

**Public Notice of Meeting**  
**WILTON-LYNDEBOROUGH COOPERATIVE**  
**SCHOOL BOARD EMERGENCY MEETING**  
**Tuesday, February 16, 2021**  
**Wilton-Lyndeborough Cooperative M/H School**  
**6:30 p.m.**

**Videoconferencing:** [meet.google.com/tey-pvbh-psb](https://meet.google.com/tey-pvbh-psb)

**Audio:** [+1 319-332-7083](tel:+13193327083) (PIN: 588563860)

Due to current events all videoconferencing options may be subject to modifications. Please check [www.sau63.org](http://www.sau63.org) for the latest information.

- I. CALL TO ORDER-Alexander LoVerme-Chair**
- II. 6:45PM EMERGENCY MEETING**  
*If needed Video Conferencing:* [meet.google.com/hmk-owya-hws](https://meet.google.com/hmk-owya-hws)  
**Audio:** [+1 413-438-3289](tel:+14134383289) (PIN: 175303038)
- III. PLEDGE OF ALLEGIANCE**
- IV. ADJUSTMENTS TO THE AGENDA**
- V. 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.
- VI. BOARD CORRESPONDENCE**
  - a. Reports**
    - i. Superintendent's Report
    - ii. Director of Student Support Services Report
    - iii. Director of Technology's Report
  - b. Letters/Information**
    - i. Enrollment
    - ii. Audit-Year End June 30, 2020
- VII. FY 2020-2021 YTD REPORTS**
- VIII. ACTION ITEMS**
  - a. Approve Minutes of Previous Meeting**
  - b. Warrant Articles**
- IX. DISTRICT MEETING DISCUSSION**
- X. COMMITTEE REPORTS**
  - i. Budget Liaison
  - ii. Superintendent Search Committee
  - iii. Short-term Strategic Planning Committee
  - iv. Negotiations
- XI. RESIGNATIONS/APPOINTMENTS/LEAVES**
  - a. Resignation-Amy Glover-ABA Therapist**
- XII. PUBLIC COMMENTS**

**XIII. SCHOOL BOARD MEMBER COMMENTS**

**XIV. UNSEAL NONPUBLIC MINUTES**

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

- i. Review the nonpublic minutes

**XVI. ADJOURNMENT**

**INFORMATION: Next School Board Meeting-March 2, 6:30 PM 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

Robert Mullin  
Business Administrator

**SUPERINTENDENT'S REPORT**  
**February 16, 2021**

The District had two more cases of diagnosed COVID-19, one a staff person at LCS and the other a student at the middle high/school. I did the contact tracing for LCS and at WLC Peter Weaver, Sarah Edmunds along with Cathleen Bertoncini did the contact tracing there. It was determined that there were a number of staff persons in both buildings that would need to quarantine. At WLC, there were a good number of students. The decision for LCS was to close two classrooms for four days and at WLC to have all students go to a remote learning model from Monday February 8 through Friday February 12. The Department of Public Health was contacted and we continue to work with them to ensure the safety of the community.

I have completed a second round of professional development portfolio checks for our staff that are due for recertification. There were 19 staff persons who were due for recertification this year. At this time there are four teachers remaining who have not completed their required hours for recertification. Each certified professional needs 75 hours of Professional Development completed in a three-year period. Thirty hours must be in the area of their certification, an additional forty-five are in general education. For every additional certification, thirty additional hours are required. The individuals who are still in need of hours are working with their supervisors. The four teachers have been made aware that anyone who does not have the certification completed by April 1, will not be offered a contract for the coming school year.

The Department of Education has sent a notification that the District is entitled to additional ESSER funds in excess of \$300,000. Mr. Mullin has reached out to the buildings to see what requests there are that would qualify for reimbursement with these funds. In addition to staffing and student issues, we are looking into upgrading facility needs such as replacing heater/ventilator units in certain classrooms. The District has until September of 2023 to apply for these funds.

At the request of the Board, I have been working with the buildings staff to collect all of the curriculum materials. I am reviewing the materials as they come in and creating a document that indicates what still needs to be done to bring the District up to a standard that will allow for long term planning in the area of curriculum and instructional implementation as well as development.

At the request of the Wilton Town Clerk, I have put out an email to our parents to see if there are any volunteers who would help to count votes on Tuesday March 9. Volunteers need to be 17 years or older and must live in Wilton and should not have any personal relationship to any of the candidates who are running. I will also be contacting the Coordinator for Student Community Service to see if there are students interested.

**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

Robert Mullin  
Business Administrator

**Student Support Services Report  
February, 2021**

This month's Student Support Services report will focus upon staffing FTEs for Student Support Services. Our District uses a combination of District staff and Contracted Service staff to serve our students and their families.

**DISTRICT STAFF**

1.0	Director of Student Support Services	
1.0	Administrative Assistant to Director	
1.3	Special Education Teacher – LCS	<b>(1.1)</b>
2.7	Special Education Teachers - FRES	<b>(2.4)</b>
4.0	Special Education Teachers - WLC	<b>(3.0)</b>
2.0	Para educators – LCS	
4.0	Para educators – FRES	<b>(6.5)</b>
9.0	Para educators – WLC	<b>(10.0)</b>
1.0	School Psychologist – District-wide	
1.0	Personal Care Assistant – LCS	
1.0	Board Certified Behavior Analyst (BCBA) – District	
14.0	ABA Therapists	<b>(12.0)</b>

**42.0 District Positions**

**CONTRACTED SERVICE STAFF**

2.0	Speech-Language Therapy Staff
1.5	Occupational Therapy Staff <b>(1.2)</b>
0.3	Physical Therapist <b>(0.5)</b>
2.0	Reading Specialists <b>(1.8)</b>
0.4	Tutor (LCS K)

**6.2 Contracted Service Positions**

- We have **111** students identified as needing special education services through the Wilton-Lyndeborough Cooperative School District. 4 students are receiving their services Out of District (OOD) at private and public placements.
- Our RISE/ABA program has 18 students and 14 ABA Therapists
- Our Speech and Language staff serve 51 students
- Our PT staff serves 5 students
- Our OT staff serves 27 students
- Our Reading Specialists serve 15 students

The number of students seen by our related services staff varies dependent upon the frequency and intensity of services as listed on each students IEP.

The following charts describe the student to teacher ratio per school and the student to teacher plus para-educator ratio per school. I broke out WLC as a total number, a middle school only number and a high school only number.

<b>School</b>	<b>Number with Disabilities</b>	<b>Special Ed Teachers</b>	<b>Student Teacher Ratio</b>	
LCS	16	1.3	12:1	<b>(9:1)</b>
FRES	41	2.7	15:1	<b>(16:1)</b>
WLC- TOTAL	54	4	14:1	<b>(20:1)</b>
WLC MS	26	1.9	14:1	<b>(17:1)</b>
WLC HS	28	2.1	13:1	<b>(22:1)</b>

<b>School</b>	<b>Number with Disabilities</b>	<b>Sped Teachers</b>	<b>Paras</b>	<b>Total</b>	<b>Teacher+ Para Ratio</b>	
LCS	16	1.3	2.0	3.1	5:1	<b>(3:1)</b>
FRES	41	2.7	4.0	6.7	6:1	<b>(4:1)</b>
WLC- TOTAL	54	4	9.0	13.0	4:1	<b>(4:1)</b>
WLC MS	26	1.9	4.0	5.9	4:1	<b>(4:1)</b>
WLC HS	28	2.1	5.0	7.1	4:1	<b>(5:1)</b>

A review of the two charts above reveal some important trend data:

1. Our student to teacher ratio is lowest at LCS and highest at FRES.
2. While the teacher + para ratio appears to be quite low for all schools, the reality is that these ratios are a bit skewed when you factor the necessity for temporary or permanent 1:1 staffing of students. The 1:1 staffing in many cases is quite fluid dependent upon the student, the specific situation and individual IEP needs.
3. None of these ratios factor out our RISE students, many of these students work 1:1 and in small groups with our ABA therapists and these staff members are not reflected in the ratios list above.
4. The numbers in bold and in parenthesis were last year's totals.

Our Student Support Service staff continues to serve the diverse needs of our students in a comprehensive fashion. Our staff-wide conversations focus upon how to implement each and every IEP using well thought out methodologies in a cost effective manner.

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

**Technology Director**

192 Forest Road Lyndeborough, NH 03082

603-732-9340

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Mark Kline, Director of Technology

Since we filed our initial eRate form for the coming year I've been in numerous discussions with vendors as to just what we're asking for and their recommendations. Bids should be coming in over the rest of this month and into the next.

We had a problem with one of the switches in our phone system after the changeover. That device has been replaced so we don't expect to see too many more issues.

We had an issue with the PA system at WLC. The hallway speakers weren't working, although the ones in the classroom continued to function correctly. A repair tech was in and fixed the issue.

Over the past month we encountered failures of about 20 chromebooks that couldn't be repaired (ie: they were likely issues where components on the motherboards had failed). As we had always been short of "loaners" to provide when repairs were necessary we finally got to the point where we just weren't going to be able to meet student needs. Therefore, we ordered an additional 50 devices. My plan is to exchange these to the 6th grade students for their present devices. That will then provide us with a couple dozen "OK" devices to use as loaners. It gives us a start on replacement cycle for the middle school students and should qualify for reimbursement from the next round of CoVid grant.

Enrollment 2020-2021  
Wilton-Lyndeborough Cooperative School District

Grades	First Day	Sept.	Oct. 1 <sup>Fall</sup>	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June
Pre-k	12	12	12	13	14	14	14					
*K	54	56	56	55	56	56	57					
1	46	44	44	44	44	44	45					
2	58	59	59	58	59	59	58					
3	37	38	38	37	37	37	37					
4	43	40	40	40	41	41	40					
5	41	42	42	42	43	42	42					
6	49	51	51	51	50	50	51					
7	39	44	44	44	45	44	42					
8	41	43	44	44	45	46	46					
9	28	31	32	32	31	32	32					
10	43	45	48	46	46	45	44					
11	40	41	41	41	41	41	40					
12	44	44	44	43	43	43	42					
Total	575	590	595	590	595	594	590	0	0	0	0	0
LCS	66	68	68	68	70	70	71	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
FRES	225	223	223	221	224	223	222	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
MS	129	138	139	139	140	140	139	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
HS	155	161	165	162	161	161	158	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Start Dates: 8/31/20 grades K, 1st, 6th, 9/1/20 grades 2-5 and 7 & 8, 9/2/20 grades 9-12 9/8/20 Preschool Staggered dates due to COVID												



James A. Sojka, CPA\*

Sheryl A. Pratt, CPA\*\*\*

Michael J. Campo, CPA, MACCY

Scott T. Eagen, CPA, CFE

Karen M. Lascelle, CPA, CVA, CFE

Ashley Miller Klem, CPA, MSA

Tyler A. Paine, CPA\*\*\*

Kyle G. Gingras, CPA

Thomas C. Giffen, CPA

Ryan T. Gibbons, CPA, CFE

Brian P. McDermott, CPA\*\*

Justin Larsh, CPA

Sylvia Y. Petro, MSA, CFE

\* Also licensed in Maine

\*\* Also licensed in Massachusetts

\*\*\* Also licensed in Vermont

February 9, 2021

To the Members of the School Board  
Wilton-Lyndeborough Cooperative School District  
192 Forest Road  
Lyndeborough, NH 03082

Dear Members of the Board:

We have audited the financial statements of the governmental activities, each major fund, and aggregate remaining fund information of Wilton-Lyndeborough Cooperative School District for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 1, 2020. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Wilton-Lyndeborough Cooperative School District are described in Note 1 to the financial statements. As described in Note 2-C to the financial statements, the Wilton-Lyndeborough Cooperative School District changed accounting policies to change the way the School District reports its fiduciary activities by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 84, *Fiduciary Activities* in fiscal year 2020. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in Note 15, Prior Period Adjustments.

