Per schedule, AD	LB	\$3,791.00	27.1%
15	04.1420.112.03.00000	Co-Curricular Salaries - Athletic-HS	\$29,679.42	\$33,886.94	\$36,000.00	\$ 33,887.00	Per schedule, AD	LB	-\$2,113.00	-5.9%
16	04.2122.112.02.00000	Guidance Salaries-MS	\$24,170.13	\$24,646.78	\$45,312.00	\$ 42,000.00	1 FTE	LB	-\$3,312.00	-7.3%
17	04.2122.112.03.00000	Guidance Salaries-HS	\$71,120.28	\$76,782.52	\$77,436.00	\$ 77,595.40	1 FTE, \$20.5K Additional contract (AK)	LB	\$159.40	0.2%
18	04.2122.112.11.00000	Guidance Salaries-FRES	\$65,049.82	\$67,000.00	\$69,500.00	\$ 69,500.00	1 FTE	LB	\$0.00	0.0%
19	04.2134.112.02.00000	Nurses Salary-MS	\$22,016.82	\$25,788.73	\$26,550.00	\$ 26,100.00	.45 FTE	LB	-\$450.00	-1.7%
20	04.2134.112.03.00000	Nurses Salary-HS	\$33,025.33	\$31,519.43	\$32,450.00	\$ 31,900.00	.55 FTE	LB	-\$550.00	-1.7%
21	04.2134.112.11.00000	Nurses Salary-FRES	\$54,200.00	\$62,000.00	\$63,550.00	\$ 63,550.00	1 FTE	LB	\$0.00	0.0%
22	04.2134.112.12.00000	Nurses Salary-LCS	\$46,861.61	\$58,500.00	\$60,000.00	\$ 61,500.00	1 FTE	LB	\$1,500.00	2.5%
23	04.2140.112.01.00000	School Psychologist	\$0.00	\$0.00	\$0.00	\$ 70,000.00	1 FTE	LB	\$70,000.00	#DIV/0!
24	04.2149.112.01.00000	BCBA Other Admin Salary-SPED	\$71,400.00	\$73,400.00	\$73,200.00	\$ 79,000.00	1 FTE	LB	\$5,800.00	7.9%
25	04.2212.112.02.00000	Summer Curriculum Work -MS	\$5,206.66	\$562.43	\$2,000.00	\$ -		LB	-\$2,000.00	-100.0%
26	04.2212.112.03.00000	Summer Curriculum Work -HS	\$7,067.27	\$687.43	\$1,000.00	\$ -		LB	-\$1,000.00	-100.0%
27	04.2212.112.11.00000	Summer Curriculum Work-FRES	\$9,463.91	\$1,500.00	\$1,000.00	\$ -		LB	-\$1,000.00	-100.0%
28	04.2212.112.12.00000	Summer Curriculum Work-LCS	\$3,547.44	\$0.00	\$1,000.00	\$ -		LB	-\$1,000.00	-100.0%
29	04.2222.112.02.00000	Media Generalist & Specialist-MS	\$23,869.17	\$27,182.20	\$29,142.00	\$ 29,025.00	.45 FTE, \$1.575K Library After School	LB	-\$117.00	-0.4%
30	04.2222.112.03.00000	Media Generalist & Specialist-HS	\$35,723.75	\$33,222.80	\$35,618.00	\$ 35,475.00	.55 FTE, \$1.925 Library After School	LB	-\$143.00	-0.4%
31	04.2222.112.11.00000	Media Generalist & Specialist-FRES	\$41,031.42	\$42,000.00	\$43,000.00	\$ 43,000.00	1 FTE	LB	\$0.00	0.0%



	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
32	04.2311.112.01.00000	School Board Clerk - SAU	\$0.00	\$2,819.01	\$2,000.00	\$ 2,750.00	SB Secretary	LB	\$750.00	37.5%
33	04.2321.112.01.00000	Superintendent Svs-SAU	\$160,411.44	\$160,220.00	\$166,173.00	\$ 167,773.28	2 FTE	LB	\$1,600.28	1.0%
34	04.2332.112.01.00000	Administration Wages-SPED	\$121,683.47	\$114,982.48	\$125,394.00	\$ 121,920.00	2 FTE	LB	-\$3,474.00	-2.8%
35	04.2510.112.01.00000	Business Services Wages-SAU	\$165,329.94	\$142,059.25	\$160,300.00	\$ 172,345.00	2.5 FTE	LB	\$12,045.00	7.5%
36	04.2844.112.01.00000	Technology Service Wages - SAU	\$16,100.10	\$13,651.50	\$16,140.00	\$ 16,600.00	2 FTE	LB	\$460.00	2.9%
37	04.2844.112.02.00000	Technology Service Wages - MS	\$33,107.15	\$27,303.00	\$32,280.00	\$ 33,200.00	2 FTE	LB	\$920.00	2.9%
38	04.2844.112.03.00000	Technology Service Wages - HS	\$33,560.75	\$28,859.63	\$32,280.00	\$ 33,200.00	2 FTE	LB	\$920.00	2.9%
39	04.2844.112.11.00000	Technology Service Wages - FRES	\$46,280.00	\$33,195.75	\$31,584.00	\$ 35,992.32	2 FTE	LB	\$4,408.32	14.0%
40	04.2844.112.12.00000	Technology Service Wages - LCS	\$11,570.00	\$6,384.00	\$7,896.00	\$ 8,998.08	2 FTE	LB	\$1,102.08	14.0%
41	04.2999.112.01.00000	SAU Performance Incentives	\$0.00	\$34,170.00	\$35,332.00	\$ 59,695.43	Raises and Benefits for Non-CBA (2.5% COLA)	LB	\$24,363.43	69.0%
42	04.2410.113.02.00000	Principal Salaries-MS	\$74,680.05	\$79,871.65	\$78,953.00	\$ 80,943.75	.9 FTE	LB	\$1,990.75	2.5%
43	04.2410.113.03.00000	Principal Salaries-HS	\$112,019.95	\$97,876.27	\$96,497.00	\$ 98,931.25	1.1 FTE	LB	\$2,434.25	2.5%
44	04.2410.113.11.00000	Principal Salaries-FRES	\$66,877.08	\$65,380.00	\$65,380.00	\$ 65,800.00	.7 FTE	LB	\$420.00	0.6%
45	04.2410.113.12.00000	Principal Salaries-LCS	\$27,804.46	\$28,020.00	\$28,020.00	\$ 28,200.00	.3 FTE	LB	\$180.00	0.6%
46	04.1110.114.02.00000	Teacher Aide Salaries-MS	\$7,212.71	\$8,207.63	\$8,638.00	\$ -		LB	-\$8,638.00	-100.0%
47	04.1110.114.03.00000	Teacher Aide Salaries-HS	\$10,819.08	\$10,031.29	\$10,557.00	\$ -		LB	-\$10,557.00	-100.0%
48	04.1110.114.11.00000	Teacher Aide Salaries-FRES	\$30,187.00	\$19,950.74	\$20,922.00	\$ 21,273.18	2 staff members; 1 FTE	LB	\$351.18	1.7%
49	04.1110.114.12.00000	Teacher Aide Salaries-LCS	\$57,211.38	\$53,693.64	\$58,828.00	\$ 60,721.99	3 staff members; 3 FTE	LB	\$1,893.99	3.2%
50	04.1120.114.02.00000	Substitute Teacher Salaries-MS	\$75,135.68	\$84,790.55	\$25,000.00	\$ 30,000.00	\$ 120K total based on 3 year average	LB	\$5,000.00	20.0%
51	04.1120.114.03.00000	Substitute Teacher Salaries-HS	\$21,494.38	\$25,975.84	\$25,000.00	\$ 30,000.00	\$ 120K total based on 3 year average	LB	\$5,000.00	20.0%
52	04.1120.114.11.00000	Substitute Teacher Salaries-FRES	\$23,309.94	\$20,312.19	\$25,000.00	\$ 30,000.00	\$ 120K total based on 3 year average	LB	\$5,000.00	20.0%
53	04.1120.114.12.00000	Substitute Teacher Salaries-LCS	\$6,890.00	\$6,717.00	\$5,000.00	\$ 30,000.00	\$ 120K total based on 3 year average	LB	\$25,000.00	500.0%
54	04.1130.114.02.00000	Homebound/ESL/Tutor Salaries-MS	\$0.00	\$0.00	\$125.00	\$ -		LB	-\$125.00	-100.0%
55	04.1130.114.03.00000	Homebound/ESL/Tutor Salaries-HS	\$0.00	\$0.00	\$125.00	\$ -		LB	-\$125.00	-100.0%
56	04.1130.114.11.00000	Homebound/ESL/Tutor Salaries-FRES	\$0.00	\$0.00	\$125.00	\$ -		LB	-\$125.00	-100.0%
57	04.1130.114.12.00000	Homebound/ESL/Tutor Salaries-LCS	\$0.00	\$0.00	\$125.00	\$ -		LB	-\$125.00	-100.0%
58	04.1211.114.02.00000	SPED Aide Salaries-MS	\$102,812.32	\$97,757.72	\$113,656.00	\$ 95,925.90	5 staff members; 5.0 FTE	LB	-\$17,730.10	-15.6%
59	04.1211.114.03.00000	SPED Aide Salaries-HS	\$54,168.91	\$63,629.50	\$56,182.00	\$ 104,980.70	5 staff members; 4.95 FTE	LB	\$48,798.70	86.9%
60	04.1211.114.11.00000	SPED Aide Salaries-FRES	\$122,075.15	\$116,851.49	\$122,057.00	\$ 176,178.57	9 staff members; 8.5 FTE	LB	\$54,121.57	44.3%
61	04.1211.114.12.00000	SPED Aide Salaries-LCS	\$36,158.11	\$32,402.34	\$32,336.00	\$ 31,618.30	2 staff members; 2.0 FTE	LB	-\$717.70	-2.2%
62	04.1213.114.02.00000	SPED Tutor Salaries-MS	\$0.00	\$0.00	\$125.00	\$ -	Grant funded	LB	-\$125.00	-100.0%
63	04.1213.114.03.00000	SPED Tutor Salaries-HS	\$0.00	\$0.00	\$125.00	\$ -	Grant funded	LB	-\$125.00	-100.0%
64	04.1213.114.11.00000	SPED Tutor Salaries-FRES	\$0.00	\$0.00	\$125.00	\$ -	Grant funded	LB	-\$125.00	-100.0%
65	04.1213.114.12.00000	SPED Tutor Salaries-LCS	\$0.00	\$0.00	\$125.00	\$ -	Grant funded	LB	-\$125.00	-100.0%
66	04.2129.114.02.00000	Guidance Secretary Salary-MS	\$15,138.28	\$14,495.48	\$15,531.00	\$ 15,918.00	.5 FTE	LB	\$387.00	2.5%
67	04.2129.114.03.00000	Guidance Secretary Salary-HS	\$15,704.47	\$17,955.81	\$15,531.00	\$ 15,918.00	.5 FTE	LB	\$387.00	2.5%
68	04.2149.114.02.00000	ABA Therapist-MS	\$84,212.71	\$87,629.88	\$90,753.00	\$ 102,628.50	2 staff members, 1 ABA & 1 RBT	LB	\$11,875.50	13.1%
69	04.2149.114.03.00000	ABA Therapist-HS	\$0.00	-\$2,889.50	\$0.00	\$ -		LB	\$0.00	#DIV/0!

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
70	04.2149.114.11.00000	ABA Therapists-FRES	\$128,985.91	\$163,075.96	\$150,814.00	\$ 195,002.71	5 staff members, 3 ABA & 2 RBT, 1 Vacancy (\$27,367.50)	LB	\$44,188.71	29.3%
71	04.2149.114.12.00000	ABA Therapist-LCS	\$87,125.56	\$146,611.96	\$142,397.00	\$ 207,721.34	6 staff members, 4 RBT, 1 ABA, 1 Aide	LB	\$65,324.34	45.9%
72	04.2411.114.02.00000	Secretarial Salaries-MS	\$26,061.61	\$29,031.05	\$30,157.00	\$ 32,103.36	.9 FTE	LB	\$1,946.36	6.5%
73	04.2411.114.03.00000	Secretarial Salaries-HS	\$38,645.58	\$35,288.66	\$36,859.00	\$ 39,237.44	1.1 FTE	LB	\$2,378.44	6.5%
74	04.2411.114.11.00000	Secretarial Salaries-FRES	\$54,214.53	\$53,412.08	\$57,887.00	\$ 58,105.00	1.85 FTE	LB	\$218.00	0.4%
75	04.2411.114.12.00000	Secretarial Salaries-LCS	\$27,037.98	\$19,502.87	\$20,448.00	\$ 21,579.60	.85 FTE	LB	\$1,131.60	5.5%
76	04.2620.114.01.00000	Facilities Salaries	\$59,700.00	\$59,700.00	\$61,450.00	\$ 63,400.00	1 FTE	LB	\$1,950.00	3.2%
77	04.2620.114.02.00000	Custodial Salaries-MS	\$52,741.72	\$51,573.68	\$47,889.00	\$ 51,080.20	1.38 FTE, \$2K summer work	LB	\$3,191.20	6.7%
78	04.2620.114.03.00000	Custodial Salaries-HS	\$54,275.24	\$51,573.93	\$47,889.00	\$ 51,080.20	1.38 FTE, \$2K summer work	LB	\$3,191.20	6.7%
79	04.2620.114.11.00000	Custodial Salaries-FRES	\$98,433.38	\$103,349.25	\$100,383.00	\$ 104,062.74	2.75 FTE, \$2K summer work	LB	\$3,679.74	3.7%
80	04.2620.114.12.00000	Custodial Salaries-LCS	\$35,538.34	\$35,468.21	\$35,454.00	\$ 38,358.40	1.0 FTE; \$2K summer work	LB	\$2,904.40	8.2%
81	04.2723.114.03.00000	Salaries-Regular Employees	\$0.00	\$0.00	\$0.00	\$ 8,023.14	Van Driver	LB	\$8,023.14	#DIV/0!
82	04.2743.114.03.00000	Vocational Ed Van Driver - HS	\$0.00	\$0.00	\$8,023.00	\$ -		LB	-\$8,023.00	-100.0%
83	04.2311.120.01.00000	School Board Members - SAU	\$400.00	\$300.00	\$900.00	\$ 1,900.00	SB Members; \$1K SB Clerk	LB	\$1,000.00	111.1%
84	04.2312.120.01.00000	School District Clerk - SAU	\$1,000.00	\$1,000.00	\$1,000.00	\$ -		LB	-\$1,000.00	-100.0%
85	04.2313.120.01.00000	School District Treasurer - SAU	\$2,394.00	\$2,394.00	\$3,500.00	\$ 3,500.00	Treasurer	LB	\$0.00	0.0%
86	04.2314.120.01.00000	Moderators Ballot Clerks - SAU	\$300.00	\$300.00	\$300.00	\$ -		LB	-\$300.00	-100.0%
87	04.1212.122.02.00000	SPED Tutors - Summer-MS	\$3,853.08	\$3,858.23	\$3,000.00	\$ 10,650.00	ESY Program; \$33K total; based on FY19 actual	LB	\$7,650.00	255.0%
88	04.1212.122.03.00000	SPED Tutors - Summer-HS	\$0.00	\$0.00	\$1,000.00	\$ 2,500.00	ESY Program; \$33K total; based on FY19 actual	LB	\$1,500.00	150.0%
89	04.1212.122.11.00000	SPED Tutors - Summer-FRES	\$8,566.23	\$19,978.22	\$6,000.00	\$ 16,245.00	ESY Program; \$33K total; based on FY19 actual	LB	\$10,245.00	170.8%
90	04.1212.122.12.00000	SPED Tutors - Summer-LCS	\$4,515.34	\$0.00	\$2,000.00	\$ 3,720.00	ESY Program; \$33K total; based on FY19 actual	LB	\$1,720.00	86.0%
91	04.1100.211.02.00000	Medical Insurance-MS	\$93,488.32	\$140,698.21	\$140,473.00	\$ 120,085.90	No increase in Rates as per School Care	LB	-\$20,387.10	-14.5%
92	04.1100.211.03.00000	Medical Insurance-HS	\$173,695.24	\$162,159.59	\$148,560.00	\$ 155,772.30		LB	\$7,212.30	4.9%
93	04.1100.211.11.00000	Medical Insurance-FRES	\$168,074.52	\$249,688.01	\$235,035.00	\$ 293,731.60		LB	\$58,696.60	25.0%
94	04.1100.211.12.00000	Medical Insurance-LCS	\$29,348.64	\$42,243.10	\$38,525.00	\$ 40,234.80		LB	\$1,709.80	4.4%
95	04.1110.211.02.00000	Medical Reimbursement-MS	\$4,517.58	\$3,920.16	\$3,575.00	\$ -		LB	-\$3,575.00	-100.0%
96	04.1110.211.03.00000	Medical Reimbursement-HS	\$4,286.36	\$4,791.22	\$4,369.00	\$ -		LB	-\$4,369.00	-100.0%
97	04.1110.211.11.00000	Medical Reimbursement-FRES	\$8,641.02	\$411.40	\$375.00	\$ 782.75		LB	\$407.75	108.7%
98	04.1110.211.12.00000	Medical Reimbursement-LCS	\$16,738.17	\$10,630.67	\$9,695.00	\$ 9,493.20		LB	-\$201.80	-2.1%
99	04.1210.211.02.00000	Medical Insurance-MS	\$9,221.50	\$12,347.80	\$11,260.00	\$ 17,050.20		LB	\$5,790.20	51.4%
100	04.1210.211.03.00000	Medical Insurance-HS	\$10,551.00	\$18,734.50	\$17,086.00	\$ 15,050.20		LB	-\$2,035.80	-11.9%
101	04.1210.211.11.00000	Medical Insurance-FRES	\$32,332.30	\$35,169.12	\$32,073.00	\$ 31,100.40		LB	-\$972.60	-3.0%
102	04.1210.211.12.00000	Medical Insurance-LCS	\$12,539.91	\$4,201.50	\$3,832.00	\$ 21,965.80		LB	\$18,133.80	473.2%
103	04.1211.211.02.00000	Medical Insurance-MS	\$45,808.66	\$37,768.77	\$38,094.00	\$ 30,730.00		LB	-\$7,364.00	-19.3%
104	04.1211.211.03.00000	Medical Insurance-HS	\$2,135.00	\$1,093.00	\$775.00	\$ 5,100.00		LB	\$4,325.00	558.1%
105	04.1211.211.11.00000	Medical Insurance-FRES	\$23,856.72	\$28,488.02	\$24,333.00	\$ 50,075.10		LB	\$25,742.10	105.8%
106	04.1211.211.12.00000	Medical Insurance-LCS	\$9,841.38	\$2,112.71	\$1,927.00	\$ 1,550.00		LB	-\$377.00	-19.6%
107	04.1410.211.02.00000	Medical Insurance-MS	\$293.00	\$330.26	\$0.00	\$ -		LB	\$0.00	#DIV/0!

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
108	04.1410.211.03.00000	Medical Insurance-HS	\$439.50	\$403.76	\$0.00	\$ -		LB	\$0.00	#DIV/0!
109	04.2122.211.02.00000	Medical Insurance-MS	\$112.50	\$94.00	\$150.00	\$ 21,965.80		LB	\$21,815.80	14543.9%
110	04.2122.211.03.00000	Medical Insurance-HS	\$4,032.05	\$24,244.90	\$22,103.00	\$ 21,965.80		LB	-\$137.20	-0.6%
111	04.2122.211.11.00000	Medical Insurance-FRES	\$17,272.50	\$17,998.20	\$16,414.00	\$ 16,269.00		LB	-\$145.00	-0.9%
112	04.2129.211.02.00000	Medical Insurance-MS	\$11,579.64	\$11,222.88	\$11,372.00	\$ 11,370.50		LB	-\$1.50	0.0%
113	04.2129.211.03.00000	Medical Insurance-HS	\$12,301.76	\$13,716.04	\$11,372.00	\$ 11,370.50		LB	-\$1.50	0.0%
114	04.2134.211.02.00000	Medical Insurance-MS	\$875.00	\$1,006.58	\$918.00	\$ 10,982.90		LB	\$10,064.90	1096.4%
115	04.2134.211.03.00000	Medical Insurance-HS	\$1,312.50	\$1,230.42	\$1,122.00	\$ 10,982.90		LB	\$9,860.90	878.9%
116	04.2134.211.11.00000	Medical Insurance-FRES	\$23,254.80	\$24,244.90	\$22,111.00	\$ 21,965.80		LB	-\$145.20	-0.7%
117	04.2134.211.12.00000	Medical Insurance-LCS	\$7,352.68	\$9,077.10	\$8,278.00	\$ 8,134.60		LB	-\$143.40	-1.7%
118	04.2140.211.01.00000	Medical Insurance-Psych	\$0.00	\$0.00	\$0.00	\$ 21,965.80		LB	\$21,965.80	#DIV/0!
119	04.2149.211.01.00000	Medical Insurance-SPED	\$23,881.40	\$24,938.92	\$22,744.00	\$ 22,741.00		LB	-\$3.00	0.0%
120	04.2149.211.02.00000	Medical Insurance- MS	\$11,045.00	\$11,527.40	\$10,512.00	\$ 10,613.00		LB	\$101.00	1.0%
121	04.2149.211.11.00000	Medical Insurance-FRES	\$62,462.39	\$60,121.29	\$63,349.00	\$ 74,284.40	Vacant ABA Position - Family Plan	LB	\$10,935.40	17.3%
122	04.2149.211.12.00000	Medical Insurance-LCS	\$51,319.63	\$47,078.18	\$41,623.00	\$ 53,882.60		LB	\$12,259.60	29.5%
123	04.2212.211.01.00000	Curriculum Coordinator Medical Insurance	\$2,000.00	\$2,081.00	\$2,000.00	\$ 2,000.00		LB	\$0.00	0.0%
124	04.2222.211.02.00000	Medical Insurance-MS	\$9,301.95	\$10,910.56	\$9,952.00	\$ 10,982.90		LB	\$1,030.90	10.4%
125	04.2222.211.03.00000	Medical Insurance-HS	\$13,952.85	\$13,334.34	\$12,159.00	\$ 10,982.90		LB	-\$1,176.10	-9.7%
126	04.2222.211.11.00000	Medical Insurance-FRES	\$6,594.53	\$9,077.10	\$8,278.00	\$ 8,134.60		LB	-\$143.40	-1.7%
127	04.2321.211.01.00000	Medical Insurance-SAU	\$19,688.00	\$20,553.36	\$18,744.00	\$ 18,269.00		LB	-\$475.00	-2.5%
128	04.2332.211.01.00000	Medical Insurance-SPED	\$41,569.40	\$43,410.36	\$39,590.00	\$ 24,741.00		LB	-\$14,849.00	-37.5%
129	04.2410.211.02.00000	Principal Medical- MS	\$1,600.00	\$9,803.54	\$7,363.00	\$ 9,134.50		LB	\$1,771.50	24.1%
130	04.2410.211.03.00000	Principal Medical-HS	\$6,060.00	\$11,982.10	\$10,807.00	\$ 9,134.50		LB	-\$1,672.50	-15.5%
131	04.2410.211.11.00000	Principal Medical-FRES	\$16,147.12	\$16,862.33	\$15,378.00	\$ 5,694.22		LB	-\$9,683.78	-63.0%
132	04.2410.211.12.00000	Principal Medical-LCS	\$6,920.18	\$7,226.57	\$6,590.00	\$ 2,440.38		LB	-\$4,149.62	-63.0%
133	04.2411.211.02.00000	Medical insurance-MS	\$14,259.96	\$16,624.49	\$15,162.00	\$ 16,843.20		LB	\$1,681.20	11.1%
134	04.2411.211.03.00000	Medical insurance-HS	\$21,116.04	\$20,318.23	\$18,491.00	\$ 16,843.20		LB	-\$1,647.80	-8.9%
135	04.2411.211.11.00000	Medical insurance-FRES	\$2,805.00	\$4,969.00	\$4,531.00	\$ 2,775.00		LB	-\$1,756.00	-38.8%
136	04.2411.211.12.00000	Medical insurance-LCS	\$11,348.10	\$806.00	\$775.00	\$ 775.00		LB	\$0.00	0.0%
137	04.2510.211.01.00000	Medical Insurance-BUS	\$42,135.02	\$40,639.61	\$39,590.00	\$ 43,931.60		LB	\$4,341.60	11.0%
138	04.2620.211.01.00000	Medical insurance	\$23,881.40	\$24,938.92	\$22,744.00	\$ 22,741.00		LB	-\$3.00	0.0%
139	04.2620.211.02.00000	Medical insurance-MS	\$23,928.20	\$25,341.42	\$23,111.00	\$ 23,128.50		LB	\$17.50	0.1%
140	04.2620.211.03.00000	Medical insurance-HS	\$24,614.60	\$25,341.42	\$23,111.00	\$ 23,128.50		LB	\$17.50	0.1%
141	04.2620.211.11.00000	Medical insurance-FRES	\$26,812.10	\$28,513.96	\$26,004.00	\$ 31,937.60		LB	\$5,933.60	22.8%
142	04.2620.211.12.00000	Medical insurance-LCS	\$8,844.00	\$9,235.60	\$8,424.00	\$ 8,421.60		LB	-\$2.40	0.0%
143	04.2844.211.01.00000	Medical insurance-SAU	\$0.00	\$350.80	\$400.00	\$ 2,711.53		LB	\$2,311.53	577.9%
144	04.2844.211.02.00000	Medical insurance-MS	\$0.00	\$700.64	\$800.00	\$ 2,711.53		LB	\$1,911.53	238.9%
145	04.2844.211.03.00000	Medical insurance-HS	\$0.00	\$700.76	\$800.00	\$ 2,711.53		LB	\$1,911.53	238.9%

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1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
146	04.2844.211.11.00000	Medical insurance-FRES	\$14,150.40	\$1,665.05	\$1,600.00	\$ 1,000.00		LB	-\$600.00	-37.5%
147	04.2844.211.12.00000	Medical insurance-LCS	\$3,537.60	\$415.95	\$400.00	\$ 1,000.00		LB	\$600.00	150.0%
148	04.2999.211.01.00000	Medical Insurance	\$0.00	-\$2.34	\$0.00	\$ -		LB	\$0.00	#DIV/0!
149	04.1100.212.02.00000	Dental Insurance-MS	\$6,843.88	\$12,587.57	\$11,113.00	\$ 9,552.35	5% increase; rates published in spring	LB	-\$1,560.65	-14.0%
150	04.1100.212.03.00000	Dental Insurance-HS	\$16,161.43	\$18,280.64	\$16,197.00	\$ 13,748.62		LB	-\$2,448.38	-15.1%
151	04.1100.212.11.00000	Dental Insurance-FRES	\$10,447.13	\$21,506.03	\$19,181.00	\$ 24,071.88		LB	\$4,890.88	25.5%
152	04.1100.212.12.00000	Dental Insurance-LCS	\$1,733.38	\$3,386.71	\$2,650.00	\$ 2,782.08		LB	\$132.08	5.0%
153	04.1110.212.12.00000	Dental Insurance	\$357.85	\$538.73	\$539.00	\$ 1,686.93		LB	\$1,147.93	213.0%
154	04.1210.212.02.00000	Dental Insurance-MS	\$1,976.17	\$2,114.63	\$2,115.00	\$ 2,852.40		LB	\$737.40	34.9%
155	04.1210.212.03.00000	Dental Insurance-HS	\$558.40	\$1,168.84	\$1,169.00	\$ 1,334.37		LB	\$165.37	14.1%
156	04.1210.212.11.00000	Dental Insurance-FRES	\$2,059.06	\$2,437.43	\$2,437.00	\$ 2,426.13		LB	-\$10.87	-0.4%
157	04.1210.212.12.00000	Dental Insurance-LCS	\$801.21	\$0.00	\$0.00	\$ 1,760.64		LB	\$1,760.64	#DIV/0!
158	04.1211.212.02.00000	Dental Insurance	\$394.16	\$0.00	\$0.00	\$ 665.49		LB	\$665.49	#DIV/0!
159	04.1211.212.11.00000	Dental Insurance	\$212.20	\$633.80	\$634.00	\$ 4,395.30		LB	\$3,761.30	593.3%
160	04.1211.212.12.00000	Dental Insurance	\$0.00	\$240.99	\$241.00	\$ -		LB	-\$241.00	-100.0%
161	04.1410.212.02.00000	Dental Insurance	\$20.25	\$22.84	\$0.00	\$ -		LB	\$0.00	#DIV/0!
162	04.1410.212.03.00000	Dental Insurance	\$37.88	\$27.90	\$0.00	\$ -		LB	\$0.00	#DIV/0!
163	04.2122.212.02.00000	Dental Insurance-MS	\$0.00	\$0.00	\$0.00	\$ 665.49		LB	\$665.49	#DIV/0!
164	04.2122.212.03.00000	Dental Insurance-HS	\$1,603.97	\$1,676.83	\$1,677.00	\$ 1,760.64		LB	\$83.64	5.0%
165	04.2122.212.11.00000	Dental Insurance-FRES	\$930.62	\$972.86	\$973.00	\$ 1,021.44		LB	\$48.44	5.0%
166	04.2129.212.02.00000	Dental Insurance-MS	\$777.73	\$754.60	\$838.00	\$ 792.29		LB	-\$45.71	-5.5%
167	04.2129.212.03.00000	Dental Insurance-HS	\$826.24	\$922.20	\$838.00	\$ 968.35		LB	\$130.35	15.6%
168	04.2134.212.02.00000	Dental Insurance-MS	\$372.21	\$437.82	\$438.00	\$ 792.29		LB	\$354.29	80.9%
169	04.2134.212.03.00000	Dental Insurance-HS	\$558.41	\$535.04	\$535.00	\$ 968.35		LB	\$433.35	81.0%
170	04.2134.212.11.00000	Dental Insurance-FRES	\$1,603.97	\$1,676.83	\$1,677.00	\$ 1,760.64		LB	\$83.64	5.0%
171	04.2134.212.12.00000	Dental Insurance-LCS	\$491.15	\$633.84	\$634.00	\$ 1,021.44		LB	\$387.44	61.1%
172	04.2140.212.01.00000	Dental Insurance-Psych	\$0.00	\$0.00	\$0.00	\$ 1,712.97		LB	\$1,712.97	#DIV/0!
173	04.2149.212.01.00000	BCBA Other Psych Dental-SPED	\$1,950.60	\$1,631.33	\$1,631.00	\$ 1,712.97		LB	\$81.97	5.0%
174	04.2149.212.02.00000	BCBA/ABA Dental Insurance- MS	\$606.36	\$633.80	\$634.00	\$ 665.49		LB	\$31.49	5.0%
175	04.2149.212.11.00000	BCBA/ABA Dental Insurance- FRES	\$4,365.58	\$3,269.33	\$4,167.00	\$ 4,374.93	Vacant ABA Position - Family Plan	LB	\$207.93	5.0%
176	04.2149.212.12.00000	BCBA/ABA Dental Insurance- LCS	\$2,689.00	\$3,964.83	\$3,854.00	\$ 5,049.87		LB	\$1,195.87	31.0%
177	04.2212.212.01.00000	Curriculum Coordinator Dental Ins	\$1,142.28	\$955.20	\$955.00	\$ 1,002.96		LB	\$47.96	5.0%
178	04.2222.212.02.00000	Dental Insurance-MS	\$641.59	\$754.61	\$755.00	\$ 792.29		LB	\$37.29	4.9%
179	04.2222.212.03.00000	Dental Insurance-HS	\$962.38	\$922.22	\$922.00	\$ 968.35		LB	\$46.35	5.0%
180	04.2222.212.11.00000	Dental Insurance-FRES	\$505.30	\$633.84	\$634.00	\$ 665.49		LB	\$31.49	5.0%
181	04.2321.212.01.00000	Dental Insurance-SAU	\$2,284.56	\$1,910.40	\$1,910.00	\$ 2,005.92		LB	\$95.92	5.0%
182	04.2332.212.01.00000	Dental Insurance-SPED	\$3,092.88	\$2,260.32	\$2,587.00	\$ 3,473.61		LB	\$886.61	34.3%
183	04.2410.212.02.00000	Dental Insurance-MS	\$369.20	\$437.79	\$389.00	\$ 459.65		LB	\$70.65	18.2%



	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
184	04.2410.212.03.00000	Dental Insurance-HS	\$553.88	\$535.01	\$584.00	\$ 561.79		LB	-\$22.21	-3.8%
185	04.2410.212.11.00000	Dental Insurance-FRES	\$1,122.78	\$1,173.80	\$1,174.00	\$ 465.84		LB	-\$708.16	-60.3%
186	04.2410.212.12.00000	Dental Insurance-LCS	\$481.19	\$503.00	\$503.00	\$ 300.89		LB	-\$202.11	-40.2%
187	04.2411.212.02.00000	Dental Insurance-MS	\$750.17	\$875.59	\$876.00	\$ 910.98		LB	\$34.98	4.0%
188	04.2411.212.03.00000	Dental Insurance-HS	\$1,111.03	\$1,070.01	\$1,070.00	\$ 1,113.42		LB	\$43.42	4.1%
189	04.2411.212.11.00000	Dental Insurance-FRES	\$1,603.97	\$1,676.80	\$1,676.00	\$ 1,760.64		LB	\$84.64	5.1%
190	04.2411.212.12.00000	Dental Insurance-LCS	\$572.77	\$0.00	\$0.00	\$ -		LB	\$0.00	#DIV/0!
191	04.2510.212.01.00000	Dental Insurance-BUS	\$2,739.36	\$2,443.25	\$2,587.00	\$ 3,425.94		LB	\$838.94	32.4%
192	04.2620.212.01.00000	Dental Insurance	\$1,950.60	\$1,631.33	\$1,631.00	\$ 1,712.97		LB	\$81.97	5.0%
193	04.2620.212.02.00000	Dental Insurance-MS	\$803.49	\$838.39	\$838.00	\$ 880.32		LB	\$42.32	5.1%
194	04.2620.212.03.00000	Dental Insurance-HS	\$800.48	\$838.41	\$838.00	\$ 880.32		LB	\$42.32	5.1%
195	04.2620.212.11.00000	Dental Insurance-FRES	\$1,637.98	\$2,310.60	\$2,310.00	\$ 2,426.13		LB	\$116.13	5.0%
196	04.2620.212.12.00000	Dental Insurance-LCS	\$606.36	\$633.80	\$634.00	\$ 665.49		LB	\$31.49	5.0%
197	04.2844.212.01.00000	Dental Insurance-SAU	\$230.54	\$163.91	\$191.00	\$ 133.10		LB	-\$57.90	-30.3%
198	04.2844.212.02.00000	Dental Insurance-MS	\$461.27	\$327.82	\$382.00	\$ 266.20		LB	-\$115.80	-30.3%
199	04.2844.212.03.00000	Dental Insurance-HS	\$450.47	\$320.19	\$382.00	\$ 266.20		LB	-\$115.80	-30.3%
200	04.2844.212.11.00000	Dental Insurance-FRES	\$744.40	\$0.00	\$0.00	\$ -		LB	\$0.00	#DIV/0!
201	04.2844.212.12.00000	Dental Insurance-LCS	\$186.20	\$0.00	\$0.00	\$ -		LB	\$0.00	#DIV/0!
202	04.1100.213.02.00000	Life Insurance-MS	\$1,289.79	\$1,142.04	\$878.00	\$ 1,050.58	5 % increase	LB	\$172.58	19.7%
203	04.1100.213.03.00000	Life Insurance-HS	\$1,179.78	\$1,288.87	\$958.00	\$ 1,550.79		LB	\$592.79	61.9%
204	04.1100.213.11.00000	Life Insurance-FRES	\$1,243.05	\$1,324.58	\$986.00	\$ 1,675.21		LB	\$689.21	69.9%
205	04.1100.213.12.00000	Life Insurance-LCS	\$116.16	\$209.00	\$156.00	\$ 294.59		LB	\$138.59	88.8%
206	04.1110.213.02.00000	Life Insurance-MS	\$11.71	\$18.27	\$13.00	\$ -		LB	-\$13.00	-100.0%
207	04.1110.213.03.00000	Life Insurance-HS	\$17.69	\$22.13	\$16.00	\$ -		LB	-\$16.00	-100.0%
208	04.1110.213.11.00000	Life Insurance-FRES	\$104.01	\$93.83	\$70.00	\$ 37.53		LB	-\$32.47	-46.4%
209	04.1110.213.12.00000	Life Insurance-LCS	\$139.77	\$155.05	\$115.00	\$ 107.11		LB	-\$7.89	-6.9%
210	04.1210.213.02.00000	Life Insurance-MS	\$108.52	\$151.33	\$112.00	\$ 158.10		LB	\$46.10	41.2%
211	04.1210.213.03.00000	Life Insurance-HS	\$123.98	\$57.67	\$44.00	\$ 99.45		LB	\$55.45	126.0%
212	04.1210.213.11.00000	Life Insurance-FRES	\$232.50	\$313.50	\$232.00	\$ 251.37		LB	\$19.37	8.3%
213	04.1210.213.12.00000	Life Insurance-LCS	\$86.54	\$85.50	\$63.00	\$ 65.27		LB	\$2.27	3.6%
214	04.1211.213.02.00000	Life Insurance-MS	\$262.72	\$312.90	\$291.00	\$ 169.21		LB	-\$121.79	-41.9%
215	04.1211.213.03.00000	Life Insurance-HS	\$143.24	\$188.50	\$140.00	\$ 185.19		LB	\$45.19	32.3%
216	04.1211.213.11.00000	Life Insurance-FRES	\$276.78	\$282.17	\$209.00	\$ 315.68		LB	\$106.68	51.0%
217	04.1211.213.12.00000	Life Insurance-LCS	\$98.21	\$76.30	\$56.00	\$ 55.77		LB	-\$0.23	-0.4%
218	04.1410.213.02.00000	Life Insurance-MS	\$0.56	\$0.61	\$0.00	\$ -		LB	\$0.00	#DIV/0!
219	04.1410.213.03.00000	Life Insurance-HS	\$1.49	\$0.74	\$0.00	\$ -		LB	\$0.00	#DIV/0!
220	04.1420.213.03.00000	Life Insurance-HS	\$11.13	\$7.08	\$8.00	\$ -		LB	-\$8.00	-100.0%
221	04.2122.213.02.00000	Life Insurance-MS	\$77.50	\$104.50	\$77.00	\$ 74.09		LB	-\$2.91	-3.8%