We noted no transactions entered into by the Wilton-Lyndeborough Cooperative School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Wilton-Lyndeborough Cooperative School District's financial statements were:

Management's estimates of the capital asset useful lives are based on historical information and industry guidance. We evaluated the key factors and assumptions used to develop the capital asset useful lives in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimates of the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense are based on assumptions of future events, such as employment, mortality and estimates of value of reported amounts. We evaluated the key factors and assumptions used to develop the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense in determining that they are reasonable in relation to the financial statements taken as a whole.

**PLODZIK & SANDERSON, P.A.**  
*Certified Public Accountants*



Management's estimates of the other postemployment benefit (OPEB) liabilities, deferred outflows and inflows of resources related to OPEB, and OPEB expense are based on the assumptions of future events, such as employment, mortality, and the healthcare cost trend, as well as estimates of the value of reported amounts. We evaluated key factors and assumptions used to develop the OPEB liability, deferred outflows and inflows of resources related to OPEB, and OPEB expense in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audit*

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

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Adjustments proposed and approved were primarily of a routine nature and a list of these adjustments for the general fund, grants fund, and food service fund are attached to this letter.

*Disagreements with Management*

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

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated February 8, 2021.

*Management Consultations with Other Independent Accountants*

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

*Other Audit Findings or Issues*

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

**School District Policies (repeat comment)**

Upon review of the School District's policies, it was noted several policies have not recently been updated. Good accounting practice recommends that all policies are periodically reviewed to ensure that the policies that are in place are effective, relevant, and working properly. If policies are not reviewed periodically, they may not reflect current processes or best practices due to changing technologies and business environment. We recommend that all policies be reviewed every three to five years, so that they are up to date and are effective for the processes in place.



**Adjusting Journal Entries (repeat comment)**

During the audit, it was noted that journal entries did not have evidence of review or approval by anyone other than the Business Administrator. Without complete separation of duties, particularly between the approval and recording of adjusting journal entries, transactions may be inaccurately recorded in the general ledger through a journal entry and not be detected. We recommend that all journal entries be reviewed and approved by someone other than the Business Administrator. This will ensure proper segregation of duties.

**Retaining Fund Balance (repeat comment)**

Many similar school districts have presented to their voters a warrant article to authorize, indefinitely until specific rescission, the School District's ability to retain year-end unassigned general funds in an amount not to exceed, in any fiscal year, 2.5 percent of the current fiscal year's net assessment pursuant to RSA 198:5, for the purpose of having funds on hand to use as a revenue source for emergency expenditures and over expenditures under RSA 32:11, or to be used as a revenue source to reduce the tax rate. We recommend the School District consider the provisions of RSA 198:5 and if it is appropriate for the School District.

**Budget**

- The revenue budget was not entered into the general ledger. This can lead to improper tracking of revenue. We recommend that the revenue budget be entered into the general ledger, and further that the budget to actual analysis be performed on a regular scheduled basis by members of management and governance.
- The expenditure budget in the general ledger does not tie to the State of New Hampshire Department of Revenue Administration's MS-22R by function. We recommend that the original adopted budget as authorized by the State of New Hampshire Department of Revenue Administration be entered into the general ledger, and as budget adjustments occur that they be posted to the general ledger accordingly while following the School District's procedures over budget adjustments.

**Encumbrances**

In performing our procedures, the engagement team was unable to identify the School Board's authorization of encumbrances. When encumbrances are not being reviewed and approved by the School Board, the encumbering of funds may not align with the intentions of the School Board. We recommend that the School Board formally review and approve all encumbrances.

**Payroll Procedures**

In performing our procedures, the engagement team was unable to conclude that the Treasurer had reviewed the payroll manifests prior to their issuance, this is due the use of an electronic signature. Further the engagement team was unable to verify the School Board's consistent review and approval of the payroll manifest prior to their issuance. It should be noted this comment is related to the engagement team's inability to verify that the payroll manifests are obtaining proper review and authorization from the Treasurer and School Board. That being the case we cannot conclude that the review and approval is not occurring we can only conclude there is no evidence that the review and approval is occurring. We recommend a modification to current procedures to include the requirement that prior to issuance of payroll checks that the manifest be signed or initialed physically on the manifest, by the Treasurer as well as the majority of the members of the School Board.

**Information Technology (IT) Policies**

In performing procedures to gain a better understanding of the School District and its environment, the engagement team reviews the significant current documented policies. Through this review it was identified that the School District lacks several essential IT policies including a backup and data retention policy, change management policy, or IT security policy. As a result, the School District is not in compliance with House Bill 1612. We recommend that the School District become familiar with the requirements set forth in House Bill 1612, then take action to implement a data governance plan that is in compliance with House Bill 1612.



### **High School Student Activity Fund**

In performing procedures over the High School Student Activity Fund, it was noted that when comparing the prior year audited ending balance that variances were identified. The beginning balances on the summary of activity do not all agree with the ending balances on the prior year summary of activity. The accuracy of record keeping is important to ensure that the revenue and expenditures are being properly tracked and recorded. We recommend that the School District review the procedures for record keeping at the High School and if appropriate implement modifications to current procedures.

### **Florence Rideout Elementary Student Activity Fund**

- Multiple deposits for the student activity fund were made over seven days after they were received. The longer deposits are held onto the greater the risk is for loss or theft. We recommend that all funds be deposited within one week of being received.
- Gift cards were given out with no tracking of whether they were received or not. Best practice is not to give out gift cards due to the fact that they could be spent on inappropriate items. If gift cards are to be given out, we recommend that a sign out sheet be used to verify that the gift card was given to the appropriate person.

### **Change in Management**

Effective July 1, 2020, there was a change in the Business Administrator. All comments and findings related to the audit of the fiscal year ended June 30, 2020 were reviewed with the Business Administrator, to allow him to become familiar with the concerns raised during fieldwork related to activity that occurred prior to her holding the position. The Business Administrator has opted to not prepare a Management Discussion and Analysis based on the fact he did not hold the position during the period under audit and did not believe it was appropriate to provide commentary.

### Other Matters

#### **Implementation of New GASB Pronouncements**

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial presentations. Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements.

**GASB Statement No. 87, *Leases***, issued in June 2017, will be effective for the School District with its fiscal year ending June 30, 2022. This Statement will improve accounting and financial reporting for leases by governments by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases.

**GASB Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period***, issued June 2018, will be effective for the School District with its fiscal year ending June 30, 2022. This Statement will enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period.

**GASB Statement No. 91, *Conduit Debt Obligations***, issued May 2019, will be effective for the School District with its fiscal year ending June 30, 2023. This Statement will provide a single method of reporting conduit debt obligations and eliminate differences in practice.

**GASB Statement No. 92, *Omnibus 2020***, issued in January 2020, will be effective for the School District with its fiscal year ended June 30, 2023. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.

**GASB Statement No. 93, *Replacement of Interbank Offered Rates***, issued in March 2020, will be effective for the School District with its fiscal year ended June 30, 2022. The objectives of this Statement are to address accounting and financial reporting implications that result from the replacement of an IBOR.



**GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements***, issued in March 2020, will be effective for the School District with its fiscal year ended June 30, 2023. The objectives of this Statement are to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs).

**GASB Statement No. 96, *Subscription-Based Information Technology Arrangements***, issued in May 2020, will be effective for the School District with its fiscal year ended June 30, 2023. This statement will improve financial reporting by establishing a definition for SBITAs and providing uniform guidance for accounting and financial reporting for transactions that meet that definition.

**GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an Amendment of GASB Statements No. 14 and No. 84 and a supersession of GASB Statement No. 32.***, issued in January 2020, will be effective for the School District with its fiscal year ended June 30, 2022. The objectives of this Statement will result in more consistent financial reporting of defined contribution pension plans, defined contribution OPEB plans and other employee benefit plans, while mitigating the costs associated with reporting those plans.

We applied certain limited procedures to the following, which are required supplementary information (RSI) that supplements 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

Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund schedules, and Schedule of Expenditures of Federal Awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the members of the School Board and management of the Wilton-Lyndeborough Cooperative School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,



PLODZIK & SANDERSON  
Professional Association

*Attachment:*

*Adjusting Entries All Funds*



Client: 1057 - Wilton-Lyndeborough Cooperative School District  
Engagement: 2020 - Wilton-Lyndeborough Cooperative School District  
Period Ending: 6/30/2020  
Trial Balance: 001.0000 - Government Fund Trial Balance  
Worksheet: 910.0031 - Adjusting Entries All Funds  
Fund Level: Fund  
Index: 04, 06, 21

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries</b>				
<b>Adjusting Journal Entries JE # 1</b>				
400.0020 To file out beginning fund balance				
04-0770-000-00-00000	Unreserved Fund Balance		2,368.00	
04-1990-000-00-00000	Other Local Revenue-Misc		401.00	
04-0130-000-00-00000	Interfund			2,769.00
Total			<u>2,769.00</u>	<u>2,769.00</u>
<b>Adjusting Journal Entries JE # 2</b>				
400.5100 To reclassify adequacy aid posted to current appropriation				
04-1111-000-00-00000	Current Appropriation		1,175,826.00	
04-3112-000-00-00000	Statewide Enhanced Ed Tax			1,175,826.00
Total			<u>1,175,826.00</u>	<u>1,175,826.00</u>
<b>Adjusting Journal Entries JE # 3</b>				
520.0020 To post prior year entry not recorded by client				
21-0130-000-00-00000	Interfund		2,769.00	
21-0770-000-00-00000	FS Unreserved Fund Balance			2,769.00
Total			<u>2,769.00</u>	<u>2,769.00</u>
<b>Adjusting Journal Entries JE # 4</b>				
300.2110 To record changes in student positive balances				
21-0415-000-00-00000	FS Deferred Revenue		2,033.00	
21-1610-000-03-00000	Food Svs Sales - Lunch HS			2,033.00
Total			<u>2,033.00</u>	<u>2,033.00</u>
<b>Adjusting Journal Entries JE # 5</b>				
510.5300 To record commodities revenue				
21-3120-633-03-00000	F/Svc USDA Commodities - HS		11,417.00	
21-4590-000-00-00000	USDA Commodities			11,417.00
Total			<u>11,417.00</u>	<u>11,417.00</u>
<b>Adjusting Journal Entries JE # 6</b>				
400.4400 To record encumbrances				
04-0770-000-00-00000	Unreserved Fund Balance		44,462.00	
04-0753-000-00-00000	Reserve for Encumbrances			44,462.00
Total			<u>44,462.00</u>	<u>44,462.00</u>
<b>Adjusting Journal Entries JE # 7</b>				
520.0000 To reconcile BFB by recording PY deferred revenue.				
06-0498-000-00-00000	Deferred Inflow of Resources		44.00	
06-0770-000-00-00000	SR Unreserved Fund Balance		1,549.00	
06-0498-000-00-00000	Deferred Inflow of Resources			1,386.00
06-0498-000-00-00000	Deferred Inflow of Resources			207.00
Total			<u>1,593.00</u>	<u>1,593.00</u>
<b>Adjusting Journal Entries JE # 8</b>				
520.0021 To record current year grants receivables.				
06-0140-000-00-00000	Intergovernmental Receivables		22,142.00	
06-3249-000-00-03449	2020 Robotics Education Revenue			2,266.00
06-4570-000-00-02584	2020 IDEA Revenue			19,560.00
06-4571-000-00-02584	2020 PRESCHOOL Revenue			316.00
Total			<u>22,142.00</u>	<u>22,142.00</u>
<b>Adjusting Journal Entries JE # 9</b>				
300.1311 To record additional Grants AR				
06-0140-000-00-00000	Intergovernmental Receivables		5,613.00	
06-4520-000-00-00146	2020 Title IA Grant Revenue			933.00
06-4530-000-00-00332	Title IIA Revenue			4,200.00
06-4570-000-00-92524	2019 IDEA Revenue			347.00
06-4570-000-00-92525	2019 IDEA Preschool Revenue			133.00
Total			<u>5,613.00</u>	<u>5,613.00</u>
<b>Adjusting Journal Entries JE # 10</b>				
520.0000 To reclass revenues to the correct grants				
06-4570-000-00-02584	2020 IDEA Revenue		201.00	
06-4570-000-00-92524	2019 IDEA Revenue		3,287.00	
06-4570-000-00-92525	2019 IDEA Preschool Revenue			1,696.00
06-4570-000-00-92525	2019 IDEA Preschool Revenue			928.00
06-4570-000-00-92525	2019 IDEA Preschool Revenue			663.00
06-4571-000-00-02584	2020 PRESCHOOL Revenue			201.00
Total			<u>3,488.00</u>	<u>3,488.00</u>

<b>Adjusting Journal Entries JE # 11</b>	<b>520.0000</b>		
To record additional grant receivables for June 2020 Title II			
06-0140-000-00-00000 Intergovernmental Receivables	6,310.00		
06-4520-000-00-00146 2020 Title IA Grant Revenue		6,310.00	
<b>Total</b>	<b>6,310.00</b>	<b>6,310.00</b>	
<b>Adjusting Journal Entries JE # 12</b>	<b>520.0000</b>		
To reverse client JE #441 to correct grants fund.			
04-0130-000-00-00000 Interfund	1.00		
06-2210-114-00-84638 1718 Title II Salaries	1.00		
04-1980-000-00-00000 Refund Prior Yr Expense		1.00	
06-0130-000-00-00000 Interfund		1.00	
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	
<b>Adjusting Journal Entries JE # 13</b>	<b>520.0000</b>		
To record deferred revenue for the unspent local grant receipts.			
06-1990-000-00-00350 WLC Denim Fund Revenue - Local	116.00		
06-1990-000-00-01200 Elem History Book Sales - Local Revenue	25.00		
06-0498-000-00-00000 Deferred Inflow of Resources		141.00	
<b>Total</b>	<b>141.00</b>	<b>141.00</b>	
<b>Adjusting Journal Entries JE # 15</b>	<b>510.5200</b>		
To record Intergovernmental receivable in the foods service			
21-0140-000-00-00000 FS Intergovernment Receivable	1,037.00		
21-4560-000-03-00000 Child Nutrition - Federal Lunch - HS		1,037.00	
<b>Total</b>	<b>1,037.00</b>	<b>1,037.00</b>	
<b>Adjusting Journal Entries JE # 16</b>	<b>300.1310</b>		
To record changes in student negative balances			
21-0120-000-00-00000 FS Accounts Receivable	2,171.00		
21-1610-000-02-00000 Food Svs Sales - Lunch MS		2,171.00	
<b>Total</b>	<b>2,171.00</b>	<b>2,171.00</b>	
<b>Adjusting Journal Entries JE # 17</b>	<b>510.1710</b>		
To record changes in inventory and nonspendable fund balance			
21-0750-000-00-00000 Nonspendable Fund Balance	3,002.00		
21-3120-630-02-00000 F/Svs Food Supplies - MS	3,002.00		
21-0170-000-00-00000 FS Inventories		3,002.00	
21-0770-000-00-00000 FS Unreserved Fund Balance		3,002.00	
<b>Total</b>	<b>6,004.00</b>	<b>6,004.00</b>	
<b>Adjusting Journal Entries JE # 18</b>	<b>300.1310</b>		
To clear out student negative balances			
21-1990-000-03-00000 Food Svs Misc. Revenue - HS	9,942.00		
21-0120-000-00-00000 FS Accounts Receivable		9,942.00	
<b>Total</b>	<b>9,942.00</b>	<b>9,942.00</b>	
<b>Adjusting Journal Entries JE # 19</b>	<b>510.9000</b>		
To record general fund transfer into the food service fund			
04-5221-930-00-00000 Transfer to Food Service Fund	76,816.00		
21-0130-000-00-00000 Interfund	76,816.00		
04-0130-000-00-00000 Interfund		76,816.00	
21-5210-000-00-00000 Trans From Gen. Fund		76,816.00	
<b>Total</b>	<b>153,632.00</b>	<b>153,632.00</b>	
<b>Adjusting Journal Entries JE # 20</b>	<b>520.0000</b>		
To record an AP for the State of NH for FY2020 Title II (20200322) over request of May 2020 Object Code 582 which was corrected in July reimbursement request (District requested \$452.59 less than actual in July 2020)			
06-4530-000-00-00332 Title IIA Revenue	453.00		
06-0420-000-00-00000 Accounts Payable		453.00	
<b>Total</b>	<b>453.00</b>	<b>453.00</b>	
<b>Adjusting Journal Entries JE # 30</b>	<b>400.5100</b>		
To reclassify revenue for reporting purposes			
04-3220-000-00-00000 Kindergarten Keno Aid	11,114.00		
04-3110-000-00-00000 Equitable Ed Aid		11,114.00	
<b>Total</b>	<b>11,114.00</b>	<b>11,114.00</b>	
<b>Total Adjusting Journal Entries</b>	<b>1,462,918.00</b>	<b>1,462,918.00</b>	
<b>Total All Journal Entries</b>	<b>1,462,918.00</b>	<b>1,462,918.00</b>	

**WILTON-LYNDEBOROUGH  
COOPERATIVE SCHOOL DISTRICT  
ANNUAL FINANCIAL REPORT  
AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2020**

**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
**ANNUAL FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2020**

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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, 2020, 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, 2020, and the respective changes in financial position and the respective budgetary comparison for the general fund and the grants fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Change in Accounting Principle***

As discussed in Note 2-C to the financial statements, in fiscal year 2020 the School District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Our opinions are not modified with respect to this matter.

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

***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.

**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.

*Plodzik & Sanderson  
Professional Association*

February 8, 2021

## ***BASIC FINANCIAL STATEMENTS***

**EXHIBIT A**  
**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
*Statement of Net Position*  
*June 30, 2020*

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 1,123,974
Intergovernmental receivable	211,013
Inventory	1,838
Prepaid items	57,804
Capital assets, not being depreciated	1,004,900
Capital assets, net of accumulated depreciation	8,790,824
Total assets	<u>11,190,353</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Amounts related to pensions	1,591,087
Amounts related to other postemployment benefits	239,272
Total deferred outflows of resources	<u>1,830,359</u>
<b>LIABILITIES</b>	
Accounts payable	9,550
Accrued salaries and benefits	42,518
Intergovernmental payable	204,748
Accrued interest payable	107,458
Noncurrent obligations:	
Due within one year	355,032
Due in more than one year	17,174,874
Total liabilities	<u>17,894,180</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Amounts related to pensions	345,555
Amounts related to other postemployment benefits	29,555
Total deferred inflows of resources	<u>375,110</u>
<b>NET POSITION</b>	
Net investment in capital assets	2,590,244
Unrestricted	<u>(7,838,822)</u>
Total net position	<u><u>\$ (5,248,578)</u></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, 2020**

		Program Revenues		Net (Expense)
		Charges	Operating	Revenue and
		for	Grants and	Change in
	Expenses	Services	Contributions	Net Position
Governmental activities:				
Instruction	\$ 6,477,372	\$ 100,385	\$ 341,545	\$ (6,035,442)
Support services:				
Student	2,015,808	-	192,626	(1,823,182)
Instructional staff	418,997	-	126,739	(292,258)
General administration	37,252	-	-	(37,252)
Executive administration	464,334	-	-	(464,334)
School administration	768,406	-	-	(768,406)
Business	327,039	-	-	(327,039)
Operation and maintenance of plant	973,630	3,180	-	(970,450)
Student transportation	341,014	-	7,868	(333,146)
Other	201,696	-	-	(201,696)
Noninstructional services	224,470	75,203	74,294	(74,973)
Interest on long-term debt	260,599	-	-	(260,599)
Total governmental activities	<u>\$ 12,510,617</u>	<u>\$ 178,768</u>	<u>\$ 743,072</u>	<u>(11,588,777)</u>
General revenues:				
School district assessment				9,487,738
Grants and contributions not restricted to specific programs				2,905,730
Interest				2,388
Miscellaneous				28,693
Total general revenues				<u>12,424,549</u>
Change in net position				835,772
Net position, beginning, as restated (see Note 15)				(6,084,350)
Net position, ending				<u>\$ (5,248,578)</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, 2020**

	General	Federal Projects	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,050,540	\$ -	\$ 73,434	\$ 1,123,974
Intergovernmental receivable	175,911	34,065	1,037	211,013
Interfund receivables	54,448	-	-	54,448
Inventory	-	-	1,838	1,838
Prepaid items	57,804	-	-	57,804
Total assets	<u>\$ 1,338,703</u>	<u>\$ 34,065</u>	<u>\$ 76,309</u>	<u>\$ 1,449,077</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 1,072	\$ 2,143	\$ 6,335	\$ 9,550
Accrued salaries and benefits	42,518	-	-	42,518
Intergovernmental payable	204,748	-	-	204,748
Interfund payable	-	31,922	22,526	54,448
Total liabilities	<u>248,338</u>	<u>34,065</u>	<u>28,861</u>	<u>311,264</u>
<b>FUND BALANCES (DEFICIT)</b>				
Nonspendable	-	-	1,838	1,838
Committed	175,911	-	-	175,911
Assigned	44,462	-	47,448	91,910
Unassigned (deficit)	869,992	-	(1,838)	868,154
Total fund balances	<u>1,090,365</u>	<u>-</u>	<u>47,448</u>	<u>1,137,813</u>
Total liabilities and fund balances	<u>\$ 1,338,703</u>	<u>\$ 34,065</u>	<u>\$ 76,309</u>	<u>\$ 1,449,077</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, 2020**