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
222	04.2122.213.03.00000	Life Insurance-HS	\$77.50	\$104.50	\$78.00	\$ 100.55		LB	\$22.55	28.9%
223	04.2122.213.11.00000	Life Insurance-FRES	\$77.50	\$104.50	\$78.00	\$ 122.60		LB	\$44.60	57.2%
224	04.2129.213.02.00000	Life Insurance-MS	\$21.68	\$26.64	\$22.00	\$ 28.08		LB	\$6.08	27.6%
225	04.2129.213.03.00000	Life Insurance-HS	\$21.97	\$32.01	\$22.00	\$ 28.08		LB	\$6.08	27.6%
226	04.2134.213.02.00000	Life Insurance-MS	\$26.82	\$41.14	\$30.00	\$ 46.04		LB	\$16.04	53.5%
227	04.2134.213.03.00000	Life Insurance-HS	\$40.18	\$49.86	\$37.00	\$ 56.27		LB	\$19.27	52.1%
228	04.2134.213.11.00000	Life Insurance-FRES	\$77.50	\$0.00	\$0.00	\$ 112.10		LB	\$112.10	#DIV/0!
229	04.2134.213.12.00000	Life Insurance-LCS	\$77.50	\$104.50	\$78.00	\$ 108.49		LB	\$30.49	39.1%
230	04.2140.213.01.00000	Life Insurance-Psych	\$0.00	\$0.00	\$0.00	\$ 123.48		LB	\$123.48	#DIV/0!
231	04.2149.213.01.00000	Life Insurance	\$108.50	\$146.50	\$108.00	\$ 139.36		LB	\$31.36	29.0%
232	04.2149.213.02.00000	Life Insurance- MS	\$131.00	\$177.00	\$131.00	\$ 181.04		LB	\$50.04	38.2%
233	04.2149.213.11.00000	Life Insurance- FRES	\$150.60	\$167.18	\$141.00	\$ 346.68		LB	\$205.68	145.9%
234	04.2149.213.12.00000	Life Insurance-LCS	\$124.17	\$220.07	\$163.00	\$ 367.45		LB	\$204.45	125.4%
235	04.2212.213.01.00000	Curriculum Coordinator Life Insurance	\$58.11	\$107.10	\$79.00	\$ 126.02		LB	\$47.02	59.5%
236	04.2222.213.02.00000	Life Insurance-MS	\$31.02	\$46.83	\$35.00	\$ 48.42		LB	\$13.42	38.3%
237	04.2222.213.03.00000	Life Insurance-HS	\$46.48	\$57.67	\$43.00	\$ 59.18		LB	\$16.18	37.6%
238	04.2222.213.11.00000	Life Insurance-FRES	\$56.50	\$76.50	\$56.00	\$ 75.85		LB	\$19.85	35.4%
239	04.2321.213.01.00000	Life Insurance-SAU	\$201.00	\$271.00	\$201.00	\$ 295.95		LB	\$94.95	47.2%
240	04.2332.213.01.00000	Life Insurance-SPED	\$187.50	\$253.50	\$188.00	\$ 215.07		LB	\$27.07	14.4%
241	04.2410.213.02.00000	Life Insurance-MS	\$117.49	\$93.84	\$70.00	\$ 142.78		LB	\$72.78	104.0%
242	04.2410.213.03.00000	Life Insurance-HS	\$176.37	\$115.16	\$85.00	\$ 174.51		LB	\$89.51	105.3%
243	04.2410.213.11.00000	Life Insurance-FRES	\$83.93	\$112.93	\$84.00	\$ 116.07		LB	\$32.07	38.2%
244	04.2410.213.12.00000	Life Insurance-LCS	\$35.97	\$48.97	\$36.00	\$ 49.74		LB	\$13.74	38.2%
245	04.2411.213.02.00000	Life Insurance-MS	\$39.21	\$58.73	\$44.00	\$ 56.63		LB	\$12.63	28.7%
246	04.2411.213.03.00000	Life Insurance-HS	\$57.89	\$72.37	\$53.00	\$ 69.21		LB	\$16.21	30.6%
247	04.2411.213.11.00000	Life Insurance-FRES	\$98.29	\$135.05	\$100.00	\$ 102.50		LB	\$2.50	2.5%
248	04.2411.213.12.00000	Life Insurance-LCS	\$75.63	\$62.50	\$47.00	\$ 38.07		LB	-\$8.93	-19.0%
249	04.2510.213.01.00000	Life Insurance-BUS	\$274.46	\$271.60	\$235.00	\$ 304.02		LB	\$69.02	29.4%
250	04.2620.213.01.00000	Life Insurance	\$93.00	\$126.00	\$93.00	\$ 111.84		LB	\$18.84	20.3%
251	04.2620.213.02.00000	Life Insurance-MS	\$69.54	\$96.27	\$71.00	\$ 86.58		LB	\$15.58	21.9%
252	04.2620.213.03.00000	Life Insurance-HS	\$72.81	\$96.08	\$71.00	\$ 86.58		LB	\$15.58	21.9%
253	04.2620.213.11.00000	Life Insurance-FRES	\$144.36	\$190.25	\$141.00	\$ 180.04		LB	\$39.04	27.7%
254	04.2620.213.12.00000	Life Insurance-LCS	\$43.65	\$58.65	\$44.00	\$ 64.14		LB	\$20.14	45.8%
255	04.2723.213.03.00000	Life Insurance	\$0.00	\$0.00	\$0.00	\$ 14.86		LB	\$14.86	#DIV/0!
256	04.2844.213.01.00000	Life Insurance-SAU	\$24.73	\$33.73	\$25.00	\$ 29.28		LB	\$4.28	17.1%
257	04.2844.213.02.00000	Life Insurance-MS	\$49.63	\$66.63	\$50.00	\$ 58.56		LB	\$8.56	17.1%
258	04.2844.213.03.00000	Life Insurance-HS	\$49.64	\$66.64	\$50.00	\$ 58.56		LB	\$8.56	17.1%
259	04.2844.213.11.00000	Life Insurance-FRES	\$55.57	\$0.00	\$0.00	\$ 63.49		LB	\$63.49	#DIV/0!

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
260	04.2844.213.12.00000	Life Insurance-LCS	\$13.98	\$0.00	\$0.00	\$ 15.87		LB	\$15.87	#DIV/0!
261	04.1100.214.02.00000	Disability Insurance-MS	\$1,565.70	\$921.42	\$831.00	\$ 1,364.18	5 % increase	LB	\$533.18	64.2%
262	04.1100.214.03.00000	Disability Insurance-HS	\$1,765.69	\$1,467.46	\$1,260.00	\$ 1,986.12		LB	\$726.12	57.6%
263	04.1100.214.11.00000	Disability Insurance-FRES	\$1,692.39	\$1,563.06	\$1,350.00	\$ 2,145.46		LB	\$795.46	58.9%
264	04.1100.214.12.00000	Disability Insurance-LCS	\$167.49	\$255.88	\$220.00	\$ 377.28		LB	\$157.28	71.5%
265	04.1110.214.02.00000	Disability Insurance-MS	\$8.99	\$12.16	\$11.00	\$ -		LB	-\$(\$11.00)	-100.0%
266	04.1110.214.03.00000	Disability Insurance-HS	\$13.55	\$14.38	\$11.00	\$ -		LB	-\$(\$11.00)	-100.0%
267	04.1110.214.11.00000	Disability Insurance-FRES	\$53.90	\$37.23	\$33.00	\$ 48.06		LB	\$15.06	45.6%
268	04.1110.214.12.00000	Disability Insurance-LCS	\$104.54	\$106.03	\$91.00	\$ 137.18		LB	\$46.18	50.7%
269	04.1210.214.02.00000	Disability Insurance-MS	\$105.61	\$122.73	\$106.00	\$ 202.48		LB	\$96.48	91.0%
270	04.1210.214.03.00000	Disability Insurance-HS	\$137.33	\$40.44	\$34.00	\$ 127.36		LB	\$93.36	274.6%
271	04.1210.214.11.00000	Disability Insurance-FRES	\$265.83	\$309.83	\$266.00	\$ 321.93		LB	\$55.93	21.0%
272	04.1210.214.12.00000	Disability Insurance-LCS	\$90.73	\$59.24	\$51.00	\$ 83.59		LB	\$32.59	63.9%
273	04.1211.214.02.00000	Disability Insurance-MS	\$199.57	\$128.06	\$110.00	\$ 216.71		LB	\$106.71	97.0%
274	04.1211.214.03.00000	Disability Insurance-HS	\$105.86	\$119.24	\$102.00	\$ 237.17		LB	\$135.17	132.5%
275	04.1211.214.11.00000	Disability Insurance-FRES	\$215.40	\$186.39	\$160.00	\$ 398.02		LB	\$238.02	148.8%
276	04.1211.214.12.00000	Disability Insurance-LCS	\$49.33	\$1,046.01	\$896.00	\$ 71.43		LB	-\$(\$824.57)	-92.0%
277	04.1410.214.02.00000	Disability Insurance-MS	\$0.88	\$1.13	\$0.00	\$ -		LB	\$0.00	#DIV/0!
278	04.1410.214.03.00000	Disability Insurance-HS	\$2.10	\$1.38	\$0.00	\$ -		LB	\$0.00	#DIV/0!
279	04.1420.214.03.00000	Disability Insurance-HS	\$14.87	\$11.36	\$14.00	\$ -		LB	-\$(\$14.00)	-100.0%
280	04.2122.214.02.00000	Disability Insurance-MS	\$38.17	\$34.38	\$59.00	\$ 94.89		LB	\$35.89	60.8%
281	04.2122.214.03.00000	Disability Insurance-HS	\$102.70	\$119.70	\$103.00	\$ 128.77		LB	\$25.77	25.0%
282	04.2122.214.11.00000	Disability Insurance-FRES	\$125.18	\$146.18	\$125.00	\$ 157.01		LB	\$32.01	25.6%
283	04.2129.214.02.00000	Disability Insurance-MS	\$29.21	\$30.62	\$29.00	\$ 35.96		LB	\$6.96	24.0%
284	04.2129.214.03.00000	Disability Insurance-HS	\$30.01	\$37.60	\$30.00	\$ 35.96		LB	\$5.96	19.9%
285	04.2134.214.02.00000	Disability Insurance-MS	\$42.67	\$55.96	\$48.00	\$ 58.96		LB	\$10.96	22.8%
286	04.2134.214.03.00000	Disability Insurance-HS	\$63.86	\$68.57	\$59.00	\$ 72.07		LB	\$13.07	22.2%
287	04.2134.214.11.00000	Disability Insurance-FRES	\$99.13	\$161.48	\$0.00	\$ 143.57		LB	\$143.57	#DIV/0!
288	04.2134.214.12.00000	Disability Insurance-LCS	\$83.03	\$97.03	\$83.00	\$ 138.94		LB	\$55.94	67.4%
289	04.2140.214.01.00000	LTD Insurance-Psych	\$0.00	\$0.00	\$0.00	\$ 158.14		LB	\$158.14	#DIV/0!
290	04.2149.214.01.00000	Disability Insurance-SPED	\$138.31	\$161.31	\$138.00	\$ 178.48		LB	\$40.48	29.3%
291	04.2149.214.02.00000	Disability Insurance- MS	\$156.77	\$182.77	\$156.00	\$ 231.86		LB	\$75.86	48.6%
292	04.2149.214.11.00000	Disability Insurance- FRES	\$185.95	\$132.21	\$133.00	\$ 440.90		LB	\$307.90	231.5%
293	04.2149.214.12.00000	Disability Insurance- LCS	\$97.28	\$134.42	\$115.00	\$ 469.28		LB	\$354.28	308.1%
294	04.2212.214.01.00000	Curriculum Coordinator Disability Insurance	\$93.99	\$109.05	\$94.00	\$ 161.40		LB	\$67.40	71.7%
295	04.2222.214.02.00000	Disability Insurance-MS	\$42.32	\$55.72	\$48.00	\$ 62.01		LB	\$14.01	29.2%
296	04.2222.214.03.00000	Disability Insurance-HS	\$63.61	\$68.21	\$58.00	\$ 75.80		LB	\$17.80	30.7%
297	04.2222.214.11.00000	Disability Insurance-FRES	\$46.26	\$70.06	\$60.00	\$ 97.14		LB	\$37.14	61.9%

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
298	04.2321.214.01.00000	Disability Insurance-SAU	\$305.58	\$342.66	\$295.00	\$ 379.03		LB	\$84.03	28.5%
299	04.2332.214.01.00000	Disability Insurance-SPED	\$237.31	\$276.31	\$237.00	\$ 275.44		LB	\$38.44	16.2%
300	04.2410.214.02.00000	Disability Insurance-MS	\$143.42	\$98.77	\$85.00	\$ 182.87		LB	\$97.87	115.1%
301	04.2410.214.03.00000	Disability Insurance-HS	\$214.88	\$120.70	\$104.00	\$ 223.50		LB	\$119.50	114.9%
302	04.2410.214.11.00000	Disability Insurance-FRES	\$101.20	\$118.25	\$101.00	\$ 148.65		LB	\$47.65	47.2%
303	04.2410.214.12.00000	Disability Insurance-LCS	\$43.30	\$50.25	\$43.00	\$ 63.71		LB	\$20.71	48.2%
304	04.2411.214.02.00000	Disability Insurance-MS	\$50.16	\$65.50	\$56.00	\$ 72.53		LB	\$16.53	29.5%
305	04.2411.214.03.00000	Disability Insurance-HS	\$75.39	\$80.05	\$69.00	\$ 88.64		LB	\$19.64	28.5%
306	04.2411.214.11.00000	Disability Insurance-FRES	\$106.41	\$124.41	\$106.00	\$ 131.27		LB	\$25.27	23.8%
307	04.2411.214.12.00000	Disability Insurance-LCS	\$48.02	\$21.88	\$20.00	\$ 48.75		LB	\$28.75	143.8%
308	04.2510.214.01.00000	Disability Insurance-BUS	\$314.81	\$369.02	\$375.00	\$ 389.36		LB	\$14.36	3.8%
309	04.2620.214.01.00000	Disability Insurance	\$114.76	\$133.76	\$115.00	\$ 143.23		LB	\$28.23	24.5%
310	04.2620.214.02.00000	Disability Insurance-MS	\$87.91	\$104.74	\$90.00	\$ 110.88		LB	\$20.88	23.2%
311	04.2620.214.03.00000	Disability Insurance-HS	\$91.23	\$104.40	\$89.00	\$ 110.88		LB	\$21.88	24.6%
312	04.2620.214.11.00000	Disability Insurance-FRES	\$158.72	\$199.69	\$171.00	\$ 230.58		LB	\$59.58	34.8%
313	04.2620.214.12.00000	Disability Insurance-LCS	\$66.58	\$77.58	\$67.00	\$ 82.14		LB	\$15.14	22.6%
314	04.2723.214.03.00000	Disability Insurance	\$0.00	\$0.00	\$0.00	\$ 18.13		LB	\$18.13	#DIV/0!
315	04.2844.214.01.00000	Disability Insurance-SAU	\$30.34	\$35.34	\$30.00	\$ 37.50		LB	\$7.50	25.0%
316	04.2844.214.02.00000	Disability Insurance-MS	\$60.69	\$70.69	\$61.00	\$ 75.00		LB	\$14.00	23.0%
317	04.2844.214.03.00000	Disability Insurance-HS	\$60.69	\$70.69	\$61.00	\$ 75.00		LB	\$14.00	23.0%
318	04.2844.214.11.00000	Disability Insurance-FRES	\$88.92	\$0.00	\$0.00	\$ 81.31		LB	\$81.31	#DIV/0!
319	04.2844.214.12.00000	Disability Insurance-LCS	\$22.30	\$0.00	\$0.00	\$ 20.33		LB	\$20.33	#DIV/0!
320	04.1100.220.02.00000	Social Security-MS	\$42,221.82	\$48,319.42	\$45,791.00	\$ 47,148.08	7.65% FICA	LB	\$1,357.08	3.0%
321	04.1100.220.03.00000	Social Security-HS	\$71,331.19	\$71,780.88	\$71,188.00	\$ 68,933.50		LB	-\$2,254.50	-3.2%
322	04.1100.220.11.00000	Social Security-FRES	\$72,930.02	\$68,800.13	\$69,552.00	\$ 74,236.73		LB	\$4,684.73	6.7%
323	04.1100.220.12.00000	Social Security-LCS	\$6,685.45	\$13,103.88	\$13,198.00	\$ 14,248.13		LB	\$1,050.13	8.0%
324	04.1110.220.02.00000	Social Security-MS	\$626.58	\$568.84	\$589.00	\$ -		LB	-\$589.00	-100.0%
325	04.1110.220.03.00000	Social Security-HS	\$749.35	\$695.25	\$720.00	\$ -		LB	-\$720.00	-100.0%
326	04.1110.220.11.00000	Social Security-FRES	\$2,374.46	\$1,521.69	\$1,566.00	\$ 1,627.40		LB	\$61.40	3.9%
327	04.1110.220.12.00000	Social Security-LCS	\$4,212.45	\$4,233.27	\$4,329.00	\$ 4,645.23		LB	\$316.23	7.3%
328	04.1120.220.02.00000	Social Security-MS	\$5,744.20	\$6,479.07	\$4,752.00	\$ 2,295.00		LB	-\$2,457.00	-51.7%
329	04.1120.220.03.00000	Social Security-HS	\$1,631.85	\$1,971.69	\$288.00	\$ 2,295.00		LB	\$2,007.00	696.9%
330	04.1120.220.11.00000	Social Security-FRES	\$1,782.68	\$1,552.52	\$2,315.00	\$ 2,295.00		LB	-\$20.00	-0.9%
331	04.1120.220.12.00000	Social Security-LCS	\$527.09	\$513.80	\$201.00	\$ 2,295.00		LB	\$2,094.00	1041.8%
332	04.1210.220.02.00000	Social Security-MS	\$4,318.00	\$4,832.11	\$4,971.00	\$ 6,856.31		LB	\$1,885.31	37.9%
333	04.1210.220.03.00000	Social Security-HS	\$5,443.56	\$4,586.71	\$4,693.00	\$ 4,312.69		LB	-\$380.31	-8.1%
334	04.1210.220.11.00000	Social Security-FRES	\$10,009.24	\$10,674.20	\$10,799.00	\$ 10,901.25		LB	\$102.25	0.9%
335	04.1210.220.12.00000	Social Security-LCS	\$4,283.15	\$5,288.00	\$5,384.00	\$ 2,830.50		LB	-\$2,553.50	-47.4%



	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
336	04.1211.220.02.00000	Social Security-MS	\$7,226.47	\$6,914.66	\$7,901.00	\$ 7,338.33		LB	-\$562.67	-7.1%
337	04.1211.220.03.00000	Social Security-HS	\$3,950.50	\$4,689.85	\$4,167.00	\$ 8,031.01		LB	\$3,864.01	92.7%
338	04.1211.220.11.00000	Social Security-FRES	\$7,926.53	\$8,012.89	\$7,253.00	\$ 13,477.65		LB	\$6,224.65	85.8%
339	04.1211.220.12.00000	Social Security-LCS	\$2,662.87	\$2,459.22	\$2,455.00	\$ 2,418.80		LB	-\$36.20	-1.5%
340	04.1212.220.02.00000	Social Security-MS	\$294.74	\$295.17	\$303.00	\$ 814.73		LB	\$511.73	168.9%
341	04.1212.220.03.00000	Social Security-HS	\$0.00	\$0.00	\$0.00	\$ 191.25		LB	\$191.25	#DIV/0!
342	04.1212.220.11.00000	Social Security-FRES	\$655.28	\$1,528.38	\$1,566.00	\$ 1,242.74		LB	-\$323.26	-20.6%
343	04.1212.220.12.00000	Social Security-LCS	\$343.01	\$0.00	\$0.00	\$ 284.58		LB	\$284.58	#DIV/0!
344	04.1290.220.02.00000	Social Security	\$25.84	\$14.88	\$0.00	\$ -		LB	\$0.00	#DIV/0!
345	04.1290.220.03.00000	Social Security	\$38.73	\$44.53	\$0.00	\$ -		LB	\$0.00	#DIV/0!
346	04.1410.220.02.00000	Social Security-MS	\$874.55	\$852.81	\$871.00	\$ 884.34		LB	\$13.34	1.5%
347	04.1410.220.03.00000	Social Security-HS	\$1,868.95	\$1,333.92	\$1,656.00	\$ 1,383.89		LB	-\$272.11	-16.4%
348	04.1410.220.11.00000	Social Security	\$261.11	\$346.63	\$553.00	\$ 359.17		LB	-\$193.83	-35.1%
349	04.1420.220.02.00000	Social Security-MS	\$1,020.53	\$1,317.52	\$941.00	\$ 1,361.01		LB	\$420.01	44.6%
350	04.1420.220.03.00000	Social Security-HS	\$2,232.85	\$2,542.83	\$2,393.00	\$ 2,592.36		LB	\$199.36	8.3%
351	04.2122.220.02.00000	Social Security-MS	\$1,846.73	\$1,885.49	\$3,626.00	\$ 3,213.00		LB	-\$413.00	-11.4%
352	04.2122.220.03.00000	Social Security-HS	\$5,388.87	\$5,567.42	\$5,378.00	\$ 5,936.05		LB	\$558.05	10.4%
353	04.2122.220.11.00000	Social Security-FRES	\$4,736.15	\$4,898.78	\$4,961.00	\$ 5,316.75		LB	\$355.75	7.2%
354	04.2129.220.02.00000	Social Security-MS	\$993.51	\$993.13	\$1,145.00	\$ 1,217.73		LB	\$72.73	6.4%
355	04.2129.220.03.00000	Social Security-HS	\$1,027.18	\$1,225.78	\$1,145.00	\$ 1,217.73		LB	\$72.73	6.4%
356	04.2134.220.02.00000	Social Security-MS	\$1,745.55	\$2,048.26	\$2,101.00	\$ 1,996.65		LB	-\$104.35	-5.0%
357	04.2134.220.03.00000	Social Security-HS	\$2,618.16	\$2,503.47	\$2,568.00	\$ 2,440.35		LB	-\$127.65	-5.0%
358	04.2134.220.11.00000	Social Security-FRES	\$3,835.04	\$4,246.61	\$4,221.00	\$ 4,861.58		LB	\$640.58	15.2%
359	04.2134.220.12.00000	Social Security-LCS	\$3,298.12	\$4,255.44	\$4,309.00	\$ 4,704.75		LB	\$395.75	9.2%
360	04.2140.220.01.00000	FICA Insurance-Psych	\$0.00	\$0.00	\$0.00	\$ 5,355.00		LB	\$5,355.00	#DIV/0!
361	04.2149.220.01.00000	BCBA Other Psych FICA-SPED	\$5,367.44	\$5,504.54	\$5,485.00	\$ 6,043.50		LB	\$558.50	10.2%
362	04.2149.220.02.00000	BCBA/ABA FICA - MS	\$6,518.45	\$7,000.54	\$7,251.00	\$ 7,851.09		LB	\$600.09	8.3%
363	04.2149.220.11.00000	BCBA/ABA FICA - FRES	\$9,313.61	\$12,110.32	\$12,062.00	\$ 14,917.71		LB	\$2,855.71	23.7%
364	04.2149.220.12.00000	BCBA/ABA FICA - LCS	\$6,300.36	\$10,798.71	\$10,486.00	\$ 15,890.68		LB	\$5,404.68	51.5%
365	04.2210.220.11.00000	Social Security	\$585.62	\$13.70	\$0.00	\$ -		LB	\$0.00	#DIV/0!
366	04.2210.220.12.00000	Social Security	\$114.75	\$0.00	\$0.00	\$ -		LB	\$0.00	#DIV/0!
367	04.2212.220.01.00000	Curriculum Coordinator FICA	\$5,178.75	\$5,342.11	\$5,307.00	\$ 5,465.34		LB	\$158.34	3.0%
368	04.2212.220.02.00000	FICA Instr. & Curriculum Development-MS	\$419.28	\$150.99	\$563.00	\$ -		LB	-\$563.00	-100.0%
369	04.2212.220.03.00000	FICA Instr. & Curriculum Development-HS	\$829.27	\$322.22	\$884.00	\$ -		LB	-\$884.00	-100.0%
370	04.2212.220.11.00000	FICA Instr. & Curriculum Development-FRES	\$724.00	\$2,140.18	\$2,673.00	\$ -		LB	-\$2,673.00	-100.0%
371	04.2212.220.12.00000	FICA Instr. & Curriculum Development-LCS	\$271.37	\$95.62	\$268.00	\$ -		LB	-\$268.00	-100.0%
372	04.2222.220.02.00000	Social Security-MS	\$1,614.11	\$1,873.65	\$1,759.00	\$ 2,220.42		LB	\$461.42	26.2%
373	04.2222.220.03.00000	Social Security-HS	\$2,415.57	\$2,289.87	\$2,149.00	\$ 2,713.84		LB	\$564.84	26.3%

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
374	04.2222.220.11.00000	Social Security-FRES	\$3,052.74	\$3,098.16	\$3,148.00	\$ 3,289.50		LB	\$141.50	4.5%
375	04.2311.220.01.00000	Social Security - SAU	\$30.60	\$238.47	\$32.00	\$ 355.73		LB	\$323.73	1011.7%
376	04.2312.220.01.00000	Social Security - SAU	\$72.15	\$72.44	\$74.00	\$ -		LB	-\$74.00	-100.0%
377	04.2313.220.01.00000	Social Security - SAU	\$183.14	\$183.14	\$188.00	\$ 267.75		LB	\$79.75	42.4%
378	04.2321.220.01.00000	Social Security-SAU	\$12,230.50	\$12,533.89	\$12,832.00	\$ 12,834.66		LB	\$2.66	0.0%
379	04.2332.220.01.00000	Social Security-SPED	\$8,804.66	\$8,615.55	\$9,508.00	\$ 9,326.88		LB	-\$181.12	-1.9%
380	04.2410.220.02.00000	Social Security-MS	\$5,857.10	\$6,225.67	\$6,029.00	\$ 6,192.20		LB	\$163.20	2.7%
381	04.2410.220.03.00000	Social Security-HS	\$9,065.37	\$7,649.38	\$8,036.00	\$ 7,568.25		LB	-\$467.75	-5.8%
382	04.2410.220.11.00000	Social Security-FRES	\$4,848.62	\$4,774.75	\$4,905.00	\$ 5,033.70		LB	\$128.70	2.6%
383	04.2410.220.12.00000	Social Security-LCS	\$2,012.40	\$2,046.15	\$2,102.00	\$ 2,157.30		LB	\$55.30	2.6%
384	04.2411.220.02.00000	Social Security-MS	\$1,769.61	\$2,112.14	\$2,309.00	\$ 2,455.91		LB	\$146.91	6.4%
385	04.2411.220.03.00000	Social Security-HS	\$2,626.26	\$2,581.87	\$2,846.00	\$ 3,001.67		LB	\$155.67	5.5%
386	04.2411.220.11.00000	Social Security-FRES	\$4,321.90	\$4,528.29	\$5,007.00	\$ 4,445.03		LB	-\$561.97	-11.2%
387	04.2411.220.12.00000	Social Security-LCS	\$1,954.80	\$1,491.86	\$1,478.00	\$ 1,650.84		LB	\$172.84	11.7%
388	04.2510.220.01.00000	Social Security-BUS	\$13,024.57	\$11,382.36	\$11,411.00	\$ 13,184.39		LB	\$1,773.39	15.5%
389	04.2620.220.01.00000	Social Security	\$4,478.76	\$4,619.50	\$4,731.00	\$ 4,850.10		LB	\$119.10	2.5%
390	04.2620.220.02.00000	Social Security-MS	\$3,783.46	\$3,736.46	\$4,127.00	\$ 3,907.63		LB	-\$219.37	-5.3%
391	04.2620.220.03.00000	Social Security-HS	\$3,893.28	\$3,781.15	\$4,126.00	\$ 3,907.63		LB	-\$218.37	-5.3%
392	04.2620.220.11.00000	Social Security-FRES	\$7,131.69	\$7,756.02	\$8,408.00	\$ 7,960.80		LB	-\$447.20	-5.3%
393	04.2620.220.12.00000	Social Security-LCS	\$2,608.16	\$2,667.81	\$2,806.00	\$ 2,934.42		LB	\$128.42	4.6%
394	04.2723.220.03.00000	Social Security	\$0.00	\$0.00	\$0.00	\$ 613.77		LB	\$613.77	#DIV/0!
395	04.2743.220.03.00000	Vocational Ed Van Driver Social Security - HS	\$865.28	\$702.23	\$928.00	\$ -		LB	-\$928.00	-100.0%
396	04.2744.220.02.00000	Social Security	\$16.06	\$0.00	\$0.00	\$ -		LB	\$0.00	#DIV/0!
397	04.2744.220.03.00000	Social Security	\$24.11	\$0.00	\$0.00	\$ -		LB	\$0.00	#DIV/0!
398	04.2844.220.01.00000	Social Security-SAU	\$1,232.19	\$1,104.23	\$1,297.00	\$ 1,269.90		LB	-\$27.10	-2.1%
399	04.2844.220.02.00000	Social Security-MS	\$2,533.79	\$2,208.45	\$2,594.00	\$ 2,539.80		LB	-\$54.20	-2.1%
400	04.2844.220.03.00000	Social Security-HS	\$2,568.49	\$2,327.53	\$2,716.00	\$ 2,539.80		LB	-\$176.20	-6.5%
401	04.2844.220.11.00000	Social Security-FRES	\$3,369.89	\$2,661.90	\$2,721.00	\$ 2,753.41		LB	\$32.41	1.2%
402	04.2844.220.12.00000	Social Security-LCS	\$842.65	\$519.08	\$533.00	\$ 688.35		LB	\$155.35	29.1%
403	04.1100.231.11.00000	Employee Retirement	\$104.26	\$0.00	\$0.00	\$ -		LB	\$0.00	#DIV/0!
404	04.1110.231.02.00000	Employee Retirement	\$820.79	\$934.03	\$943.00	\$ -		LB	-\$943.00	-100.0%
405	04.1110.231.03.00000	Employee Retirement	\$1,231.22	\$1,141.57	\$1,152.00	\$ -		LB	-\$1,152.00	-100.0%
406	04.1110.231.12.00000	Employee Retirement-LCS	\$3,573.86	\$4,481.22	\$4,443.00	\$ -		LB	-\$4,443.00	-100.0%
407	04.1211.231.03.00000	Employee Retirement	\$101.33	-\$101.33	\$0.00	\$ 3,499.00	11.17% NHRS for Non-Teachers	LB	\$3,499.00	#DIV/0!
408	04.1211.231.11.00000	Employee Retirement	\$25.72	\$0.00	\$0.00	\$ 3,499.00		LB	\$3,499.00	#DIV/0!
409	04.1211.231.12.00000	Employee Retirement	\$0.00	\$323.28	\$323.00	\$ -		LB	-\$323.00	-100.0%
410	04.1212.231.11.00000	Employee Retirement-FRES	\$276.53	\$602.07	\$602.00	\$ -		LB	-\$602.00	-100.0%
411	04.1410.231.02.00000	Employee Retirement	\$0.00	\$103.69	\$0.00	\$ -		LB	\$0.00	#DIV/0!

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1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
412	04.1410.231.03.00000	Employee Retirement-HS	\$147.72	\$126.75	\$148.00	\$ -		LB	-\$148.00	-100.0%
413	04.1410.231.11.00000	Employee Retirement	\$0.00	\$102.42	\$0.00	\$ -		LB	\$0.00	#DIV/0!
414	04.2129.231.02.00000	Employee Retirement-MS	\$1,703.80	\$1,691.09	\$1,904.00	\$ 1,778.04		LB	-\$125.96	-6.6%
415	04.2129.231.03.00000	Employee Retirement-HS	\$1,763.70	\$2,084.80	\$1,904.00	\$ 1,778.04		LB	-\$125.96	-6.6%
416	04.2149.231.01.00000	Employee Retirement-SPED	\$8,352.87	\$8,557.75	\$8,331.00	\$ 8,824.30		LB	\$493.30	5.9%
417	04.2149.231.02.00000	BCBA/ABA Employee Retirement - MS	\$9,583.51	\$11,119.78	\$10,411.00	\$ 11,463.60		LB	\$1,052.60	10.1%
418	04.2149.231.11.00000	BCBA/ABA Employee Retirement - FRES	\$13,374.60	\$15,608.44	\$15,481.00	\$ 21,781.80		LB	\$6,300.80	40.7%
419	04.2149.231.12.00000	BCBA/ABA Employee Retirement - LCS	\$5,671.96	\$13,096.30	\$11,712.00	\$ 21,251.16		LB	\$9,539.16	81.4%
420	04.2210.231.11.00000	Employee Retirement	\$0.00	\$85.35	\$0.00	\$ -		LB	\$0.00	#DIV/0!
421	04.2212.231.11.00000	Employee Retirement	\$196.97	\$0.00	\$197.00	\$ -		LB	-\$197.00	-100.0%
422	04.2311.231.01.00000	Employee Retirement - SAU	\$0.00	\$320.80	\$0.00	\$ 418.88		LB	\$418.88	#DIV/0!
423	04.2312.231.01.00000	Employee Retirement	\$113.80	\$113.80	\$114.00	\$ -		LB	-\$114.00	-100.0%
424	04.2321.231.01.00000	Employee Retirement-SAU	\$18,258.62	\$18,647.79	\$18,648.00	\$ 18,740.28		LB	\$92.28	0.5%
425	04.2332.231.01.00000	Employee Retirement-SPED	\$11,874.72	\$2,899.46	\$3,979.00	\$ 3,565.46		LB	-\$413.54	-10.4%
426	04.2411.231.02.00000	Employee Retirement-MS	\$2,967.93	\$3,382.86	\$3,596.00	\$ 3,585.95		LB	-\$10.05	-0.3%
427	04.2411.231.03.00000	Employee Retirement-HS	\$4,401.03	\$4,134.45	\$4,429.00	\$ 4,382.82		LB	-\$46.18	-1.0%
428	04.2411.231.11.00000	Employee Retirement-FRES	\$3,717.09	\$3,697.44	\$4,229.00	\$ 4,121.64		LB	-\$107.36	-2.5%
429	04.2411.231.12.00000	Employee Retirement-LCS	\$1,783.28	-\$71.35	\$0.00	\$ -		LB	\$0.00	#DIV/0!
430	04.2510.231.01.00000	Employee Retirement-BUS	\$17,129.18	\$7,397.00	\$7,397.00	\$ 9,533.04		LB	\$2,136.04	28.9%
431	04.2620.231.01.00000	Employee Retirement	\$7,112.58	\$7,311.73	\$7,311.00	\$ 7,081.78		LB	-\$229.22	-3.1%
432	04.2620.231.02.00000	Employee Retirement-MS	\$3,836.29	\$3,737.93	\$3,994.00	\$ 3,866.07		LB	-\$127.93	-3.2%
433	04.2620.231.03.00000	Employee Retirement-HS	\$3,914.36	\$3,804.82	\$3,994.00	\$ 3,866.07		LB	-\$127.93	-3.2%
434	04.2620.231.11.00000	Employee Retirement-FRES	\$7,753.15	\$8,179.02	\$8,630.00	\$ 8,352.48		LB	-\$277.52	-3.2%
435	04.2620.231.12.00000	Employee Retirement-LCS	\$4,047.02	\$4,111.42	\$4,240.00	\$ 4,061.23		LB	-\$178.77	-4.2%
436	04.2844.231.01.00000	Employee Retirement-SAU	\$1,786.72	\$1,603.53	\$1,837.00	\$ 1,854.22		LB	\$17.22	0.9%
437	04.2844.231.02.00000	Employee Retirement-MS	\$3,573.44	\$3,207.29	\$3,673.00	\$ 3,708.44		LB	\$35.44	1.0%
438	04.2844.231.03.00000	Employee Retirement-HS	\$3,573.18	\$3,207.28	\$3,673.00	\$ 3,708.44		LB	\$35.44	1.0%
439	04.2844.231.11.00000	Employee Retirement-FRES	\$5,266.81	\$4,189.16	\$3,805.00	\$ 4,020.34		LB	\$215.34	5.7%
440	04.2844.231.12.00000	Employee Retirement-LCS	\$1,316.64	\$829.46	\$736.00	\$ 1,005.09		LB	\$269.09	36.6%
441	04.1100.232.02.00000	Teacher Retirement-MS	\$96,385.32	\$112,719.34	\$107,008.00	\$ 109,436.99	17.8% NHRS for Teachers	LB	\$2,428.99	2.3%
442	04.1100.232.03.00000	Teacher Retirement-HS	\$163,002.86	\$164,915.43	\$166,273.00	\$ 160,127.26		LB	-\$6,145.74	-3.7%
443	04.1100.232.11.00000	Teacher Retirement-FRES	\$158,422.58	\$151,254.52	\$153,250.00	\$ 172,466.80		LB	\$19,216.80	12.5%
444	04.1100.232.12.00000	Teacher Retirement-LCS	\$16,236.75	\$28,470.50	\$28,487.00	\$ 33,063.50		LB	\$4,576.50	16.1%
445	04.1120.232.02.00000	Teacher Retirement-MS	\$6,750.89	\$7,809.14	\$7,267.00	\$ -		LB	-\$7,267.00	-100.0%
446	04.1120.232.03.00000	Teacher Retirement-HS	\$272.17	\$488.85	\$31.00	\$ -		LB	-\$31.00	-100.0%
447	04.1210.232.02.00000	Teacher Retirement-MS	\$9,648.31	\$10,497.38	\$10,602.00	\$ 15,953.25		LB	\$5,351.25	50.5%
448	04.1210.232.03.00000	Teacher Retirement-HS	\$12,648.17	\$10,878.77	\$11,000.00	\$ 10,034.75		LB	-\$965.25	-8.8%
449	04.1210.232.11.00000	Teacher Retirement-FRES	\$19,805.56	\$22,964.28	\$20,673.00	\$ 25,365.00		LB	\$4,692.00	22.7%

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
450	04.1210.232.12.00000	Teacher Retirement-LCS	\$4,669.93	\$10,620.51	\$10,619.00	\$ 6,586.00		LB	-\$4,033.00	-38.0%
451	04.1212.232.02.00000	Teacher Retirement-MS	\$437.47	\$422.33	\$423.00	\$ 1,895.70		LB	\$1,472.70	348.2%
452	04.1212.232.03.00000	Teacher Retirement-HS	\$0.00	\$0.00	\$0.00	\$ 445.00		LB	\$445.00	#DIV/0!
453	04.1212.232.11.00000	Teacher Retirement-FRES	\$842.14	\$1,257.36	\$1,257.00	\$ 2,891.61		LB	\$1,634.61	130.0%
454	04.1212.232.12.00000	Teacher Retirement-LCS	\$528.09	\$0.00	\$0.00	\$ 662.16		LB	\$662.16	#DIV/0!
455	04.1290.232.02.00000	Teacher Retirement	\$63.08	\$36.32	\$0.00	\$ -		LB	\$0.00	#DIV/0!
456	04.1290.232.03.00000	Teacher Retirement	\$94.61	\$106.89	\$0.00	\$ -		LB	\$0.00	#DIV/0!
457	04.1410.232.02.00000	Teacher Retirement-MS	\$2,057.72	\$1,778.29	\$26.00	\$ 2,057.68		LB	\$2,031.68	7814.2%
458	04.1410.232.03.00000	Teacher Retirement-HS	\$4,086.95	\$2,861.18	\$26.00	\$ 3,220.02		LB	\$3,194.02	12284.7%
459	04.1410.232.11.00000	Teacher Retirement	\$603.26	\$658.82	\$0.00	\$ 835.71		LB	\$835.71	#DIV/0!
460	04.1420.232.02.00000	Teacher Retirement-MS	\$1,240.07	\$1,703.24	\$1,211.00	\$ 1,241.55		LB	\$30.55	2.5%
461	04.1420.232.03.00000	Teacher Retirement-HS	\$2,461.80	\$2,356.42	\$1,480.00	\$ 1,517.45		LB	\$37.45	2.5%
462	04.2122.232.02.00000	Teacher Retirement-MS	\$4,167.88	\$3,931.48	\$7,680.00	\$ 7,476.00		LB	-\$204.00	-2.7%
463	04.2122.232.03.00000	Teacher Retirement-HS	\$12,371.32	\$13,329.44	\$12,788.00	\$ 13,811.98		LB	\$1,023.98	8.0%
464	04.2122.232.11.00000	Teacher Retirement-FRES	\$11,292.65	\$11,631.17	\$11,640.00	\$ 12,371.00		LB	\$731.00	6.3%
465	04.2134.232.02.00000	Teacher Retirement-MS	\$3,822.09	\$4,524.79	\$4,528.00	\$ 4,645.80		LB	\$117.80	2.6%
466	04.2134.232.03.00000	Teacher Retirement-HS	\$5,733.23	\$5,530.26	\$5,535.00	\$ 5,678.20		LB	\$143.20	2.6%
467	04.2134.232.11.00000	Teacher Retirement-FRES	\$9,409.02	\$10,763.21	\$10,763.00	\$ 11,311.90		LB	\$548.90	5.1%
468	04.2134.232.12.00000	Teacher Retirement-LCS	\$8,135.20	\$10,155.63	\$10,163.00	\$ 10,947.00		LB	\$784.00	7.7%
469	04.2140.232.01.00000	Teacher Retirement	\$0.00	\$0.00	\$0.00	\$ 12,460.00		LB	\$12,460.00	#DIV/0!
470	04.2210.232.11.00000	Teacher Retirement	\$1,302.00	-\$272.72	\$0.00	\$ -		LB	\$0.00	#DIV/0!
471	04.2210.232.12.00000	Teacher Retirement	\$260.40	\$0.00	\$0.00	\$ -		LB	\$0.00	#DIV/0!
472	04.2212.232.02.00000	Teacher Retirement-MS	\$953.46	\$353.68	\$1,258.00	\$ -		LB	-\$1,258.00	-100.0%
473	04.2212.232.03.00000	Teacher Retirement-HS	\$1,902.95	\$743.53	\$1,970.00	\$ -		LB	-\$1,970.00	-100.0%
474	04.2212.232.11.00000	Teacher Retirement-FRES	\$1,410.38	\$2,661.90	\$4,753.00	\$ -		LB	-\$4,753.00	-100.0%
475	04.2212.232.12.00000	Teacher Retirement-LCS	\$615.84	\$217.00	\$853.00	\$ -		LB	-\$853.00	-100.0%
476	04.2222.232.02.00000	Teacher Retirement-MS	\$4,141.56	\$4,702.69	\$4,529.00	\$ 5,166.45		LB	\$637.45	14.1%
477	04.2222.232.03.00000	Teacher Retirement-HS	\$6,199.53	\$5,747.99	\$5,534.00	\$ 6,314.55		LB	\$780.55	14.1%
478	04.2222.232.11.00000	Teacher Retirement-FRES	\$7,105.62	\$7,291.28	\$7,297.00	\$ 7,654.00		LB	\$357.00	4.9%
479	04.2332.232.01.00000	Teacher Retirement	\$3,013.66	\$16,075.28	\$16,075.00	\$ 16,020.00		LB	-\$55.00	-0.3%
480	04.2410.232.02.00000	Teacher Retirement-MS	\$12,964.64	\$14,036.20	\$13,385.00	\$ 14,407.99		LB	\$1,022.99	7.6%
481	04.2410.232.03.00000	Teacher Retirement-HS	\$20,081.82	\$17,246.61	\$17,898.00	\$ 17,609.76		LB	-\$288.24	-1.6%
482	04.2410.232.11.00000	Teacher Retirement-FRES	\$11,609.90	\$11,350.01	\$11,423.00	\$ 11,712.40		LB	\$289.40	2.5%
483	04.2410.232.12.00000	Teacher Retirement-LCS	\$4,826.92	\$4,864.35	\$4,864.00	\$ 5,019.60		LB	\$155.60	3.2%
484	04.2411.232.11.00000	Teacher Retirement	\$0.00	\$73.09	\$0.00	\$ -		LB	\$0.00	#DIV/0!
485	04.2510.232.01.00000	Teacher Retirement-BUS	\$2,895.91	\$12,535.50	\$14,470.00	\$ 15,486.00		LB	\$1,016.00	7.0%
486	04.1100.250.02.00000	Unemployment-MS	\$1,666.95	-\$1,965.04	\$874.00	\$ 1,182.14	UC calendar year renewal; 5 % increase	LB	\$308.14	35.3%
487	04.1100.250.03.00000	Unemployment-HS	\$3,100.18	-\$3,488.92	\$1,557.00	\$ 1,526.07		LB	-\$30.93	-2.0%

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
488	04.1100.250.11.00000	Unemployment-FRES	\$3,583.78	-\$3,877.51	\$1,719.00	\$ 1,249.76		LB	-\$469.24	-27.3%
489	04.1100.250.12.00000	Unemployment-LCS	\$354.30	-\$626.76	\$590.00	\$ 295.84		LB	-\$294.16	-49.9%
490	04.1110.250.02.00000	Unemployment-MS	\$0.00	\$0.00	\$20.00	\$ -		LB	-\$20.00	-100.0%
491	04.1110.250.03.00000	Unemployment-HS	\$0.00	\$0.00	\$30.00	\$ -		LB	-\$30.00	-100.0%
492	04.1110.250.11.00000	Unemployment-FRES	\$205.28	-\$55.48	\$152.00	\$ 102.75		LB	-\$49.25	-32.4%
493	04.1110.250.12.00000	Unemployment-LCS	\$261.21	-\$124.52	\$89.00	\$ 202.86		LB	\$113.86	127.9%
494	04.1120.250.02.00000	Unemployment-MS	\$65.56	\$53.18	\$0.00	\$ 144.90		LB	\$144.90	#DIV/0!
495	04.1120.250.03.00000	Unemployment-HS	\$127.63	\$62.75	\$0.00	\$ 144.90		LB	\$144.90	#DIV/0!
496	04.1120.250.11.00000	Unemployment-FRES	\$73.22	\$63.99	\$0.00	\$ 144.90		LB	\$144.90	#DIV/0!
497	04.1120.250.12.00000	Unemployment-LCS	\$29.89	\$7.81	\$0.00	\$ 144.90		LB	\$144.90	#DIV/0!
498	04.1210.250.02.00000	Unemployment-MS	\$161.28	-\$219.13	\$41.00	\$ 202.86		LB	\$161.86	394.8%
499	04.1210.250.03.00000	Unemployment-HS	\$167.51	-\$213.91	\$60.00	\$ 135.24		LB	\$75.24	125.4%
500	04.1210.250.11.00000	Unemployment-FRES	\$631.03	-\$573.90	\$101.00	\$ 202.86		LB	\$101.86	100.9%
501	04.1210.250.12.00000	Unemployment-LCS	\$152.07	-\$274.73	\$151.00	\$ 67.62		LB	-\$83.38	-55.2%
502	04.1211.250.02.00000	Unemployment-MS	\$421.09	-\$284.13	\$151.00	\$ 338.10		LB	\$187.10	123.9%
503	04.1211.250.03.00000	Unemployment-HS	\$266.58	-\$194.85	\$202.00	\$ 338.10		LB	\$136.10	67.4%
504	04.1211.250.11.00000	Unemployment-FRES	\$634.01	-\$120.50	\$202.00	\$ 608.58		LB	\$406.58	201.3%
505	04.1211.250.12.00000	Unemployment-LCS	\$213.16	-\$54.29	\$201.00	\$ 135.24		LB	-\$65.76	-32.7%
506	04.1212.250.02.00000	Unemployment-MS	\$10.12	\$0.65	\$0.00	\$ 51.44		LB	\$51.44	#DIV/0!
507	04.1212.250.03.00000	Unemployment-HS	\$0.00	\$0.00	\$0.00	\$ 12.08		LB	\$12.08	#DIV/0!
508	04.1212.250.11.00000	Unemployment-FRES	\$24.55	\$1.93	\$0.00	\$ 78.46		LB	\$78.46	#DIV/0!
509	04.1212.250.12.00000	Unemployment-LCS	\$29.40	\$0.00	\$0.00	\$ 17.97		LB	\$17.97	#DIV/0!
510	04.1290.250.02.00000	Unemployment Compensation	\$1.36	\$0.96	\$0.00	\$ -		LB	\$0.00	#DIV/0!
511	04.1290.250.03.00000	Unemployment Compensation	\$1.98	\$2.83	\$0.00	\$ -		LB	\$0.00	#DIV/0!
512	04.1410.250.02.00000	Unemployment-MS	\$49.00	\$3.09	\$41.00	\$ 55.83		LB	\$14.83	36.2%
513	04.1410.250.03.00000	Unemployment-HS	\$107.32	\$3.51	\$90.00	\$ 87.37		LB	-\$2.63	-2.9%
514	04.1410.250.11.00000	Unemployment Compensation	\$15.99	\$14.15	\$13.00	\$ 22.68		LB	\$9.68	74.5%
515	04.1420.250.02.00000	Unemployment-MS	\$34.93	\$21.11	\$29.00	\$ 85.93		LB	\$56.93	196.3%
516	04.1420.250.03.00000	Unemployment-HS	\$111.94	\$66.31	\$94.00	\$ 163.67		LB	\$69.67	74.1%
517	04.2122.250.02.00000	Unemployment-MS	\$99.91	\$3.90	\$50.00	\$ 67.62		LB	\$17.62	35.2%
518	04.2122.250.03.00000	Unemployment-HS	\$409.91	-\$243.77	\$50.00	\$ 167.10		LB	\$117.10	234.2%
519	04.2122.250.11.00000	Unemployment-FRES	\$366.73	-\$269.19	\$51.00	\$ 67.62		LB	\$16.62	32.6%
520	04.2129.250.02.00000	Unemployment-MS	\$85.58	-\$67.79	\$34.00	\$ 67.62		LB	\$33.62	98.9%
521	04.2129.250.03.00000	Unemployment-HS	\$87.93	-\$44.64	\$34.00	\$ 67.62		LB	\$33.62	98.9%
522	04.2134.250.02.00000	Unemployment-MS	\$66.23	-\$106.82	\$21.00	\$ 67.62		LB	\$46.62	222.0%
523	04.2134.250.03.00000	Unemployment-HS	\$99.38	-\$130.02	\$30.00	\$ 67.62		LB	\$37.62	125.4%
524	04.2134.250.11.00000	Unemployment-FRES	\$106.40	-\$247.63	\$50.00	\$ 67.62		LB	\$17.62	35.2%
525	04.2134.250.12.00000	Unemployment-LCS	\$141.40	-\$234.31	\$50.00	\$ 67.62		LB	\$17.62	35.2%



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1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
526	04.2140.250.01.00000	Unemployment-Psych	\$0.00	\$0.00	\$0.00	\$ 67.62		LB	\$67.62	#DIV/0!
527	04.2149.250.01.00000	Unemployment-SPED	\$405.96	-\$144.78	\$0.00	\$ 67.62		LB	\$67.62	#DIV/0!
528	04.2149.250.02.00000	Unemployment - MS	\$458.06	-\$288.28	\$21.00	\$ 135.24		LB	\$114.24	544.0%
529	04.2149.250.03.00000	Unemployment - HS	\$0.00	\$0.00	\$21.00	\$ -		LB	-\$21.00	-100.0%
530	04.2149.250.11.00000	Unemployment - FRES	\$279.71	-\$289.62	\$228.00	\$ 405.72		LB	\$177.72	77.9%
531	04.2149.250.12.00000	Unemployment - LCS	\$185.92	-\$196.17	\$92.00	\$ 405.72		LB	\$313.72	341.0%
532	04.2210.250.11.00000	Unemployment Compensation	\$0.76	\$1.08	\$0.00	\$ -		LB	\$0.00	#DIV/0!
533	04.2210.250.12.00000	Unemployment Compensation	\$0.00	\$0.17	\$0.00	\$ -		LB	\$0.00	#DIV/0!
534	04.2212.250.01.00000	Curriculum Coordinator Unemployment	\$0.00	\$0.00	\$0.00	\$ 67.62		LB	\$67.62	#DIV/0!
535	04.2212.250.02.00000	Unemployment Compensation	\$0.80	\$0.71	\$0.00	\$ -		LB	\$0.00	#DIV/0!
536	04.2212.250.03.00000	Unemployment Compensation	\$4.21	\$1.65	\$0.00	\$ -		LB	\$0.00	#DIV/0!
537	04.2212.250.11.00000	Unemployment Compensation	\$12.35	\$3.27	\$0.00	\$ -		LB	\$0.00	#DIV/0!
538	04.2212.250.12.00000	Unemployment Compensation	\$0.00	\$0.57	\$0.00	\$ -		LB	\$0.00	#DIV/0!
539	04.2222.250.02.00000	Unemployment-MS	\$43.18	-\$93.29	\$20.00	\$ 75.23		LB	\$55.23	276.2%
540	04.2222.250.03.00000	Unemployment-HS	\$64.44	-\$113.64	\$30.00	\$ 76.92		LB	\$46.92	156.4%
541	04.2222.250.11.00000	Unemployment-FRES	\$0.00	\$0.00	\$50.00	\$ 67.62		LB	\$17.62	35.2%
542	04.2311.250.01.00000	Unemployment Compensation	\$1.98	-\$46.06	\$0.00	\$ 22.46		LB	\$22.46	#DIV/0!
543	04.2312.250.01.00000	Unemployment Compensation	\$4.60	-\$2.45	\$0.00	\$ -		LB	\$0.00	#DIV/0!
544	04.2313.250.01.00000	Unemployment Compensation	\$0.00	\$0.00	\$0.00	\$ 16.91		LB	\$16.91	#DIV/0!
545	04.2321.250.01.00000	Unemployment-SAU	\$530.91	-\$403.16	\$100.00	\$ 135.24		LB	\$35.24	35.2%
546	04.2332.250.01.00000	Unemployment-SPED	\$673.74	-\$491.34	\$100.00	\$ 135.24		LB	\$35.24	35.2%
547	04.2410.250.02.00000	Unemployment-MS	\$411.99	-\$178.65	\$101.00	\$ 135.24		LB	\$34.24	33.9%
548	04.2410.250.03.00000	Unemployment-HS	\$625.41	-\$217.92	\$101.00	\$ 135.24		LB	\$34.24	33.9%
549	04.2410.250.11.00000	Unemployment-FRES	\$149.13	-\$160.94	\$51.00	\$ 67.62		LB	\$16.62	32.6%
550	04.2410.250.12.00000	Unemployment-LCS	\$63.98	-\$69.00	\$50.00	\$ 67.62		LB	\$17.62	35.2%
551	04.2411.250.02.00000	Unemployment-MS	\$112.95	-\$124.46	\$50.00	\$ 133.35		LB	\$83.35	166.7%
552	04.2411.250.03.00000	Unemployment-HS	\$167.37	-\$151.49	\$50.00	\$ 135.24		LB	\$85.24	170.5%
553	04.2411.250.11.00000	Unemployment-FRES	\$203.04	-\$228.59	\$52.00	\$ 135.24		LB	\$83.24	160.1%
554	04.2411.250.12.00000	Unemployment-LCS	\$109.04	-\$40.44	\$51.00	\$ 67.62		LB	\$16.62	32.6%
555	04.2510.250.01.00000	Unemployment Comp - BUS	\$416.58	-\$422.09	\$151.00	\$ 202.86		LB	\$51.86	34.3%
556	04.2620.250.01.00000	Unemployment	\$329.23	-\$151.43	\$21.00	\$ 67.62		LB	\$46.62	222.0%
557	04.2620.250.02.00000	Unemployment-MS	\$224.78	-\$196.08	\$60.00	\$ 212.52		LB	\$152.52	254.2%
558	04.2620.250.03.00000	Unemployment-HS	\$229.10	-\$194.92	\$91.00	\$ 212.52		LB	\$121.52	133.5%
559	04.2620.250.11.00000	Unemployment-FRES	\$250.91	-\$252.93	\$151.00	\$ 212.52		LB	\$61.52	40.7%
560	04.2620.250.12.00000	Unemployment-LCS	\$195.21	-\$117.74	\$39.00	\$ 77.28		LB	\$38.28	98.2%
561	04.2723.250.03.00000	Unemployment Compensation	\$0.00	\$0.00	\$0.00	\$ 67.62		LB	\$67.62	#DIV/0!
562	04.2743.250.03.00000	Vocational Ed Van Driver Unemploy Comp - HS	\$65.82	\$0.92	\$55.00	\$ -		LB	-\$55.00	-100.0%
563	04.2744.250.02.00000	Unemployment Compensation	\$0.09	\$0.00	\$0.00	\$ -		LB	\$0.00	#DIV/0!

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
564	04.2744.250.03.00000	Unemployment Compensation	\$0.14	\$0.00	\$0.00	\$ -		LB	\$0.00	#DIV/0!
565	04.2844.250.01.00000	Unemployment-SAU	\$21.28	-\$75.73	\$0.00	\$ 67.62		LB	\$67.62	#DIV/0!
566	04.2844.250.02.00000	Unemployment-MS	\$42.56	-\$151.42	\$20.00	\$ 67.62		LB	\$47.62	238.1%
567	04.2844.250.03.00000	Unemployment-HS	\$42.56	-\$151.42	\$50.00	\$ 67.62		LB	\$17.62	35.2%
568	04.2844.250.11.00000	Unemployment-FRES	\$255.30	-\$127.29	\$30.00	\$ 67.62		LB	\$37.62	125.4%
569	04.2844.250.12.00000	Unemployment-LCS	\$63.83	-\$36.24	\$21.00	\$ 67.62		LB	\$46.62	222.0%
570	04.1100.260.02.00000	Workers' Compensation-MS	\$1,192.61	\$83.76	\$3,002.00	\$ 2,891.72	WC Not To Exceed Rate - Primex	LB	-\$110.28	-3.7%
571	04.1100.260.03.00000	Workers' Compensation-HS	\$2,199.40	\$140.35	\$4,989.00	\$ 4,227.88		LB	-\$761.12	-15.3%
572	04.1100.260.11.00000	Workers' Compensation-FRES	\$2,528.78	\$127.44	\$4,703.00	\$ 4,553.15		LB	-\$149.85	-3.2%
573	04.1100.260.12.00000	Workers' Compensation-LCS	\$268.06	\$25.97	\$485.00	\$ 873.88		LB	\$388.88	80.2%
574	04.1110.260.02.00000	Workers' Compensation-MS	\$0.00	\$0.00	\$36.00	\$ -		LB	-\$36.00	-100.0%
575	04.1110.260.03.00000	Workers' Compensation-HS	\$0.00	\$0.00	\$54.00	\$ -		LB	-\$54.00	-100.0%
576	04.1110.260.11.00000	Workers' Compensation-FRES	\$87.60	\$2.79	\$51.00	\$ 99.81		LB	\$48.81	95.7%
577	04.1110.260.12.00000	Workers' Compensation-LCS	\$142.20	\$5.47	\$227.00	\$ 284.91		LB	\$57.91	25.5%
578	04.1120.260.02.00000	Workers' Compensation-MS	\$50.92	\$4.07	\$96.00	\$ 140.76		LB	\$44.76	46.6%
579	04.1120.260.03.00000	Workers' Compensation-HS	\$52.91	\$4.93	\$134.00	\$ 140.76		LB	\$6.76	5.0%
580	04.1120.260.11.00000	Workers' Compensation-FRES	\$28.62	\$4.27	\$134.00	\$ 140.76		LB	\$6.76	5.0%
581	04.1120.260.12.00000	Workers' Compensation-LCS	\$14.81	\$5.11	\$19.00	\$ 140.76		LB	\$121.76	640.8%
582	04.1130.260.02.00000	Workers' Compensation-MS	\$0.00	\$0.00	\$2.00	\$ -		LB	-\$2.00	-100.0%
583	04.1130.260.03.00000	Workers' Compensation-HS	\$0.00	\$0.00	\$2.00	\$ -		LB	-\$2.00	-100.0%
584	04.1130.260.11.00000	Workers' Compensation-FRES	\$0.00	\$0.00	\$3.00	\$ -		LB	-\$3.00	-100.0%
585	04.1130.260.12.00000	Workers' Compensation-LCS	\$0.00	\$0.00	\$2.00	\$ -		LB	-\$2.00	-100.0%
586	04.1210.260.02.00000	Workers' Compensation-MS	\$159.81	\$8.91	\$266.00	\$ 420.51		LB	\$154.51	58.1%
587	04.1210.260.03.00000	Workers' Compensation-HS	\$210.22	\$8.84	\$385.00	\$ 264.52		LB	-\$120.48	-31.3%
588	04.1210.260.11.00000	Workers' Compensation-FRES	\$396.47	\$23.38	\$717.00	\$ 668.60		LB	-\$48.40	-6.8%
589	04.1210.260.12.00000	Workers' Compensation-LCS	\$77.31	\$10.49	\$292.00	\$ 173.60		LB	-\$118.40	-40.5%
590	04.1211.260.02.00000	Workers' Compensation-MS	\$254.13	\$14.61	\$359.00	\$ 450.08		LB	\$91.08	25.4%
591	04.1211.260.03.00000	Workers' Compensation-HS	\$156.10	\$9.94	\$423.00	\$ 492.57		LB	\$69.57	16.4%
592	04.1211.260.11.00000	Workers' Compensation-FRES	\$337.61	\$17.69	\$770.00	\$ 826.62		LB	\$56.62	7.4%
593	04.1211.260.12.00000	Workers' Compensation-LCS	\$104.34	\$4.02	\$153.00	\$ 148.36		LB	-\$4.64	-3.0%
594	04.1212.260.02.00000	Workers' Compensation-MS	\$1.39	\$0.27	\$8.00	\$ 49.96		LB	\$41.96	524.5%
595	04.1212.260.03.00000	Workers' Compensation-HS	\$0.00	\$0.00	\$12.00	\$ 11.73		LB	-\$0.27	-2.3%
596	04.1212.260.11.00000	Workers' Compensation-FRES	\$18.34	\$1.55	\$58.00	\$ 76.21		LB	\$18.21	31.4%
597	04.1212.260.12.00000	Workers' Compensation-LCS	\$2.36	\$0.00	\$21.00	\$ 17.45		LB	-\$3.55	-16.9%
598	04.1213.260.02.00000	Workers' Compensation-MS	\$0.00	\$0.00	\$3.00	\$ -		LB	-\$3.00	-100.0%
599	04.1213.260.03.00000	Workers' Compensation-HS	\$0.00	\$0.00	\$10.00	\$ -		LB	-\$10.00	-100.0%
600	04.1290.260.02.00000	Workers' Compensation	\$1.03	\$0.59	\$0.00	\$ -		LB	\$0.00	#DIV/0!
601	04.1290.260.03.00000	Workers' Compensation	\$1.54	\$1.73	\$0.00	\$ -		LB	\$0.00	#DIV/0!

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
602	04.1410.260.02.00000	Workers' Compensation-MS	\$26.45	\$1.84	\$55.00	\$ 54.24		LB	-\$0.76	-1.4%
603	04.1410.260.03.00000	Workers' Compensation-HS	\$60.80	\$4.09	\$100.00	\$ 84.88		LB	-\$15.12	-15.1%
604	04.1410.260.11.00000	Workers' Compensation	\$9.73	\$1.46	\$0.00	\$ 22.03		LB	\$22.03	#DIV/0!
605	04.1420.260.02.00000	Workers' Compensation-MS	\$7.69	\$1.25	\$64.00	\$ 83.47		LB	\$19.47	30.4%
606	04.1420.260.03.00000	Workers' Compensation-HS	\$40.18	\$5.06	\$184.00	\$ 159.00		LB	-\$25.00	-13.6%
607	04.2122.260.02.00000	Workers' Compensation-MS	\$66.09	\$4.94	\$100.00	\$ 197.06		LB	\$97.06	97.1%
608	04.2122.260.03.00000	Workers' Compensation-HS	\$149.32	\$10.85	\$314.00	\$ 364.08		LB	\$50.08	16.0%
609	04.2122.260.11.00000	Workers' Compensation-FRES	\$186.64	\$10.56	\$314.00	\$ 326.09		LB	\$12.09	3.8%
610	04.2129.260.02.00000	Workers' Compensation-MS	\$43.39	\$2.13	\$71.00	\$ 74.68		LB	\$3.68	5.2%
611	04.2129.260.03.00000	Workers' Compensation-HS	\$44.79	\$2.10	\$72.00	\$ 74.68		LB	\$2.68	3.7%
612	04.2134.260.02.00000	Workers' Compensation-MS	\$63.20	\$4.17	\$132.00	\$ 122.46		LB	-\$9.54	-7.2%
613	04.2134.260.03.00000	Workers' Compensation-HS	\$94.73	\$5.47	\$132.00	\$ 149.68		LB	\$17.68	13.4%
614	04.2134.260.11.00000	Workers' Compensation-FRES	\$155.42	\$8.84	\$231.00	\$ 298.17		LB	\$67.17	29.1%
615	04.2134.260.12.00000	Workers' Compensation-LCS	\$134.44	\$9.70	\$311.00	\$ 288.55		LB	-\$22.45	-7.2%
616	04.2140.260.01.00000	Workers' Comp-Psych	\$0.00	\$0.00	\$0.00	\$ 328.44		LB	\$328.44	#DIV/0!
617	04.2149.260.01.00000	Workers' Compensation-SPED	\$212.61	\$8.90	\$0.00	\$ 370.67		LB	\$370.67	#DIV/0!
618	04.2149.260.02.00000	Workers' Compensation-MS	\$244.35	\$11.46	\$33.00	\$ 481.54		LB	\$448.54	1359.2%
619	04.2149.260.03.00000	Workers' Compensation-HS	\$0.00	\$0.00	\$33.00	\$ -		LB	-\$33.00	-100.0%
620	04.2149.260.11.00000	Workers' Compensation-FRES	\$234.96	\$15.92	\$832.00	\$ 873.41		LB	\$41.41	5.0%
621	04.2149.260.12.00000	Workers' Compensation-LCS	\$94.66	\$13.65	\$602.00	\$ 974.62		LB	\$372.62	61.9%
622	04.2210.260.11.00000	Workers' Compensation	\$22.96	-\$0.16	\$0.00	\$ -		LB	\$0.00	#DIV/0!
623	04.2210.260.12.00000	Workers' Compensation	\$4.50	-\$0.11	\$0.00	\$ -		LB	\$0.00	#DIV/0!
624	04.2212.260.01.00000	Curriculum Coord Workers' Compensation	\$0.00	\$0.00	\$0.00	\$ 335.20		LB	\$335.20	#DIV/0!
625	04.2212.260.02.00000	Worker's Compensation-MS	\$16.47	-\$0.32	\$16.00	\$ -		LB	-\$16.00	-100.0%
626	04.2212.260.03.00000	Workers' Compensation-HS	\$31.51	\$0.05	\$23.00	\$ -		LB	-\$23.00	-100.0%
627	04.2212.260.11.00000	Workers' Compensation-FRES	\$28.38	\$2.54	\$65.00	\$ -		LB	-\$65.00	-100.0%
628	04.2212.260.12.00000	Workers' Compensation-LCS	\$10.64	-\$0.03	\$5.00	\$ -		LB	-\$5.00	-100.0%
629	04.2222.260.02.00000	Workers' Compensation-MS	\$64.50	\$3.88	\$135.00	\$ 136.18		LB	\$1.18	0.9%
630	04.2222.260.03.00000	Workers' Compensation-HS	\$96.87	\$4.88	\$135.00	\$ 166.45		LB	\$31.45	23.3%
631	04.2222.260.11.00000	Workers' Compensation-FRES	\$0.00	\$0.00	\$79.00	\$ 201.75		LB	\$122.75	155.4%
632	04.2311.260.01.00000	Workers' Compensation	\$0.84	\$3.24	\$0.00	\$ 21.82		LB	\$21.82	#DIV/0!
633	04.2312.260.01.00000	Workers' Compensation	\$2.80	\$2.80	\$0.00	\$ -		LB	\$0.00	#DIV/0!
634	04.2313.260.01.00000	Workers' Compensation	\$0.00	\$0.00	\$0.00	\$ 16.43		LB	\$16.43	#DIV/0!
635	04.2321.260.01.00000	Workers' Compensation-SAU	\$464.46	\$18.63	\$762.00	\$ 787.18		LB	\$25.18	3.3%
636	04.2332.260.01.00000	Workers' Compensation-SPED	\$352.43	\$12.59	\$544.00	\$ 572.05		LB	\$28.05	5.2%
637	04.2410.260.02.00000	Workers' Compensation-MS	\$216.17	\$9.53	\$353.00	\$ 379.78		LB	\$26.78	7.6%
638	04.2410.260.03.00000	Workers' Compensation-HS	\$334.68	\$11.65	\$529.00	\$ 464.19		LB	-\$64.81	-12.3%
639	04.2410.260.11.00000	Workers' Compensation-FRES	\$193.55	\$7.30	\$353.00	\$ 308.72		LB	-\$44.28	-12.5%



	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
640	04.2410.260.12.00000	Workers' Compensation-LCS	\$80.52	\$3.00	\$88.00	\$ 132.32		LB	\$44.32	50.4%
641	04.2411.260.02.00000	Workers' Compensation-MS	\$75.51	\$3.54	\$121.00	\$ 150.63		LB	\$29.63	24.5%
642	04.2411.260.03.00000	Workers' Compensation-HS	\$112.02	\$3.91	\$182.00	\$ 184.11		LB	\$2.11	1.2%
643	04.2411.260.11.00000	Workers' Compensation-FRES	\$156.93	\$7.13	\$260.00	\$ 272.63		LB	\$12.63	4.9%
644	04.2411.260.12.00000	Workers' Compensation-LCS	\$78.18	\$2.87	\$123.00	\$ 101.25		LB	-\$21.75	-17.7%
645	04.2510.260.01.00000	Workers' Compensation-BUS	\$485.49	\$16.36	\$800.00	\$ 808.63		LB	\$8.63	1.1%
646	04.2620.260.01.00000	Workers' Compensation	\$1,573.25	\$64.58	\$281.00	\$ 297.47		LB	\$16.47	5.9%
647	04.2620.260.02.00000	Workers' Compensation-MS	\$1,296.96	\$51.38	\$239.00	\$ 239.66		LB	\$0.66	0.3%
648	04.2620.260.03.00000	Workers' Compensation-HS	\$1,331.34	\$51.19	\$239.00	\$ 239.66		LB	\$0.66	0.3%
649	04.2620.260.11.00000	Workers' Compensation-FRES	\$1,882.49	\$101.85	\$448.00	\$ 488.25		LB	\$40.25	9.0%
650	04.2620.260.12.00000	Workers' Compensation-LCS	\$932.05	\$38.01	\$165.00	\$ 179.98		LB	\$14.98	9.1%
651	04.2723.260.03.00000	Workers' Compensation	\$0.00	\$0.00	\$0.00	\$ 37.64		LB	\$37.64	#DIV/0!
652	04.2743.260.03.00000	Vocational Ed Van Driver Worker Comp - HS	\$32.60	\$1.76	\$35.00	\$ -		LB	-\$35.00	-100.0%
653	04.2744.260.02.00000	Workers' Compensation	\$0.06	\$0.00	\$0.00	\$ -		LB	\$0.00	#DIV/0!
654	04.2744.260.03.00000	Workers' Compensation	\$0.08	\$0.00	\$0.00	\$ -		LB	\$0.00	#DIV/0!
655	04.2844.260.01.00000	Workers' Compensation-SAU	\$45.44	\$1.63	\$39.00	\$ 77.88		LB	\$38.88	99.7%
656	04.2844.260.02.00000	Workers' Compensation-MS	\$90.88	\$2.26	\$76.00	\$ 155.77		LB	\$79.77	105.0%
657	04.2844.260.03.00000	Workers' Compensation-HS	\$91.01	\$2.51	\$76.00	\$ 155.77		LB	\$79.77	105.0%
658	04.2844.260.11.00000	Workers' Compensation-FRES	\$133.98	\$4.04	\$229.00	\$ 168.87		LB	-\$60.13	-26.3%
659	04.2844.260.12.00000	Workers' Compensation-LCS	\$33.62	\$7.94	\$55.00	\$ 42.22		LB	-\$12.78	-23.2%
660	04.1100.430.02.00000	Repairs & Maintenance Services-MS	\$1,619.47	\$1,348.69	\$2,228.00	\$ 1,620.00	Pottery wheels, IA equipment, nautilus machines	BB	-\$608.00	-27.3%
661	04.1100.430.03.00000	Repairs & Maintenance Services-HS	\$2,588.21	\$1,648.41	\$2,392.00	\$ 1,980.00	Pottery wheels, IA equipment, nautilus machines	BB	-\$412.00	-17.2%
662	04.1100.610.02.00000	General Supplies/Paper/Tests-MS	\$18,030.10	\$13,633.19	\$22,011.00	\$ 19,170.00	\$135 per student @ 142 students	BB	-\$2,841.00	-12.9%
663	04.1100.610.03.00000	General Supplies/Paper/Tests-HS	\$27,108.67	\$17,361.18	\$26,259.00	\$ 25,600.00	\$160 per student @ 160 students	BB	-\$659.00	-2.5%
664	04.1100.641.02.00000	Books & Other Printed Media-MS	\$4,504.49	\$1,779.37	\$4,602.00	\$ 3,437.00	Big Ideas Math (gr 6,7,8)	BB	-\$1,165.00	-25.3%
665	04.1100.641.03.00000	Books & Other Printed Media-HS	\$9,702.29	\$2,188.70	\$11,550.00	\$ 9,780.00	AP Calc, Power of Math (running start),AP History, AP Environ. Cons.	BB	-\$1,770.00	-15.3%
666	04.1100.650.02.00000	Computer Software-MS	\$4,399.45	\$6,790.82	\$5,606.00	\$ 5,891.00	Edgenuity (ELA intervention software), PLTW, Adobe creative cloud, MIND (Math student supscriptions)	BB	\$285.00	5.1%
667	04.1100.650.03.00000	Computer Software-HS	\$5,653.65	\$6,352.46	\$6,951.00	\$ 3,345.00	ST software, PLTW, Adobe creative cloud, MIND (Math single student subscription)	BB	-\$3,606.00	-51.9%
668	04.1100.731.02.00000	New Equipment-MS	\$3,516.74	\$1,691.88	\$7,090.00	\$ 2,773.00	Screen printing, VEX kits for PLTW	BB	-\$4,317.00	-60.9%
669	04.1100.731.03.00000	New Equipment-HS	\$7,482.23	\$5,168.16	\$5,081.00	\$ 5,989.00	Torso models for A&P, screen printing, VEX kits for PLTW, Vernier	BB	\$908.00	17.9%
670	04.1100.735.02.00000	Replacement Equipment-MS	\$7,709.64	\$5,543.14	\$3,658.00	\$ 5,189.00	Classroom desks/chairs, demonstration table	BB	\$1,531.00	41.9%
671	04.1100.735.03.00000	Replacement Equipment-HS	\$11,844.93	\$7,853.93	\$7,773.00	\$ 6,342.00	Classroom desks/chairs, demonstration table	BB	-\$1,431.00	-18.4%
672	04.1100.737.02.00000	Replacement Furn & Fixtures - MS	\$0.00	\$1,867.58	\$0.00	\$ 3,600.00	2 cat tables @ \$1,800	BB	\$3,600.00	#DIV/0!
673	04.1100.737.03.00000	Replacement Furn & Fixtures - HS	\$0.00	\$2,349.25	\$0.00	\$ 5,400.00	3 cat tables @ \$1,800	BB	\$5,400.00	#DIV/0!