Total fund balances of governmental funds (Exhibit C-1)		\$ 1,137,813
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>(6,405,392)</u>	
		9,795,724
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	\$ 1,591,087	
Deferred inflows of resources related to pensions	(345,555)	
Deferred outflows of resources related to OPEB	239,272	
Deferred inflows of resources related to OPEB	<u>(29,555)</u>	
		1,455,249
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (54,448)	
Payables	<u>54,448</u>	
		-
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(107,458)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Bonds	\$ 6,755,000	
Unamortized bond premium	450,480	
Compensated absences	156,929	
Net pension liability	8,569,441	
Other postemployment benefits	<u>1,598,056</u>	
		(17,529,906)
Net position of governmental activities (Exhibit A)		<u><u>\$ (5,248,578)</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, 2020**

	General	Federal Projects	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
School district assessment	\$ 9,487,738	\$ -	\$ -	\$ 9,487,738
Other local	101,186	903	108,708	210,797
State	3,038,493	6,266	2,796	3,047,555
Federal	42,866	485,980	71,453	600,299
Total revenues	12,670,283	493,149	182,957	13,346,389
<b>EXPENDITURES</b>				
Current:				
Instruction	5,627,886	169,560	34,384	5,831,830
Support services:				
Student	1,792,190	192,626	-	1,984,816
Instructional staff	287,720	126,739	-	414,459
General administration	32,486	-	-	32,486
Executive administration	451,851	-	-	451,851
School administration	752,899	-	-	752,899
Business	317,908	-	-	317,908
Operation and maintenance of plant	950,487	-	-	950,487
Student transportation	336,790	4,224	-	341,014
Other	198,261	-	-	198,261
Noninstructional services	-	-	226,313	226,313
Debt service:				
Principal	630,000	-	-	630,000
Interest	302,860	-	-	302,860
Total expenditures	11,681,338	493,149	260,697	12,435,184
Excess (deficiency) of revenues over (under) expenditures	988,945	-	(77,740)	911,205
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	76,816	76,816
Transfers out	(76,816)	-	-	(76,816)
Total other financing sources (uses)	(76,816)	-	76,816	-
Net change in fund balances	912,129	-	(924)	911,205
Fund balances, beginning as restated (see Note 15)	178,236	-	48,372	226,608
Fund balances, ending	\$ 1,090,365	\$ -	\$ 47,448	\$ 1,137,813

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, 2020*

Net change in fund balances of total governmental funds (Exhibit C-3)		\$ 911,205
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 lives as depreciation expense.		
Depreciation expense		(422,623)
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (76,816)	
Transfers out	<u>76,816</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	\$ 630,000	
Amortization of bond premium	<u>30,032</u>	
		660,032
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	\$ 12,229	
Increase in compensated absences payable	(31,070)	
Net change in net pension liability and deferred outflows and inflows of resources related to pensions	(355,787)	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>61,786</u>	
		(312,842)
Change in net position of governmental activities (Exhibit B)		<u><u>\$ 835,772</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, 2020**

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>REVENUES</b>				
School district assessment	\$ 9,487,738	\$ 9,487,738	\$ 9,487,738	\$ -
Other local	134,073	19,073	96,512	77,439
State	2,742,194	2,924,505	3,038,493	113,988
Federal	368,942	25,000	42,866	17,866
Total revenues	12,732,947	12,456,316	12,665,609	209,293
<b>EXPENDITURES</b>				
Current:				
Instruction	6,057,545	6,242,356	5,663,935	578,421
Support services:				
Student	1,602,244	1,618,168	1,792,190	(174,022)
Instructional staff	350,050	351,792	292,525	59,267
General administration	30,944	30,944	32,767	(1,823)
Executive administration	443,698	442,427	451,851	(9,424)
School administration	777,592	783,969	753,180	30,789
Business	298,754	300,379	318,470	(18,091)
Operation and maintenance of plant	992,622	999,623	887,847	111,776
Student transportation	474,302	474,302	336,790	137,512
Other	232,620	201,222	200,745	477
Debt service:				
Principal	630,000	630,000	630,000	-
Interest	302,860	302,860	302,860	-
Facilities acquisition and construction	1	1	-	1
Total expenditures	12,193,232	12,378,043	11,663,160	714,883
Excess (deficiency) of revenues over (under) expenditures	539,715	78,273	1,002,449	924,176
<b>OTHER FINANCING USES</b>				
Transfers out	(546,442)	(85,000)	(136,816)	(51,816)
Net change in fund balance	\$ (6,727)	\$ (6,727)	865,633	\$ 872,360
Decrease in nonspendable fund balance			5,252	
Unassigned fund balance, beginning			(893)	
Unassigned fund balance, ending			\$ 869,992	

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)**  
**Federal Projects Fund**  
**For the Fiscal Year Ended June 30, 2020**

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Other local	\$ -	\$ 903	\$ 903	\$ -
State	-	6,266	6,266	-
Federal	256,442	485,980	485,980	-
Total revenues	256,442	493,149	493,149	-
<b>EXPENDITURES</b>				
Current:				
Instruction	138,479	169,560	169,560	-
Support services:				
Student	117,963	192,626	192,626	-
Instructional staff	-	126,739	126,739	-
Student transportation	-	4,224	4,224	-
Total expenditures	256,442	493,149	493,149	-
Net change in fund balance	\$ -	\$ -	-	\$ -
Fund balance, beginning			-	
Fund balance, ending			\$ -	

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

**EXHIBIT E-1**  
**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
*Fiduciary Funds*  
*Statement of Fiduciary Net Position*  
*June 30, 2020*

	Private Purpose Trust
<b>ASSETS</b>	
Intergovernmental receivable	<u>\$ 70,022</u>
<b>NET POSITION</b>	
Held in trust for specific purposes	<u><u>\$ 70,022</u></u>

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

**EXHIBIT E-2**  
**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
**Fiduciary Funds**  
**Statement of Changes in Fiduciary Net Position**  
**For the Fiscal Year Ended June 30, 2020**

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	Private Purpose Trust
<b>ADDITIONS</b>	
Investment earnings	\$ 818
Net position, beginning, as restated (see Note 15)	69,204
Net position, ending	<u>\$ 70,022</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, 2020**

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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, 2020**

**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.

In fiscal year 2020 the School District implemented GASB Statement No. 84, *Fiduciary Activities*, which changed the way fiduciary activities are recorded. See Note 2-C for further information on this pronouncement.

**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. 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.

# **WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**

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

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

**JUNE 30, 2020**

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. 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, and debt service. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, guidance the expendable trust funds are consolidated in the general fund.

**Federal Projects Fund** – accounts for the resources received from various federal, state, and local agencies. The resources are restricted to accomplishing the various objectives of the grantor agencies.

**Nonmajor Funds** – The School District also reports two nonmajor governmental funds.

**Fiduciary Fund Financial Statements** – Fiduciary fund financial statements include a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. These funds account for resources held by the School District for the benefit of other parties, in the form of private purpose trust 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.



**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

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

**JUNE 30, 2020**

***1-F Inventory***

Inventories are valued at cost (first-in, first-out) which approximates market. The School District's inventories include various items consisting of commodities. USDA commodities received from the Federal government are recorded at the value established by the Federal government using the average cost method. 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 number of inventories at year-end to indicate the portion of the governmental fund balance that is nonspendable.

***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
Equipment and vehicles	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 number 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, 2020.

**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2020**

***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.

***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. Bonds payable are reported net of the bond premium.

***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 value for any accrued general leave earned as set forth by the School District's 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.

**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2020**

***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, 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.

**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.

**Assigned** – Amounts that are constrained by the School District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the School Board or through the Board delegating this responsibility to the Superintendent or Business Administrator through the budgetary process.

**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 School District'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/expenditures 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 grants funds, as well as the nonmajor food service fund. However, the School Board has voted and accepted the federal grants awarded to the District through the year so these amounts are reported as final budget for the grants fund, which is also reported as a major fund. Except as reconciled below, the budget was adopted on a basis consistent with United States generally accepted accounting principles.

**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

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

**JUNE 30, 2020**

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 2020, \$6,727 of the beginning general fund unassigned fund balance was applied for this purpose.

**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 grants funds. Differences between the budgetary basis and GAAP basis of accounting for the general fund are as follows:

Revenues:	
Per Exhibit D-1 (budgetary basis)	\$ 12,665,609
Adjustments:	
Basis difference:	
GASB Statement No. 54:	
Interest earnings of the blended expendable trust funds	4,674
Per Exhibit C-3 (GAAP Basis)	<u>\$ 12,670,283</u>
Expenditures and other financing uses:	
Per Exhibit D-1 (budgetary basis)	\$ 11,799,976
Adjustments:	
Basis difference:	
Encumbrances, ending	(44,462)
GASB Statement No. 54:	
To remove transfer from the general fund to the blended expendable trust fund	(60,000)
Expenditures of the blended expendable trust funds	62,640
Per Exhibit C-3 (GAAP basis)	<u>\$ 11,758,154</u>

**2-C Accounting Change**

Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*, was implemented during fiscal year 2020. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust of equivalent arrangement that meet specific criteria. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or other condition is required to be taken or met by the beneficiary to release the assets. Beginning net position for the fiduciary funds was restated to retroactively report the change in accounting principle, see Note 16.

**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

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

**JUNE 30, 2020**

**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 \$1,123,810 and the bank balances totaled \$1,213,937. Petty cash totaled \$164. The School District's total cash reported in the governmental activities and governmental funds at June 30, 2020 is \$1,123,974.

**NOTE 4 – INTERGOVERNMENTAL RECEIVABLES**

Intergovernmental Receivables at June 30, 2020, consisted of 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, 2020 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	15,154,382	-	15,154,382
Machinery and equipment	41,834	-	41,834
Total capital assets being depreciated	15,196,216	-	15,196,216
Total capital assets	16,201,116	-	16,201,116
Less accumulated depreciation:			
Buildings and building improvements	(5,961,325)	(418,540)	(6,379,865)
Machinery and equipment	(21,444)	(4,083)	(25,527)
Total accumulated depreciation	(5,982,769)	(422,623)	(6,405,392)
Net book value, capital assets being depreciated	9,213,447	(422,623)	8,790,824
Net book value, all capital assets	\$ 10,218,347	\$ (422,623)	\$ 9,795,724

Depreciations expense of \$422,623 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, 2020 are as follows:

Receivable Fund	Payable Fund	Amount
General	Grants	\$ 31,922
General	Nonmajor	22,526
		<u>\$ 54,448</u>

Interfund transfers during the year ended June 30, 2020 in the amount of \$76,816 represent a transfer from the major General Fund to the nonmajor Food Service Fund to cover the operating deficit in the Food Service Fund. The Transfer was the 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 \$204,748 at June 30, 2020 consist of amounts owed to the New Hampshire Retirement System for June retirement contributions and taxes due to the State of Massachusetts.