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
674	04.1390.561.03.00000	Vocational Education Tuition-HS	\$2,353.85	\$7,476.77	\$7,400.00	\$ 10,000.00	Potential for increased enrollment	BB	\$2,600.00	35.1%
675	04.1390.591.03.00000	Services Purchased/Private Sources-HS	\$0.00	\$0.00	\$750.00	\$ 250.00	(Adult Ed, HSET exams) not used as often	BB	-\$500.00	-66.7%
676	04.1410.610.02.00000	General Supplies/Paper-MS	\$973.64	\$896.40	\$1,000.00	\$ 1,000.00		BB	\$0.00	0.0%
677	04.1410.610.03.00000	General Supplies/Paper-HS	\$896.75	\$1,092.31	\$1,500.00	\$ 1,500.00		BB	\$0.00	0.0%
678	04.1410.810.02.00000	Dues & Fees-MS	\$847.00	\$792.25	\$1,431.00	\$ 1,431.00		BB	\$0.00	0.0%
679	04.1410.810.03.00000	Dues & Fees-HS	\$1,523.00	\$826.75	\$3,436.00	\$ 3,436.00		BB	\$0.00	0.0%
680	04.1410.890.02.00000	Miscellaneous-MS	\$175.12	\$0.00	\$220.00	\$ 220.00		BB	\$0.00	0.0%
681	04.1410.890.03.00000	Miscellaneous-HS	\$262.55	\$0.00	\$330.00	\$ 330.00		BB	\$0.00	0.0%
682	04.1420.330.02.00000	Contracted Services - MS	\$6,102.00	\$8,073.99	\$6,436.00	\$ 7,875.00	Field maintenance	BB	\$1,439.00	22.4%
683	04.1420.330.03.00000	Contracted Services - HS	\$9,153.00	\$8,925.76	\$9,654.00	\$ 9,625.00	Field maintenance	BB	-\$29.00	-0.3%
684	04.1420.430.02.00000	Repairs & Maintenance Services-MS	\$4,727.06	\$4,338.40	\$7,470.00	\$ 4,275.00	Tennis court, softball field fence	BB	-\$3,195.00	-42.8%
685	04.1420.430.03.00000	Repairs & Maintenance Services-HS	\$4,914.52	\$5,148.49	\$9,130.00	\$ 5,225.00	Tennis court, softball field fence	BB	-\$3,905.00	-42.8%
686	04.1420.442.02.00000	Rental of Equipment-MS	\$365.63	\$504.44	\$428.00	\$ 495.00	Porta potty rental	BB	\$67.00	15.7%
687	04.1420.442.03.00000	Rental of Equipment-HS	\$503.49	\$616.52	\$522.00	\$ 605.00	Porta potty rental	BB	\$83.00	15.9%
688	04.1420.591.02.00000	Purchased Services/Private Sources-MS	\$7,583.66	\$7,100.50	\$10,462.00	\$ 10,698.30	Officials	BB	\$236.30	2.3%
689	04.1420.591.03.00000	Purchased Services/Private Sources-HS	\$11,375.49	\$8,678.50	\$12,787.00	\$ 13,075.70	Officials	BB	\$288.70	2.3%
690	04.1420.610.02.00000	General Supplies/Paper-MS	\$2,630.41	\$2,519.65	\$3,139.00	\$ 4,086.75	Supplies for fields	BB	\$947.75	30.2%
691	04.1420.610.03.00000	General Supplies/Paper-HS	\$3,751.95	\$3,068.34	\$2,186.00	\$ 4,936.25	Supplies for fields	BB	\$2,750.25	125.8%
692	04.1420.731.02.00000	New Equipment-MS	\$0.00	\$1,293.75	\$0.00	\$ -		BB	\$0.00	#DIV/0!
693	04.1420.731.03.00000	New Equipment-HS	\$0.00	\$1,581.25	\$0.00	\$ -		BB	\$0.00	#DIV/0!
694	04.1420.735.02.00000	Replacement Equipment-MS	\$3,930.28	\$3,830.34	\$6,885.00	\$ 7,346.25	Uniforms, soccer goals, bleachers, storage container	BB	\$461.25	6.7%
695	04.1420.735.03.00000	Replacement Equipment-HS	\$3,540.67	\$4,713.97	\$8,415.00	\$ 8,978.75	Uniforms, soccer goals, bleachers, storage container	BB	\$563.75	6.7%
696	04.1420.810.02.00000	Dues & Fees-MS	\$1,550.00	\$1,599.75	\$1,755.00	\$ 1,818.00		BB	\$63.00	3.6%
697	04.1420.810.03.00000	Dues & Fees-HS	\$2,420.00	\$1,955.25	\$2,145.00	\$ 2,222.00		BB	\$77.00	3.6%
698	04.1420.890.02.00000	Miscellaneous-MS	\$269.50	\$375.73	\$398.00	\$ 337.50		BB	-\$60.50	-15.2%
699	04.1420.890.03.00000	Miscellaneous-HS	\$402.31	\$458.08	\$487.00	\$ 412.50		BB	-\$74.50	-15.3%
700	04.1430.610.02.00000	Summer School Supplies - MS	\$0.00	\$0.00	\$500.00	\$ 500.00		BB	\$0.00	0.0%
701	04.1490.810.02.00000	Dues & Fees (Camp Fee)-MS	\$6,500.00	\$5,000.00	\$10,000.00	\$ 5,000.00	1 MS trip	BB	-\$5,000.00	-50.0%
702	04.2122.321.02.00000	Contracted Service-MS	\$0.00	\$0.00	\$135.00	\$ 135.00	Crisis counseling	BB	\$0.00	0.0%
703	04.2122.321.03.00000	Contracted Service-HS	\$0.00	\$0.00	\$165.00	\$ 165.00	Crisis counseling	BB	\$0.00	0.0%
704	04.2122.323.02.00000	Testing-MS	\$2,502.20	\$2,328.44	\$3,150.00	\$ 3,150.00	Star360	BB	\$0.00	0.0%
705	04.2122.323.03.00000	Testing-HS	\$4,461.30	\$5,016.31	\$3,850.00	\$ 3,850.00	Star360	BB	\$0.00	0.0%
706	04.2122.591.02.00000	Purchased Services/Private Sources	\$1,000.00	\$0.00	\$1,710.00	\$ 1,350.00	Guest speaker for RRW	BB	-\$360.00	-21.1%
707	04.2122.591.03.00000	Purchased Services/Private Sources	\$1,500.00	\$0.00	\$1,375.00	\$ 1,650.00	Guest speaker for RRW	BB	\$275.00	20.0%
708	04.2122.610.02.00000	General Supplies/Paper/Tests-MS	\$1,307.04	\$1,166.26	\$1,125.00	\$ 1,745.00	RRW supplies, planners, counseling resource materials, etc	BB	\$620.00	55.1%
709	04.2122.610.03.00000	General Supplies/Paper/Tests-HS	\$1,960.55	\$1,397.16	\$2,090.00	\$ 2,130.00	RRW supplies, planners, counseling resource materials, etc	BB	\$40.00	1.9%

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
710	04.2122.810.02.00000	Dues & Fees-MS	\$69.00	\$0.00	\$150.00	\$ 150.00		BB	\$0.00	0.0%
711	04.2122.810.03.00000	Dues & Fees-HS	\$384.00	\$384.00	\$412.00	\$ 600.00	Fees increased 19-20	BB	\$188.00	45.6%
712	04.2129.339.02.00000	504 Special Programs - MS	\$0.00	\$0.00	\$1,200.00	\$ -	Moved to Sped AC 1290.339. FY20 Budget \$8.5K; FY21 Budget \$10K	BB	-\$1,200.00	-100.0%
713	04.2129.339.03.00000	504 Special Programs - HS	\$0.00	\$0.00	\$1,800.00	\$ -	Moved to Sped AC 1290.339. FY20 Budget \$8.5K; FY21 Budget \$10K	BB	-\$1,800.00	-100.0%
714	04.2129.610.02.00000	504 Program Supplies - MS	\$0.00	\$0.00	\$600.00	\$ -	Moved to Sped AC 1290.610. FY20 Budget \$8.5K; FY21 Budget \$10K.	BB	-\$600.00	-100.0%
715	04.2129.610.03.00000	504 Program Supplies - HS	\$0.00	\$0.00	\$600.00	\$ -	Moved to Sped AC 1290.610. FY20 Budget \$8.5K; FY21 Budget \$10K.	BB	-\$600.00	-100.0%
716	04.2129.731.02.00000	504 Program Equipment - MS	\$0.00	\$0.00	\$1,000.00	\$ -	Moved to Sped AC 1290.731. FY20 Budget \$8.5K; FY21 Budget \$10K	BB	-\$1,000.00	-100.0%
717	04.2129.731.03.00000	504 Program Equipment - HS	\$0.00	\$0.00	\$1,000.00	\$ -	Moved to Sped AC 1290.731. FY20 Budget \$8.5K; FY21 Budget \$10K	BB	-\$1,000.00	-100.0%
718	04.2134.323.02.00000	Nurses Cont. Svs-MS	\$0.00	\$192.50	\$1,410.00	\$ 1,762.50	5 days @ \$352.50	BB	\$352.50	25.0%
719	04.2134.323.03.00000	Nurses Cont. Svs-HS	\$0.00	\$192.50	\$1,410.00	\$ 1,762.50	5 days @ \$352.50	BB	\$352.50	25.0%
720	04.2134.430.02.00000	Repairs & Maintenance Services-MS	\$48.00	\$63.00	\$50.00	\$ 67.50		BB	\$17.50	35.0%
721	04.2134.430.03.00000	Repairs & Maintenance Services-HS	\$72.00	\$77.00	\$60.00	\$ 82.50		BB	\$22.50	37.5%
722	04.2134.580.02.00000	Travel/Conference-MS	\$280.00	\$0.00	\$0.00	\$ -	Nurses fall under CBA for PD - See AC 2210.240	BB	\$0.00	#DIV/0!
723	04.2134.580.03.00000	Travel/Conference-HS	\$300.00	\$0.00	\$0.00	\$ -	Nurses fall under CBA for PD - See AC 2210.240	BB	\$0.00	#DIV/0!
724	04.2134.610.02.00000	General Supplies/Paper-MS	\$355.91	\$289.83	\$405.00	\$ 411.75	OTC medical supplies	BB	\$6.75	1.7%
725	04.2134.610.03.00000	General Supplies/Paper-HS	\$532.42	\$358.18	\$495.00	\$ 508.25	OTC medical supplies	BB	\$13.25	2.7%
726	04.2134.641.02.00000	Books & Other Printed Media-MS	\$13.82	\$0.00	\$0.00	\$ -		BB	\$0.00	#DIV/0!
727	04.2134.641.03.00000	Books & Other Printed Media-HS	\$20.71	\$0.00	\$0.00	\$ -		BB	\$0.00	#DIV/0!
728	04.2134.735.02.00000	Replacement Equipment-MS	\$74.92	\$160.20	\$45.00	\$ -		BB	-\$45.00	-100.0%
729	04.2134.735.03.00000	Replacement Equipment-HS	\$112.39	\$195.79	\$55.00	\$ -		BB	-\$55.00	-100.0%
730	04.2134.810.02.00000	Dues & Fees-MS	\$60.00	\$20.25	\$68.00	\$ 67.50		BB	-\$0.50	-0.7%
731	04.2134.810.03.00000	Dues & Fees-HS	\$90.00	\$24.75	\$91.00	\$ 82.50		BB	-\$8.50	-9.3%
732	04.2222.430.02.00000	Repairs & Maintenance Services-MS	\$30.52	\$0.00	\$0.00	\$ -		BB	\$0.00	#DIV/0!
733	04.2222.430.03.00000	Repairs & Maintenance Services-HS	\$45.78	\$0.00	\$0.00	\$ -		BB	\$0.00	#DIV/0!
734	04.2222.610.02.00000	General Supplies/Paper-MS	\$48.00	\$75.00	\$89.00	\$ 68.00	Tape, book covers, shelf labels	BB	-\$21.00	-23.6%
735	04.2222.610.03.00000	General Supplies/Paper-HS	\$72.01	\$91.67	\$109.00	\$ 83.00	Tape, book covers, shelf labels	BB	-\$26.00	-23.9%
736	04.2222.641.02.00000	Books & Other Printed Media-MS	\$2,880.35	\$1,061.46	\$1,800.00	\$ 1,800.00	Newspapers, magazines, books & ebooks	BB	\$0.00	0.0%
737	04.2222.641.03.00000	Books & Other Printed Media-HS	\$4,320.58	\$1,304.89	\$2,200.00	\$ 2,200.00	Newspapers, magazines, books & ebooks	BB	\$0.00	0.0%
738	04.2222.649.02.00000	Other Information Resources-MS	\$1,527.68	\$1,788.09	\$1,751.00	\$ 2,250.00	EBSCO, Gale, Rosen, Britanica	BB	\$499.00	28.5%
739	04.2222.649.03.00000	Other Information Resources-HS	\$2,291.52	\$2,185.42	\$2,140.00	\$ 2,750.00	EBSCO, Gale, Rosen, Britanica	BB	\$610.00	28.5%
740	04.2222.650.02.00000	Computer Software-MS	\$105.60	\$270.00	\$1,020.00	\$ 1,035.00	Noodle tools and Turnitin	BB	\$15.00	1.5%
741	04.2222.650.03.00000	Computer Software-HS	\$158.40	\$330.00	\$330.00	\$ 1,265.00	Noodle tools and Turnitin	BB	\$935.00	283.3%

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1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
742	04.2222.735.02.00000	Replacement Equipment-MS	\$799.96	\$0.00	\$0.00	\$ 900.00	Library furniture	BB	\$900.00	#DIV/0!
743	04.2222.735.03.00000	Replacement Equipment-HS	\$1,199.94	\$0.00	\$0.00	\$ 1,100.00	Library furniture	BB	\$1,100.00	#DIV/0!
744	04.2222.810.02.00000	Dues & Fees-MS	\$10.00	\$9.00	\$20.00	\$ 65.00	Added ISTE	BB	\$45.00	225.0%
745	04.2222.810.03.00000	Dues & Fees-HS	\$15.00	\$11.00	\$25.00	\$ 80.00	Added ISTE	BB	\$55.00	220.0%
746	04.2410.321.02.00000	Contracted Services - School Admin - MS	\$409.07	\$0.00	\$4,391.00	\$ 6,300.00	Ctr for school climate & learning	BB	\$1,909.00	43.5%
747	04.2410.321.03.00000	Contracted Services - School Admin - HS	\$613.61	\$0.00	\$5,367.00	\$ 7,700.00	Ctr for school climate & learning	BB	\$2,333.00	43.5%
748	04.2410.430.02.00000	Repairs & Maintenance Services-MS	\$4,601.16	\$4,393.76	\$2,250.00	\$ -	COPIER, See 2844.449; FY21 Budget totals \$45K total based on historical actual expense	BB	-\$2,250.00	-100.0%
749	04.2410.430.03.00000	Repairs & Maintenance Services-HS	\$6,768.64	\$5,766.19	\$5,000.00	\$ -	COPIER, See 2844.449; FY21 Budget totals \$45K total based on historical actual expense	BB	-\$5,000.00	-100.0%
750	04.2410.442.02.00000	Equip Rental/Lease-MS	\$5,450.69	\$3,467.01	\$1,844.00	\$ -	COPIER, See 2844.449; FY21 Budget totals \$45K total based on historical actual expense	BB	-\$1,844.00	-100.0%
751	04.2410.442.03.00000	Equip Rental/Lease-HS	\$4,376.61	\$6,360.29	\$0.00	\$ -	COPIER, See 2844.449; FY21 Budget totals \$45K total based on historical actual expense	BB	\$0.00	#DIV/0!
752	04.2410.531.02.00000	Telephone-MS	\$20,062.92	\$0.00	\$0.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	BB	\$0.00	#DIV/0!
753	04.2410.531.03.00000	Telephone-HS	\$29,355.85	\$0.00	\$0.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	BB	\$0.00	#DIV/0!
754	04.2410.534.02.00000	Postage-MS	\$964.75	\$1,173.04	\$1,350.00	\$ 1,350.00		BB	\$0.00	0.0%
755	04.2410.534.03.00000	Postage-HS	\$1,447.14	\$1,461.29	\$1,650.00	\$ 1,650.00		BB	\$0.00	0.0%
756	04.2410.550.02.00000	Printing-MS	\$322.75	\$473.66	\$450.00	\$ 450.00		BB	\$0.00	0.0%
757	04.2410.550.03.00000	Printing-HS	\$484.15	\$578.94	\$550.00	\$ 550.00		BB	\$0.00	0.0%
758	04.2410.580.02.00000	Travel/Conferences-MS	\$869.61	\$2,066.79	\$5,175.00	\$ 4,612.50	Science PD training, Math PD	BB	-\$562.50	-10.9%
759	04.2410.580.03.00000	Travel/Conferences-HS	\$1,295.08	\$2,526.07	\$4,605.00	\$ 5,637.50	Science AP training, Calc AP refresher	BB	\$1,032.50	22.4%
760	04.2410.610.02.00000	General Supplies/Paper-MS	\$2,110.22	\$683.06	\$1,890.00	\$ 1,928.25		BB	\$38.25	2.0%
761	04.2410.610.03.00000	General Supplies/Paper-HS	\$3,150.58	\$886.28	\$2,310.00	\$ 2,356.75		BB	\$46.75	2.0%
762	04.2410.810.02.00000	Fees & Dues-MS	\$1,893.20	\$2,370.85	\$2,475.00	\$ 2,475.00	NEASC, NELMS, NASSP, NHASP	BB	\$0.00	0.0%
763	04.2410.810.03.00000	Fees & Dues-HS	\$2,839.80	\$2,787.15	\$3,026.00	\$ 3,026.00	NEASC, NELMS, NASSP, NHASP	BB	\$0.00	0.0%
764	04.2410.890.02.00000	Reg Ed - Misc MS	\$0.00	\$0.00	\$0.00	\$ 225.00	New AC: Cell phone stipend for AP for sub calling	BB	\$225.00	#DIV/0!
765	04.2410.890.03.00000	Reg Ed - Misc HS	\$0.00	\$0.00	\$0.00	\$ 275.00	New AC: Cell phone stipend for AP for sub calling	BB	\$275.00	#DIV/0!
766	04.2490.890.02.00000	Graduation/Assembly Expenses-MS	\$590.41	\$462.51	\$1,800.00	\$ 1,800.00		BB	\$0.00	0.0%
767	04.2490.890.03.00000	Graduation/Assembly Expenses-HS	\$2,897.43	\$1,748.07	\$2,700.00	\$ 2,700.00		BB	\$0.00	0.0%
768	04.2725.519.02.00000	Field Trip Transportation-MS	\$3,446.07	\$3,206.88	\$3,044.00	\$ 3,600.00		BB	\$556.00	18.3%
769	04.2725.519.03.00000	Field Trip Transportation-HS	\$1,914.12	\$4,680.68	\$4,136.00	\$ 4,400.00		BB	\$264.00	6.4%
770	04.2743.443.03.00000	Vocational Ed Vehicle Lease - HS	\$0.00	\$7,483.37	\$7,484.00	\$ 7,483.37	Lease; Year 4 of 5	BB	-\$0.63	0.0%
771	04.2743.519.03.00000	Vocational Transportation-HS	\$24,877.63	\$10,675.66	\$7,930.00	\$ 10,500.00		BB	\$2,570.00	32.4%
772	04.2743.626.03.00000	Vocational Ed Vehicle Gasoline - HS	\$0.00	\$941.87	\$1,276.00	\$ 1,200.00	Gas for van	BB	-\$76.00	-6.0%
773	04.2744.519.02.00000	Athletic Transportation-MS	\$10,125.68	\$14,205.93	\$14,858.00	\$ 14,858.00		BB	\$0.00	0.0%



	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
774	04.2744.519.03.00000	Athletic Transportation-HS	\$22,193.20	\$19,802.47	\$23,215.00	\$ 23,215.00		BB	\$0.00	0.0%
775	04.2620.330.01.00000	Custodial Contracted-SAU	\$3,078.00	\$0.00	\$3,800.00	\$ -		BE	-\$3,800.00	-100.0%
776	04.2620.411.02.00000	Water/Sewerage-MS	\$7,493.90	\$9,100.02	\$11,374.00	\$ 11,601.48	2% increase	BE	\$227.48	2.0%
777	04.2620.411.03.00000	Water/Sewerage-HS	\$11,240.85	\$11,122.23	\$16,544.00	\$ 16,874.88	2% increase	BE	\$330.88	2.0%
778	04.2620.411.11.00000	Water/Sewerage-FRES	\$15,061.50	\$16,114.75	\$21,154.00	\$ 21,577.08	2% increase	BE	\$423.08	2.0%
779	04.2620.421.02.00000	Disposal Services-MS	\$2,314.58	\$2,311.21	\$2,608.00	\$ 2,660.16	2% increase	BE	\$52.16	2.0%
780	04.2620.421.03.00000	Disposal Services-HS	\$3,471.86	\$2,824.69	\$3,187.00	\$ 3,250.74	2% increase	BE	\$63.74	2.0%
781	04.2620.421.11.00000	Disposal Services-FRES	\$5,079.90	\$5,135.90	\$5,795.00	\$ 5,910.90	2% increase	BE	\$115.90	2.0%
782	04.2620.421.12.00000	Disposal Services-LCS	\$2,508.45	\$2,540.45	\$2,866.00	\$ 2,923.32	2% increase	BE	\$57.32	2.0%
783	04.2620.422.02.00000	Snow Plowing Services-MS	\$3,372.50	\$0.00	\$3,036.00	\$ 3,439.95	2% increase from FY 18	BE	\$403.95	13.3%
784	04.2620.422.03.00000	Snow Plowing Services-HS	\$3,372.50	\$0.00	\$3,710.00	\$ 3,439.95	2% increase from FY 18	BE	-\$270.05	-7.3%
785	04.2620.422.11.00000	Snow Plowing Services-FRES	\$5,415.00	\$0.00	\$5,415.00	\$ 5,523.30	2% increase from FY 18	BE	\$108.30	2.0%
786	04.2620.422.12.00000	Snow Plowing Services-LCS	\$2,280.00	\$2,280.00	\$2,280.00	\$ 2,325.60	2% increase from FY 18	BE	\$45.60	2.0%
787	04.2620.424.02.00000	Lawn & Grounds Care-MS	\$257.24	\$221.03	\$788.00	\$ 262.38	2% increase from FY 18	BE	-\$525.62	-66.7%
788	04.2620.424.03.00000	Lawn & Grounds Care-HS	\$281.86	\$221.02	\$963.00	\$ 287.50	2% increase from FY 18	BE	-\$675.50	-70.1%
789	04.2620.424.11.00000	Lawn & Grounds Care-FRES	\$533.17	\$400.72	\$750.00	\$ 543.83	2% increase from FY 18	BE	-\$206.17	-27.5%
790	04.2620.424.12.00000	Lawn & Grounds Care-LCS	\$518.46	\$341.31	\$1,050.00	\$ 528.83	2% increase from FY 18	BE	-\$521.17	-49.6%
791	04.2620.430.01.00000	Repairs & Maintenance Serv - SAU	\$444.86	\$96.31	\$0.00	\$ 458.21	FY 18 plus 3%	BE	\$458.21	#DIV/0!
792	04.2620.430.02.00000	Repairs & Maintenance Serv.-MS	\$24,926.81	\$19,430.21	\$38,645.00	\$ 32,374.00	FY 18 plus 3% + replace stair treads @\$ 6,700	BE	-\$6,271.00	-16.2%
793	04.2620.430.03.00000	Repairs & Maintenance Serv.-HS	\$27,519.26	\$21,623.42	\$41,733.00	\$ 34,344.00	FY 18 plus 3% + locker repair \$6,000	BE	-\$7,389.00	-17.7%
794	04.2620.430.11.00000	Repairs & Maintenance Serv.-FRES	\$27,943.25	\$25,741.59	\$30,000.00	\$ 28,781.55	FY 18 plus 3%	BE	-\$1,218.45	-4.1%
795	04.2620.430.12.00000	Repairs & Maintenance Serv.-LCS	\$18,710.39	\$13,970.76	\$20,259.00	\$ 19,271.70	FY 18 plus 3%	BE	-\$987.30	-4.9%
796	04.2620.441.01.00000	Rent (SAU/SPED/Storage)-SAU	\$0.00	\$73.10	\$0.00	\$ -		BE	\$0.00	#DIV/0!
797	04.2620.442.03.00000	Leased Equipment-HS	\$0.00	\$76.04	\$0.00	\$ -		BE	\$0.00	#DIV/0!
798	04.2620.520.02.00000	Building Insurance-MS	\$7,584.65	\$8,106.77	\$8,107.00	\$ 8,602.00	\$37.4 total; not to exceed rate from Primex; Alloc by ADM	BE	\$495.00	6.1%
799	04.2620.520.03.00000	Building Insurance-HS	\$11,310.44	\$12,089.04	\$12,089.00	\$ 10,472.00	\$37.4 total; not to exceed rate from Primex; Alloc by ADM	BE	-\$1,617.00	-13.4%
800	04.2620.520.11.00000	Building Insurance-FRES	\$11,975.76	\$12,800.16	\$12,800.00	\$ 14,212.00	\$37.4 total; not to exceed rate from Primex; Alloc by ADM	BE	\$1,412.00	11.0%
801	04.2620.520.12.00000	Building Insurance-LCS	\$2,395.15	\$2,560.03	\$2,561.00	\$ 4,114.00	\$37.4 total; not to exceed rate from Primex; Alloc by ADM	BE	\$1,553.00	60.6%
802	04.2620.531.01.00000	Telephone-Facilities	\$256.95	\$0.00	\$0.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	BE	\$0.00	#DIV/0!
803	04.2620.580.01.00000	Travel/Conferences - Facilities Mgr	\$2,895.00	\$2,800.00	\$3,000.00	\$ 3,000.00		BE	\$0.00	0.0%
804	04.2620.610.01.00000	General Supplies/Paper-SAU	\$367.83	\$141.32	\$400.00	\$ 408.00	2% increase	BE	\$8.00	2.0%
805	04.2620.610.02.00000	General Supplies/Paper-MS	\$5,616.91	\$5,023.57	\$5,469.00	\$ 5,578.38	2% increase	BE	\$109.38	2.0%
806	04.2620.610.03.00000	General Supplies/Paper-HS	\$8,373.87	\$5,112.43	\$6,511.00	\$ 6,641.22	2% increase	BE	\$130.22	2.0%

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1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
807	04.2620.610.11.00000	General Supplies/Paper-FRES	\$12,848.05	\$10,625.92	\$13,200.00	\$ 13,464.00	2% increase	BE	\$264.00	2.0%
808	04.2620.610.12.00000	General Supplies/Paper-LCS	\$4,328.19	\$3,181.21	\$4,700.00	\$ 4,794.00	2% increase	BE	\$94.00	2.0%
809	04.2620.622.01.00000	Electricity - SAU	\$2,499.21	\$2,833.58	\$2,904.00	\$ 2,731.49	FY19 Usage; FY21 Rates (.07554) 36 mo fixed	BE	-\$172.51	-5.9%
810	04.2620.622.02.00000	Electricity-MS	\$21,984.55	\$25,931.50	\$30,824.00	\$ 24,997.20	FY19 Usage; FY21 Rates (.07554) 36 mo fixed	BE	-\$5,826.80	-18.9%
811	04.2620.622.03.00000	Electricity-HS	\$32,975.43	\$31,573.84	\$37,672.00	\$ 30,436.25	FY19 Usage; FY21 Rates (.07554) 36 mo fixed	BE	-\$7,235.75	-19.2%
812	04.2620.622.11.00000	Electricity-FRES	\$35,445.76	\$42,302.31	\$40,626.00	\$ 40,778.18	FY19 Usage; FY21 Rates (.07554) 36 mo fixed	BE	\$152.18	0.4%
813	04.2620.622.12.00000	Electricity-LCS	\$10,186.07	\$11,367.16	\$11,630.00	\$ 10,957.61	FY19 Usage; FY21 Rates (.07554) 36 mo fixed	BE	-\$672.39	-5.8%
814	04.2620.624.01.00000	Oil - SAU	\$1,333.62	\$2,425.65	\$1,760.00	\$ 2,498.42	FY19 plus 3%	BE	\$738.42	42.0%
815	04.2620.624.02.00000	Oil-MS	\$20,403.87	\$29,335.21	\$30,832.00	\$ 30,215.27	FY19 plus 3%	BE	-\$616.73	-2.0%
816	04.2620.624.03.00000	Oil-HS	\$30,605.80	\$35,878.55	\$35,679.00	\$ 36,954.91	FY19 plus 3%	BE	\$1,275.91	3.6%
817	04.2620.624.11.00000	Fuel -FRES	\$23,507.48	\$34,143.55	\$27,193.00	\$ 35,167.86	FY19 plus 3%	BE	\$7,974.86	29.3%
818	04.2620.624.12.00000	Oil-LCS	\$5,222.55	\$6,865.95	\$7,048.00	\$ 7,071.93	FY19 plus 3%	BE	\$23.93	0.3%
819	04.2620.731.01.00000	New Equipment	\$0.00	\$5,554.50	\$0.00	\$ -		BE	\$0.00	#DIV/0!
820	04.2620.731.02.00000	New Equipment-MS	\$1,137.70	\$0.00	\$2,316.00	\$ -		BE	-\$2,316.00	-100.0%
821	04.2620.731.03.00000	New Equipment-HS	\$1,706.55	\$0.00	\$2,831.00	\$ -		BE	-\$2,831.00	-100.0%
822	04.2620.731.11.00000	New Equipment-FRES	\$5,685.00	\$355.44	\$1,146.00	\$ 2,900.00	\$2,900 for snow blower	BE	\$1,754.00	153.1%
823	04.2620.731.12.00000	New Equipment-LCS	\$387.97	\$0.00	\$508.00	\$ -		BE	-\$508.00	-100.0%
824	04.2620.733.02.00000	New Furniture & Fixtures-MS	\$2,947.96	\$0.00	\$0.00	\$ -		BE	\$0.00	#DIV/0!
825	04.2620.733.03.00000	New Furniture & Fixtures-HS	\$4,421.94	\$0.00	\$0.00	\$ -		BE	\$0.00	#DIV/0!
826	04.2620.735.02.00000	Replacement Equipment-MS	\$134.00	\$0.00	\$0.00	\$ 3,750.00	Door handles hinges 10 @ \$275; \$1K Operational expense	BE	\$3,750.00	#DIV/0!
827	04.2620.735.03.00000	Replacement Equipment-HS	\$200.99	\$0.00	\$0.00	\$ 5,125.00	Door handles hinges 15 @ \$275; \$1K Operational expense	BE	\$5,125.00	#DIV/0!
828	04.2620.735.11.00000	Replacement Equipment-FRES	\$733.80	\$0.00	\$0.00	\$ 11,000.00	Slide with installation (\$10K); \$1K Operational expense	BE	\$11,000.00	#DIV/0!
829	04.2620.735.12.00000	Replacement Equipment-LCS	\$0.00	\$0.00	\$2,200.00	\$ 1,000.00	Operational expense	BE	-\$1,200.00	-54.5%
830	04.2620.737.02.00000	Replacement Furn & Fixtures - MS	\$0.00	\$1,722.99	\$2,528.00	\$ 1,000.00	Operational expense	BE	-\$1,528.00	-60.4%
831	04.2620.737.03.00000	Replacement Furn & Fixtures - HS	\$0.00	\$2,105.88	\$3,090.00	\$ 1,000.00	Operational expense	BE	-\$2,090.00	-67.6%
832	04.2620.737.12.00000	Replacement Furn & Fixtures - LCS	\$0.00	\$2,602.58	\$2,603.00	\$ -		BE	-\$2,603.00	-100.0%
833	04.2620.890.01.00000	Maintenance - Misc - SAU	\$0.00	\$0.00	\$0.00	\$ 500.00	New AC: Cell phone stipend for Fac Director	BE	\$500.00	#DIV/0!
834	04.1100.430.11.00000	Repairs & Maintenance Services-FRES	\$130.00	\$0.00	\$185.00	\$ 185.00	Piano Tuning	BL	\$0.00	0.0%
835	04.1100.580.12.00000	Travel - Instructional - LCS	\$0.00	\$1,236.32	\$0.00	\$ -		BL	\$0.00	#DIV/0!
836	04.1100.610.11.00000	General Supplies/Paper/Tests-FRES	\$25,470.05	\$20,404.54	\$20,656.00	\$ 22,500.00	\$100 per student @ 225 students	BL	\$1,844.00	8.9%
837	04.1100.610.12.00000	General Supplies/Paper/Tests-LCS	\$2,207.62	\$4,090.91	\$4,296.00	\$ 4,800.00	\$80 per student @ 60 students	BL	\$504.00	11.7%
838	04.1100.641.11.00000	Books & Other Printed Media-FRES	\$22,738.93	\$21,960.17	\$41,262.00	\$ 42,210.00	Science (PLTW), math, reading, etc., Yr 2 of math program (\$21600)	BL	\$948.00	2.3%
839	04.1100.641.12.00000	Books & Other Printed Media-LCS	\$2,307.26	\$2,936.11	\$4,331.00	\$ 7,656.00	Science (PLTW), Year 2 of Math Program (\$5400)	BL	\$3,325.00	76.8%
840	04.1100.650.11.00000	Computer Software-FRES	\$11,617.27	\$13,689.87	\$10,439.00	\$ 10,647.78	Level fund + 2%. Brain Pop, Jupiter Ed Gradebook, IXL Math, Mystery Science, Planbook, PLTW	BL	\$208.78	2.0%

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1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
841	04.1100.650.12.00000	Computer Software-LCS	\$0.00	\$0.00	\$1,538.00	\$ 1,568.76	Level fund + 2%.	BL	\$30.76	2.0%
842	04.1100.731.11.00000	New Equipment-FRES	\$3,013.81	\$1,801.07	\$2,693.00	\$ 2,693.00	Bookshelves and Easels	BL	\$0.00	0.0%
843	04.1100.731.12.00000	New Equipment-LCS	\$8,811.84	\$0.00	\$0.00	\$ -		BL	\$0.00	#DIV/0!
844	04.1100.733.12.00000	New Furniture & Fixtures-LCS	\$909.26	\$4,855.26	\$1,350.00	\$ -		BL	-\$1,350.00	-100.0%
845	04.1100.735.11.00000	Replacement Equipment-FRES	\$8,064.43	\$4,249.78	\$6,667.00	\$ 5,288.00	Desks and chairs, liftgate	BL	-\$1,379.00	-20.7%
846	04.1100.735.12.00000	Replacement Equipment-LCS	\$975.53	\$414.23	\$0.00	\$ 1,800.00	1 cat table @\$1,.800	BL	\$1,800.00	#DIV/0!
847	04.1100.737.12.00000	Replacement Furn & Fixtures - LCS	\$0.00	\$0.00	\$999.00	\$ 2,858.00	New carpet, kitchen set (for children, chairs, storage box	BL	\$1,859.00	186.1%
848	04.1100.810.11.00000	Dues/Memberships-FRES	\$226.00	\$758.00	\$796.00	\$ 1,246.00	Music dues, music express, spelling bee, DI	BL	\$450.00	56.5%
849	04.2122.323.11.00000	Testing-FRES	\$6,637.80	\$5,326.25	\$5,638.00	\$ 5,938.00	Guidance, STAR 360	BL	\$300.00	5.3%
850	04.2122.323.12.00000	Testing-LCS	\$2,080.00	\$1,105.00	\$1,080.00	\$ 100.00	K screening	BL	-\$980.00	-90.7%
851	04.2122.610.11.00000	General Supplies/Paper/Tests-FRES	\$113.17	\$374.30	\$311.00	\$ 311.00	Gen Supplies	BL	\$0.00	0.0%
852	04.2122.641.11.00000	Books & Other Printed Media	\$1,148.60	\$205.37	\$350.00	\$ 2,000.00		BL	\$1,650.00	471.4%
853	04.2122.810.11.00000	Dues & Fees	\$179.00	\$179.00	\$179.00	\$ 179.00	Guidance	BL	\$0.00	0.0%
854	04.2129.339.11.00000	504 Special Programs - FRES	\$0.00	\$0.00	\$1,000.00	\$ -	Moved to Sped AC 1290.339. FY20 Budget \$8.5K; FY21 Budget \$10K	BL	-\$1,000.00	-100.0%
855	04.2129.610.11.00000	504 Program Supplies - FRES	\$0.00	\$0.00	\$300.00	\$ -	Moved to Sped AC 1290.610. FY20 Budget \$8.5K; FY21 Budget \$10K.	BL	-\$300.00	-100.0%
856	04.2129.610.12.00000	504 Program Supplies - LCS	\$0.00	\$0.00	\$250.00	\$ -	Moved to Sped AC 1290.610. FY20 Budget \$8.5K; FY21 Budget \$10K.	BL	-\$250.00	-100.0%
857	04.2129.731.11.00000	504 Program Equipment - FRES	\$0.00	\$0.00	\$500.00	\$ -	Moved to Sped AC 1290.731. FY20 Budget \$8.5K; FY21 Budget \$10K	BL	-\$500.00	-100.0%
858	04.2129.731.12.00000	504 Program Equipment - LCS	\$0.00	\$0.00	\$250.00	\$ -	Moved to Sped AC 1290.731. FY20 Budget \$8.5K; FY21 Budget \$10K	BL	-\$250.00	-100.0%
859	04.2134.323.11.00000	Nurses Cont. Svs-FRES	\$0.00	\$0.00	\$3,045.00	\$ 1,764.00	5 days at \$352.50	BL	-\$1,281.00	-42.1%
860	04.2134.323.12.00000	Nurses Cont. Svs-LCS	\$0.00	\$0.00	\$2,963.00	\$ 1,764.00	5 days at \$352.50	BL	-\$1,199.00	-40.5%
861	04.2134.430.11.00000	Repairs & Maintenance Services-FRES	\$120.00	\$65.00	\$220.00	\$ 250.00	Audiometer, sphygmomanometer, scale calibration	BL	\$30.00	13.6%
862	04.2134.430.12.00000	Repairs & Maintenance Services-LCS	\$65.00	\$65.00	\$195.00	\$ 195.00	Audiometer, sphygmomanometer, scale calibration	BL	\$0.00	0.0%
863	04.2134.580.11.00000	Travel/Conference-FRES	\$673.80	\$0.00	\$50.00	\$ -	Nurses fall under CBA for PD - See AC 2210.240	BL	-\$50.00	-100.0%
864	04.2134.580.12.00000	Travel/Conference-LCS	\$560.00	\$180.00	\$385.00	\$ -	Nurses fall under CBA for PD - See AC 2210.240	BL	-\$385.00	-100.0%
865	04.2134.610.11.00000	General Supplies/Paper-FRES	\$1,385.15	\$1,128.88	\$1,148.00	\$ 1,200.00	Nursing supplies	BL	\$52.00	4.5%
866	04.2134.610.12.00000	General Supplies/Paper-LCS	\$222.26	\$386.38	\$392.00	\$ 393.00	Gloves, wipes, bibs, bandages, etc.	BL	\$1.00	0.3%
867	04.2134.731.11.00000	New Equipment-FRES	\$0.00	\$0.00	\$509.00	\$ -		BL	-\$509.00	-100.0%
868	04.2134.731.12.00000	New Equipment-LCS	\$319.01	\$0.00	\$0.00	\$ -		BL	\$0.00	#DIV/0!
869	04.2134.735.11.00000	Replacement Equipment-FRES	\$3,133.80	\$753.03	\$743.00	\$ -		BL	-\$743.00	-100.0%
870	04.2134.735.12.00000	Replacement Equipment-LCS	\$242.32	\$541.84	\$0.00	\$ -		BL	\$0.00	#DIV/0!
871	04.2134.810.11.00000	Dues & Fees-FRES	\$150.00	\$150.00	\$165.00	\$ 150.00	School nurse association	BL	-\$15.00	-9.1%
872	04.2134.810.12.00000	Dues & Fees-LCS	\$150.00	\$150.00	\$150.00	\$ 150.00	School nurse association	BL	\$0.00	0.0%
873	04.2222.610.11.00000	General Supplies/Paper-FRES	\$289.73	\$125.83	\$253.00	\$ 253.00		BL	\$0.00	0.0%

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
874	04.2222.641.11.00000	Books & Other Printed Media-FRES	\$1,535.51	\$738.80	\$5,800.00	\$ 2,000.00		BL	-\$3,800.00	-65.5%
875	04.2222.649.11.00000	Other Information Resources-FRES	\$152.35	\$152.35	\$212.00	\$ 176.00	Rivistas magazines, time for kids, etc.	BL	-\$36.00	-17.0%
876	04.2223.532.12.00000	Data Commun/Internet-LCS	-\$332.29	\$0.00	\$0.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	BL	\$0.00	#DIV/0!
877	04.2410.430.11.00000	Repairs & Maintenance Services-FRES	\$5,661.26	\$7,613.83	\$5,650.00	\$ -	COPIER, See 2844.449; FY21 Budget totals \$45K total based on historical actual expense	BL	-\$5,650.00	-100.0%
878	04.2410.430.12.00000	Repairs & Maintenance Services-LCS	\$3,525.39	\$3,502.09	\$2,800.00	\$ -	COPIER, See 2844.449; FY21 Budget totals \$45K total based on historical actual expense	BL	-\$2,800.00	-100.0%
879	04.2410.442.11.00000	Equip Rental/Lease-FRES	\$3,410.04	\$3,410.04	\$0.00	\$ -	COPIER, See 2844.449; FY21 Budget totals \$45K total based on historical actual expense	BL	\$0.00	#DIV/0!
880	04.2410.442.12.00000	Equip Rental/Lease-LCS	\$2,834.75	\$0.00	\$0.00	\$ -	COPIER, See 2844.449; FY21 Budget totals \$45K total based on historical actual expense	BL	\$0.00	#DIV/0!
881	04.2410.531.11.00000	Telephone-FRES	\$31,260.33	\$0.00	\$0.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	BL	\$0.00	#DIV/0!
882	04.2410.531.12.00000	Telephone-LCS	\$10,590.36	\$0.00	\$0.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	BL	\$0.00	#DIV/0!
883	04.2410.534.11.00000	Postage-FRES	\$1,085.00	\$1,185.00	\$1,600.00	\$ 1,600.00	Postage	BL	\$0.00	0.0%
884	04.2410.534.12.00000	Postage-LCS	\$200.00	\$280.00	\$280.00	\$ 280.00	Postage	BL	\$0.00	0.0%
885	04.2410.550.11.00000	Printing-FRES	\$830.00	\$467.42	\$1,135.00	\$ 1,135.00	Envelopes, cards, attendance tags	BL	\$0.00	0.0%
886	04.2410.580.11.00000	Travel/Conferences-FRES	\$156.99	\$77.44	\$600.00	\$ 500.00	Travel from LCS to FRES, conferences	BL	-\$100.00	-16.7%
887	04.2410.580.12.00000	Travel/Conferences-LCS	\$64.50	\$0.00	\$500.00	\$ 500.00	Travel from LCS to FRES, conferences	BL	\$0.00	0.0%
888	04.2410.610.11.00000	General Supplies/Paper-FRES	\$6,051.71	\$4,119.55	\$4,500.00	\$ 4,500.00	WB Mason, batteries, calendars, boxes, front office supplies	BL	\$0.00	0.0%
889	04.2410.610.12.00000	General Supplies/Paper-LCS	\$1,464.12	\$1,502.64	\$1,455.00	\$ 1,190.00	Laminating film, pads, general office supplies, envelopes	BL	-\$265.00	-18.2%
890	04.2410.735.11.00000	Replacement Equipment-FRES	\$303.26	\$0.00	\$0.00	\$ -		BL	\$0.00	#DIV/0!
891	04.2410.810.11.00000	Fees & Dues-FRES	\$869.00	\$795.00	\$900.00	\$ 900.00	NHASP, NEASP	BL	\$0.00	0.0%
892	04.2410.890.11.00000	Reg Ed - Misc FRES	\$0.00	\$0.00	\$0.00	\$ 500.00	New AC: Cell phone stipend for sub calling	BL	\$500.00	#DIV/0!
893	04.2490.890.11.00000	Graduation/Assembly Expenses-FRES	\$3,702.62	\$4,593.80	\$5,000.00	\$ 5,250.00	TIGER Assembly, Artist in Residence, Graduation, student shirts	BL	\$250.00	5.0%
894	04.2490.890.12.00000	Graduation/Assembly Expenses-LCS	\$906.77	\$1,500.00	\$2,000.00	\$ 2,000.00		BL	\$0.00	0.0%
895	04.2725.519.11.00000	Field Trip Transportation-FRES	\$4,934.40	\$5,508.70	\$6,120.00	\$ 5,424.00	Two per grade 1 through 4 and three for grade 5, music festival	BL	-\$696.00	-11.4%
896	04.2725.519.12.00000	Field Trip Transportation-LCS	\$925.80	\$801.50	\$1,050.00	\$ 1,088.00	Field trips, welcome day, step up day	BL	\$38.00	3.6%
897	04.2210.321.02.00000	Alt 4 Certification - Contracted - MS	\$0.00	\$0.00	\$450.00	\$ 450.00		JH	\$0.00	0.0%
898	04.2210.321.03.00000	Alt 4 Certification - Contracted - HS	\$0.00	\$0.00	\$550.00	\$ 550.00		JH	\$0.00	0.0%
899	04.2212.322.02.00000	Prof. Svcs. for Inst. Prog. Improvement-MS	\$100.00	\$0.00	\$0.00	\$ 2,000.00	Math PD (Yr 3 of 3)	JH	\$2,000.00	#DIV/0!
900	04.2212.322.03.00000	Prof. Services for PD - HS	\$0.00	\$0.00	\$0.00	\$ 1,000.00	New AC: Math PD (Yr 3 of 3)	JH	\$1,000.00	#DIV/0!
901	04.2212.322.11.00000	Prof. Services for PD - FRES	\$0.00	\$11,500.00	\$15,030.00	\$ 6,000.00	Math PD (Yr 3 of 3)	JH	-\$9,030.00	-60.1%



	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
902	04.2212.322.12.00000	Prof. Services for PD - LCS	\$0.00	\$2,875.00	\$2,800.00	\$ 2,000.00	Math PD (Yr 3 of 3)	JH	-\$800.00	-28.6%
903	04.2212.580.01.00000	Travel/Conferences - Curriculum Coord	\$2,446.68	-\$625.74	\$2,500.00	\$ 1,500.00	Curr Coord Travel. ASCD Conf. PD and Travel total \$3K.	JH	-\$1,000.00	-40.0%
904	04.2212.610.01.00000	Curriculum Coordinator Supplies	\$217.97	\$0.00	\$250.00	\$ 250.00		JH	\$0.00	0.0%
905	04.2212.649.01.00000	Curriculum Coord Professional Books/Publications	\$39.00	\$44.00	\$0.00	\$ 50.00	Curr related resource	JH	\$50.00	#DIV/0!
906	04.2212.733.01.00000	Curriculum Coord Furniture & Fixtures	\$475.98	\$0.00	\$0.00	\$ -		JH	\$0.00	#DIV/0!
907	04.2212.810.01.00000	Curriculum Coord Dues and Fees	\$1,123.00	\$1,348.10	\$1,175.00	\$ 1,224.00	NHSAA \$975, ASCD \$249	JH	\$49.00	4.2%
908	04.2210.240.02.00000	Tuition Reimbursement-MS	\$3,031.82	\$2,633.85	\$4,500.00	\$ 4,500.00	Per WLCIA; \$19K (\$20K Cap)	LB	\$0.00	0.0%
909	04.2210.240.03.00000	Tuition Reimbursement-HS	\$5,942.73	\$3,219.15	\$5,500.00	\$ 5,500.00	Per WLCIA; \$19K (\$20K Cap)	LB	\$0.00	0.0%
910	04.2210.240.11.00000	Tuition Reimbursement-FRES	\$0.00	\$1,798.00	\$6,000.00	\$ 6,000.00	Per WLCIA; \$19K (\$20K Cap)	LB	\$0.00	0.0%
911	04.2210.240.12.00000	Tuition Reimbursement-LCS	\$0.00	\$0.00	\$3,000.00	\$ 3,000.00	Per WLCIA; \$19K (\$20K Cap)	LB	\$0.00	0.0%
912	04.2210.290.02.00000	Staff Development-teachers-MS	\$1,783.96	\$3,249.66	\$5,625.00	\$ 5,625.00	Per WLCIA; \$23.7K (\$25K Cap)	LB	\$0.00	0.0%
913	04.2210.290.03.00000	Staff Development-teachers-HS	\$2,800.93	\$3,421.64	\$6,875.00	\$ 6,875.00	Per WLCIA; \$23.7K (\$25K Cap)	LB	\$0.00	0.0%
914	04.2210.290.11.00000	Staff Development-teachers-FRES	\$17,297.62	\$4,036.21	\$10,000.00	\$ 10,000.00	Per WLCIA; \$23.7K (\$25K Cap)	LB	\$0.00	0.0%
915	04.2210.290.12.00000	Staff Development-teachers-LCS	\$2,184.73	\$455.19	\$1,200.00	\$ 1,200.00	Per WLCIA; \$23.7K (\$25K Cap)	LB	\$0.00	0.0%
916	04.2212.290.01.00000	Curriculum Coord Professional Development	\$0.00	\$1,814.00	\$0.00	\$ 1,500.00	Curr Coord PD. PD and Travel total \$3K.	LB	\$1,500.00	#DIV/0!
917	04.2212.290.02.00000	Instr. & Curriculum Development-MS	\$771.40	\$0.00	\$0.00	\$ 1,500.00	SAU Directed PD	LB	\$1,500.00	#DIV/0!
918	04.2212.290.03.00000	Instr. & Curriculum Development-HS	\$4,671.37	\$0.00	\$1,500.00	\$ 1,500.00	SAU Directed PD	LB	\$0.00	0.0%
919	04.2212.290.11.00000	Instr. & Curriculum Development-FRES	\$0.00	-\$233.31	\$1,458.00	\$ 1,500.00	SAU Directed PD	LB	\$42.00	2.9%
920	04.2212.290.12.00000	Instr. & Curriculum Development-LCS	\$0.00	\$0.00	\$500.00	\$ 500.00	SAU Directed PD	LB	\$0.00	0.0%
921	04.2321.290.01.00000	Professional Dev - Tuition-SAU	\$2,995.16	\$1,950.00	\$3,000.00	\$ 3,000.00	Super Office PD. PD and Travel total \$4.5K.	LB	\$0.00	0.0%
922	04.2332.290.01.00000	Professional Development-SPED	\$1,351.62	\$566.00	\$1,400.00	\$ 1,500.00	Sped PD. NHASEA. PD and Travel total \$3.5K.	LB	\$100.00	7.1%
923	04.2410.290.01.00000	Professional Dev - School Admin	\$0.00	\$0.00	\$0.00	\$ 4,500.00	NEW AC: PD for 3 Principals	LB	\$4,500.00	#DIV/0!
924	04.2510.290.01.00000	Professional Dev - Business	\$0.00	\$0.00	\$0.00	\$ 2,000.00	NEW AC: PD for Business Office	LB	\$2,000.00	#DIV/0!
925	04.2620.290.01.00000	Profn'l Development (Training)	\$130.62	\$0.00	\$440.00	\$ 500.00	Maint PD	LB	\$60.00	13.6%
926	04.2844.290.01.00000	Professional Dev - Technology	\$0.00	\$0.00	\$0.00	\$ 2,000.00	NEW AC: PD for Technology Dept	LB	\$2,000.00	#DIV/0!
927	04.2210.291.11.00000	Staff Development-support-FRES	\$539.00	\$73.91	\$600.00	\$ 600.00	WLCSSA	LB	\$0.00	0.0%
928	04.2210.291.12.00000	Staff Development-support-LCS	\$0.00	\$0.00	\$1,000.00	\$ 1,000.00	WLCSSA	LB	\$0.00	0.0%
929	04.2313.580.01.00000	Travel/Conf. - Treasurer	\$175.00	\$175.00	\$175.00	\$ 400.00	NHGFOA Conf	LB	\$225.00	128.6%
930	04.2313.810.01.00000	School District Treasurer - Dues and Fees	\$35.00	\$35.00	\$35.00	\$ 50.00	NHGFOA Dues	LB	\$15.00	42.9%
931	04.2318.330.01.00000	Professional Services - Legal	\$617.50	\$0.00	\$0.00	\$ -	Ref 2321.330	LB	\$0.00	#DIV/0!
932	04.2319.319.01.00000	Supervisors/Town	\$0.00	\$0.00	\$1.00	\$ 1.00		LB	\$0.00	0.0%
933	04.2319.534.01.00000	School Board Postage	\$50.00	\$322.32	\$525.00	\$ 525.00		LB	\$0.00	0.0%
934	04.2319.540.01.00000	School Board Advertising	\$1,007.74	\$612.27	\$525.00	\$ 1,000.00		LB	\$475.00	90.5%
935	04.2319.550.01.00000	School Board Printing and Binding	\$696.00	\$715.00	\$700.00	\$ 800.00		LB	\$100.00	14.3%
936	04.2319.610.01.00000	School Board General Supplies/Paper	\$0.00	\$14.27	\$200.00	\$ 200.00		LB	\$0.00	0.0%
937	04.2319.810.01.00000	School Board Dues and Fees	\$3,195.19	\$3,195.19	\$3,300.00	\$ 3,500.00		LB	\$200.00	6.1%
938	04.2319.890.01.00000	School Board Miscellaneous	\$1,177.77	\$173.00	\$1,600.00	\$ 1,600.00	NHSBA	LB	\$0.00	0.0%
939	04.2321.330.01.00000	Professional Services ( Legal)-SAU	\$1,055.00	\$15,706.70	\$3,000.00	\$ 15,000.00	District Legal	LB	\$12,000.00	400.0%

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
940	04.2321.430.01.00000	Repairs & Maintenance Services-SAU	\$293.64	\$293.64	\$316.00	\$ -	COPIER, See 2844.449; FY21 Budget totals \$45K total based on historical actual expense	LB	-\$316.00	-100.0%
941	04.2321.449.01.00000	Rental of Equipment-SAU	\$177.68	\$337.02	\$420.00	\$ -	COPIER, See 2844.449; FY21 Budget totals \$45K total based on historical actual expense	LB	-\$420.00	-100.0%
942	04.2321.531.01.00000	Telephone-SAU	\$6,999.28	\$45.00	\$0.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	LB	\$0.00	#DIV/0!
943	04.2321.534.01.00000	Postage-SAU	\$1,000.00	\$900.00	\$900.00	\$ 1,000.00		LB	\$100.00	11.1%
944	04.2321.540.01.00000	Ads & Notices-SAU	\$4,019.64	\$3,590.89	\$3,000.00	\$ 4,000.00		LB	\$1,000.00	33.3%
945	04.2321.550.01.00000	Printing-SAU	\$0.00	\$0.00	\$225.00	\$ 225.00		LB	\$0.00	0.0%
946	04.2321.580.01.00000	Travel & Conferences - SAU	\$2,692.21	\$0.00	\$1,400.00	\$ 1,500.00	Super Office Travel. PD and Travel total \$4.5K.	LB	\$100.00	7.1%
947	04.2321.610.01.00000	General Supplies-SAU	\$1,316.40	\$677.45	\$1,400.00	\$ 1,400.00		LB	\$0.00	0.0%
948	04.2321.650.01.00000	Computer Software-SAU	\$0.00	\$2,803.82	\$0.00	\$ 3,000.00	Blackboard	LB	\$3,000.00	#DIV/0!
949	04.2321.810.01.00000	Dues and Fees-SAU	\$1,546.86	\$1,576.03	\$3,800.00	\$ 2,000.00	NHSAA, SWA	LB	-\$1,800.00	-47.4%
950	04.2321.890.01.00000	Miscellaneous-SAU	\$2,568.56	\$2,329.81	\$2,600.00	\$ 2,600.00	Criminal Records Ck, Record Retention	LB	\$0.00	0.0%
951	04.2510.330.01.00000	Professional Services FSA-BUS	\$2,842.50	\$2,497.50	\$2,565.00	\$ 2,700.00	Benefit Strategies	LB	\$135.00	5.3%
952	04.2510.331.01.00000	Fiscal Contracted Services - BUS	\$11,449.75	\$7,062.00	\$5,600.00	\$ 1,000.00		LB	-\$4,600.00	-82.1%
953	04.2510.430.01.00000	Repairs & Maintenance Services-BUS	\$1,761.96	\$1,761.96	\$1,900.00	\$ -	COPIER, See 2844.449; FY21 Budget totals \$45K total based on historical actual expense	LB	-\$1,900.00	-100.0%
954	04.2510.449.01.00000	Rental of Equipment- BUS	\$177.70	\$85.53	\$450.00	\$ -	COPIER, See 2844.449; FY21 Budget totals \$45K total based on historical actual expense	LB	-\$450.00	-100.0%
955	04.2510.531.01.00000	Telephone-Business Office	\$7,000.59	\$45.00	\$0.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	LB	\$0.00	#DIV/0!
956	04.2510.534.01.00000	Postage-Business Office	\$870.00	\$955.27	\$600.00	\$ 1,000.00	USPS, FP Mailing	LB	\$400.00	66.7%
957	04.2510.550.01.00000	Printing - Business Office	\$783.95	\$1,047.49	\$900.00	\$ 1,200.00	W2s, 1099s, 1095s, envelopes, checks	LB	\$300.00	33.3%
958	04.2510.580.01.00000	Travel/Conferences - BUS	\$2,248.86	\$2,374.17	\$2,860.00	\$ 1,000.00	Mileage/travel for PD	LB	-\$1,860.00	-65.0%
959	04.2510.610.01.00000	General Supplies/Paper-BUS	\$1,109.59	\$1,247.84	\$1,300.00	\$ 1,300.00		LB	\$0.00	0.0%
960	04.2510.733.01.00000	New Furniture & Fixtures-BUS	\$874.39	\$0.00	\$0.00	\$ -		LB	\$0.00	#DIV/0!
961	04.2510.737.01.00000	Replace Furniture & Fixtures - BUS	\$229.99	\$0.00	\$0.00	\$ -		LB	\$0.00	#DIV/0!
962	04.2510.810.01.00000	Dues and Fees-BUS	\$1,652.20	\$1,918.60	\$1,950.00	\$ 500.00	NHASBO, NHGFOA	LB	-\$1,450.00	-74.4%
963	04.2510.890.01.00000	Miscellaneous - Audit-BUS	\$17,950.00	\$15,275.00	\$18,000.00	\$ 18,000.00	Plodzick & Sanderson	LB	\$0.00	0.0%
964	04.2721.519.02.00000	Student Transportation-MS	\$0.00	\$0.00	\$1.00	\$ 56,100.00	2% Incr; allocated by ADM	LB	\$56,099.00	#####
965	04.2721.519.03.00000	Student Transportation-HS	\$0.00	\$0.00	\$1.00	\$ 69,671.00	2% Incr; allocated by ADM	LB	\$69,670.00	#####
966	04.2721.519.11.00000	Student Transportation-FRES	\$173,600.00	\$190,898.39	\$193,760.00	\$ 95,078.00	2% Incr; allocated by ADM	LB	-\$98,682.00	-50.9%
967	04.2721.519.12.00000	Student Transportation-LCS	\$43,400.00	\$48,440.01	\$48,440.00	\$ 26,197.00	2% Incr; allocated by ADM	LB	-\$22,243.00	-45.9%
968	04.2844.449.02.T0000	Oper of Info Systems - Print Management - MS	\$0.00	\$0.00	\$0.00	\$ 9,200.00	Copiers & Printers - \$45K total; allocated by ADM	LB	\$9,200.00	#DIV/0!
969	04.2844.449.03.T0000	Oper of Info Systems - Print Management - HS	\$0.00	\$0.00	\$0.00	\$ 11,200.00	Copiers & Printers - \$45K total; allocated by ADM	LB	\$11,200.00	#DIV/0!
970	04.2844.449.11.T0000	Oper of Info Systems - Print Management - FRES	\$0.00	\$0.00	\$0.00	\$ 15,200.00	Copiers & Printers - \$45K total; allocated by ADM	LB	\$15,200.00	#DIV/0!
971	04.2844.449.12.T0000	Oper of Info Systems - Print Management - LCS	\$0.00	\$0.00	\$0.00	\$ 4,400.00	Copiers & Printers - \$45K total; allocated by ADM	LB	\$4,400.00	#DIV/0!

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
972	04.2844.530.02.T00000	Oper of Info Systems - Phone/Internet - MS	\$0.00	\$0.00	\$0.00	\$ 25,300.00	PHONE/INTERNET - \$110K total based on historical, allocated by ADM (Internet \$45K; Phone \$65K)	LB	\$25,300.00	#DIV/0!
973	04.2844.530.03.T00000	Oper of Info Systems - Phone/Internet - HS	\$0.00	\$0.00	\$0.00	\$ 30,800.00	PHONE/INTERNET - \$110K total based on historical, allocated by ADM (Internet \$45K; Phone \$65K)	LB	\$30,800.00	#DIV/0!
974	04.2844.530.11.T00000	Oper of Info Systems - Phone/Internet - FRES	\$0.00	\$0.00	\$0.00	\$ 41,800.00	PHONE/INTERNET - \$110K total based on historical, allocated by ADM (Internet \$45K; Phone \$65K)	LB	\$41,800.00	#DIV/0!
975	04.2844.530.12.T00000	Oper of Info Systems - Phone/Internet - LCS	\$0.00	\$0.00	\$0.00	\$ 12,100.00	PHONE/INTERNET - \$110K total based on historical, allocated by ADM (Internet \$45K; Phone \$65K)	LB	\$12,100.00	#DIV/0!
976	04.4300.330.01.00000	Facilities Management	\$0.00	\$0.00	\$1.00	\$ 1.00		LB	\$0.00	0.0%
977	04.5110.910.02.00000	Principal on Debt-MS	\$128,000.00	\$144,000.00	\$144,000.00	\$ -		LB	-\$144,000.00	-100.0%
978	04.5110.910.03.00000	Principal on Debt-HS	\$192,000.00	\$176,000.00	\$176,000.00	\$ -		LB	-\$176,000.00	-100.0%
979	04.5110.910.11.00000	Principal on Debt-FRES	\$280,000.00	\$295,000.00	\$310,000.00	\$ 325,000.00	Due 7/15	LB	\$15,000.00	4.8%
980	04.5120.830.02.00000	Interest on Debt-MS	\$16,800.00	\$11,340.00	\$3,780.00	\$ -		LB	-\$3,780.00	-100.0%
981	04.5120.830.03.00000	Interest on Debt-HS	\$25,200.00	\$13,860.00	\$4,620.00	\$ -		LB	-\$4,620.00	-100.0%
982	04.5120.830.11.00000	Interest on Debt-FRES	\$324,550.00	\$309,887.50	\$294,460.00	\$ 278,267.50	Due 7/15; 1/15	LB	-\$16,192.50	-5.5%
983	04.5221.930.00.00000	Transfer to Food Service Fund	\$36,818.73	\$45,488.42	\$0.00	\$ 25,000.00	Food Service Shortage	LB	\$25,000.00	#DIV/0!
984	04.5251.930.00.00000	Transfer to Capital Reserve	\$0.00	\$60,000.00	\$60,000.00	\$ -	\$60K to Sped Cap Reserve	LB	-\$60,000.00	-100.0%
985	04.5251.930.01.00000	Transfer to Capital Reserve W.A.	\$55,000.00	\$0.00	\$0.00	\$ -		LB	\$0.00	#DIV/0!
986	04.1100.442.02.T0000	Rental of Equip. - MS TECH	\$2,104.80	\$0.00	\$0.00	\$ -		MK	\$0.00	#DIV/0!
987	04.1100.442.03.T0000	Rental of Equip. - HS TECH	\$3,157.21	\$0.00	\$0.00	\$ -		MK	\$0.00	#DIV/0!
988	04.1100.610.02.T0000	Computer Supplies - MS TECH	\$82.00	\$376.75	\$270.00	\$ 2,644.00	6 replacement screens (\$157) 6 topcase (\$221) proj bulbs ~\$1,000 LT batteries ~\$550, headphones, etc. ~\$216 = \$2144 + \$500 contingency FY19 5 screens (\$180) in FY19 from 2844.430 2 screens (\$72) in FY19 from 2844.610 tablet cases (\$270), scrn (\$36) = \$558	MK	\$2,374.00	879.3%
989	04.1100.610.03.T0000	Computer Supplies - HS TECH	\$488.40	\$559.40	\$330.00	\$ 3,571.00	replacement screens, keyboards, trackpads, bulbs, batteries, headphones, etc. ~ \$2,571 + \$1,000 contingency FY19 8 screens (\$368); 4 topcase (kb) (\$192) in FY19 from 1100.734 24 RAM (\$786); 2Chromebit (\$194) in FY19 from 1100.735 7 topcases (\$327) in FY19 from 2844.430 3 topcases (\$159) in FY19 from 2844.610 scrn,topcase (\$196);SSD(\$110); 2 topcase (\$60) = \$2,392	MK	\$3,241.00	982.1%

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
990	04.1100.610.11.T0000	Computer Supplies - FRES TECH	\$599.00	\$551.52	\$600.00	\$ 2,283.00	replacement screens, keyboards, trackpads, bulbs, batteries, headphones, toner, etc. ~ \$1,783 + \$500 contingency FY19 5 iPad scrn prot (\$30), iPad cable (\$49); numeric keypad (\$10); toner (\$289);spkrs (\$15); 2 USB hub (\$46);headphones (\$16), Enet box & cable (\$27); paging mic (\$99);? (\$56) in FY19 from 1100.735 2 doc cams (\$326); toner (\$155); iPad cart & cables (\$215); in FY19 from 2844.430 iPad scrn repair (\$90) in FY19 from 2844.610 3 wl kb&mouse (\$102), 3 flash dr (\$44) in FY19 from 2844.735 2 topcase (\$94) = \$1,663	MK	\$1,683.00	280.5%
991	04.1100.610.12.T0000	Computer Supplies - LCS TECH	\$159.45	\$58.00	\$300.00	\$ 680.00	replacement screens, keyboards, trackpads, bulbs, batteries, headphones, etc. ~ \$430 + \$250 contingency FY19 2 IWB pens (\$58)	MK	\$380.00	126.7%
992	04.1100.650.02.T0000	Computer Software - MS TECH	\$1,806.48	\$2,873.65	\$2,200.00	\$ 3,100.00	MS Lic \$838 NearPod \$945 ScreenCast-o-Matic \$216 WeVideo \$690 (moved from dept budget) = \$2,689 (+ \$411 contingency) FY19 MS Licensing (\$798); AntiVirus (\$1251) <b>STAR360 \$1,535.60 (amount to Guidance 2122.323 should be \$ 7,761 or more)</b>	MK	\$900.00	40.9%
993	04.1100.650.03.T0000	Computer Software - HS TECH	\$5,337.26	\$5,794.58	\$5,500.00	\$ 6,600.00	MS Lic \$1,152 Adobe \$2,678 NearPod (\$1,155-formerly from dept. budget) ScreenCast-o-Matic \$264 WeVideo \$842 (moved from dept budget) = \$6,091 (+ \$509 contingency) FY19 MS Licensing (\$1,118); Adobe licensing (\$2,483); AntiVirus (\$1,251); 2 Chrome mgmnt (\$50)	MK	\$1,100.00	20.0%
994	04.1100.650.11.T0000	Computer Software - FRES TECH	\$3,681.15	\$4,620.83	\$4,000.00	\$ 12,000.00	MS Lic \$1,341 IXL (\$4,675) BrainPop \$1,550 Mystery Science \$1249 PLTW \$750 Learning A-Z \$440 <b>moved Accelerated Reader (in 2410; \$1,736)</b> = \$8,711 FY19 MS Licensing (\$1,277); AntiVirus (\$1,251);15 Chrome mgmnt (\$375); TchrSynergy	MK	\$8,000.00	200.0%
995	04.1100.650.12.T0000	Computer Software - LCS TECH	\$1,790.74	\$3,075.43	\$2,100.00	\$ 400.00	MS Lic \$112 = \$112 + \$288 contingency FY19 MS Licensing (\$107); AntiVirus (\$1,251)	MK	-( <b>\$1,700.00</b> )	-81.0%
996	04.1100.731.02.T0000	New Equipment - MS TECH	\$199.96	\$0.00	\$0.00	\$ 585.00	Wyebot wireless analyzers(\$585, eRate)	MK	\$585.00	#DIV/0!
997	04.1100.731.03.T0000	New Equipment - HS TECH	\$299.94	\$0.00	\$0.00	\$ 715.00	Wyebot wireless analyzers(\$715, eRate)	MK	\$715.00	#DIV/0!
998	04.1100.734.02.T0000	New Computers - MS TECH	-( <b>\$48.40</b> )	\$0.00	\$0.00	\$ 1,000.00	FY21 Maintain MS Chromebooks 1 more year; **ADD \$14,000 to FY22 budget**	MK	\$1,000.00	#DIV/0!

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
999	04.1100.734.03.T0000	New Computers - HS TECH	\$52,301.95	\$14,264.93	\$0.00	\$ 15,750.00	50 Chromebooks w/ shell & mgt & 3yr warranty (\$15,750); (will PLTW need new workstations in lab for engineering classes?) FY19 24 RAM (\$786); 15 CBs (\$4,005); 2Chromebit (\$194);4 laptops (\$2,785)	MK	\$15,750.00	#DIV/0!
1000	04.1100.734.11.T0000	New Computers - FRES TECH	\$20,539.58	\$4,935.00	\$5,000.00	\$ 4,130.00	10 iPads+ mgmnt (\$2,930); adapters \$200 (included here as there is not an existing line for FRES replace computers) + \$2,000 contingency FY19 15 Chrome Tablets (\$4,935)	MK	-\$870.00	-17.4%
1001	04.1100.735.02.T0000	Replace Equipment - MS TECH	\$158.95	\$6,192.00	\$16,350.00	\$ 15,114.00	2 doc cameras (\$380), UPS \$350(erate), 8 teacher laptops&docks (\$12,384) (+ \$2,000 contingency) FY19 4 laptops (\$5,196) & docks (\$996)	MK	-\$1,236.00	-7.6%
1002	04.1100.735.03.T0000	Replace Equipment - HS TECH	\$234.00	\$7,053.29	\$15,750.00	\$ 15,114.00	2 doc cameras (\$380) ,UPS \$350(erate), 8 teacher laptops&docks (\$12,384) (+ \$2,000 contingency) FY19 4 laptops(\$5,196) & docks (\$996); 7 topcases (\$327)	MK	-\$636.00	-4.0%
1003	04.1100.735.11.T0000	Replace Equipment - FRES TECH	\$3,001.74	\$6,887.96	\$7,000.00	\$ 14,680.00	45 student CBs(\$12,825), 2 doc cameras (\$380), headphones (\$125), UPS \$350(erate) (\$1,000 contingency) FY19 4 laptops(\$5,196) & docks (\$996); 2 doc cams (\$326); toner (\$155); iPad cart & cables (\$215)	MK	\$7,680.00	109.7%
1004	04.2134.650.02.T0000	Computer Software - MS TECH	\$120.90	\$235.01	\$136.00	\$ 320.00	SNAP increased fees & 2% increase	MK	\$184.00	135.3%
1005	04.2134.650.03.T0000	Computer Software - HS TECH	\$181.35	\$287.24	\$167.00	\$ 464.00	SNAP increased fees & 2% increase	MK	\$297.00	177.8%
1006	04.2134.650.11.T0000	Computer Software - FRES TECH	\$302.25	\$522.25	\$303.00	\$ 671.00	SNAP increased fees & 2% increase	MK	\$368.00	121.5%
1007	04.2134.650.12.T0000	Computer Software - LCS TECH	\$302.25	\$522.25	\$303.00	\$ 144.00	SNAP increased fees & 2% increase	MK	-\$159.00	-52.5%
1008	04.2212.650.01.T0000	Curriculum Mgmt Software - SAU TECH	\$500.00	\$0.00	\$0.00	\$ -		MK	\$0.00	#DIV/0!
1009	04.2222.650.02.T0000	Computer Software - MS TECH	\$280.00	\$327.37	\$300.00	\$ 342.00	Destiny renewal (library) 2% increase	MK	\$42.00	14.0%
1010	04.2222.650.03.T0000	Computer Software - HS TECH	\$420.00	\$400.13	\$450.00	\$ 418.00	Destiny renewal (library) 2% increase	MK	-\$32.00	-7.1%
1011	04.2222.650.11.T0000	Computer Software - FRES TECH	\$700.00	\$727.50	\$750.00	\$ 760.00	Destiny renewal (library) 2% increase	MK	\$10.00	1.3%
1012	04.2321.531.01.T0000	Telephone - SAU TECH	\$0.00	\$3,617.91	\$3,780.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	MK	-\$3,780.00	-100.0%
1013	04.2321.532.01.T0000	Data Communications - SAU TECH	\$0.00	\$1,500.00	\$1,590.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	MK	-\$1,590.00	-100.0%
1014	04.2321.650.01.T0000	Computer Software-SAU TECH	\$7,191.32	\$4,524.57	\$5,412.00	\$ 7,112.00	MS Lic \$112 Meraki Licensing (\$7,000)	MK	\$1,700.00	31.4%
1015	04.2332.531.01.T0000	Telephone - SPED TECH	\$0.00	\$2,193.02	\$2,412.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	MK	-\$2,412.00	-100.0%
1016	04.2332.532.01.T0000	Data Communications - SPED TECH	\$0.00	\$1,500.00	\$1,590.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	MK	-\$1,590.00	-100.0%
1017	04.2332.650.01.T0000	Computer Software-SPED	\$53.20	\$0.00	\$0.00	\$ -		MK	\$0.00	#DIV/0!