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

Deferred outflows of resources of at June 30, 2020 consist of amounts related to pensions totaling \$1,591,087 and amounts related to OPEB totaling \$239,272. For further discussion on these amounts, see Notes 10 and 11, respectively.

Deferred inflows of resources of at June 30, 2020 consist of amounts related to pensions totaling \$345,555 and amounts related to OPEB totaling \$29,555. For further discussion on these amounts, see Notes 10 and 11, respectively.

**NOTE 9 – LONG-TERM LIABILITIES**

Changes in the School District's long-term liabilities consisted of the following for the year ended June 30, 2020:

	Balance July 1, 2019	Additions	Reductions	Balance June 30, 2020	Due Within One Year
Bond payable:					
General obligation bond	\$ 7,385,000	\$ -	\$ (630,000)	\$ 6,755,000	\$ 325,000
Premium	480,512	-	(30,032)	450,480	30,032
Total bond payable	7,865,512	-	(660,032)	7,205,480	355,032
Compensated absences	125,859	37,946	(6,876)	156,929	-
Pension related liability	8,344,817	224,624	-	8,569,441	-
Net other postemployment benefits	1,527,416	70,640	-	1,598,056	-
Total long-term liabilities	\$17,863,604	\$ 333,210	\$ (666,908)	\$ 17,529,906	\$ 355,032

The long-term bond comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate	Outstanding at June 30, 2020
General obligation bond payable:					
Florence Rideout Elementary renovation	\$ 7,640,000	2014	2035	3.40%	\$ 6,755,000

The annual requirements to amortize the general obligation bond outstanding as of June 30, 2020, including interest payments, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
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	400,000	204,700	604,700
2026-2030	2,230,000	784,210	3,014,210
2031-2035	2,720,000	288,025	3,008,025
Totals	\$ 6,755,000	\$ 2,284,563	\$ 9,039,563

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

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**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 2020, the School District contributed 15.99% for teachers and 10.88% for other employees. The contribution requirement for the fiscal year 2020 was \$812,068, which was paid in full.

**Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions** – At June 30, 2020, the School District reported a liability of \$8,569,441 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, 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, 2019, the School District's proportion was 0.178% which was an increase of 0.004% from its proportion measured as of June 30, 2018.

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For the year ended June 30, 2020, the School District recognized pension expense of \$1,169,479. At June 30, 2020, 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	\$ 423,629	\$ 91,288
Net difference between projected and actual investment earnings on pension plan investments	-	70,000
Changes in assumptions	307,468	-
Differences between expected and actual experience	47,382	184,267
Contributions subsequent to the measurement date	812,608	-
Total	<u>\$ 1,591,087</u>	<u>\$ 345,555</u>

The \$812,608 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, 2021. 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,	
2020	\$ 325,431
2021	(41,764)
2022	93,261
2023	55,996
Totals	<u>\$ 432,924</u>

**Actuarial Assumptions** – The collective total pension liability was determined by an actuarial performed as of June 30, 2018, rolled forward to June 30, 2019, using the following assumptions:

Inflation:	2.5% per year
Wage inflation:	3.25% per year (3.00% for Teachers)
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.



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Following is a table presenting target allocations and long-term rates of return for 2019:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return
		2019
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	9.00%	1.12%
Global Multi-Sector Fixed Income	10.00%	2.46%
Absolute Return Fixed Income	6.00%	1.50%
Total fixed income	25.00%	
Private equity	10.00%	7.90%
Private debt	5.00%	4.86%
Total alternative investments	15.00%	
Real estate	10.00%	3.00%
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, 2019	\$ 11,474,835	\$ 8,569,441	\$ 6,168,156

**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.

**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 2019 Comprehensive Annual Financial Report, which can be found on the system's website at [www.nhrs.org](http://www.nhrs.org).

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**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 year 2019 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 2019, 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 2020, the School District contributed 1.81% for teachers and 0.29% for other employees. The contribution requirement for the fiscal year 2020 was \$181,062, which was paid in full.

**OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – At June 30, 2020, the School District reported a liability of \$678,800 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, 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, 2019, the School District's proportion was 0.154% which was an increase of 0.007% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the School District recognized OPEB expense of \$41,270. At June 30, 2020, 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	\$ 3,596	\$ -
Net difference between projected and actual investment earnings on OPEB plan investments	-	763
Differences between expected and actual experience	-	1,181
Contributions subsequent to the measurement date	181,062	-
Total	<u>\$184,658</u>	<u>\$ 1,944</u>

The \$181,062 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, 2021.

**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**

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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,	
2020	\$ 1,909
2021	(506)
2022	53
2023	196
Totals	<u>\$ 1,652</u>

**Actuarial Assumptions** – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2018 and a measurement date of June 30, 2019. 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 (3.00% for Teachers)
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. Following is a table presenting target allocations and long-term rates of return for 2019:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return
		<u>2019</u>
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	9.00%	1.12%
Global Multi-Sector Fixed Income	10.00%	2.46%
Absolute Return Fixed Income	6.00%	1.50%
Total fixed income	25.00%	
Private equity	10.00%	7.90%
Private debt	5.00%	4.86%
Total alternative investments	15.00%	
Real estate	10.00%	3.00%
Total	<u>100.00%</u>	

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**Discount Rate** – The discount rate used to measure the total OPEB liability as of June 30, 2019 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 7.25%	1% Increase 8.25%
June 30, 2019	\$ 736,262	\$ 678,800	\$ 628,870

**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.

**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 offers medical, dental and vision benefits to its retired employees that meet the specified eligibility requirements. The benefit terms provide for the retiree to pay 100% percent of medical insurance premiums for retirees and covered dependents from retirement to age 65.

**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	118

**Total OPEB Liability** – The School District's total OPEB liability of \$919,256 was measured as of July 1, 2018, and was determined by an actuarial valuation of that date.

**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**

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**Actuarial Assumptions and Other Inputs** – The total OPEB liability of \$919,256 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	9.50%
Second Year Trend	9.00%
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 June 30, 2019.

Mortality rates: SOA RP-2014 Total Dataset Mortality with Scale MP-2018 (Base Rate 2006).

**Changes in the Total OPEB Liability**

	June 30,	
	2019	2020
Total OPEB liability beginning of year	\$ 749,967	\$ 852,349
Changes for the year:		
Service cost	71,897	74,414
Interest	26,992	29,190
Assumption changes and difference between actual and expected experience	38,949	-
Benefit payments	(35,456)	(36,697)
Total OPEB liability end of year	<u>\$ 852,349</u>	<u>\$ 919,256</u>

**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 3.5%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to \$862,064 or by 5.94%. If the discount rate were 1% lower than what was used the OPEB liability would increase to \$862,064 or by 6.22%.

	Discount Rate		
	1% Decrease	Baseline 3.5%	1% Increase
Total OPEB Liability	<u>\$ 973,840</u>	<u>\$ 919,256</u>	<u>\$ 862,064</u>

**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 9.5%. If the trend rate were 1% lower than what was used the OPEB liability would decrease to \$810,172 or by 0.11.78%. If the trend rate were 1% higher than what was used the OPEB liability would increase to \$1,041,289 or by 13.28%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 9.5%	1% Increase
Total OPEB Liability	<u>\$ 810,172</u>	<u>\$ 919,256</u>	<u>\$ 1,041,289</u>

**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**

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**OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – For the year ended June 30, 2020, the School District recognized OPEB expense of \$110,689. At June 30, 2020, 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	\$ -	\$ 23,779
Differences between expected and actual experience	54,614	3,832
Total	<u>\$ 54,614</u>	<u>\$ 27,611</u>

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,	
2020	\$ 7,107
2021	7,107
2022	7,107
2023	5,682
Thereafter	-
Totals	<u>\$ 27,003</u>

**NOTE 12 – ENCUMBRANCES**

Encumbrances outstanding at June 30, 2020 are as follows:

Current:	
Instruction:	
Regular programs	<u>\$ 36,049</u>
Support services:	
Instructional staff	4,805
General administration	281
School administration	281
Business	562
Other	<u>2,484</u>
Total support services	<u>8,413</u>
Total encumbrances	<u>\$ 44,462</u>

**NOTE 13 – GOVERNMENTAL ACTIVITIES NET POSITION**

Governmental activities net position reported on the government-wide Statement of Net Position at June 30, 2020 include the following:

	Governmental Activities
Net investment in capital assets:	
Net book value of all capital assets	\$ 9,795,724
Less:	
General obligation bond payable	(6,755,000)
Unamortized bond premium	<u>(450,480)</u>
Total net investment in capital assets	2,590,244
Unrestricted	<u>(7,838,822)</u>
Total net position	<u>\$ (5,248,578)</u>

None of the net position is restricted by enabling legislation.

**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE 14 – GOVERNMENTAL FUND BALANCES**

Governmental fund balances at June 30, 2020 consist of the following:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Nonspendable:</b>			
Inventory	\$ -	\$ 1,838	\$ 1,838
<b>Committed:</b>			
Expendable trust	175,911	-	175,911
<b>Assigned:</b>			
Encumbrances	44,462	-	44,462
Student activity funds	-	47,448	47,448
Total assigned fund balance	44,462	47,448	91,910
<b>Unassigned (deficit):</b>			
Unassigned	869,992	-	869,992
Deficit	-	(1,838)	(1,838)
Total unassigned fund balance (deficit)	869,992	(1,838)	868,154
Total governmental fund balances	\$ 1,090,365	\$ 47,448	\$ 1,137,813

**NOTE 15 – PRIOR PERIOD ADJUSTMENTS**

Net position/fund balance at July 1, 2019 was restated for the following:

	Government-wide Statements	Other Governmental Funds	Fiduciary Funds
To restate for the cumulative changes related to implementation of GASB Statement No. 84	\$ 48,372	\$ 48,372	\$ -
Recognize previously unrecognized private purpose trust funds	-	-	69,204
Net position/fund balance, as previously reported	(6,132,722)	-	-
Net position/fund balance, as restated	\$ (6,084,350)	\$ 48,372	\$ 69,204

**NOTE 16 – 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 2020, 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, 2019 to June 30, 2020 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 2019-20 the School District paid \$27,276 and \$34,953, 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.

**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2020**

**NOTE 17 – 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.

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 18 – 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 19 – 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 February 8, 2021, the date the June 30, 2020 financial statements were available to be issued, and noted the following event occurred that requires recognition or disclosure:

On March 11, 2020, the World Health Organization declared, the outbreak of a coronavirus (COVID-19), a global pandemic. In response to the pandemic, the State of New Hampshire's Governor, issued an order declaring a state of emergency on March 13, 2020. It is anticipated that the impact of the pandemic will continue for some time. As a result, economic uncertainties have arisen which could have a financial impact on the School District, though such impact is unknown at this time.