	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
1018	04.2410.531.02.T0000	Telephone - MS TECH	\$0.00	\$12,814.27	\$12,379.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	MK	-\$12,379.00	-100.0%
1019	04.2410.531.03.T0000	Telephone - HS TECH	\$0.00	\$15,360.89	\$14,828.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	MK	-\$14,828.00	-100.0%
1020	04.2410.531.11.T0000	Telephone - FRES TECH	\$0.00	\$21,835.18	\$19,922.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	MK	-\$19,922.00	-100.0%
1021	04.2410.531.12.T0000	Telephone - LCS TECH	\$0.00	\$9,193.41	\$7,037.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	MK	-\$7,037.00	-100.0%
1022	04.2410.532.02.T0000	Data Communications - MS TECH	\$3,010.85	\$7,086.04	\$7,357.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	MK	-\$7,357.00	-100.0%
1023	04.2410.532.03.T0000	Data Communications - HS TECH	\$4,506.78	\$8,676.24	\$8,988.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	MK	-\$8,988.00	-100.0%
1024	04.2410.532.11.T0000	Data Communications - FRES TECH	\$7,581.07	\$15,764.90	\$16,345.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	MK	-\$16,345.00	-100.0%
1025	04.2410.532.12.T0000	Data Communications - LCS TECH	\$4,008.75	\$4,635.00	\$4,000.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	MK	-\$4,000.00	-100.0%
1026	04.2410.650.02.T0000	Computer Software - MS TECH	\$2,521.78	\$1,517.10	\$3,596.00	\$ 4,411.00	MS Licensing (\$56); Hapara (\$709), MBA PS plugin (\$789), PowerSchool (\$525), PS M&S Recurring (\$654) PS Certificate Renewal \$85 ?? TurnItIn ?? 900 ?? = ~ \$3,718 + \$693 contingency	MK	\$815.00	22.7%
1027	04.2410.650.03.T0000	Computer Software - HS TECH	\$3,567.78	\$1,850.30	\$4,396.00	\$ 5,393.00	MS Licensing (\$56); Hapara (\$1,063); MBA PS plugin (\$769), PowerSchool (\$792), PS M&S Recurring (\$944) PS Certificate Renewal \$ 124 ?? TurnItIn ?? (1,100 ??) = ~ \$4,848 (+ \$545 contingency)	MK	\$997.00	22.7%
1028	04.2410.650.11.T0000	Computer Software - FRES TECH	\$3,965.72	\$79.80	\$6,885.00	\$ 4,685.00	MS Lic (\$81) PowerSchool (\$1,115) PS M&S Recurring (\$1,367) PS Certificate Renewal \$179 PickupPatrol (\$335) Renaissance Annual Platform Fee \$208 Jupiter Ed Gradebook \$300 just added Hapara ~\$1,100/yr = \$4,685 moved Accelerated Reader to 1100.650.11.T (\$1,726)	MK	-\$2,200.00	-32.0%
1029	04.2410.650.12.T0000	Computer Software - LCS TECH	\$2,056.57	\$26.60	\$2,882.00	\$ 981.00	MS Lic \$28 PowerSchool (\$241), PS M&S Recurring (\$295) PS Certificate Renewal \$39 PickupPatrol (\$78) = \$681 + \$300 contingency	MK	-\$1,901.00	-66.0%
1030	04.2510.531.01.T0000	Telephone - BUS TECH	\$0.00	\$2,193.02	\$2,412.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	MK	-\$2,412.00	-100.0%
1031	04.2510.532.01.T0000	Data Communications - BUS TECH	\$0.00	\$1,500.00	\$1,590.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	MK	-\$1,590.00	-100.0%

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
1032	04.2510.650.01.T0000	Computer Software- BUS TECH	\$19,606.40	\$19,606.40	\$20,311.00	\$ 23,927.22	IV \$23820 (2% incr and adding 4 users to core product), MS Lic \$110	MK	\$3,616.22	17.8%
1033	04.2510.735.01.T0000	Replace Equipment-BUS	\$1,765.10	\$0.00	\$1,000.00	\$ 2,350.00	replace payroll computer (~\$1,000), UPS \$350 (Erate), \$1,000 contingency	MK	\$1,350.00	135.0%
1034	04.2620.650.01.T0000	Computer Software-SAU	\$2,325.50	\$3,873.93	\$3,235.00	\$ -	Discontinued School Dude	MK	-\$3,235.00	-100.0%
1035	04.2620.731.02.T0000	New Equipment -Security- MS TECH	\$1,200.00	\$0.00	\$0.00	\$ 5,400.00	Additional security cameras	MK	\$5,400.00	#DIV/0!
1036	04.2620.731.03.T0000	New Equipment -Security- HS TECH	\$1,800.00	\$0.00	\$0.00	\$ 6,600.00	Additional security cameras	MK	\$6,600.00	#DIV/0!
1037	04.2620.735.02.T0000	Replace Equipment - Security - MS TECH	\$0.00	\$0.00	\$1,350.00	\$ -		MK	-\$1,350.00	-100.0%
1038	04.2620.735.03.T0000	Replace Equipment - Security - HS TECH	\$0.00	\$0.00	\$1,650.00	\$ -		MK	-\$1,650.00	-100.0%
1039	04.2844.330.01.T0000	Technology Contracted Servs-SAU	\$9,096.00	\$907.50	\$0.00	\$ 1,000.00	Contingency per tech audit; escalation	MK	\$1,000.00	#DIV/0!
1040	04.2844.330.02.T0000	Technology Contracted Servs-MS	\$0.00	\$4,101.30	\$0.00	\$ 2,000.00	Contingency per tech audit; escalation	MK	\$2,000.00	#DIV/0!
1041	04.2844.330.03.T0000	Technology Contracted Servs-HS	\$0.00	\$5,240.70	\$0.00	\$ 2,000.00	Contingency per tech audit; escalation	MK	\$2,000.00	#DIV/0!
1042	04.2844.330.11.T0000	Technology Contracted Servs - FRES	\$0.00	\$7,519.50	\$0.00	\$ 2,000.00	Contingency per tech audit; escalation	MK	\$2,000.00	#DIV/0!
1043	04.2844.330.12.T0000	Technology Contracted Servs - LCS	\$0.00	\$1,972.00	\$0.00	\$ 500.00	Contingency per tech audit; escalation	MK	\$500.00	#DIV/0!
1044	04.2844.430.02.T0000	Repairs & Maint - MS TECH	\$0.00	\$71.90	\$400.00	\$ 1,000.00		MK	\$600.00	150.0%
1045	04.2844.430.03.T0000	Repairs & Maint - HS TECH	\$0.00	\$158.85	\$600.00	\$ 1,000.00		MK	\$400.00	66.7%
1046	04.2844.430.11.T0000	Repairs & Maint. - FRES TECH	\$341.86	\$90.00	\$400.00	\$ 1,000.00		MK	\$600.00	150.0%
1047	04.2844.430.12.T0000	Repairs & Maint. - LCS TECH	\$0.00	\$0.00	\$500.00	\$ 1,000.00		MK	\$500.00	100.0%
1048	04.2844.532.01.T0000	Tech Ethernet - SAU TECH	\$15,425.39	\$506.58	\$0.00	\$ -		MK	\$0.00	#DIV/0!
1049	04.2844.580.01.T0000	Travel/Conferences - SAU TECH	\$0.00	\$3,373.99	\$1,000.00	\$ 1,750.00	mileage, memberships, conferences & meetings FY21 A.S. mileage \$300; DoT mileage allowance \$1,000 NHSTE Conf (\$350) + travel (\$87) other out-of-district mileage \$1,000 (NHSTE mtgs, NHPSUG mtgs, other) FY19 PSU 2200 + travel + lodging; A.S. mileage(268.81)	MK	\$750.00	75.0%
1050	04.2844.580.02.00000	Travel/Conferences-MS	\$0.00	\$0.00	\$216.00	\$ -	all in SAU line above	MK	-\$216.00	-100.0%
1051	04.2844.580.03.00000	Travel/Conferences-HS	\$0.00	\$0.00	\$264.00	\$ -	all in SAU line above	MK	-\$264.00	-100.0%
1052	04.2844.580.11.00000	Travel/Conferences-FRES	\$345.20	\$0.00	\$0.00	\$ -	all in SAU line above	MK	\$0.00	#DIV/0!
1053	04.2844.610.01.T0000	Tech Supplies - SAU TECH	\$703.87	\$609.42	\$800.00	\$ 700.00	Networks, servers, infrastructure	MK	-\$100.00	-12.5%
1054	04.2844.610.02.T0000	Tech Supplies - MS TECH	\$0.00	\$305.95	\$300.00	\$ 318.00	Networks, servers, infrastructure	MK	\$18.00	6.0%
1055	04.2844.610.03.T0000	Tech Supplies - HS TECH	\$282.00	\$505.38	\$330.00	\$ 330.00	Networks, servers, infrastructure	MK	\$0.00	0.0%
1056	04.2844.610.11.T0000	Tech Supplies - FRES TECH	\$737.00	\$538.92	\$700.00	\$ 600.00	Networks, servers, infrastructure	MK	-\$100.00	-14.3%
1057	04.2844.610.12.T0000	Tech Supplies - LCS TECH	\$334.99	\$21.69	\$350.00	\$ 550.00	Networks, servers, infrastructure (needs additional WAP)	MK	\$200.00	57.1%
1058	04.2844.650.01.T0000	Computer Software - SAU TECH	\$2,988.15	\$3,355.24	\$5,171.00	\$ 3,294.00	TeamViewer (\$101), Asset Tiger (\$21), MS Server Licensing \$160 Securly:// content filter \$1,925 AV \$657 = \$2,864 (+ \$430 contingency) FY19 MS srvr licensing (\$155); Carbonite (\$1,276); content filtering (\$1,925)	MK	-\$1,877.00	-36.3%

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
1059	04.2844.650.02.T0000	Computer Software - MS TECH	\$541.24	\$1,816.84	\$2,916.00	\$ 3,937.00	MS Server Licensing (\$558), TeamViewer (\$287), AssetTiger (\$40), ChromeMgt \$1,100 AV \$1,314 CopSync \$618 = \$3,917 (+ only \$20 contingency) FY19 MS srvr licensing (\$542); Carbonite (\$1,275.60)	MK	\$1,021.00	35.0%
1060	04.2844.650.03.T0000	Computer Software - HS TECH	\$773.20	\$2,048.80	\$2,916.00	\$ 4,276.00	MS Server Licensing (\$780), TeamViewer (\$198), AssetTiger (\$58), ChromeMgt \$1,250 AV \$1,314 CopSync \$618 = \$4,218 (+ only \$58 contingency) FY19 MS srvr licensing (\$773.20); Carbonite (\$1,275.60)	MK	\$1,360.00	46.6%
1061	04.2844.650.11.T0000	Computer Software - FRES TECH	\$1,317.49	\$2,184.11	\$2,916.00	\$ 6,645.00	MS Server Licensing (\$945) TeamViewer \$416 AssetTiger \$84 ChromeMgt \$1,250 MDM Mgt \$400 AV \$1,314 CopSync \$1,236 = \$5,645 + \$1000 contingency FY19 MS srvr licensing (\$908.51); Carbonite (\$1,275.60),	MK	\$3,729.00	127.9%
1062	04.2844.650.12.T0000	Computer Software - LCS TECH	\$96.65	\$1,487.45	\$2,916.00	\$ 2,901.00	MS Server Licensing \$101, TeamViewer \$89, AssetTiger \$18, ChromeMgt \$300, MDM Mgt (\$100) AV \$657 CopSync \$1,236, \$400 contingency FY19 MS srvr licensing (\$97); Carbonite (\$1,275.60)	MK	-\$ (15.00)	-0.5%
1063	04.2844.731.03.T0000	New Equipment - HS TECH	\$854.00	\$0.00	\$0.00	\$ -		MK	\$0.00	#DIV/0!
1064	04.2844.735.01.T0000	Replace Equipment - SAU TECH	\$4,643.00	\$0.00	\$5,000.00	\$ 2,000.00		MK	-\$ (3,000.00)	-60.0%
1065	04.2844.735.02.T0000	Replace Equipment - MS TECH	\$2,119.38	\$0.00	\$5,000.00	\$ 5,745.00	2 IWBs (\$3,745) + \$2,000 contingency (no new Chromebooks this year, but need to include \$14,000 in FY22 budget)	MK	\$745.00	14.9%
1066	04.2844.735.03.T0000	Replace Equipment - HS TECH	\$0.00	\$0.00	\$5,000.00	\$ 6,245.00	2 IWBs (\$3,745) + \$2,500 contingency	MK	\$1,245.00	24.9%
1067	04.2844.735.11.T0000	Replace Equipment - FRES TECH	\$4,350.50	\$2,078.73	\$5,000.00	\$ 7,490.00	4 IWBs (\$7,490)	MK	\$2,490.00	49.8%
1068	04.2844.735.12.T0000	Replace Equipment - LCS TECH	\$3,198.00	\$0.00	\$5,000.00	\$ 5,144.00	3 tchr laptops&docks (\$4,644) + \$500 contingency	MK	\$144.00	2.9%
1069	04.2844.810.01.T0000	Dues and Fees - Technology	\$0.00	\$0.00	\$0.00	\$ 500.00	NEW AC: Tech Memberships <i>CoSN member (\$347) NHSTE member (\$25) CompTIA member (\$50)</i>	MK	\$500.00	#DIV/0!
1070	04.1210.610.02.00000	General Supplies/Paper/Tests-MS	\$79.05	\$250.00	\$800.00	\$ 1,000.00	Test Protocol Replacement per IDEA required replacement	NP	\$200.00	25.0%
1071	04.1210.610.03.00000	General Supplies/Paper/Tests-HS	\$378.29	\$197.87	\$200.00	\$ 1,500.00	Test Protocol Replacement per IDEA required replacement	NP	\$1,300.00	650.0%
1072	04.1210.610.11.00000	General Supplies/Paper/Tests-FRES	\$2,256.59	\$1,865.99	\$2,500.00	\$ 2,500.00	Test Protocol Replacement per IDEA required replacement	NP	\$0.00	0.0%
1073	04.1210.610.12.00000	General Supplies/Paper/Tests-LCS	\$424.40	\$693.87	\$500.00	\$ 900.00	Test Protocol Replacement per IDEA required replacement	NP	\$400.00	80.0%
1074	04.1210.641.02.00000	Books & Other Printed Media-MS	\$504.90	\$747.95	\$2,500.00	\$ 1,850.00	Specialized Materials per IEPs including consumables	NP	-\$ (650.00)	-26.0%
1075	04.1210.641.03.00000	Books & Other Printed Media-HS	\$486.67	\$484.36	\$500.00	\$ 700.00	Specialized Materials per IEPs including consumables	NP	\$200.00	40.0%
1076	04.1210.641.11.00000	Books & Other Printed Media-FRES	\$749.37	\$36.50	\$500.00	\$ 1,700.00	Specialized Materials per IEPs including consumables	NP	\$1,200.00	240.0%
1077	04.1210.641.12.00000	Books & Other Printed Media-LCS	\$233.64	\$121.00	\$250.00	\$ 600.00	Specialized Materials per IEPs including consumables	NP	\$350.00	140.0%



	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
1078	04.1210.650.02.00000	Computer Software-MS	\$1,110.32	\$1,554.40	\$1,200.00	\$ 3,500.00	Student Software per IEPs including ACE, Edmark	NP	\$2,300.00	191.7%
1079	04.1210.650.11.00000	Computer Software-FRES	\$2,145.41	\$3,197.74	\$2,880.00	\$ 3,500.00	Student Software per IEPs including ACE, Edmark	NP	\$620.00	21.5%
1080	04.1210.650.12.00000	Computer Software-LCS	\$899.28	\$1,857.61	\$1,920.00	\$ 2,500.00	Student Software per IEPs including ACE, Edmark	NP	\$580.00	30.2%
1081	04.1210.731.03.00000	New Equipment-HS	\$197.74	\$0.00	\$0.00	\$ 750.00	Specialized Equip per IEPs	NP	\$750.00	#DIV/0!
1082	04.1210.731.11.00000	New Equipment-FRES	\$858.45	\$202.28	\$1,000.00	\$ 750.00	Specialized Equip per IEPs	NP	-( \$250.00)	-25.0%
1083	04.1210.733.02.00000	New Furniture & Fixtures-MS	\$5,026.86	\$0.00	\$0.00	\$ 750.00	Specialized Equip per IEPs	NP	\$750.00	#DIV/0!
1084	04.1210.733.12.00000	New Furniture & Fixtures-LCS	\$200.40	\$0.00	\$0.00	\$ 1,000.00	Specialized Equip per IEPs	NP	\$1,000.00	#DIV/0!
1085	04.1210.735.03.00000	Replacement Equipment-HS	\$238.48	\$0.00	\$150.00	\$ 750.00	Replacement per IEPs	NP	\$600.00	400.0%
1086	04.1210.735.11.00000	Replacement Equipment-FRES	\$612.75	\$192.22	\$500.00	\$ 750.00	Replacement per IEPs	NP	\$250.00	50.0%
1087	04.1210.810.01.00000	Medicaid Fees-SPED	\$5,708.55	\$10,841.64	\$7,000.00	\$ 7,000.00	Medicaid Claims Service Fee - % of total claims	NP	\$0.00	0.0%
1088	04.1212.323.11.00000	SPED Summer Contracted Svs - FRES	\$6,068.50	\$0.00	\$0.00	\$ 10,815.00	ESY OT,PT,SLP,Rdg Program - Summer, 2020 except OOD	NP	\$10,815.00	#DIV/0!
1089	04.1290.339.02.00000	504 Special Programs-MS	\$3,676.00	\$996.75	\$0.00	\$ 1,500.00	504 Specialized Equipment including FM systems	NP	\$1,500.00	#DIV/0!
1090	04.1290.339.03.00000	504 Special Programs-HS	\$1,698.56	\$1,578.25	\$0.00	\$ 2,000.00	504 Specialized Equipment including FM systems	NP	\$2,000.00	#DIV/0!
1091	04.1290.339.11.00000	504 Special Programs-FRES	\$341.14	\$0.00	\$0.00	\$ 3,500.00	504 Specialized Equipment including FM systems	NP	\$3,500.00	#DIV/0!
1092	04.1290.561.02.00000	Public - In State Tuition-MS	\$82,657.10	\$0.00	\$0.00	\$ -		NP	\$0.00	#DIV/0!
1093	04.1290.561.03.00000	Public - In State Tuition-HS	\$121,457.56	\$210,600.93	\$229,666.00	\$ 135,000.00	HS OOD (2) OOD placements	NP	-( \$94,666.00)	-41.2%
1094	04.1290.564.02.00000	Private In & Out of State Tuition-MS	\$4,772.24	\$88,433.24	\$0.00	\$ -		NP	\$0.00	#DIV/0!
1095	04.1290.564.03.00000	Private In & Out of State Tuition-HS	\$232,714.20	\$289,918.25	\$150,646.00	\$ 243,300.00	HS OOD Students (2)	NP	\$92,654.00	61.5%
1096	04.1290.564.11.00000	Private In & Out of State Tuition-FRES	\$44,682.20	\$48,423.20	\$44,784.00	\$ 47,000.00	ES OOD Students (1)	NP	\$2,216.00	4.9%
1097	04.1290.610.02.00000	504 Program Supplies - MS	\$15.75	\$0.00	\$0.00	\$ 500.00	504 supplies per 504 Plan and ADA requirements	NP	\$500.00	#DIV/0!
1098	04.1290.610.03.00000	504 Program Supplies - HS	\$95.95	\$370.40	\$0.00	\$ 500.00	504 supplies per 504 Plan and ADA requirements	NP	\$500.00	#DIV/0!
1099	04.1290.610.11.00000	504 Program Supplies - FRES	\$328.13	\$388.16	\$0.00	\$ 500.00	504 supplies per 504 Plan and ADA requirements	NP	\$500.00	#DIV/0!
1100	04.1290.610.12.00000	504 Program Supplies - LCS	\$0.00	\$25.44	\$0.00	\$ 500.00	504 supplies per 504 Plan and ADA requirements	NP	\$500.00	#DIV/0!
1101	04.1290.731.11.00000	504 Program Equipment - FRES	\$952.30	\$556.92	\$0.00	\$ -		NP	\$0.00	#DIV/0!
1102	04.1290.731.12.00000	504 Program Equipment - LCS	\$0.00	\$237.00	\$0.00	\$ 1,000.00	504 specialized Equipment including FM systems	NP	\$1,000.00	#DIV/0!
1103	04.2142.323.02.00000	Psychological Testing Services-MS	\$1,995.00	\$4,380.00	\$4,000.00	\$ 5,000.00	Outside Independent Evaluations as required by IDEA	NP	\$1,000.00	25.0%
1104	04.2142.323.03.00000	Psychological Testing Services-HS	\$1,995.00	\$4,380.00	\$2,000.00	\$ 5,000.00	Outside Independent Evaluations as required by IDEA	NP	\$3,000.00	150.0%
1105	04.2142.323.11.00000	Psychological Testing Services-FRES	\$3,395.00	\$9,120.00	\$5,200.00	\$ 7,500.00	Outside Independent Evaluations as required by IDEA	NP	\$2,300.00	44.2%
1106	04.2142.323.12.00000	Psychological Testing Services-LCS	\$975.00	\$1,000.00	\$1,000.00	\$ 2,500.00	Outside Independent Evaluations as required by IDEA	NP	\$1,500.00	150.0%
1107	04.2143.321.02.00000	Associate Psychologist - Contracted-MS	\$10,552.80	\$10,705.00	\$9,750.00	\$ -	FT District School Psychologist included in salary budget	NP	-( \$9,750.00)	-100.0%
1108	04.2143.321.03.00000	Associate Psychologist - Contracted-HS	\$14,321.80	\$10,835.00	\$14,500.00	\$ -	FT District School Psychologist included in salary budget	NP	-( \$14,500.00)	-100.0%
1109	04.2143.321.11.00000	Associate Psychologist - Contracted-FRES	\$1,850.00	\$8,015.00	\$2,500.00	\$ -	FT District School Psychologist included in salary budget	NP	-( \$2,500.00)	-100.0%
1110	04.2143.610.11.00000	General Supplies/Tests/Paper-FRES	\$209.37	\$246.00	\$250.00	\$ 255.00	2% increase	NP	\$5.00	2.0%
1111	04.2143.610.12.00000	General Supplies/Tests/Paper-LCS	\$284.25	\$230.35	\$250.00	\$ 255.00	2% increase	NP	\$5.00	2.0%
1112	04.2149.580.02.00000	BCBA/ABA Travel/Conference - MS	\$120.25	\$139.47	\$150.00	\$ 500.00	Conferences/Training for ABA staff for Recertification	NP	\$350.00	233.3%
1113	04.2149.580.03.00000	BCBA/ABA Travel/Conference - HS	\$108.75	\$140.00	\$150.00	\$ 500.00	Conferences/Training for ABA staff for Recertification	NP	\$350.00	233.3%
1114	04.2149.580.11.00000	BCBA/ABA Travel/Conference - FRES	\$566.22	\$900.00	\$900.00	\$ 1,500.00	Conferences/Training for ABA staff for Recertification	NP	\$600.00	66.7%
1115	04.2149.580.12.00000	BCBA/ABA Travel/Conference - LCS	\$210.25	\$531.05	\$300.00	\$ 750.00	Conferences/Training for ABA staff for Recertification	NP	\$450.00	150.0%

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
1116	04.2149.610.02.00000	ABA Therapy Supplies - MS	\$472.79	\$390.07	\$500.00	\$ 1,250.00	Therapy Supplies per IEP and ABA program needs	NP	\$750.00	150.0%
1117	04.2149.610.11.00000	ABA Therapy Supplies - FRES	\$734.39	\$498.85	\$500.00	\$ 1,250.00	Therapy Supplies per IEP and ABA program needs	NP	\$750.00	150.0%
1118	04.2149.610.12.00000	ABA Therapy Supplies - LCS	\$305.08	\$299.28	\$400.00	\$ 1,500.00	Therapy Supplies per IEP and ABA program needs	NP	\$1,100.00	275.0%
1119	04.2152.321.02.00000	S/L Pathologist - Contracted Serv-MS	\$15,490.00	\$14,369.67	\$16,750.00	\$ 19,500.00		NP	\$2,750.00	16.4%
1120	04.2152.321.03.00000	S/L Pathologist - Contracted Services-HS	\$15,377.00	\$7,104.00	\$9,377.00	\$ 12,500.00	Increased SLP and SLPA Support due to higher IEP needs	NP	\$3,123.00	33.3%
1121	04.2152.321.11.00000	S/L Pathologist - Contracted Services-FRES	\$49,193.50	\$69,803.09	\$50,220.00	\$ 70,500.00	Increased SLP and SLPA Support due to higher IEP needs	NP	\$20,280.00	40.4%
1122	04.2152.321.12.00000	S/L Pathologist - Contracted Service-LCS	\$15,139.00	\$14,779.24	\$15,300.00	\$ 19,500.00	Increased SLP and SLPA Support due to higher IEP needs	NP	\$4,200.00	27.5%
1123	04.2152.610.11.00000	S/L Path Genl Supplies/Paper-FRES	\$0.00	\$0.00	\$250.00	\$ 1,000.00	Materials for Increase in IEPs including specialized equip	NP	\$750.00	300.0%
1124	04.2152.610.12.00000	S/L Path Genl Supplies/Paper-LCS	\$211.01	\$0.00	\$250.00	\$ 750.00	Materials for Increase in IEPs including specialized equip	NP	\$500.00	200.0%
1125	04.2152.641.11.00000	S/L Path Books & Print Media - FRES	\$243.10	\$260.50	\$250.00	\$ 750.00	Materials for Increase in IEPs including specialized equip	NP	\$500.00	200.0%
1126	04.2153.323.02.00000	Audiological Testing Services-MS	\$0.00	\$0.00	\$250.00	\$ 375.00	Testing per IEP Process	NP	\$125.00	50.0%
1127	04.2153.323.03.00000	Audiological Testing Services-HS	\$0.00	\$0.00	\$250.00	\$ 375.00	Testing per IEP Process	NP	\$125.00	50.0%
1128	04.2153.323.11.00000	Audiological Testing Services-FRES	\$0.00	\$0.00	\$500.00	\$ 500.00	Testing per IEP Process	NP	\$0.00	0.0%
1129	04.2162.323.02.00000	P.T. Services Contracted-MS	\$0.00	\$0.00	\$4,540.00	\$ 6,500.00	Increased PT Support due to high needs IEPs	NP	\$1,960.00	43.2%
1130	04.2162.323.11.00000	P.T. Services Contracted-FRES	\$6,148.00	\$9,937.50	\$3,780.00	\$ 5,500.00	Increased PT Support due to high needs IEPs	NP	\$1,720.00	45.5%
1131	04.2162.323.12.00000	P.T. Services Contracted-LCS	\$1,537.00	\$265.00	\$3,780.00	\$ 7,500.00	Increased PT Support due to high needs IEPs	NP	\$3,720.00	98.4%
1132	04.2163.321.02.00000	O.T. Services Contracted-MS	\$16,248.62	\$12,428.58	\$12,250.00	\$ 15,000.00	Increased OT and COTA due to high needs IEPs	NP	\$2,750.00	22.4%
1133	04.2163.321.11.00000	O.T. Services Contracted-FRES	\$33,146.55	\$40,888.83	\$35,000.00	\$ 43,000.00	Increased OT and COTA due to high needs IEPs	NP	\$8,000.00	22.9%
1134	04.2163.321.12.00000	O.T. Services Contracted-LCS	\$13,569.84	\$15,103.84	\$15,300.00	\$ 17,500.00	Increased OT and COTA due to high needs IEPs	NP	\$2,200.00	14.4%
1135	04.2190.321.02.00000	Reading Spec Cont. Svs-MS	\$9,715.65	\$8,926.12	\$12,496.00	\$ 15,500.00	Increased Specialized Reading Support per IEPs	NP	\$3,004.00	24.0%
1136	04.2190.321.03.00000	Reading Spec Cont. Svs-HS	\$9,933.35	\$21,765.50	\$13,690.00	\$ 23,000.00	Increased Specialized Reading Support per IEPs	NP	\$9,310.00	68.0%
1137	04.2190.321.11.00000	Reading Spec Cont. Svs-FRES	\$12,928.50	\$12,939.88	\$15,960.00	\$ 17,500.00	Increased Specialized Reading Support per IEPs	NP	\$1,540.00	9.6%
1138	04.2190.323.02.00000	Other Student Support Services-MS	\$1,110.00	\$5,687.45	\$3,000.00	\$ 3,000.00	Miscellaneous Student Support Items	NP	\$0.00	0.0%
1139	04.2190.323.03.00000	Other Student Support Services-HS	\$3,198.75	\$3,337.28	\$1,500.00	\$ 1,500.00	Miscellaneous Student Support Items	NP	\$0.00	0.0%
1140	04.2190.323.11.00000	Other Student Support Services-FRES	\$731.50	\$260.00	\$2,500.00	\$ 2,500.00	Miscellaneous Student Support Items	NP	\$0.00	0.0%
1141	04.2190.323.12.00000	Other Student Support Services-LCS	\$84.01	\$2,027.00	\$1,000.00	\$ 1,000.00	Miscellaneous Student Support Items	NP	\$0.00	0.0%
1142	04.2332.330.01.00000	Professional Services ( Legal)-SPED	\$0.00	\$225.00	\$1,000.00	\$ 1,000.00	Sped Legal	NP	\$0.00	0.0%
1143	04.2332.430.01.00000	Repairs & Maintenance Services-SPED	\$293.64	\$293.64	\$316.00	\$ -	COPIER, See 2844.449; FY21 Budget totals \$45K total based on historical actual expense	NP	-\$316.00	-100.0%
1144	04.2332.449.01.00000	Rental of Equipment-SPED	\$177.68	\$85.54	\$420.00	\$ -	COPIER, See 2844.449; FY21 Budget totals \$45K total based on historical actual expense	NP	-\$420.00	-100.0%
1145	04.2332.531.01.00000	Telephone-SPED	\$7,000.60	\$45.00	\$0.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	NP	\$0.00	#DIV/0!
1146	04.2332.534.01.00000	Postage-SPED	\$500.00	\$500.00	\$500.00	\$ 500.00		NP	\$0.00	0.0%
1147	04.2332.540.01.00000	Advertising-SPED	\$403.15	\$341.55	\$500.00	\$ 500.00		NP	\$0.00	0.0%
1148	04.2332.580.01.00000	Travel/Conferences - SPED Admin	\$1,994.44	\$1,481.49	\$2,000.00	\$ 2,000.00	Sped Travel. NHASEA. PD and Travel total \$3.5K.	NP	\$0.00	0.0%
1149	04.2332.610.01.00000	General Supplies/Paper-SPED	\$491.67	\$416.23	\$500.00	\$ 500.00		NP	\$0.00	0.0%
1150	04.2332.810.01.00000	Dues and Fees-SPED	\$125.00	\$150.00	\$125.00	\$ 200.00	NHSAA	NP	\$75.00	60.0%

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
1151	04.2722.519.02.00000	SPED Transportation (All)-MS	\$24,858.07	\$19,094.84	\$12,564.00	\$ 12,941.00	3% Increase in Contract - Local, Summer & OOD	NP	\$377.00	3.0%
1152	04.2722.519.03.00000	SPED Transportation (All)-HS	\$25,071.77	\$45,004.00	\$70,084.00	\$ 72,187.00	3% Increase in Contract - Local, Summer & OOD	NP	\$2,103.00	3.0%
1153	04.2722.519.11.00000	SPED Transportation (All)-FRES	\$29,760.90	\$21,395.00	\$58,734.00	\$ 60,496.00	3% Increase in Contract - Local, Summer & OOD	NP	\$1,762.00	3.0%
1154	04.2722.519.12.00000	SPED Transportation (All)-LCS	\$9,348.75	\$16,763.00	\$12,564.00	\$ 12,941.00	3% Increase in Contract - Local, Summer & OOD	NP	\$377.00	3.0%
1155	SUBTOTAL		\$11,787,119.98	\$12,287,397.94	\$12,253,232.00	\$12,664,994.56			\$411,762.56	3.4%
1156										
1157										
1158										
1159										
1160										

STATE OF NEW HAMPSHIRE  
WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT WARRANT  
FOR ANNUAL DISTRICT MEETING ON MARCH 7, 2020

To the inhabitants of the Wilton-Lyndeborough Cooperative School District in the towns of Wilton and Lyndeborough, in the County of Hillsborough, in the state of New Hampshire qualified to vote in school district affairs are hereby notified and warned of the Annual Meeting which will be held as follows:

Date: **March 7, 2020**, Time: **9:00 a.m.**, Location: **WLC Middle/High School, 57 School Road, Wilton, NH 03086**, Details: **Wilton-Lyndeborough Cooperative Middle-Senior High School Auditorium**

**Article 4: District Operating Budget**

To see if the Wilton-Lyndeborough Cooperative School District will vote to raise and appropriate the Budget Committee's recommended amount of \$xx,xxx,xxx for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the district. This article does not include appropriations contained in special or individual articles addressed separately.

(Majority vote required)

Recommended/Not by the School Board	Recommended/Not by the Budget Committee
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Estimated Tax Impact Lyndeborough – \$0.XX

Estimated Tax Impact Wilton – \$0.XX

**Article 5: CBA Between School Board and Teachers Association**

To see if the Wilton-Lyndeborough Cooperative School District will vote to approve the cost items included in the collective bargaining agreement reached between the Wilton-Lyndeborough Cooperative School Board and the Wilton-Lyndeborough Cooperative Teachers' Association which calls for the following increases in salaries and benefits at the current staffing levels over the amount paid in the prior fiscal year, 2020-2021 \$xxx,xxx, and further to raise and appropriate the sum of \$xx,xxx for the 2020-2021 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. This article does not include appropriations contained in special or individual articles addressed separately.

(Majority vote required)

Year	Estimated Increase
2020-2021	\$ xxx,xxx

Recommended/Not by the School Board  
Committee

Recommended/Not by the Budget

Estimated Tax Impact Lyndeborough – \$0.XXX

Estimated Tax Impact Wilton – \$0.XXX

**Article 6:**

Shall the Wilton-Lyndeborough Cooperative School District, if WARRANT ARTICLE 6 is defeated, authorize the Wilton-Lyndeborough Cooperative School Board to call one special meeting, at its option, to address WARRANT ARTICLE 5 cost items only?  
(Majority vote required).

Recommended by the School Board

This warrant article has no tax impact.

**Article 7: Appropriate to Capital Reserve Fund**

To see if the Wilton-Lyndeborough Cooperative School District will vote to raise and appropriate the sum of \$150,000 to be added to the Wilton-Lyndeborough Cooperative Building/Equipment & Roadway Capital Reserve Fund previously established. This sum is to come from general taxation. This article is a special warrant article and is not included in the operating budget.

(Majority vote required)

Recommended School Board

**Recommended/Not by the Budget Committee**

Estimated Tax Impact Lyndeborough – \$0.26

Estimated Tax Impact Wilton – \$0.29

**Article 8: Appropriate to Capital Reserve Fund**

To see if the Wilton-Lyndeborough Cooperative School District will vote to raise and appropriate the sum of \$100,000 to be added to the school district Educating Educationally Disabled Children Capital Reserve fund previously established. This sum is to come from general taxation. This warrant article is a special article and is not included in the operating budget.

(Majority vote required).

Recommended by the School Board

**Recommended/Not by the Budget Committee**

Estimated Tax Impact Lyndeborough – \$0.18

Estimated Tax Impact Wilton – \$0.19

### **Article 9: Financial Audit**

To see if the Wilton-Lyndeborough Cooperative School District will vote to raise and appropriate the sum of \$30,000 for the purpose of completing an audit of the school district's financial system from 2017-18, 2018-19 and 2019-20 school years. This is a special warrant article and is **not** included in the operating budget.

(Majority vote required).

Recommended by the School Board    Recommended by the Budget Committee

Estimated Tax Impact Lyndeborough- \$.05

Estimated Tax Impact Wilton- \$.06

### **Article 10: Transact Other Business**

To transact any other business that may legally come before this meeting.

Given under our hands, _____ A true copy of Warrant – Attest:		
Printed Name	Position	Signature
Matthew Ballou	School Board Chair	
Alexander LoVerme	School Board Vice Chair	
Tiffany Cloutier-Cabral	School Board Member	
Carol LeBlanc	School Board Member	
Mark Legere	School Board Member	
Miriam Lemire	School Board Member	
Jonathan Vanderhoof	School Board Member	

**WILTON-LYNDEBOROUGH COOPERATIVE  
SCHOOL BOARD MEETING  
Tuesday, January 7, 2020  
Wilton-Lyndeborough Cooperative M/H School-Media Room  
6:30 p.m.**

Present: *Matt Ballou, Miriam Lemire, Carol LeBlanc, Jonathan Vanderhoof (after Budget Co, mtg.), Mark Legere, Alex LoVerme, and Tiffany Cloutier-Cabral*

*Superintendent Bryan Lane, Business Administrator Beth Baker, Principals Brian Bagley and Bob LaRoche, Director of Student Support Services Ned Pratt, Curriculum Coordinator Julie Heon, and Clerk Kristina Fowler*

**I. CALL TO ORDER**

Chairman Ballou called the meeting to order at 6:34pm.

**II. ADJUSTMENTS TO THE AGENDA**

Request to add the following adjustments to the agenda: Action Item-Principal Position, Committee Report-Facilities Committee, and Non-Public-Personnel Matter.

*A MOTION was made to accept the adjustments to the agenda by Mr. LoVerme and SECONDED by Ms. Lemire. Voting: all aye; motion carried unanimously.*

**III. PUBLIC COMMENTS**

The public comment section of the agenda was read.

Ms. Deb Mortvedt, Wilton, spoke regarding the greenhouse suggesting grants could be written and there are “lots of people with green-thumbs” that would be willing to help facilitate this. She wants the Board to be careful on spending for this. Regarding the previous Board discussion about the budget audit update, as a voter, she is willing to spend \$30,000 to move forward and have a clean slate. She would be interested in a petition warrant article and notes it probably isn’t as hard to do as it appears. Regarding a Safety Resource Officer (SRO), she has been listening to “how that is going down” and wonders if it is an appropriate use. She comes from a large town where they had an SRO and her kids went to a cooperative school of this size that didn’t have one.

Mr. Charlie Post spoke regarding the budget audit. Referring to the draft minutes, he is concerned the Board is not going to act and should consider making the decision now; he just heard the Chairman won’t even be here. He believes the money needs to be spent now and if not, it appears you have something to hide. He questions how you take steps to be sure it doesn’t happen again. He adds, during the last hearing, you wanted to get beyond the vote, get the money in and address it later and you have not done anything at all except think about it, talk about it and kick the can down the road. It’s important you do an audit; it doesn’t need to be a full audit. You are at cross-roads, if you don’t you will be buried in requests. It’s the public’s money, it’s our schools and we will get the answers and you won’t have any control over; it will be referred to the State. Chairman Ballou asked Mr. Post to clarify which audit he is suggesting. Mr. Post replied, an adequate audit, you can start with the light audit and if need more go from there. It needs to be now; you are holding the school’s administration and Board back. It will be an issue.

**IV. BOARD CORRESPONDENCE**

**a. Reports**

**i. Superintendent’s Report**

Superintendent reported working with both towns regarding the delay in setting the tax rate. Wilton had to delay their payment to the district for the month of November and it was received it the first week of Dec. Lyndeborough delayed payment for 9 days and all were able to meet their target goals. He thanked both the Select Board’s and Town Administrators regarding how everyone worked together. He prepared some budget information that has been provided to the Board and Budget Committee. The technology audit should be in shortly. The WLC concert has been rescheduled. There have been 3 snow days; hoping for no more.

**ii. Business Administrator’s Report**

Ms. Baker’s report focused on a finance review of Food Service. Free and reduced is consistent with last year and also meal counts. She worked with Deb Roske, Food Service Manager to forecast expenditures; is forecasting to

spend just shy of the budgeted amount of \$230,000. This includes the \$25,000 transfer from the general fund. Ms. Roske has had some struggles with equipment repairs. In terms of an early first look, Ms. Baker is encouraged.

### **iii. Principals' Reports**

Principal Bagley reported the Geography Bee will be January 22, 8AM in the WLC cafeteria. Everyone is welcome! STAR 360 testing will take place in the next 2 weeks; this is the 3<sup>rd</sup> data point and information will be in his next Board Report. WLC seniors took part in a college program called "I am College Bound". Any HS senior who applied on a certain day was able to apply to a NH college of their choosing free of charge. Students saved \$1,750 by participating; several have already received acceptance letters. HS robotics team competed on December 7 at Founders Academy; this was ground breaking. They came in 2<sup>nd</sup> place! His report included "MS Minutes" which includes a short paragraph from each MS teacher on what is going on during the month. Teachers welcome feedback or comments and members can email Principal Bagley for teacher's contact information. Ms. LeBlanc liked seeing this.

Principal LaRoche reported in November report cards went out and parent/teacher conferences were held. He was impressed with the depth of knowledge the teachers had of students in a short time. In December, regarding recess, he clarified when students do/do not go out in cold weather; below 13 degrees' students do not go out for recess. Regarding STAR 360, there has been discussion about the WIN Program. He reports the greatest scaled score growth was seen in grades K and 1. Students in WIN compared to those not in WIN progress a little faster. Kindergarten WIN students had a score growth of 114 compared to 86 for those not in WIN. Grade 1 WIN students had a score growth of 208 compared to 120 for those not in WIN. In math the greatest scaled growth was in grades 1 and 3. Grade 1 WIN students had 105 compared to 60 for those not in WIN. Grade 3 WIN students had 79 compared to 46 for those not in WIN. He noted if a student is discharged from WIN, this is a good thing; the point is to catch the student up and dismiss them. Students went to the Wilton theater to see a show on social emotional learning. He spoke of the Scripps Spelling Bee model being very difficult. They are looking at different ways to have competitions for students. One idea is having spelling bee's in groups of 3; working together with less anxiety while still promoting the idea of good spelling. LCS has been discussing kindergarten registration. They want to hold it on a specific day in March each year to kick off the registration process with earlier access.