***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, 2020*

	June 30,						
School District's:	2014	2015	2016	2017	2018	2019	2020
Proportion of the net pension liability	0.16%	0.18%	0.17%	0.17%	0.16%	0.17%	0.18%
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	\$ 8,569,441
Covered payroll	\$ 4,490,767	\$ 4,907,574	\$ 4,946,510	\$ 4,844,446	\$ 4,892,173	\$ 5,078,065	\$ 5,335,603
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%	160.61%
Plan fiduciary net position as a percentage of the total pension liability	66.32%	59.81%	65.47%	58.30%	62.66%	64.73%	65.59%

**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, 2020*

	June 30,						
	2014	2015	2016	2017	2018	2019	2020
Contractually required contribution	\$ 401,004	\$ 569,476	\$ 574,957	\$ 591,696	\$ 600,228	\$ 732,472	\$ 775,048
Contributions in relation to the contractually required contributions	(401,004)	(569,476)	(574,957)	(591,696)	(600,228)	(732,472)	(775,048)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered payroll	\$4,490,767	\$4,907,574	\$4,946,510	\$4,844,446	\$4,892,173	\$5,078,065	\$5,335,603
Contributions as a percentage of covered payroll	8.93%	11.60%	11.62%	12.21%	12.27%	14.42%	14.53%

**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
**NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –**  
**PENSION LIABILITY**  
**FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2020**

***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, 2020. 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 2019:**

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	21 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	3.13% per year
Investment Rate of Return	7.25% per year, net of investment expenses including inflation
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	Contribution rates for fiscal year 2019 were determined based on the benefit changes adopted under House Bill No. 2 as amended by 011-2513-CofC.
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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, 2020*

	June 30,			
	2017	2018	2019	2020
School District's proportion of the net OPEB liability	0.19%	0.18%	0.15%	0.15%
School District's proportionate share of the net OPEB liability (asset)	\$ 899,591	\$ 830,565	\$ 675,067	\$ 678,800
School District's covered payroll	\$ 4,844,446	\$ 4,892,173	\$ 5,078,065	\$ 5,335,603
School District's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	18.57%	16.98%	13.29%	12.72%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%

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, 2020*

	June 30,			
	2017	2018	2019	2020
Contractually required contribution	\$ 107,976	\$ 107,664	\$ 65,219	\$ 70,659
Contributions in relation to the contractually required contribution	(107,976)	(107,664)	(65,219)	(70,659)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
School District's covered payroll	\$ 4,844,446	\$ 4,892,173	\$ 5,078,065	\$ 5,335,603
Contributions as a percentage of covered payroll	2.23%	2.20%	1.28%	1.32%

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, 2020*

	June 30,			
	2017	2018	2019	2020
OPEB liability, beginning of year	\$ 679,476	\$ 714,372	\$ 749,967	\$ 852,349
Changes for the year:				
Service cost	58,161	59,907	71,897	74,414
Interest	18,825	19,751	26,992	29,190
Assumption changes	-	-	(30,037)	-
Difference between actual and expected experience	(4,199)	(1,363)	68,986	-
Benefit payments	(37,891)	(42,700)	(35,456)	(36,697)
OPEB liability, end of year	<u>\$ 714,372</u>	<u>\$ 749,967</u>	<u>\$ 852,349</u>	<u>\$ 919,256</u>
Covered payroll	<u>\$ 4,952,311</u>	<u>\$ 5,105,475</u>	<u>\$ 4,578,120</u>	<u>\$ 4,715,464</u>
Total OPEB liability as a percentage of covered payroll	14.43%	14.69%	18.62%	19.49%

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, 2020**

***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, 2020. 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	3.13% 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, 2020. 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, 2020*

	Estimated	Actual	Variance Positive (Negative)
School district assessment:			
Current appropriation	\$ 9,487,738	\$ 9,487,738	\$ -
Other local sources:			
Tuition	10,800	66,925	56,125
Investment earnings	-	2,388	2,388
Miscellaneous	8,273	27,199	18,926
Total from other local sources	19,073	96,512	77,439
State sources:			
Adequacy aid (grant)	1,471,538	1,471,538	-
Adequacy aid (tax)	1,175,826	1,175,826	-
School building aid	128,000	128,000	-
Catastrophic aid	146,141	258,366	112,225
Vocational aid	3,000	3,644	644
Other state aid	-	1,119	1,119
Total from state sources	2,924,505	3,038,493	113,988
Federal sources:			
Medicaid	25,000	42,866	17,866
Total revenues	12,456,316	\$ 12,665,609	\$ 209,293
Use of fund balance to reduce school district assessment	6,727		
Total revenues and use of fund balance	\$ 12,463,043		

**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, 2020*

	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:				
Instruction:				
Regular programs	\$ 4,658,341	\$ 4,166,084	\$ 36,049	\$ 456,208
Special programs	1,375,152	1,321,289	-	53,863
Vocational programs	8,150	10,005	-	(1,855)
Other programs	200,713	130,508	-	70,205
Total instruction	<u>6,242,356</u>	<u>5,627,886</u>	<u>36,049</u>	<u>578,421</u>
Support services:				
Student	1,618,168	1,792,190	-	(174,022)
Instructional staff	351,792	287,720	4,805	59,267
General administration	30,944	32,486	281	(1,823)
Executive administration	442,427	451,851	-	(9,424)
School administration	783,969	752,899	281	30,789
Business	300,379	317,908	562	(18,091)
Operation and maintenance of plant	999,623	887,847	-	111,776
Student transportation	474,302	336,790	-	137,512
Other	201,222	198,261	2,484	477
Total support services	<u>5,202,826</u>	<u>5,057,952</u>	<u>8,413</u>	<u>136,461</u>
Debt service:				
Principal of long-term debt	630,000	630,000	-	-
Interest on long-term debt	302,860	302,860	-	-
Total debt service	<u>932,860</u>	<u>932,860</u>	<u>-</u>	<u>-</u>
Facilities acquisition and construction	<u>1</u>	<u>-</u>	<u>-</u>	<u>1</u>
Other financing uses:				
Transfers out	<u>85,000</u>	<u>136,816</u>	<u>-</u>	<u>(51,816)</u>
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 12,463,043</u>	<u>\$ 11,755,514</u>	<u>\$ 44,462</u>	<u>\$ 663,067</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, 2020*

Unassigned fund balance, beginning		\$ (893)
Changes:		
Unassigned fund balance used to reduce school district assessment		(6,727)
2019-2020 Budget summary:		
Revenue surplus (Schedule 1)	\$ 209,293	
Unexpended balance of appropriations (Schedule 2)	<u>663,067</u>	
2019-2020 Budget surplus		872,360
Decrease in nonspendable fund balance		<u>5,252</u>
Unassigned fund balance, ending		<u><u>\$ 869,992</u></u>

**SCHEDULE 4**  
**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
*Nonmajor Governmental Funds*  
**Combining Balance Sheet**  
**June 30, 2020**

	Special Revenue Funds		
	Food	Student	
	Service	Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 25,986	\$ 47,448	\$ 73,434
Intergovernmental receivable	1,037	-	1,037
Inventory	1,838	-	1,838
Total assets	<u>\$ 28,861</u>	<u>\$ 47,448</u>	<u>\$ 76,309</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 6,335	\$ -	\$ 6,335
Interfund payable	22,526	-	22,526
Total liabilities	<u>28,861</u>	<u>-</u>	<u>28,861</u>
<b>FUND BALANCES (DEFICIT)</b>			
Nonspendable	\$ 1,838	\$ -	\$ 1,838
Assigned	-	47,448	47,448
Unassigned (deficit)	(1,838)	-	(1,838)
Total fund balances	<u>-</u>	<u>47,448</u>	<u>47,448</u>
Total liabilities and fund balance	<u>\$ 28,861</u>	<u>\$ 47,448</u>	<u>\$ 76,309</u>

**SCHEDULE 5**  
**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
*Nonmajor Governmental Funds*  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 2020**

	Special Revenue Funds		
	Food Service	Student Activities	Total
<b>REVENUES</b>			
Other local	\$ 75,248	\$ 33,460	\$ 108,708
State	2,796	-	2,796
Federal	71,453	-	71,453
Total revenues	<u>149,497</u>	<u>33,460</u>	<u>182,957</u>
<b>EXPENDITURES</b>			
Current:			
Instruction	-	34,384	34,384
Noninstructional services	226,313	-	226,313
Total expenditures	<u>226,313</u>	<u>34,384</u>	<u>260,697</u>
Deficiency of revenues under expenditures	<u>(76,816)</u>	<u>(924)</u>	<u>(77,740)</u>
<b>OTHER FINANCING SOURCES</b>			
Transfers in	<u>76,816</u>	<u>-</u>	<u>76,816</u>
Net change in fund balances	-	(924)	(924)
Fund balances, beginning, as restated (see Note 15)	-	48,372	48,372
Fund balances, ending	<u>\$ -</u>	<u>\$ 47,448</u>	<u>\$ 47,448</u>

**SCHEDULE 6**  
**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
*Student Activity Funds*  
**Combining Balance Sheet**  
**June 30, 2020**

	Student Activity Funds			Total
	Florence Rideout Elementary	Wilton- Lyndeborough Central	Wilton- Lyndeborough High	
<b>ASSETS</b>				
Cash and cash equivalents	\$ 5,942	\$ 596	\$ 40,910	\$ 47,448
<b>FUND BALANCES</b>				
Assigned	\$ 5,942	\$ 596	\$ 40,910	\$ 47,448

**SCHEDULE 7**  
**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
*Student Activity Funds*  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 2020**

	Student Activity Funds			
	Florence Rideout Elementary	Wilton- Lyndeborough Central	Wilton- Lyndeborough High	Total
<b>REVENUES</b>				
Other local	\$ 4,863	\$ -	\$ 28,597	\$ 33,460
<b>EXPENDITURES</b>				
Current:				
Instruction	5,044	-	29,340	34,384
Net change in fund balances	(181)	-	(743)	(924)
Fund balances, beginning, as restated (see Note 15)	6,123	596	41,653	48,372
Fund balances, ending	<u>\$ 5,942</u>	<u>\$ 596</u>	<u>\$ 40,910</u>	<u>\$ 47,448</u>



**FY 2021 Year To Date Expenditure/Revenue Report**  
**General Fund Expenses Year To Date**  
**As of January 31, 2021**