### **iv. Curriculum Coordinator's Report**

Dr. Heon provided an overview of her report including receiving 2 additional grants totaling almost \$10,000 which will support the robotics curriculum and additional training for 2 teachers. Feedback regarding the professional development (PD) on December 5 was well received. Elementary staff had math training and WLC focused on climate and culture. On February 7, PD for LCS and FRES will be additional math training and WLC will focus on school climate. The Student Leadership Team will share information prior at a faculty meeting; teachers will also be analyzing data and work on a plan. Assessments will be planned for spring testing in grades 3-8 and will continue taking topic related modular assessments which is a unique NH State test and grades 5, 8 and 11 will take science designed tests and SAT testing is happening in late April this year.

## **V. CONSENT AGENDA**

There was no consent agenda to report.

A short recess was called at 6:56pm and called back to session at 6:59pm.

## **VI. 7:00PM JOINT BOARD & BUDGET COMMITTEE SESSION**

Present: *Leslie Browne, Christine Tiedemann, Jennifer Bernet, Dennis Golding, Lisa Post, Bill Ryan, Kevin Boette, Jeff Jones and Adam Lavallee*

The Budget Committee joined the Board at 6:59pm. The Budget Committee was already in session as they met prior.

### **a. FY 2020-2021**

Superintendent reported the latest budget is draft 5; reductions have been made for tuition and the double counted café table. The bottom line without any other reductions is a 3.4% increase (\$411,762.56). He confirmed GALE software is used as a foundation for research and it appears half the students use it at one point or another during the school year. He provided previously to the Budget Committee a document showing what was required and not



required to do; also delineates staff that are important to have but not required. Out of the not required items the total is approximately \$549,000; this doesn't mean we shouldn't spend the money as it supports what we do. The document also included scenarios that can be done differently than what we currently do. A suggestion was made to have this document as a handout for district meeting. Superintendent also indicated it can be posted on the website. He reports the Budget Committee requested a project code report; we do not use project codes unless it's for a grant therefore the report will not be provided. Instead he created a document to delineate items in certain areas although this was not what they were looking for.

**i. Collective Bargaining Agreement**

Superintendent confirmed an agreement had not been reached at this time.

Going back to budget discussions, Superintendent confirmed the slide for FRES is in the budget. The greenhouse is not in the budget but on the "wish list" of items; prior discussion was this be considered by the Facilities Committee. A request was made to have a breakdown of costs for the following lines, 666-669 (computer software/new equipment) and 838-840 (books and other printed material/computer software). A brief discussion was had regarding the RTI coordinator role. Superintendent clarified the RTI coordinator works with students to increase the level of student achievement; if this results in better scores that's a good thing. He referred to Principal LaRoche's report which explained growth scores in kindergarten and 1<sup>st</sup> grade describing how students are improving. Superintendent confirmed lines 899-902 is for PD this goes along with the new math curriculum (not consultant). He confirmed he is working on the prior issue of "porting the (phone) numbers" and Mr. Kline is working on the viability of using "hardwired (phone) lines". Regarding revenues, he is waiting for one more piece from the DOE to have written confirmation of the amount to put in our budget. He believes the \$102,000 is accurate or possibly higher. Ms. Baker confirmed regarding food service, the estimate of \$25,000 (for general fund transfer) is how it is tracking now (prior years closer to \$40,000) but notes it's an early report; there have been some equipment issues. Ms. Baker confirmed you will see the \$25,000 as a revenue and expense which may have caused some of the confusion at the last meeting when members were questioning if it was doubled; it is not, it's essentially a transfer from one fund to another. Superintendent confirmed warrant articles need to be decided at the next meeting. Superintendent will attend, as requested, the Budget Committee meeting on Jan. 16 and also check in with them at the Jan. 14 meeting after the WLC concert.

**ii. Building/Equipment & Roadways Capital Reserve**

Superintendent reported the Facilities Committee has just met and are recommending \$150,000 be placed on the Building/Equipment & Roadways warrant; Mr. Legere agrees. Mr. Vanderhoof noted if you are going to stay with the same schedule, that is the minimum you can ask for. A question was raised if the committee discussed what the dollar amount should be used for items to be in the CIP. Mr. Legere confirmed that was not really discussed however they spoke of moving some things around and moving big ticket items to warrants. They also discussed the CIP has grown since it was created and based on that, long term planning is needed; they will be working on this. It was suggested prior to making a decision on this warrant, the SPED warrant be discussed.

**iii. Special Education Capital Reserve**

Prior discussion was to include costs for two out of district placements at \$100,000 in the warrant (\$100,000 was removed from the proposed budget) and the possibility of including the cost of one ABA Therapist at \$30,000. The ABA Therapist contingency was in the budget but has since been filled to accommodate a new student who moved in. Discussion was had that without the \$30,000 added in the warrant there is no contingency for an ABA Therapist. It was noted the fund is supposed to be an emergency fund. A recommendation was made for the warrant to be \$100,000 only. Superintendent noted the \$187,000 withdrawn from the capital reserve last year was for items not budgeted for as they were unknown; it was noted what was spent for SPED was about \$300,000; not just what was withdrawn from the capital reserve fund. Mr. Pratt confirmed he would be comfortable with the capital reserve fund being \$130,000. Superintendent confirms there is \$40,000 in the fund now; adding \$100,000 brings it to \$140,000. Mr. Pratt is comfortable with this. Concern was raised that if we have a strict or frozen budget we will be in a situation of having to put things off such as basic maintenance etc.

*A MOTION was made by Mr. Vanderhoof and SECONDED by Ms. LeBlanc to approve a warrant article for Educating Educationally Disabled Children Capital Reserve for \$100,000.*

*Voting: all aye; motion carried unanimously.*

*A MOTION was made by Mr. Legere and SECONDED by Ms. LeBlanc to approve a warrant article for Building/Equipment and Roadway Capital Reserve for \$150,000. \**

Concerns were raised that this is the minimum amount needed to fund the CIP and something should be done to adjust the CIP now to get it on level spending (acting as a true capital improvement plan); it should be done prior to setting the amount for the warrant. It was reported the Facilities Committee did talk about how the CIP is functioning and the need for shifting/spreading out some of the projects (LED lighting, tennis courts); Mr. Erb is going to do some research. Superintendent confirmed to date there has not been any shifting other than adding items to the CIP. It was suggested to have the CIP updated for the district meeting to hand out if possible.

*\*Voting: all aye; motion carried unanimously.*

#### **iv. Establishing a Reserve Fund**

Superintendent reports a reserve fund was discussed previously to create a fund to support the district long-term. It was expressed given the other expenses and concerns this may not be priority at this time. No action was taken.

#### **b. Budget Audit**

The Board wanted to discuss this with the Budget Committee present. Review-there are 2 options with one costing approximately \$5,000 and one more in depth costing approximately \$30,000. It was discussed at length with varying opinions. Discussions included differences in the 2 options, pros and cons, the need for the public to have confidence, the need to correct things going forward, the feeling that there was no malfeasance, using the funds to create a new system instead, allow the public to decide, warrant vs. budget, timing-cannot act on warrant until at least July 1, the people want to know what happened, how does the knowledge get passed down and the need to prevent it from happening again. The Budget Committee Chair Ms. Browne and Vice Chair Mr. Ryan provided their thoughts with Chair Browne personally feeling that Ms. Baker has uncovered what the issues were and would be more in favor of the \$5,000 audit to review our processes and make sure our current situation is good. However, she knows what the community has asked for and feels it should be a warrant article for the public to decide. Mr. Ryan thinks the professionals they spoke with were clear that Ms. Baker found out what happened and the forensic auditor had already pointed out 3 or 4 things that Ms. Baker had already figured out. Mr. Ryan's concern is also regarding the public. Ms. LeBlanc noted she does not think anything nefarious happened, just errors and feels the warrant would indicate support for further investigation by recommending it and she has concerns about this. Discussion was had perhaps it could be worded in such a way that the Board is requesting an audit for process and practice and a look back over last 3 years. It was noted the \$30,000 audit would give more procedural things and recommendations on best practices so when a new administrator comes in, procedures will be in place. Concern was raised that the \$5,000 audit provides information already uncovered and the \$30,000 would provide information we do not have. Ms. Baker was asked to speak to the value of the \$30,000 audit. She explained she has her own recommendations and a lot is around HR which is 74% of our budget. She notes the School Board should see every hire, a slate approved in the spring, then administrators; salaries, vacation days and have knowledge of all new hires. She spoke of the business office decreasing staff from having 2 long-term, full time employees down to 1 and a lot has suffered; they are still trying to recover. She spoke of requesting an additional .50 staff person in the business office (currently has 1.5) and the need to be adequately staffed and an overhaul to HR. She is open to someone coming in; it's validation. A question was raised if there are internal quality processes in place and are they documented. Superintendent confirmed the policies are the checks and balances; there is a series of budget topics the Policy Committee will discuss on Thursday. Also giving consistent information and monthly YTD expenditures are needed. A question was raised if during the annual audit we have, do they look at procedures. Ms. Baker confirmed it is more "surface" in her opinion; they did have a finding relating the student activity account and not having a second set of eyes on journal entries. She adds it's not real in-depth.

*A MOTION was made by Mr. Vanderhoof and SECONDED by Mr. LoVerme to create a warrant article for a \$30,000 audit.*

*Voting: all aye; motion carried unanimously.*

A suggestion was made to word the warrant that we are not asking for this because we think something is wrong, we are asking because the public asked for it and we are trying to improve our process.

Superintendent noted language will come to the next meeting; DRA will review the language and eventually our attorney. He provided some approximate tax information, just estimated not defined, and will bring back more concrete numbers.

The Budget Committee was asked if they are considering adding into the budget anything from the “wish list”. Chair Browne responded they have had some conversation but will continue to look at this; as a committee they have not defined it. Personally, she left in the .50 position for the business office.

## **VII. PUBLIC COMMENTS**

Mr. Post commented the Superintendent said the increase would be 3.4% and questioned what the increase in spending is as the bond fell away. Ms. Baker responded the 3.4% is \$411,762.56; the bond principal and interest coming out is around \$329,593. Mr. Post comments, “so the plan is to increase spending over \$800,000 over last year. I think instead of talking about it you should be clear on how much more you are spending.” Ms. Baker noted, she wanted to be clear that if you look at our revised budget it is up 1.26%; it can be confusing for people to see.

Ms. Post commented that everyone is aware funds had to come in for a deficit. Ms. Baker responded they had to come in to cover an inappropriate budget. Mr. Post commented, that’s your opinion, “I think you are overstepping by stating your opinion.”

Ms. Post commented she thinks we need to say “this is what is going up”. People expected they would have the funds to do projects they had been putting off with the bond coming off. They thought they could take care of their town and part of it is the roadways and they need these funds. She thinks we need to be clear to tell people what they are voting on and we need to be upfront with our numbers.

Ms. Deb Mortvedt questioned if this increase in spending includes the CBA. Superintendent confirmed it does not. Ms. Mortvedt commented back in August, when Wilton made a double payment, there was talk of what the budget would be and she had said it looked like it would end up to be \$1,000,000 and she got “shot down”. She adds, so it’s possible it will be up a million dollars. Wilton just increased their spending to the school. It’s interesting we talk about a frozen budget and our payment went up. To be transparent that \$800,000 is without the collective bargaining agreement. That needs to be transparent going forward.

Mr. Boette commented that the CBA will be a warrant article. He questioned how close we are to an agreement. Superintendent responded we are in process and the time line is February 4.

Chairman Ballou thanked everyone for their participation.

The next Budget Committee meeting will be Jan. 14 and another on Jan. 16, both at WLC, 6:30pm.

*A MOTION was made by Mr. Boette and SECONDED by Ms. Tiedemann to adjourn the Budget Committee session at 8:11pm.*

*Voting: all aye; motion carried unanimously.*

## **VIII. ACTION ITEMS**

### **a. Approve Minutes of Previous Meeting**

*A MOTION was made by Mr. Vanderhoof and SECONDED by Mr. Legere to approve the minutes of January 7, 2020 as amended.*

*Voting: all aye; motion carried unanimously.*

### **• PRINCIPAL POSITION**

Superintendent explained due to the expansion of the RISE program and the need for the Principal to be in the building, he believes the position of Elementary Principal should be for FRES only. The SPED Director will continue to supervise the RISE and SPED programs and the Superintendent can take on the Principal requirements of LCS. The Superintendent is there daily. It is not a financial reason for the change however there would be a small amount of savings in mileage. He provided the average Principal salaries for NH for comparisons. Prior to posting for an Elementary Principal he thought this should be discussed. Concern was raised that Superintendent’s may not be experts in early childhood. Superintendent agrees however, curriculum support is provided through the Curriculum Coordinator who does spend time at LCS and this will continue. Superintendent can still provide a level of support to teachers and staff and believes it may be more difficult to find a Principal for both buildings. It was suggested to not reduce the pay for the Principal position if this is approved. Superintendent agrees it is reasonable if someone is at the upper end of experience however the salary does not need to be determined tonight. He confirmed

there are very few Superintendents who are not certified as Principals. Also the Principal at FRES could still be designated as the Principal of both schools to the State but the day to day things can be handled by the Superintendent and SPED Director. A question was raised if there was thought to have the SPED Director handle kindergarten as he already handles preschool. Superintendent responded the only issue is that as SPED Director he is out of his office for 2-3 hours a day, preschool is only 3-4 days a week and we can schedule ourselves to be sure we have coverage.

*A MOTION was made by Mr. Vanderhoof and SECONDED by Ms. Lemire to move forward with the recommendation of this plan (Elementary Principal for FRES only).*

*Voting: all aye; motion carried unanimously.*

Superintendent noted an ad will be posted this week and the WLC MS/HS Principal as well. Committees will be formed for interviewing and he will put together a recommendation on the process.

## **IX. COMMITTEE REPORTS**

### **i. Negotiations**

Mr. LoVerme reported they met today and further discussion will be in the non-public session. Superintendent confirmed an agreement has not been reached at this time.

### **• Budget Liaison**

Mr. Vanderhoof reported the committee met; there was not a lot of discussion. There is a good chance they will agree to the half time position in the business office but may want to remove something to balance it out although nothing is confirmed at this time.

### **• Facilities**

Mr. Legere reported most of this was discussed earlier in the meeting. The committee talked of possibly of next year moving out the dishwasher and partitions depending on the numbers. They want to do the roof. They discussed it would be around \$100,000 for the tennis courts and discussed the fact that it's similar to the greenhouse (\$20,000) and want to put the dollar amounts against the interest level. They also discussed the timing of the \$100,000 and how close are we with having to do something for safety reasons. They asked for the LED lighting to be repriced as its more common now and cost could be lower; also splitting it in phases with the first in the hallways, cafeteria and gym. Mr. Erb was asked for recommendations on the ceiling tiles by staging it in smaller portions; we could look at doing the ceiling tiles at the same time as replacements need to be made. Tiles are approximately \$2,700 per classroom. Concern was raised that we need to stop adding to the CIP until we get a handle on it and the tiles may end up in the budget. Mr. Legere noted the approximate cost for ceiling tiles in the WLC hallways is \$37,000. Concern was raise it may be deceptive to put in \$100,000 then take out \$100,000 from the CIP. Mr. Legere added that the committee did have the discussion of it working as a savings plan instead of a CIP.

## **X. RESIGNATIONS / APPOINTMENTS / LEAVES**

Superintendent reviewed the staffing changes.

### **i. Denise Shea-Long-term Substitute-LCS Kindergarten**

Substituting for kindergarten; parents are aware.

### **ii. Tracy AuCoin-Transfer to ABA Therapist-LCS**

Transferred as Ms. Stephanie Mattson requested to go part-time. Ms. Mattson is an RBT vs. Ms. AuCoin an ABA.

### **iii. Kieran Kiley-Hired-ABA Therapist-FRES**

Hired for a new student at FRES.

### **iv. Thomas Crowley-Hired Coach Boys JV Basketball**

### **v. Amber Casavant, BCBA-Resignation**

There are multiple candidates for the BCBA position; Mr. Pratt is doing interviews. We are looking to increase the position to 260 days vs. 210 days at equal cost. Ms. Casavant has requested if we are able to find someone earlier, she would like to be released from her contract. She will be returning to her prior district with a significant pay increase.

A question was raised if this will be the new format for reporting to the Board staff changes. Superintendent responded yes, you will know about changes. Ms. Baker was asked if she would want salaries listed. She responded

we can indicate what the budgeted amount was and what the new salary is going to be. Superintendent reported in this scenario, the only increase in the budget was for Mr. Kiley who was hired for a new student. He will report the BCBA salary when hired.

#### **XI. BOARD BUDGET DISCUSSION**

A question was raised regarding the mileage for the Facilities Director and how much that ends up being. Have we looked at the cost to lease a vehicle and pay for gas instead? Has any analysis been done? Superintendent responded if you look at the van as a concept, a truck costing \$35,000 through the municipal lease, (same scenario as the van), \$7,500 annually plus insurance just under \$10,000 plus gas. The long term benefit is that we could put a plow on it to plow LCS to reduce that cost. He confirmed we do rent vehicles from time to time to move things; he can figure it out but believes it would come close to paying for itself. (Not for this year's budget.) Chairman Ballou noted, it is too bad we do not have some sharing piece with the town and Superintendent added, we could look at something like that.

#### **XII. PUBLIC COMMENTS**

There was no public comment to report.

#### **XIII. SCHOOL BOARD MEMBER COMMENTS**

Chairman Ballou reported he purchased a gavel for the meetings and is donating it to the district.

Ms. Lemire questioned if we should follow up on the request from Lyndeborough Selectman to have a joint meeting. Chairman Ballou feels it should be Board to Board regarding how and when; someone can be designated to do that. It perhaps should be done by the new Board.

Ms. Cloutier-Cabral reported Chief Olesen provided information (regarding SRO) and they are planning to talk on Monday; she will also attend the next Select Board meeting. This is not for this year's budget but for the following year. Chief Olesen has found from his research the split in cost is usually 50/50.

#### **XIV. NON-PUBLIC SESSION RSA 91-A: 3 II (A) (C)**

##### **i. Negotiations**

##### **ii. Personnel**

*A MOTION was made by Mr. LoVerme and SECONDED by Mr. Legere to enter Non-Public Session to discuss negotiations and personnel matters RSA 91-A: 3 II (A) (C) at 8:43pm.*

*Voting: all aye via roll call vote; motion carried unanimously.*

#### **RETURN TO PUBLIC SESSION**

The Board entered public session at 9:28pm.

*A MOTION was made to seal the non-public session minutes by Mr. LoVerme and SECONDED by Ms. Tiffany Cloutier-Cabral.*

*Voting: all aye; motion carried unanimously.*

#### **XV. ADJOURNMENT**

*A MOTION was made by Mr. LoVerme and SECONDED by Ms. Cloutier-Cabral to adjourn the Board meeting at 9:28pm.*

*Voting: all aye; motion carried unanimously.*

*Respectfully submitted,*

*Kristina Fowler*

***Wilton-Lyndeborough Cooperative School District***  
***School Administrative Unit #63***

192 Forest Road Lyndeborough, NH 03082  
603-732-9227

Bryan K. Lane  
Superintendent of Schools

Ned Pratt  
Director of Student Support Services

Lizabeth Baker  
Business Administrator

TO: The Wilton-Lyndeborough Cooperative School Board  
FROM: Bryan Lane  
DATE: 1/8/20  
RE: Process for Hiring Principals

The posting of the position of Principal at both FRES and WLC were done in the second week of January. Applications for those interested are due by February 1. I am recommending the following interview process:

FRES

- Survey parents as to what they are looking for in a Principal January 22
- Interview committees formed by January 24 to include (3 committees)
  - Staff committee
  - Parent committee
  - Student committee (grade 5) facilitated by a staff person
- Potential questions from interview committees collected by January 31
- Superintendent's review of applications completed by February 3
- Interviews of 6-8 candidates scheduled February 5 (30 minutes spent with each committee)
- 2-4 candidates chosen to be interviewed by SAU Staff the week of February 10
- 2-3 candidates interviewed by the school board the week of February 17
- Job offers made by February 21 and notice to public

WLC

- Survey parents as to what they are looking for in a Principal January 22
- Interview committees formed by January 24 to include (4 committees)
  - Parent Committee
  - Mixed staff committee- Math, Science, English Soc. Studies Teachers
  - Mixed staff committee- Counselors, Specialists, Special Education, Support Staff
  - Student committee (grade 6-12) facilitated by staff person
- Potential questions from interview committees collected by January 31
- Superintendent's review of applications completed by February 3
- Interviews of 6-8 candidates scheduled February 6 (30 minutes spent with each committee)
- 2-4 candidates chosen to be interviewed by SAU Staff the week of February 10
- 2-3 candidates interviewed by the school board the week of February 17
- Job offers made by February 21 and notice to public

Interview committees would have 6-8 for staff and student committees. The Parent committee could be expanded to 10.

**WILTON-LYNDEBOROUGH  
COOPERATIVE SCHOOL DISTRICT**

**ANNUAL FINANCIAL REPORT**

**AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2019**



**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**

**ANNUAL FINANCIAL REPORT**

**AS OF AND FOR THE FISCAL YEAR ENDED**

**JUNE 30, 2019**

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## **PLODZIK & SANDERSON**

*Professional Association/Accountants & Auditors*

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX- 603-224-1380

### ***INDEPENDENT AUDITOR'S REPORT***

To the Members of the School Board  
Wilton-Lyndeborough Cooperative School District  
Wilton, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Wilton-Lyndeborough Cooperative School District as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of the Wilton-Lyndeborough Cooperative School District, as of June 30, 2019, and the respective changes in financial position and the respective budgetary comparison for the general fund and food service fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Other Matters***

**Management's Discussion and Analysis** – Management has omitted a Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

***Wilton-Lyndeborough Cooperative School District  
Independent Auditor's Report***

**Required Supplementary Information** – Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Schedule of the School District's Proportionate Share of Net Pension Liability,
- Schedule of School District Contributions – Pensions,
- Schedule of the School District's Proportionate Share of the Net Other Postemployment Benefits Liability,
- Schedule of School District Contributions – Other Postemployment Benefits,
- Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios, and
- Notes to the Required Supplementary Information

Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Information** – Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Wilton-Lyndeborough Cooperative School District's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

December 17, 2019

*Plodzik & Sanderson  
Professional Association*

## ***BASIC FINANCIAL STATEMENTS***

**EXHIBIT A**  
**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
*Statement of Net Position*  
June 30, 2019

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 214,020
Other receivables	18,021
Intergovernmental receivable	245,963
Inventory	4,840
Prepaid items	5,747
Capital assets, not being depreciated	1,004,900
Capital assets, net of accumulated depreciation	9,213,447
Total assets	<u>10,706,938</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Amounts related to pensions	1,823,810
Amounts related to other postemployment benefits	142,760
Total deferred outflows of resources	<u>1,966,570</u>
<b>LIABILITIES</b>	
Accounts payable	74,596
Accrued salaries and benefits	36,425
Intergovernmental payable	199,334
Accrued interest payable	119,687
Noncurrent obligations:	
Due within one year	684,671
Due in more than one year	17,178,933
Total liabilities	<u>18,293,646</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Amounts related to pensions	447,115
Amounts related to other postemployment benefits	65,469
Total deferred inflows of resources	<u>512,584</u>
<b>NET POSITION</b>	
Net investment in capital assets	2,352,835
Unrestricted	(8,485,557)
Total net position	<u>\$ (6,132,722)</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT B**  
**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
*Statement of Activities*  
*For the Fiscal Year Ended June 30, 2019*

		Program Revenues		Net (Expense)
		Charges	Operating	Revenue and
		for	Grants and	Change in
	Expenses	Services	Contributions	Net Position
Governmental activities:				
Instruction	\$ 6,930,313	\$ 10,500	\$ 397,815	\$ (6,521,998)
Support services:				
Student	1,732,006	-	124,170	(1,607,836)
Instructional staff	379,880	-	79,726	(300,154)
General administration	30,926	-	-	(30,926)
Executive administration	442,294	-	-	(442,294)
School administration	766,759	-	-	(766,759)
Business	277,733	-	-	(277,733)
Operation and maintenance of plant	795,523	2,690	-	(792,833)
Student transportation	436,032	-	8,487	(427,545)
Other	192,909	-	-	(192,909)
Noninstructional services	252,395	121,949	82,189	(48,257)
Interest on long-term debt	293,120	-	-	(293,120)
Facilities acquisition and construction	130,380	-	-	(130,380)
Total governmental activities	<u>\$ 12,660,270</u>	<u>\$ 135,139</u>	<u>\$ 692,387</u>	<u>(11,832,744)</u>
General revenues:				
School district assessment				9,086,751
Grants and contributions not restricted to specific programs				2,539,052
Miscellaneous				29,432
Total general revenues				<u>11,655,235</u>
Change in net position				(177,509)
Net position, beginning				(5,955,213)
Net position, ending				<u>\$ (6,132,722)</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT C-1**  
**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
**Governmental Funds**  
**Balance Sheet**  
**June 30, 2019**

	General	Food Service	Other Governmental Fund (Grants)	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 197,288	\$ 16,732	\$ -	\$ 214,020
Accounts receivables	3,125	14,896	-	18,021
Intergovernmental receivables	218,464	3,835	23,664	245,963
Interfund receivables	57,530	-	-	57,530
Inventory	-	4,840	-	4,840
Prepaid items	5,252	495	-	5,747
Total assets	<u>\$ 481,659</u>	<u>\$ 40,798</u>	<u>\$ 23,664</u>	<u>\$ 546,121</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 68,191	\$ 4,856	\$ 1,549	\$ 74,596
Accrued salaries and benefits	35,898	227	300	36,425
Intergovernmental payable	199,334	-	-	199,334
Interfund payable	-	35,715	21,815	57,530
Total liabilities	<u>303,423</u>	<u>40,798</u>	<u>23,664</u>	<u>367,885</u>
<b>FUND BALANCES (DEFICIT)</b>				
Nonspendable	5,252	4,840	-	10,092
Committed	173,877	-	-	173,877
Unassigned (deficit)	(893)	(4,840)	-	(5,733)
Total fund balances	<u>178,236</u>	<u>-</u>	<u>-</u>	<u>178,236</u>
Total liabilities and fund balances	<u>\$ 481,659</u>	<u>\$ 40,798</u>	<u>\$ 23,664</u>	<u>\$ 546,121</u>

The Notes to the Basic Financial Statements are an integral part of this statement.



**EXHIBIT C-2**  
**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
*Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position*  
**June 30, 2019**

Total fund balances of governmental funds (Exhibit C-1)		\$ 178,236
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.		
Cost	\$ 16,201,116	
Less accumulated depreciation	<u>(5,982,769)</u>	
		10,218,347
Pension and other postemployment benefits (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources related to pensions	\$ 1,823,810	
Deferred inflows of resources related to pensions	(447,115)	
Deferred outflows of resources related to OPEB	142,760	
Deferred inflows of resources related to OPEB	<u>(65,469)</u>	
		1,453,986
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (57,530)	
Payables	<u>57,530</u>	
		-
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(119,687)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Bonds	\$ 7,385,000	
Unamortized bond premium	480,512	
Compensated absences	125,859	
Net pension liability	8,344,817	
Other postemployment benefits	<u>1,527,416</u>	
		(17,863,604)
Net position of governmental activities (Exhibit A)		<u><u>\$ (6,132,722)</u></u>

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT C-3**  
**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
**Governmental Funds**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 2019**

	General	Food Service	Other Governmental Fund (Grants)	Total Governmental Funds
<b>REVENUES</b>				
School district assessment	\$ 9,086,751	\$ -	\$ -	\$ 9,086,751
Other local	42,622	114,491	1,099	158,212
State	2,729,579	2,556	-	2,732,135
Federal	101,316	87,091	317,256	505,663
Total revenues	11,960,268	204,138	318,355	12,482,761
<b>EXPENDITURES</b>				
Current:				
Instruction	6,323,471	-	110,199	6,433,670
Support services:				
Student	1,604,238	-	124,170	1,728,408
Instructional staff	299,387	-	79,726	379,113
General administration	30,914	-	-	30,914
Executive administration	434,541	-	-	434,541
School administration	761,032	-	-	761,032
Business	277,076	-	-	277,076
Operation and maintenance of plant	930,245	-	-	930,245
Student transportation	431,772	-	4,260	436,032
Other	196,084	-	-	196,084
Noninstructional services	-	252,395	-	252,395
Debt service:				
Principal	615,000	-	-	615,000
Interest	335,088	-	-	335,088
Facilities acquisition and construction	130,380	-	-	130,380
Total expenditures	12,369,228	252,395	318,355	12,939,978
Deficiency of revenues under expenditures	(408,960)	(48,257)	-	(457,217)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	48,257	-	48,257
Transfers out	(48,257)	-	-	(48,257)
Total other financing sources (uses)	(48,257)	48,257	-	-
Net change in fund balances	(457,217)	-	-	(457,217)
Fund balances, beginning	635,453	-	-	635,453
Fund balances, ending	\$ 178,236	\$ -	\$ -	\$ 178,236

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT C-4**  
**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
*Reconciliation of the Statement of Revenues, Expenditures, and*  
*Changes in Fund Balances - Governmental Funds to the Statement of Activities*  
*For the Fiscal Year Ended June 30, 2019*

Net change in fund balances of total governmental funds (Exhibit C-3)		\$ (457,217)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Depreciation expense exceeded capital outlay expenditures in the current year, as follows:		
Capitalized capital outlay	\$ 130,380	
Depreciation expense	<u>(422,625)</u>	
		(292,245)
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ 48,257	
Transfers out	<u>(48,257)</u>	
		-
Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Principal repayment of bond	\$ 615,000	
Amortization of bond premium	<u>30,026</u>	
		645,026
Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.		
Decrease in accrued interest expense	\$ 11,942	
Increase in compensated absences payable	(2,400)	
Net change in net pension liability and deferred outflows and inflows of resources related to pensions	(160,896)	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>78,281</u>	
		(73,073)
Change in net position of governmental activities (Exhibit B)		<u><u>\$ (177,509)</u></u>

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT D-1**  
**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**General Fund**  
**For the Fiscal Year Ended June 30, 2019**

	Budgeted Amounts			Variance Positive (Negative)
	Original	Final	Actual	
REVENUES				
School district assessment	\$ 9,086,751	\$ 9,086,751	\$ 9,086,751	\$ -
Other local	35,532	35,532	36,468	936
State	2,723,237	2,723,237	2,729,579	6,342
Federal	65,000	65,000	101,316	36,316
Total revenues	11,910,520	11,910,520	11,954,114	43,594
EXPENDITURES				
Current:				
Instruction	6,116,764	6,285,187	6,315,140	(29,953)
Support services:				
Student	1,384,594	1,390,572	1,600,898	(210,326)
Instructional staff	368,782	372,451	294,099	78,352
General administration	15,608	15,285	28,581	(13,296)
Executive administration	446,556	446,879	432,067	14,812
School administration	786,651	786,651	761,032	25,619
Business	269,443	269,443	274,380	(4,937)
Operation and maintenance of plant	887,220	887,099	904,216	(17,117)
Student transportation	497,221	527,697	422,299	105,398
Other	272,425	256,812	196,084	60,728
Debt service:				
Principal	615,000	615,000	615,000	-
Interest	335,088	335,088	335,088	-
Facilities acquisition and construction	1	1	-	1
Total expenditures	11,995,353	12,188,165	12,178,884	9,281
Excess (deficiency) of revenues over (under) expenditures	(84,833)	(277,645)	(224,770)	52,875
OTHER FINANCING SOURCES (USES)				
Transfers in	-	192,812	192,812	-
Transfers out	(60,000)	(60,000)	(108,257)	(48,257)
Total other financing sources (uses)	(60,000)	132,812	84,555	(48,257)
Net change in fund balance	\$ (144,833)	\$ (144,833)	(140,215)	\$ 4,618
Decrease in nonspendable fund balance			11,286	
Unassigned fund balance, beginning			128,036	
Unassigned fund balance, ending			\$ (893)	

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT D-2**  
**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget and Actual (GAAP Basis)*  
**Food Service Fund**  
**For the Fiscal Year Ended June 30, 2019**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Local:			
Sales	\$ 120,000	\$ 114,491	\$ (5,509)
State:			
Lunch reimbursement	5,000	2,556	(2,444)
Federal:			
Lunch reimbursement	90,000	87,091	(2,909)
Total revenues	<u>215,000</u>	<u>204,138</u>	<u>(10,862)</u>
<b>EXPENDITURES</b>			
Current:			
Noninstructional services	<u>215,000</u>	<u>252,395</u>	<u>(37,395)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(48,257)</u>	<u>(48,257)</u>
<b>OTHER FINANCING SOURCES</b>			
Transfers in	<u>-</u>	<u>48,257</u>	<u>48,257</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance, beginning		<u>-</u>	
Fund balance, ending		<u><u>\$ -</u></u>	

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT E**  
**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
*Fiduciary Funds*  
*Statement of Net Position*  
*June 30, 2019*

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	<u>Agency</u>
<b>ASSETS</b>	
Cash and cash equivalents	<u>\$ 47,993</u>
<b>LIABILITIES</b>	
Due to student groups	<u>\$ 47,993</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**AS OF AND FOR THE FISCAL YEAR ENDED**

**JUNE 30, 2019**

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# **WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

### **AS OF AND FOR THE FISCAL YEAR ENDED**

**JUNE 30, 2019**

#### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Wilton-Lyndeborough Cooperative School District, in Wilton, New Hampshire (the School District), have been prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

##### **1-A Reporting Entity**

The Wilton-Lyndeborough Cooperative School District is a municipal corporation governed by an elected 9-member School Board. In evaluating how to define the School District for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. The School District has no component units to include in its reporting entity.

The following is a summary of the more significant accounting policies:

##### **1-B Government-wide and Fund Financial Statements**

**Government-wide Financial Statements** – The Statement of Net Position and the Statement of Activities report information on all of the nonfiduciary activities of the primary government. Generally, the effect of interfund activity has been eliminated from these statements. Governmental activities normally are supported through assessments and intergovernmental revenues.

The *Statement of Net Position* presents the financial position of the School District at year-end. This Statement includes all of the School District's non-fiduciary assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position.

The *Statement of Activities* demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational requirements of a particular function. Assessments and other items not meeting the definition of program revenues are reported instead as general revenues. Resources that are dedicated internally are reported as general revenue rather than program revenue.

**Fund Financial Statements** – Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor governmental funds, and are presented in the other governmental column of the fund financial statements.

In the governmental fund financial statements, expenditures are reported by character: current, debt service or facilities acquisition and construction. Current expenditures are subclassified by function and are for items such as salaries, grants, supplies, and services. Debt service includes both interest and principal outlays related to bonds. Capital outlay includes expenditures for equipment, real property, or infrastructure.

**Other Financing Sources (Uses)** – These additions to and reductions from resources in governmental fund financial statements normally result from transfers from/to other funds. Transfers are reported when incurred as "transfers in" by the receiving fund and as "transfers out" by the disbursing fund.

##### **1-C Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

**Measurement Focus and Basis of Accounting** – The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements, except for agency funds which do not have a measurement focus. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

# **WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

### **AS OF AND FOR THE FISCAL YEAR ENDED**

**JUNE 30, 2019**

For this purpose, the School District generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement based grants, which use a period of one year. District assessments, intergovernmental revenue, and other local sources associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

**Financial Statement Presentation** – A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to report financial position and the results of operations, to demonstrate legal compliance, and to aid financial management by segregating transactions related to certain government functions or activities.

The School District reports the following major governmental funds:

**General Fund** – is the School District’s primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include district assessments, state and federal grants, and other local sources. The primary expenditures are for instruction, support services, debt service, and facilities acquisition and construction. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, guidance the expendable trust funds are consolidated in the general fund.

**Food Service Fund** – accounts for the operation of the School District’s food service program.

**Nonmajor Funds** – The School District also reports one nonmajor governmental fund, the grants fund.

**Fiduciary Fund Financial Statements** – Fiduciary fund financial statements include a Statement of Net Position. These funds account for resources held by the School District for the benefit of other parties, and include the agency funds. Fiduciary funds are accounted for on a spending or “economic resources” measurement focus and the accrual basis of accounting.

#### ***1-D Cash and Cash Equivalents***

The School District considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits. A cash pool is maintained that is available for use by all funds. Each fund’s portion of this pool is reflected on the combined financial statements under the caption “cash and cash equivalents.”

New Hampshire statutes require that the School District treasurer have custody of all money belonging to the School District and pay out the same only upon orders of the School Board. The treasurer shall deposit all such monies in participation units in the public deposit investment pool established pursuant to NH RSA 383:22 or in solvent banks in the state. Funds may be deposited in banks outside the state if such banks pledge and deliver to a third-party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

#### ***1-E Receivables***

Receivables in the government-wide and governmental fund financial statements represent amounts due to the School District at June 30, recorded as revenue, which will be collected in the future and consist primarily of accounts and intergovernmental receivables.

#### ***1-F Inventory***

Inventories are valued at cost (first-in, first-out) which approximates market. The School District’s inventories of the food service fund include materials and supplies held for subsequent use. Inventorial items are recorded as expenditures when consumed at the schools (the consumption method). The nonspendable fund balance at the governmental fund level is equal to the amount of inventories at year-end to indicate the portion of the governmental fund balance that is nonspendable.

**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**AS OF AND FOR THE FISCAL YEAR ENDED**

**JUNE 30, 2019**

**1-G Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items and expensed as the items are used.

**1-H Capital Assets**

Capital assets are reported in the governmental activities column in the government-wide financial statements. Purchased or constructed assets are recorded at actual cost or estimated historical cost if actual cost is unavailable. Donated capital assets are recorded at estimated fair value at the date of donation, if received on or before June 15, 2015. Donated capital assets received after June 15, 2015 are recorded at acquisition value. The School District has established a threshold of \$10,000 or more and an estimated useful life in excess of five years for capitalization of depreciable assets.

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

The accounting and reporting treatment applied to capital assets associated with a fund are determined by the fund's measurement focus. General capital assets are assets of the School District as a whole. When purchased, such assets are recorded as expenditures in a governmental fund and capitalized as assets in the government-wide Statement of Net Position.

In the government-wide financial statements, the cost of property sold or retired, together with the related accumulated depreciation, is removed and any resulting gain or loss is included in income.