<u>TYPE</u>	<u>Budget</u>	<u>Month To Date</u>	<u>Year To Date</u>	<u>Encumbered</u>	<u>Balance</u>
100's Object Codes - Salaries	\$6,219,374.00	\$469,964.89	\$3,125,428.63	\$2,772,171.51	\$3,093,945.37
<u>200's Object Codes - Employee Benefits</u>	<u>\$2,854,622.00</u>	<u>\$231,719.69</u>	<u>\$1,374,376.46</u>	<u>\$1,192,837.48</u>	<u>\$1,480,245.54</u>
<b>SUBTOTAL</b>	<b>\$9,073,996.00</b>	<b>\$701,684.58</b>	<b>\$4,499,805.09</b>	<b>\$3,965,008.99</b>	<b>\$4,574,190.91</b>
 <u>240 &amp; 290 Object Codes - Other Benefits</u>	 <u>\$63,300.00</u>	 <u>\$974.00</u>	 <u>\$14,438.89</u>	 <u>\$6,494.00</u>	 <u>\$48,861.11</u>
<b>SUBTOTAL</b>	<b>\$9,137,296.00</b>	<b>\$702,658.58</b>	<b>\$4,514,243.98</b>	<b>\$3,971,502.99</b>	<b>\$4,623,052.02</b>
 <u>Non-Salary &amp; Benefits</u>	 <u>BUDGET</u>	 <u>Month To Date</u>	 <u>Year To Date</u>	 <u>Encumbered</u>	 <u>Balance</u>
1100-s - Regular Ed	\$232,853.00	\$1,404.61	\$185,081.31	\$14,149.91	\$47,771.69
1200's - Special Ed	\$478,115.00	\$58,655.38	\$150,115.74	\$38,206.47	\$327,999.26
1300's - Vocational Ed	\$10,250.00	\$0.00	\$0.00	\$13,470.40	\$10,250.00
1400's - Co Curricular	\$70,172.00	\$2,460.90	\$28,299.68	\$30,263.32	\$41,872.32
2100's - Student Support Services	\$340,032.00	\$38,710.72	\$148,357.63	\$146,789.36	\$191,674.37
2200's - Staff Support Services	\$26,269.00	\$77.66	\$6,911.71	\$3,564.13	\$19,357.29
2300's - Administrative Services	\$49,113.00	\$8,226.49	\$33,478.92	\$8,377.75	\$15,634.08
2400's - School Administrative Services	\$57,923.00	\$891.08	\$16,972.88	\$15,252.68	\$40,950.12
2500's - Business Services	\$51,977.00	\$5,697.52	\$61,174.36	\$6,294.15	(\$9,197.36)
2600's - Maintenance	\$484,172.00	\$59,659.89	\$247,262.78	\$195,435.11	\$236,909.22
2700's - Transportation	\$472,379.00	\$43,862.38	\$229,692.62	\$205,354.03	\$242,686.38
2800's - Technology Services	\$213,017.00	\$30,527.14	\$138,719.77	\$75,789.84	\$74,297.23
5000's - Debt P&I	\$603,268.00	\$134,990.00	\$603,267.50	\$0.00	\$0.50
<u>5200's - Transfer to Cap Reserves</u>	<u>\$275,000.00</u>	<u>\$250,000.00</u>	<u>\$250,000.00</u>	<u>\$82,450.00</u>	<u>\$25,000.00</u>
<b>SUBTOTAL</b>	<b>\$3,364,540.00</b>	<b>\$635,163.77</b>	<b>\$2,099,334.90</b>	<b>\$835,397.15</b>	<b>\$1,265,205.10</b>
 <b>TOTAL</b>	 <b>\$12,501,836.00</b>	 <b>\$1,337,822.35</b>	 <b>\$6,613,578.88</b>	 <b>\$4,806,900.14</b>	 <b>\$5,888,257.12</b>

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

**FY 2021 Year To Date Expenditure/Revenue Report**  
**General Fund Revenue Year To Date**  
**As of January 31, 2021**

	<u>Budget</u>	<u>Month To Date</u>	<u>Year To Date</u>	<u>Over/Under</u>
Current Appropriation	\$8,936,593.00	\$855,921.49	\$5,991,450.40	-\$2,945,142.60
Other Appropriations			\$69,969.34	\$69,969.34
Regular Tuition	\$10,800.00		\$1,050.00	-\$9,750.00
SPED Tuition LEA's/NH		\$22,173.37	\$49,226.33	\$49,226.33
Interest On Investments	\$0.00			\$0.00
Use of Facility	\$2,100.00			-\$2,100.00
Refund Prior Yr Expense	\$12,000.00		\$5,247.31	-\$6,752.69
Other Local Revenue-Misc	\$900.00		\$334.88	-\$565.12
Equitable Ed Aid	\$1,553,080.00			-\$1,553,080.00
Special Meeting Additional Adequacy	\$0.00			\$0.00
Statewide Enhanced Ed Tax	\$1,142,585.00			-\$1,142,585.00
Other State Aid	\$0.00			\$0.00
School Building Aid	\$128,000.00			-\$128,000.00
Kindergarten Keno Aid	\$0.00			\$0.00
Catastrophic Aid	\$85,000.00			-\$85,000.00
Vocational Transportation Aid	\$3,000.00		\$529.78	-\$2,470.22
Medicaid	\$25,000.00			-\$25,000.00
Transfer - Food Service Fund				\$0.00
<u>Unassigned Fund Balance - Revenue</u>				<u>\$0.00</u>
<b>Total</b>	<b>\$11,899,058.00</b>	<b>\$878,094.86</b>	<b>\$6,117,808.04</b>	<b>-\$5,781,249.96</b>

Fund	Function	Object	Location	Project	Description	Budget	MonthToDate	AccountYTD	Encumbrance	Balance
4	1100	112	02	00000	Teacher Salaries-MS	587806	48017.12	288829.52	312487.61	298976.48
4	1100	112	03	00000	Teacher Salaries-HS	872735	65946.82	403618.42	391509.93	469116.58
4	1100	112	11	00000	Teacher Salaries-FRES	990040	73808.76	441372.56	492732.64	548667.44
4	1100	112	12	00000	Teacher Salaries-LCS	185650	13184.6	79607.6	92292.4	106042.4
4	1100	211	02	00000	Medical Insurance-MS	111572	10038.92	51775.32	46969.54	59796.68
4	1100	211	03	00000	Medical Insurance-HS	151525	10144.9	61036.34	46696.02	90488.66
4	1100	211	11	00000	Medical Insurance-FRES	291068	21939.36	120264.82	98498.49	170803.18
4	1100	211	12	00000	Medical Insurance-LCS	40235	4543.38	24988.59	20445.11	15246.41
4	1100	212	02	00000	Dental Insurance-MS	8365	878.92	4443.22	3952.14	3921.78
4	1100	212	03	00000	Dental Insurance-HS	12180	914.98	4996.56	4103.55	7183.44
4	1100	212	11	00000	Dental Insurance-FRES	23122	1750.54	9621.73	7856.01	13500.27
4	1100	212	12	00000	Dental Insurance-LCS	2652	283.02	1556.61	1273.57	1095.39
4	1100	213	02	00000	Life Insurance-MS	978	75.32	343.22	410.93	634.78
4	1100	213	03	00000	Life Insurance-HS	1466	109.48	501.59	557.05	964.41
4	1100	213	11	00000	Life Insurance-FRES	1675	106.8	491.85	562.42	1183.15
4	1100	213	12	00000	Life Insurance-LCS	295	19.8	91.32	106.68	203.68
4	1100	214	02	00000	Disability Insurance-MS	1275	111.6	513.47	608.06	761.53
4	1100	214	03	00000	Disability Insurance-HS	1882	172.74	791.95	869.41	1090.05
4	1100	214	11	00000	Disability Insurance-FRES	2145	178.66	824.71	939.03	1320.29
4	1100	214	12	00000	Disability Insurance-LCS	377	34.7	160.01	187.03	216.99
4	1100	220	02	00000	Social Security-MS	45363	3520.57	21283.41	22793.85	24079.59
4	1100	220	03	00000	Social Security-HS	67147	4856.39	29715.13	28700.2	37431.87
4	1100	220	11	00000	Social Security-FRES	76121	5277.34	31683.85	35028.43	44437.15
4	1100	220	12	00000	Social Security-LCS	14585	923.52	5627.64	6470.28	8957.36
4	1100	231	11	00000	Employee Retirement	0	22.34	78.19	100.53	-78.19
4	1100	232	02	00000	Teacher Retirement-MS	98619	8547.04	51190.45	55622.75	47428.55
4	1100	232	03	00000	Teacher Retirement-HS	148476	11738.56	70219.96	69688.89	78256.04
4	1100	232	11	00000	Teacher Retirement-FRES	176850	12315.12	73627.29	81946.53	103222.71
4	1100	232	12	00000	Teacher Retirement-LCS	33847	2346.86	14170.16	16428.06	19676.84
4	1100	250	02	00000	Unemployment-MS	1086	154.37	261.55	1003.12	824.45
4	1100	250	03	00000	Unemployment-HS	1430	212.3	253.62	1258.54	1176.38
4	1100	250	11	00000	Unemployment-FRES	1250	237.98	222.58	1584.81	1027.42
4	1100	250	12	00000	Unemployment-LCS	296	42.2	58.69	295.38	237.31
4	1100	260	02	00000	Workers' Compensation-MS	2769	155.1	931	1008	1838
4	1100	260	03	00000	Workers' Compensation-HS	4084	213.41	1278.18	1265.08	2805.82
4	1100	260	11	00000	Workers' Compensation-FRES	4553	239.21	1382.33	1592.85	3170.67

4	1100	260	12	00000	Workers' Compensation-LCS	874	42.42	256.12	296.89	617.88
4	1100	292	12	00000	Staff Recognition Awards-LCS	0	0	0	0	0
4	1100	430	02	00000	Repairs & Maintenance Services-MS	1620	20.25	165.87	294.75	1454.13
4	1100	430	02	T0000	Repairs & Maintenance - MS TECH	0	0	0	0	0
4	1100	430	03	00000	Repairs & Maintenance Services-HS	1980	24.75	202.73	360.25	1777.27
4	1100	430	03	T0000	Repairs & Maintenance - HS TECH	0	0	0	0	0
4	1100	430	11	00000	Repairs & Maintenance Services-FRES	185	0	0	0	185
4	1100	430	12	00000	Repairs & Maintenance Services-LCS	0	0	0	0	0
4	1100	442	02	00000	Rental of Equipment-MS	0	0	0	0	0
4	1100	442	02	T0000	Rental of Equip. - MS TECH	0	0	0	0	0
4	1100	442	03	00000	Rental of Equipment-HS	0	0	0	0	0
4	1100	442	03	T0000	Rental of Equip. - HS TECH	0	0	0	0	0
4	1100	442	11	00000	Rental of Equipment - FRES TECH	0	0	0	0	0
4	1100	442	11	T0000	Rental of Equip. - FRES TECH	0	0	0	0	0
4	1100	442	12	T0000	Rental of Equip. - LCS TECH	0	0	0	0	0
4	1100	561	03	00000	Tuition - Other LEA-HS	0	0	0	0	0
4	1100	564	12	00000	Tuition Kindergarten Private-LCS	0	0	0	0	0
4	1100	580	02	00000	Travel-MS	0	0	0	0	0
4	1100	580	11	00000	Travel - Instructional - FRES	0	0	0	0	0
4	1100	580	12	00000	Travel - Instructional - LCS	0	0	0	0	0
4	1100	591	03	00000	Services Purchased/Private Sources	0	0	0	0	0
4	1100	610	02	00000	General Supplies/Paper/Tests-MS	16330	1784.51	11964.93	3962.49	4365.07
4	1100	610	02	T0000	Computer Supplies - MS TECH	2644	19.98	1909.52	40.97	734.48
4	1100	610	03	00000	General Supplies/Paper/Tests-HS	22400	775.2	14721.5	4349.67	7678.5
4	1100	610	03	T0000	Computer Supplies - HS TECH	3571	23.69	1073.59	54.15	2497.41
4	1100	610	11	00000	General Supplies/Paper/Tests-FRES	18000	65.24	16355.16	1492.03	1644.84
4	1100	610	11	T0000	Computer Supplies - FRES TECH	2283	0	1552.42	19.79	730.58
4	1100	610	12	00000	General Supplies/Paper/Tests-LCS	3600	400.01	3060.82	362.2	539.18
4	1100	610	12	T0000	Computer Supplies - LCS TECH	430	0	76.88	0	353.12
4	1100	611	02	00000	General Supplies - Donations-MS	0	0	0	0	0
4	1100	611	03	00000	General Supplies - Donations-HS	0	0	0	0	0
4	1100	611	12	00000	General Supplies - Donations-LCS	0	0	0	0	0
4	1100	641	02	00000	Books & Other Printed Media-MS	3437	0	3179.3	307	257.7
4	1100	641	03	00000	Books & Other Printed Media-HS	9780	158.22	8317.21	268.99	1462.79
4	1100	641	03	T0000	Books & Printed Media - HS TECH	0	0	0	0	0
4	1100	641	11	00000	Books & Other Printed Media-FRES	23210	159.2	18322.92	418.38	4887.08
4	1100	641	12	00000	Books & Other Printed Media-LCS	7656	74.92	2560.02	759.53	5095.98