Capital assets of the School District are depreciated using the straight-line method over the following estimated useful lives:

<b>Capital Asset Class:</b>	<b>Years</b>
Buildings and building improvements	20-30
Machinery and equipment	10

**1-I Interfund Activities**

Interfund activities are reported as follows:

**Interfund Receivables and Payables** – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds” (i.e. the current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

**Interfund Transfers** – Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

**1-J Accounts Payable**

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of June 30, 2019.

**1-K Deferred Outflows/Inflows of Resources**

*Deferred outflows of resources*, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until then.

*Deferred inflows of resources*, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) which will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year.

**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**AS OF AND FOR THE FISCAL YEAR ENDED**

**JUNE 30, 2019**

***1-L Long-term Obligations***

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position. Bond premiums are deferred and amortized over the life of the bond using the straight-line method.

***1-M Compensated Absences***

General leave for the School District includes vacation and sick pay. General leave is based on an employee's length of employment and is earned ratably during the span of employment. Upon retirement or termination, employees are paid full vale for any accrued general leave earned as set forth by personnel policy.

Vested or accumulated general leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated general leave that are not expected to be liquidated with expendable financial resources are maintained separately and represent a reconciling item between the fund and government-wide presentations.

***1-N Defined Benefit Pension Plan***

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules prepared by New Hampshire Retirement System, and audited by the plan's independent auditors, require management to make a number of estimates and assumptions related to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

***1-O Postemployment Benefits Other Than Pensions (OPEB)***

The School District maintains two separate other postemployment benefit plans, as follows:

***New Hampshire Retirement System Plan*** – For the purposes of measuring the total other postemployment benefit (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System OPEB Plan (the plan) and additions to/deductions from the plan's fiduciary net position has been determined on the same basis as they are reported by the New Hampshire Retirement System. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

***Single Employer Plan*** – For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information has been determined based on the School District's actuarial report. For this purpose, benefit payments are recognized when due and payable in accordance with benefit terms.

***1-P Net Position/Fund Balances***

Government-wide statements – Equity is classified as net position and displayed in two components:

**Net Investment in Capital Assets** – Consists of capital assets, net of accumulated depreciation/amortization, reduced by the outstanding balances of bonds or other debt attributable to the acquisition, construction, or improvement of those assets.

**Unrestricted Net Position** – Consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**AS OF AND FOR THE FISCAL YEAR ENDED**

**JUNE 30, 2019**

**Fund Balance Classifications** – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make sure the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

**Nonspendable** – Amounts that cannot be spent because they are either (a) not in spendable form; or (b) are legally or contractually required to be maintained intact.

**Committed** – Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (School District Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

**Unassigned** – The portion of fund balance that has not been restricted, committed, or assigned for a specific purpose.

When multiple net position/fund balance classifications are available for use, it is the government's policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

**1-Q Use of Estimates**

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses during the period reported. These estimates include assessing the collectability of accounts receivable and the useful lives of capital assets, among others. Estimates and assumptions are reviewed periodically and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

**NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**2-A Budgetary Information**

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District's operations. At its annual meeting, the School District adopts a budget for the current year for the general and food service funds, as well as the nonmajor grants fund. Except as reconciled below, the budget was adopted on a basis consistent with United States generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. In the fiscal year 2019, \$144,833 of the beginning general fund unassigned fund balance was applied for this purpose.

**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**AS OF AND FOR THE FISCAL YEAR ENDED**

**JUNE 30, 2019**

**2-B Budgetary Reconciliation to GAAP Basis**

While the School District reports financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual is presented for each major governmental fund which had a budget. There are no differences between the budgetary basis and GAAP basis of accounting for the major food service fund. Differences between the budgetary basis and GAAP basis of accounting for the general fund are as follows:

Revenues and other financing sources:	
Per Exhibit D-1 (budgetary basis)	\$ 12,146,926
Adjustments:	
Basis difference:	
GASB Statement No. 54:	
Interest earnings related to the blended expendable trust funds	6,154
To remove transfer from the blended expendable trust funds to the general fund	(192,812)
Per Exhibit C-3 (GAAP Basis)	<u>\$ 11,960,268</u>
Expenditures and other financing uses:	
Per Exhibit D-1 (budgetary basis)	\$ 12,287,141
Adjustments:	
Basis difference:	
Encumbrances, beginning	190,344
GASB Statement No. 54:	
To remove transfer from the general fund to the blended expendable trust funds	(60,000)
Per Exhibit C-3 (GAAP basis)	<u>\$ 12,417,485</u>

**2-C Excess of Expenditures over Appropriations**

The general fund had an excess of expenditures over appropriations for the year ended June 30, 2019 in the amount of \$38,976. Over expenditures are the result of the general fund transferring funds to cover the food service fund's deficit.

**2-D Deficit Fund Balance**

The general fund had a fund balance deficit of \$893 at June 30, 2019. This deficit is a result of overdrafts of appropriations. The School District plans to cover this deficit in 2019-20 through future cash receipts. The food service fund also had a deficit fund balance which as noted above, was eliminated with a transfer of funds from the general fund.

**DETAILED NOTES ON ALL FUNDS**

**NOTE 3 – CASH AND CASH EQUIVALENTS**

The School District's deposits are entirely covered by federal depository insurance (FDIC) or by collateral held by the School District's agent in the School District's name. The FDIC currently insures the first \$250,000 of the School District's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by collateral. As of year-end, the carrying amount of the School District's deposits was \$262,013 and the bank balances totaled \$423,417. Petty cash totaled \$164.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 214,020
Cash per Statement of Net Position - Fiduciary Funds (Exhibit E)	47,993
Total cash and cash equivalents	<u>\$ 262,013</u>

**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

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**NOTE 4 – RECEIVABLES**

Receivables at June 30, 2019, consisted of accounts and intergovernmental amounts arising from grants, school lunch program, and expendable trust funds held by the Town of Wilton Trustees of Trust Funds for the School District. Receivables are recorded on the School District's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

**NOTE 5 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2018 consisted of the following:

	Balance, beginning	Additions	Balance, ending
At cost:			
Not being depreciated:			
Land	\$ 1,004,900	\$ -	\$ 1,004,900
Being depreciated:			
Buildings and building improvements	15,024,002	130,380	15,154,382
Machinery and equipment	41,834	-	41,834
Total capital assets being depreciated	15,065,836	130,380	15,196,216
Total capital assets	16,070,736	130,380	16,201,116
Less accumulated depreciation:			
Buildings and building improvements	(5,542,785)	(418,540)	(5,961,325)
Machinery and equipment	(17,359)	(4,085)	(21,444)
Total accumulated depreciation	(5,560,144)	(422,625)	(5,982,769)
Net book value, capital assets being depreciated	9,505,692	(292,245)	9,213,447
Net book value, all capital assets	\$ 10,510,592	\$ (292,245)	\$ 10,218,347

Depreciation expense of \$422,625 was charged to the instruction function of the School District based on their usage of the related assets.

**NOTE 6 – INTERFUND BALANCES AND TRANSFERS**

Interfund receivable and payable balances at June 30, 2019 are as follows:

Receivable Fund	Payable Fund	Amount
General	Food Service	\$ 35,715
	Nonmajor	21,815
		<u>\$ 57,530</u>

Interfund transfers during the year ended June 30, 2019 are as follows:

	Transfers In:
	Food
	Service
Transfers out:	
General fund	<u>\$ 48,257</u>

Transfers are used to: (1) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; and (2) use unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.



**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**

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**NOTE 7 – INTERGOVERNMENTAL PAYABLES**

Amounts due to other governments of \$199,334 at June 30, 2019 consist of amounts owed to the New Hampshire Retirement system for June retirement contribution.

**NOTE 8 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

Deferred outflows of resources at June 30, 2019 consist of amounts related to pensions totaling \$1,823,810 and amounts related to OPEB totaling \$142,760. For further discussion on these amounts, see Notes 10 and 11, respectively.

Deferred inflows of resources at June 30, 2019 consist of the following:

	Governmental Activities
Amounts related to pensions, see Note 10	\$ 447,115
Amounts related to OPEB, see Note 11	65,469
Total deferred inflows of resources	<u>\$ 512,584</u>

**NOTE 9 – LONG-TERM LIABILITIES**

Changes in the School District's long-term liabilities consisted of the following for the year ended June 30, 2019:

	Balance July 1, 2018	Additions	Reductions	Balance June 30, 2019	Due Within One Year
Bonds payable:					
General obligation bonds	\$ 8,000,000	\$ -	\$(615,000)	\$ 7,385,000	\$ 630,000
Premium	510,538	-	(30,026)	480,512	30,032
Total bonds payable	8,510,538	-	(645,026)	7,865,512	660,032
Compensated absences	123,459	2,400	-	125,859	24,639
Pension related liability	8,057,788	287,029	-	8,344,817	-
Net other postemployment benefits	1,580,532	102,382	(155,498)	1,527,416	-
Total long-term liabilities	<u>\$18,272,317</u>	<u>\$391,811</u>	<u>\$(800,524)</u>	<u>\$ 17,863,604</u>	<u>\$ 684,671</u>

Long-term bonds are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate	Outstanding at June 30, 2019
General obligation bonds payable:					
Middle/High school renovations	\$ 6,746,755	1999	2020	4.5-5.25%	\$ 320,000
Florence Rideout Elementary renovation	\$ 7,640,000	2014	2035	3.40%	7,065,000
					<u>\$ 7,385,000</u>

The annual requirements to amortize all general obligation bonds outstanding as of June 30, 2019, including interest payments, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2020	\$ 630,000	\$ 302,860	\$ 932,860
2021	325,000	278,268	603,268
2022	340,000	261,310	601,310
2023	360,000	243,460	603,460
2024	380,000	224,590	604,590
2025-2029	2,150,000	867,550	3,017,550
2030-2034	2,610,000	397,290	3,007,290
2035-2036	590,000	12,095	602,095
Totals	<u>\$7,385,000</u>	<u>\$2,587,423</u>	<u>\$9,972,423</u>

**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

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All debt is general obligation debt of the School District, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

**NOTE 10 – DEFINED BENEFIT PENSION PLAN**

**Plan Description** – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

**Benefits Provided** – The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II. All assets are held in a single trust and available to pay retirement benefits to all members.

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC) multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the member attains 52.5 years of age by  $\frac{1}{4}$  of 1% or age 60.

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

**Contributions** – The System is financed by contributions from both the employees and the School District. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees are required to contribute 7% of earnable compensation. For fiscal year 2019, the School District contributed 15.70% for teachers and 11.08% for other employees. The contribution requirement for the fiscal year 2019 was \$773,964, which was paid in full.

**Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions** – At June 30, 2019, the School District reported a liability of \$8,344,817 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The School District's proportion of the net pension liability was based on a projection of the School District's long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2018, the School District's proportion was 0.17330147% which was an increase of 0.00945845% from its proportion measured as of June 30, 2017.

**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**

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**JUNE 30, 2019**

For the year ended June 30, 2019, the School District recognized pension expense of \$933,382. At June 30, 2019, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 405,736	\$ 186,441
Net difference between projected and actual investment earnings on pension plan investments	-	193,106
Changes in assumptions	577,503	-
Differences between expected and actual experience	66,607	67,568
Contributions subsequent to the measurement date	773,964	-
Total	<u>\$ 1,823,810</u>	<u>\$ 447,115</u>

The \$773,964 reported as deferred outflows of resources related to pensions results from the School District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30,	
2019	\$ 397,849
2020	261,679
2021	(94,026)
2022	37,229
2023-2027	-
Thereafter	-
Totals	<u>\$ 602,731</u>

**Actuarial Assumptions** – The collective total pension liability was determined by an actuarial performed as of June 30, 2017, rolled forward to June 30, 2018, using the following assumptions:

Inflation:	2.5% per year
Wage inflation	3.25% per year
Salary increases:	5.6% average, including inflation
Investment rate of return:	7.25% net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on last experience study.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

**Long-term Rates of Return** – The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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Following is a table presenting target allocations and long-term rates of return for 2018:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return
		2018
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equities	30.00%	
Int'l Equities (unhedged)	13.00%	4.50%
Emerging Int'l Equities	7.00%	6.00%
Total international equity	20.00%	
Core Bonds	4.50%	0.50%
Short Duration	2.50%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	1.80%
Absolute Return Fixed Income	7.00%	1.14%
Total fixed income	25.00%	
Private equity	5.00%	6.25%
Private debt	5.00%	4.25%
Opportunistic	5.00%	2.15%
Total alternative investments	15.00%	
Real estate	10.00%	3.25%
Total	100.00%	

**Discount Rate** – The discount rate used to measure the collective total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

**Sensitivity of the School District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** – The following table presents the School District's proportionate share of the net pension liability calculated using the discount rate of 7.25% as well as what the School District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current rate:

Actuarial Valuation Date	1% Decrease 6.25%	Current Single Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2018	\$ 11,102,847	\$ 8,344,817	\$ 6,033,503

**Pension Plan Fiduciary Net Position** – Detailed information about the pension plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
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**NOTE 11 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

**11-A New Hampshire Retirement System (NHRS)**

**Plan Description** – The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2018 Comprehensive Annual Financial Report, which can be found on the system’s website at [www.nhrs.org](http://www.nhrs.org).

**Benefits Provided** – Benefit amounts and eligibility requirements for the OPEB Plan are set by State law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. The OPEB plan is closed to new entrants.

Maximum medical subsidy rates paid during fiscal years 2017 and 2016 were as follows:

For qualified retirees not eligible for Medicare, the amounts were \$375.56 for a single-person plan and \$751.12 for a two-person plan.

For those qualified retirees eligible for Medicare, the amounts were \$236.84 for a single-person plan and \$473.68 for a two-person plan.

**Contributions** – The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2018, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2019, the School District contributed 1.66% for teachers and 0.30% for other employees. The contribution requirement for the fiscal year 2018 was \$69,812, which was paid in full.

**OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – At June 30, 2019, the School District reported a liability of \$675,067 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The School District’s proportion of the net OPEB liability was based on a projection of the School District’s long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2018, the School District’s proportion was 0.14744429% which was a decrease of 0.03420553% from its proportion measured as of June 30, 2017.

**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

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For the year ended June 30, 2019, the School District recognized OPEB expense of \$67,505. At June 30, 2019, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ -	\$ 33,287
Differences between expected and actual experience	3,962	2,145
Contributions subsequent to the measurement date	69,812	-
Total	<u>\$ 73,774</u>	<u>\$ 35,432</u>

The \$69,812 reported as deferred outflows of resources related to OPEB results from the School District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,	
2019	\$ (29,994)
2020	(669)
2021	(669)
2022	(138)
2023-2027	-
Thereafter	-
Totals	<u>\$ (31,470)</u>

**Actuarial Assumptions** – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2017 and a measurement date of June 30, 2018. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.5% per year
Wage inflation:	3.25% per year
Salary increases:	5.6% average, including inflation
Investment rate of return:	7.25% net of OPEB plan investment expense, including inflation
Health care trend rate:	Not applicable, given that the benefits are fixed stipends

Mortality rates were based on the RP-2014 healthy annuitant and employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on last experience study.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

**Long-term Rates of Return** – The long-term expected rate of return on OPEB plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

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Following is a table presenting target allocations and long-term rates of return for 2018:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return
		2018
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equities	30.00%	
Int'l Equities (unhedged)	13.00%	4.50%
Emerging Int'l Equities	7.00%	6.00%
Total international equity	20.00%	
Core Bonds	4.50%	0.50%
Short Duration	2.50%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	1.80%
Absolute Return Fixed Income	7.00%	1.14%
Total fixed income	25.00%	
Private equity	5.00%	6.25%
Private debt	5.00%	4.75%
Opportunistic	5.00%	2.15%
Total alternative investments	15.00%	
Real estate	10.00%	3.25%
Total	100.00%	

**Discount Rate** – The discount rate used to measure the total OPEB liability as of June 30, 2018 was 7.25%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

**Sensitivity of the School District's Proportionate Share of the OPEB Liability to Changes in the Discount Rate** – The following table presents the School District's proportionate share of the OPEB liability calculated using the discount rate of 7.25% as well as what the School District's proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current rate:

Actuarial Valuation Date	1% Decrease 6.25%	Current Single Rate Assumption		1% Increase 8.25%
		7.25%		
June 30, 2018	\$ 702,613	\$ 675,067		\$ 597,907

**Sensitivity of the School District's Proportionate Share of the OPEB Liability to Changes in the Healthcare Cost Trend Rate** – GASB No. 75 requires the sensitivity of the Net OPEB liability to the healthcare cost trend assumption. Since the medical subsidy benefits are a fixed stipend, there is no sensitivity to the change in the healthcare cost trend assumption.

**OPEB Plan Fiduciary Net Position** – Detailed information about the OPEB plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit OPEB Plan financial report.



**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

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**11-B Retiree Health Benefit Program**

**Plan Description** – GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires governments to account for other postemployment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their postemployment benefits, rather than when they use their postemployment benefit. The postemployment benefit liability is recognized on the Statement of Net Position over time.

**Benefits Provided** – The School District provides postemployment healthcare benefits for certain eligible retirees. The School District provides medical benefits to its eligible retirees. The benefits are provided through the New Hampshire Inter-Local Trust.

**Employees Covered by Benefit Terms** – At July 1, 2018 the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	13
Active employees	105
Total participants covered by OPEB plan	<u>118</u>

**Total OPEB Liability** – The School District's total OPEB liability of \$852,349 was measured as of July 1, 2018, and was determined by an actuarial valuation of that date.

**Actuarial Assumptions and Other Inputs** – The total OPEB liability of \$852,349 in the July 1, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate:	3.50%
Healthcare Cost Trend Rates:	
Current Year Trend	5.12%
Second Year Trend	9.50%
Decrement	0.50%
Ultimate Trend	5.00%
Year Ultimate Trend is Reached	2029
Salary Increases:	3.00%

The discount rate was based on the index provided by *Bond Buyer 20-Bond General Obligation Index* based on the 20-year AA municipal bond rate as of July 1, 2018.

Mortality rates were based on the RP-2000 Combined Health Participant Table Projected 10 years using Projection Scale AA.

**Changes in the Total OPEB Liability**

	June 30,		
	2017	2018	2019
Total OPEB liability beginning of year	\$ 679,476	\$ 714,372	\$ 749,967
Changes for the year:			
Service cost	58,161	59,907	71,897
Interest	18,825	19,751	26,992
Assumption changes and difference between actual and expected experience	(4,199)	(1,363)	38,949
Benefit payments	(37,891)	(42,700)	(35,456)
Total OPEB liability end of year	<u>\$ 714,372</u>	<u>\$ 749,967</u>	<u>\$ 852,349</u>

**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**

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**Sensitivity of the School District's OPEB Liability to Changes in the Discount Rate** – The July 1, 2018 actuarial valuation was prepared using a discount rate of 3.50%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to \$797,302 or by 6.45%. If the discount rate were 1% lower than what was used the OPEB liability would increase to \$905,005 or by 6.18%.

	Discount Rate		
	1% Decrease	Baseline 3.50%	1% Increase
Total OPEB Liability	\$ 905,005	\$ 852,349	\$ 797,302

**Sensitivity of the School District's OPEB Liability to Changes in the Healthcare Cost Trend Rates** – The July 1, 2018 actuarial valuation was prepared using an initial trend rate of 5.12%. If the trend rate were 1% higher than what was used the OPEB liability would increase to \$961,460 or by 12.80%. If the trend rate were 1% lower than what was used the OPEB liability would decrease to \$754,786 or by 11.45%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 5.12%	1% Increase
Total OPEB Liability	\$ 754,786	\$ 852,349	\$ 961,460

**OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – For the year ended June 30, 2019, the School District recognized OPEB expense of \$105,996. At June 30, 2019, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ -	\$ 30,037
Differences between expected and actual experience	68,986	-
Total	\$ 68,986	\$ 30,037

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending	
June 30,	
2019	\$ 8,114
2020	8,114
2021	8,114
2022	8,114
2023-2027	6,493
Thereafter	-
Totals	\$ 38,949

**NOTE 12 – GOVERNMENTAL ACTIVITIES NET POSITION**

Governmental activities net position reported on the government-wide Statement of Net Position at June 30, 2019 include the following:

Net investment in capital assets:	
Net book value of all capital assets	\$ 10,218,347
Less:	
General obligation bonds payable	(7,385,000)
Unamortized bond premiums	(480,512)
Total net investment in capital assets	2,352,835
Unrestricted	(8,485,557)
Total net position	\$ (6,132,722)

None of the net position is restricted by enabling legislation.

**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2019**

**NOTE 13 – GOVERNMENTAL FUND BALANCES**

Governmental fund balances at June 30, 2019 consist of the following:

	General Fund	Food Service Fund	Total Governmental Funds
<b>Nonspendable:</b>			
Prepaid items	\$ 5,252	\$ -	\$ 5,252
Inventory	-	4,840	4,840
Total nonspendable fund balance	5,252	4,840	10,092
<b>Committed:</b>			
Expendable trust	173,877	-	173,877
<b>Unassigned (deficit)</b>	(893)	(4,840)	(5,733)
Total governmental fund balances	\$ 178,236	\$ -	\$ 178,236

**NOTE 14 – RISK MANAGEMENT**

The School District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2019, the School District was a member of the New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2018 to June 30, 2019 by Primex<sup>3</sup>, which retained \$2,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex<sup>3</sup> to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In fiscal year 2018-19 the School District paid \$25,977 and \$35,556, respectively, to Primex for workers' compensation and property/liability. At this time, Primex<sup>3</sup> foresees no likelihood of any additional assessment for this or any prior year.

The School District continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**NOTE 15 – CAFETERIA BENEFIT PLAN**

Effective July 1, 2017, the School District implemented a cafeteria benefit plan pursuant to Section 125 of the IRS code. Under this plan, eligible employees may direct a contribution, made by the School District, into any combination of the following benefit categories:

1. Premium Conversion Account;
2. Healthcare Reimbursement Account;
3. Health Savings Account; or
4. Dependent Care Spending Account

In addition to directing the School District's contribution to the above categories, eligible employees may elect to contribute pre-tax dollars to these categories. Under no circumstances may an employee direct more than \$2,600 annually into the Healthcare Reimbursement Account, and \$5,000 into the Dependent Care Spending Account. This cap applies to both School District contributions and employee pre-tax contributions. There are no limits on contributions to the Premium Conversion Account or Health Savings Account.

**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2019**

All regular full-time and part-time employees employed on a regular and continuous basis, including certain contractual employees, are eligible to participate in this plan. Temporary and casual employees are not eligible. The plan year adopted by the School District begins on July 1, 2018 and ends on June 30, 2019. To obtain reimbursement of expenses incurred within a plan year within the spending accounts (items 2 and 3 above), employees must submit claims within ninety days of the end of the plan year or separation of service from the School District, whichever occurs first. Funds unclaimed after ninety days of the close of the plan year are then remitted to the School District.

**NOTE 16 – CONTINGENT LIABILITIES**

The School District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement from the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the School District believes such disallowances, if any, will be immaterial.

**NOTE 17 – SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date but arose after the date. Management has evaluated subsequent events through December 17, 2019, the date the June 30, 2019 financial statements were available to be issued, and the following is noted:

- November 2019, management projected a budget overage of approximately \$300,000 in the Fiscal year 2019-20 budget, which was the result of salary and benefit increases from hiring that occurred subsequent to the March 2019 annual meeting in which the budget was approved. To respond to the projected budget overage the School District held a public hearing to authorize the use of \$184,811, which the School District was to receive from the State's additional adequacy aid grant as a result of the State of New Hampshire's two-year budget passing. The intent of the funds were intended to lower the property tax rates; however, this public hearing's ballot vote approved the use of these funds to assist the School District in funding the projected budget overage. In addition to this amount of State funding, the School District will cut spending in those areas deemed to be nonessential.

***REQUIRED SUPPLEMENTARY INFORMATION***

**EXHIBIT F**  
**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
*Schedule of the School District's Proportionate Share of Net Pension Liability*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2019*

	June 30,					
	2014	2015	2016	2017	2018	2019
School District's:						
Proportion of the net pension liability	0.16%	0.18%	0.17%	0.17%	0.16%	0.17%
Proportionate share of the net pension liability	\$ 6,940,727	\$ 6,588,858	\$ 6,789,230	\$ 8,786,887	\$ 8,057,788	\$ 8,344,817
Covered payroll	\$ 4,490,767	\$ 4,907,574	\$ 4,946,510	\$ 4,844,446	\$ 4,892,173	\$ 5,078,065
Proportionate share of the net pension liability as a percentage of its covered payroll	154.56%	134.26%	137.25%	181.38%	164.71%	164.33%
Plan fiduciary net position as a percentage of the total pension liability	66.32%	59.81%	65.47%	58.30%	62.66%	64.73%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

**EXHIBIT G**  
**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
*Schedule of School District Contributions - Pensions*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2019*

	June 30,					
	2014	2015	2016	2017	2018	2019
Contractually required contribution	\$ 401,004	\$ 569,476	\$ 574,957	\$ 591,696	\$ 600,228	\$ 732,472
Contributions in relation to the contractually required contributions	401,004	569,476	574,957	591,696	600,228	732,472
Contribution deficiency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered payroll	\$4,490,767	\$4,907,574	\$4,946,510	\$4,844,446	\$4,892,173	\$5,078,065
Contributions as a percentage of covered payroll	8.93%	11.60%	11.62%	12.21%	12.27%	14.42%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
**NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –**  
**PENSION LIABILITY**  
**FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2019**

***Schedule of the School District's Proportionate Share of Net Pension Liability and  
Schedule of School District Contributions – Pensions***

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits F and G represent the actuarial determined costs associated with the School District's pension plan at June 30, 2019. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

**Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2018:**

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	22 years beginning July 1, 2018 (30 years beginning July 1, 2009)
Asset Valuation Method	5-year smooth market for funding purposes
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	3.62% per year
Investment Rate of Return	7.25% per year
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	RP-2014 Employee generational mortality table for males and females, adjusted for mortality improvements using Scale MP -2015, based in the last experience study.

**Other Information:**

Notes	The roll-forward of total pension liability from June 30, 2017 to June 30, 2018 reflects expected service cost and interest reduced by actual benefit payments.
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**EXHIBIT H**  
**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
*Schedule of the School District's Proportionate Share of the Net Other Postemployment Benefits Liability*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2019*

	June 30,		
	2017	2018	2019
School District's proportion of the net OPEB liability	0.19%	0.18%	0.15%
School District's proportionate share of the net OPEB liability	\$ 899,591	\$ 830,565	\$ 675,067
School District's covered payroll	\$ 4,844,446	\$4,892,173	\$5,078,065
School District's proportionate share of the net OPEB liability as a percentage of its covered payroll	18.57%	16.98%	13.29%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

**EXHIBIT I**  
**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
*Schedule of School District Contributions - Other Postemployment Benefits*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2019*

	June 30,		
	2017	2018	2019
Contractually required contribution	\$ 107,976	\$ 107,664	\$ 65,219
Contributions in relation to the contractually required contribution	107,976	107,664	65,219
Contribution deficiency	\$ -	\$ -	\$ -
School District's covered payroll	\$ 4,844,446	\$ 4,892,173	\$ 5,078,065
Contributions as a percentage of covered payroll	2.23%	2.20%	1.28%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

**EXHIBIT J**  
**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
*Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios*  
*For the Fiscal Year Ended June 30, 2019*

	June 30,		
	2017	2018	2019
OPEB liability, beginning of year	\$ 679,476	\$ 714,372	\$ 749,967
Changes for the year:			
Service cost	58,161	59,907	71,897
Interest	18,825	19,751	26,992
Assumption changes and difference between actual and expected experience	(4,199)	(1,363)	38,949
Benefit payments	(37,891)	(42,700)	(35,456)
OPEB liability, end of year	<u>\$ 714,372</u>	<u>\$ 749,967</u>	<u>\$ 852,349</u>
Covered payroll	<u>\$ 4,952,311</u>	<u>\$ 5,105,475</u>	<u>\$ 4,578,120</u>
Total OPEB liability as a percentage of covered payroll	14.43%	14.69%	18.62%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION –**  
**OTHER POSTEMPLOYMENT BENEFITS LIABILITY**  
**FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2019**

***Schedule of the School District's Proportionate Share of Net Other Postemployment Benefits Liability and Schedule of School District Contributions – Other Postemployment Benefits***

As required by GASB Statement No. 75, Exhibits H and I represent the actuarial determined costs associated with the School District's other postemployment benefits at June 30, 2019. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

There were no changes to benefit terms or assumptions in the current actuarial valuation report.

**Methods and Assumptions:**

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	Not applicable under statutory funding
Asset Valuation Method	5-year smooth market: 20% corridor
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	3.62% per year
Investment Rate of Return	7.25% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	RP-2014 Healthy Annuitant and Employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

***Schedule of Changes in School District's Total Other Postemployment Benefits Liability and Related Ratios***

As required by GASB Statement No. 75, Exhibit J represents the actuarial determined costs associated with the School District's other postemployment benefits at June 30, 2019. The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

***COMBINING AND INDIVIDUAL FUND SCHEDULES***

**SCHEDULE 1**  
**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
**Major General Fund**  
*Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended June 30, 2019*

	Estimated	Actual	Variance Positive (Negative)
School district assessment:			
Current appropriation	\$ 9,086,751	\$ 9,086,751	\$ -
Other local sources:			
Tuition	12,150	10,500	(1,650)
Investment earnings	1,000	-	(1,000)
Miscellaneous	22,382	25,968	3,586
Total from other local sources	35,532	36,468	936
State sources:			
Adequacy aid (grant)	1,186,671	1,186,671	-
Adequacy aid (tax)	1,214,038	1,214,038	-
School building aid	128,000	128,000	-
Kindergarten aid	55,000	58,300	3,300
Catastrophic aid	135,528	138,343	2,815
Vocational aid	3,000	4,227	1,227
Other state aid	1,000	-	(1,000)
Total from state sources	2,723,237	2,729,579	6,342
Federal sources:			
Medicaid	65,000	101,316	36,316
Other financing sources:			
Transfers in	192,812	192,812	-
Total revenues and other financing sources	12,103,332	\$ 12,146,926	\$ 43,594
Use of fund balance - appropriated	144,833		
Total revenues, other financing sources, and use of fund balance	\$ 12,248,165		

**SCHEDULE 2**  
**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
**Major General Fund**  
*Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)*  
**For the Fiscal Year Ended June 30, 2019**

	Encumbered from Prior Year	Appropriations	Expenditures	Variance Positive (Negative)
Current:				
Instruction:				
Regular programs	\$ 2,269	\$ 4,469,231	\$ 4,542,697	\$ (71,197)
Special programs	910	1,594,582	1,591,719	3,773
Vocational programs	2,647	8,150	10,124	673
Other programs	2,505	213,224	178,931	36,798
Total instruction	<u>8,331</u>	<u>6,285,187</u>	<u>6,323,471</u>	<u>(29,953)</u>
Support services:				
Student	3,340	1,390,572	1,604,238	(210,326)
Instructional staff	5,288	372,451	299,387	78,352
General administration	2,333	15,285	30,914	(13,296)
Executive administration	2,474	446,879	434,541	14,812
School administration	-	786,651	761,032	25,619
Business	2,696	269,443	277,076	(4,937)
Operation and maintenance of plant	26,029	887,099	930,245	(17,117)
Student transportation	9,473	527,697	431,772	105,398
Other	-	256,812	196,084	60,728
Total support services	<u>51,633</u>	<u>4,952,889</u>	<u>4,965,289</u>	<u>39,233</u>
Debt service:				
Principal of long-term debt	-	615,000	615,000	-
Interest on long-term debt	-	335,088	335,088	-
Total debt service	<u>-</u>	<u>950,088</u>	<u>950,088</u>	<u>-</u>
Facilities acquisition and construction	<u>130,380</u>	<u>1</u>	<u>130,380</u>	<u>1</u>
Other financing uses:				
Transfers out	<u>-</u>	<u>60,000</u>	<u>108,257</u>	<u>(48,257)</u>
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 190,344</u>	<u>\$ 12,248,165</u>	<u>\$ 12,477,485</u>	<u>\$ (38,976)</u>

**SCHEDULE 3**  
**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
**Major General Fund**  
*Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended June 30, 2019*

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Unassigned fund balance, beginning		\$ 128,036
Changes:		
Unassigned fund balance used to reduce school district assessment		(144,833)
2018-2019 Budget summary:		
Revenue surplus (Schedule 1)	\$ 43,594	
Overdraft of appropriations (Schedule 2)	<u>(38,976)</u>	
2018-2019 Budget surplus		4,618
Decrease in nonspendable fund balance		<u>11,286</u>
Unassigned fund balance (deficit), ending		<u><u>\$ (893)</u></u>

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**SCHEDULE 4**  
**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
*Student Activities Funds*  
**Combining Schedule of Changes in Student Activities Funds**  
**For the Fiscal Year Ended June 30, 2019**

	Balance, beginning	Additions	Deductions	Balance, ending
Schools:				
Middle/High School	\$ 46,152	\$ 58,087	\$ 62,965	\$ 41,274
Lyndeborough Central	427	759	590	596
Florence Rideout	6,295	11,659	11,831	6,123
Totals	<u>\$ 52,874</u>	<u>\$ 70,505</u>	<u>\$ 75,386</u>	<u>\$ 47,993</u>

## **DAF-5 CONFLICT OF INTEREST AND MANDATORY DISCLOSURES**

The District complies with the requirements of State law and the Uniform Guidance for conflicts of interest and mandatory disclosures for all procurements with federal funds.

Each employee, board member, or agent of the school system who is engaged in the selection, award or administration of a contract supported by a federal grant or award and who has a potential conflict of interest must disclose that conflict in writing to the Superintendent of Schools who, in turn, shall disclose in writing any such potential conflict of interest to NHDOE or other applicable pass-through-entity.

A conflict of interest would arise when the covered individual, any member of his/her immediate family, his/her partner, or an organization, which employs or is about to employ any of those parties has a financial or other interest in or received a tangible personal benefit from a firm considered for a contract. A covered individual who is required to disclose a conflict shall not participate in the selection, award, or administration of a contract supported by a federal grant or award.

Covered individuals will not solicit or accept any gratuities, favors, or items from a contractor or a party to a subcontractor for a federal grant or award. Violations of this rule are subject to disciplinary action.

The Superintendent shall timely disclose in writing to NHDOE or other applicable pass-through-entity, all violations of federal criminal law involving fraud, bribery, or gratuities potentially effecting any federal award. The Superintendent shall fully address any such violations promptly and notify the Board with such information as is appropriate under the circumstances (e.g., taking into account applicable disciplinary processes).

***First Reading:***

***Second Reading:***

***Final Adoption:***

## **DAF-7 TRAVEL REIMBURSEMENT – FEDERAL FUNDS**

The Board shall reimburse administrative, professional and support employees, and school officials, for travel costs incurred in the course of performing services related to official business as a federal grant recipient.

For purposes of this policy, “travel costs” shall mean the expenses for transportation, lodging, subsistence, and related items incurred by employees and school officials who are in travel status on official business as a federal grant recipient.

School officials and district employees shall comply with applicable Board policies and administrative regulations established for reimbursement of travel and other expenses.

The validity of payments for travel costs for all district employees and school officials shall be determined by the Business Administrator.

Travel costs shall be reimbursed on a mileage basis for travel using an employee’s personal vehicle and on an actual cost basis for meals, lodging and other allowable expenses, consistent with those normally allowed in like circumstances in the district’s non-federally funded activities, and in accordance with the district’s travel reimbursement policies and administrative regulations.

Mileage reimbursements shall be at the rate approved by the Board or Board policy for other district travel reimbursements. Actual costs for meals, lodging and other allowable expenses shall be reimbursed only to the extent they are reasonable and do not exceed the per diem limits established by Board policy, or, in the absence of such policy, the federal General Services Administration for federal employees for locale where incurred.

All travel costs must be presented with an itemized, verified statement prior to reimbursement.

In addition, for any costs that are charged directly to the federal award, the Business Administrator shall maintain sufficient records to justify that:

- A. Participation of the individual is necessary to the federal award.
- B. The costs are reasonable and consistent with Board policy.

***First Reading:***

***Second Reading:***

***Final Adoption:***

## **DAF-8 ACCOUNTABILITY AND CERTIFICATIONS**

All fiscal transactions must be approved by the Business Administrator, or designee, who can attest that the expenditure is allowable and approved under the federal program. The Business Administrator submits all required certifications.

*First Reading:*  
*Second Reading:*  
*Final Adoption:*

## **DAF-9 TIME-EFFORT REPORTING / OVERSIGHT**

The Superintendent or designee will establish sufficient oversight of the operations of federally supported activities to assure compliance with applicable federal requirements and to ensure that program objectives established by the awarding agency are being achieved. The District will submit all reports as required by federal or state authorities.

As a recipient of Federal funds, the District shall comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Section 200.430 of the Code of Federal Regulations requires certification of effort to document salary expenses charged directly or indirectly against Federally-sponsored projects. This process is intended to verify the compensation for employment services, including salaries and wages, is allocable and properly expended, and that any variances from the budget are reconciled.

**A. Compensation:** Compensation for employment services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages and salaries. Compensation for personal services may also include fringe benefits, which are addressed in 2 CFR 200.431 Compensation – fringe benefits. Costs of compensation are allowable to the extent that they satisfy the specific requirements of these regulations, and that the total compensation for individual employees:

1. is reasonable for the services rendered, conforms to the District's established written policy, and is consistently applied to both Federal and non-Federal activities; and
2. follows an appointment made in accordance with the District's written policies and meets the requirements of Federal statute, where applicable.

**B. Time and Effort Reports:** Time and effort reports shall:

1. be supported by a system of internal controls which provide reasonable assurance that the charges are accurate, allowable, and properly allocated;
2. be incorporated into the official records of the District;
3. reasonably reflect the total activity for which the employee is compensated by the District, not exceeding 100% of the compensated activities;
4. encompass both Federally assisted and other activities compensated by the District on an integrated basis;
5. comply with the District's established accounting policies and practices;
6. support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one (1) Federal award, a Federal award and non-Federal award, an indirect cost activity and a direct cost activity, two (2) or more indirect activities which are allocated using different allocation bases, or an unallowable activity and a direct or indirect cost activity.

The District will also follow any time and effort requirements imposed by NHDOE or other pass-through entity as appropriate to the extent that they are more restrictive than the Federal requirements. The Business Administrator is responsible for the collection and retention of employee time and effort reports. Individually reported data will be made available only to authorized auditors or as required by law.

***First Reading:***

***Second Reading:***

***Final Adoption:***