4	1100	649	12	00000	Other Informational Resources-LCS	0	0	0	0	0
4	1100	650	02	00000	Computer Software-MS	5891	209	10123.13	0	-4232.13
4	1100	650	02	T0000	Computer Software - MS TECH	2689	0	4421.95	0	-1732.95
4	1100	650	03	00000	Computer Software-HS	3345	0	2109.72	0	1235.28
4	1100	650	03	T0000	Computer Software - HS TECH	6091	304	5114.05	0	976.95
4	1100	650	11	00000	Computer Software-FRES	10648	13.5	9391.16	294.71	1256.84
4	1100	650	11	T0000	Computer Software - FRES TECH	12000	437	11623.25	0	376.75
4	1100	650	12	00000	Computer Software-LCS	1569	0	2305.85	0	-736.85
4	1100	650	12	T0000	Computer Software - LCS TECH	400	0	739.88	0	-339.88
4	1100	731	02	00000	New Equipment-MS	2773	0	2036.21	524.25	736.79
4	1100	731	02	T0000	New Equipment - MS TECH	585	0	679.5	0	-94.5
4	1100	731	03	00000	New Equipment-HS	5989	0	1821.76	640.75	4167.24
4	1100	731	03	T0000	New Equipment - HS TECH	715	0	830.5	0	-115.5
4	1100	731	11	00000	New Equipment-FRES	2693	785.06	2288.49	0	404.51
4	1100	731	11	T0000	New Equipment - FRES TECH	0	0	0	0	0
4	1100	731	12	00000	New Equipment-LCS	0	0	0	0	0
4	1100	731	12	T0000	New Equipment - LCS TECH	0	0	0	0	0
4	1100	733	02	00000	New Furniture & Fixtures	0	0	0	0	0
4	1100	733	03	00000	New Furniture & Fixtures	0	0	0	0	0
4	1100	733	11	00000	New Furniture & Fixtures	0	0	0	0	0
4	1100	733	12	00000	New Furniture & Fixtures-LCS	0	0	0	0	0
4	1100	734	02	T0000	New Computers - MS TECH	1000	0	196	0	804
4	1100	734	03	T0000	New Computers - HS TECH	13750	0	12989	0	761
4	1100	734	11	T0000	New Computers - FRES TECH	200	0	0	0	200
4	1100	735	02	00000	Replacement Equipment-MS	1000	0	381.01	0	618.99
4	1100	735	02	T0000	Replace Equipment - MS TECH	12114	0	9952.45	0	2161.55
4	1100	735	03	00000	Replacement Equipment-HS	1000	0	465.66	0	534.34
4	1100	735	03	T0000	Replace Equipment - HS TECH	12114	0	9952.45	0	2161.55
4	1100	735	11	00000	Replacement Equipment-FRES	1000	0	139.75	0	860.25
4	1100	735	11	T0000	Replace Equipment - FRES TECH	13680	-3849.92	11916.27	0	1763.73
4	1100	735	12	00000	Replacement Equipment-LCS	1000	0	0	0	1000
4	1100	735	12	T0000	Replace Equipment - LCS TECH	0	0	0	0	0
4	1100	737	02	00000	Replacement Furn & Fixtures - MS	0	0	0	0	0
4	1100	737	03	00000	Replacement Furn & Fixtures - HS	0	0	0	0	0
4	1100	737	11	00000	Replacement Furn & Fixtures - FRES	0	0	0	0	0
4	1100	737	12	00000	Replacement Furn & Fixtures - LCS	2858	0	2140.4	0	717.6
4	1100	810	02	00000	Dues/Memberships-MS	0	0	0	0	0

4	1100	810	03	00000	Dues/Memberships-HS	0	0	0	0	0
4	1100	810	11	00000	Dues/Memberships-FRES	623	0	0	0	623
4	1100	810	12	00000	Dues/Memberships-LCS	0	0	0	0	0
4	1110	114	02	00000	Teacher Aide Salaries-MS	0	0	0	0	0
4	1110	114	03	00000	Teacher Aide Salaries-HS	0	0	0	0	0
4	1110	114	11	00000	Teacher Aide Salaries-FRES	11211	0	1237.5	0	9973.5
4	1110	114	12	00000	Teacher Aide Salaries-LCS	60722	5119.56	32978.69	28465.17	27743.31
4	1110	211	02	00000	Medical Reimbursement-MS	0	0	0	0	0
4	1110	211	03	00000	Medical Reimbursement-HS	0	0	0	0	0
4	1110	211	11	00000	Medical Reimbursement-FRES	308	0	0	0	308
4	1110	211	12	00000	Medical Reimbursement-LCS	9493	2087.64	9732.02	7694.22	-239.02
4	1110	212	11	00000	Dental Insurance	0	0	0	0	0
4	1110	212	12	00000	Dental Insurance	1607	0	0	0	1607
4	1110	213	02	00000	Life Insurance-MS	0	0	0	0	0
4	1110	213	03	00000	Life Insurance-HS	0	0	0	0	0
4	1110	213	11	00000	Life Insurance-FRES	0	0	0	0	0
4	1110	213	12	00000	Life Insurance-LCS	107	11.88	54.78	53.46	52.22
4	1110	214	02	00000	Disability Insurance-MS	0	0	0	0	0
4	1110	214	03	00000	Disability Insurance-HS	0	0	0	0	0
4	1110	214	11	00000	Disability Insurance-FRES	0	0	0	0	0
4	1110	214	12	00000	Disability Insurance-LCS	137	12.48	57.54	56.16	79.46
4	1110	220	02	00000	Social Security-MS	0	0	0	0	0
4	1110	220	03	00000	Social Security-HS	0	0	0	0	0
4	1110	220	11	00000	Social Security-FRES	858	0	94.68	0	763.32
4	1110	220	12	00000	Social Security-LCS	4645	400.7	2438.83	2088.31	2206.17
4	1110	231	02	00000	Employee Retirement	0	0	0	0	0
4	1110	231	03	00000	Employee Retirement	0	0	0	0	0
4	1110	231	11	00000	Employee Retirement	0	0	0	0	0
4	1110	231	12	00000	Employee Retirement-LCS	0	251.56	1383.58	1257.79	-1383.58
4	1110	232	02	00000	Teacher Retirement	0	0	0	0	0
4	1110	232	12	00000	Teacher Retirement-LCS	0	0	0	0	0
4	1110	250	02	00000	Unemployment-MS	0	0	0	0	0
4	1110	250	03	00000	Unemployment-HS	0	0	0	0	0
4	1110	250	11	00000	Unemployment-FRES	103	0	0	0	103
4	1110	250	12	00000	Unemployment-LCS	203	16.38	76.97	91.03	126.03
4	1110	260	02	00000	Workers' Compensation-MS	0	0	0	0	0
4	1110	260	03	00000	Workers' Compensation-HS	0	0	0	0	0

4	1110	260	11	00000	Workers' Compensation-FRES	68	0	0	0	68
4	1110	260	12	00000	Workers' Compensation-LCS	285	16.46	99.69	91.55	185.31
4	1120	114	02	00000	Substitute Teacher Salaries-MS	30000	3408.48	14209.26	0	15790.74
4	1120	114	03	00000	Substitute Teacher Salaries-HS	30000	4471.68	18319.38	0	11680.62
4	1120	114	11	00000	Substitute Teacher Salaries-FRES	30000	7993.92	17818.84	0	12181.16
4	1120	114	12	00000	Substitute Teacher Salaries-LCS	30000	480	1367.64	0	28632.36
4	1120	211	02	00000	Health Insurance	0	0	803.38	0	-803.38
4	1120	211	11	00000	Health Insurance	0	0	988.52	0	-988.52
4	1120	212	02	00000	Dental Insurance	0	0	43.32	0	-43.32
4	1120	212	11	00000	Dental Insurance	0	0	105.35	0	-105.35
4	1120	213	02	00000	Life Insurance	0	0	3.76	0	-3.76
4	1120	213	11	00000	Life Insurance	0	0	4.33	0	-4.33
4	1120	214	02	00000	Disability Insurance	0	0	5.03	0	-5.03
4	1120	214	11	00000	Disability Insurance	0	0	6.81	0	-6.81
4	1120	220	02	00000	Social Security-MS	2295	260.28	1065.69	0	1229.31
4	1120	220	03	00000	Social Security-HS	2295	341.56	1397.57	0	897.43
4	1120	220	11	00000	Social Security-FRES	2295	611.54	1360.15	0	934.85
4	1120	220	12	00000	Social Security-LCS	2295	36.72	104.62	0	2190.38
4	1120	231	02	00000	Employee Retirement	0	0	237.52	0	-237.52
4	1120	231	11	00000	Employee Retirement	0	332.53	765.2	0	-765.2
4	1120	231	12	00000	Employee Retirement	0	0	0	0	0
4	1120	232	02	00000	Teacher Retirement-MS	0	32.04	371.53	0	-371.53
4	1120	232	03	00000	Teacher Retirement-HS	0	32.05	161.3	0	-161.3
4	1120	232	11	00000	Teacher Retirement	0	0	17.8	0	-17.8
4	1120	250	02	00000	Unemployment-MS	145	10.89	43.7	0	101.3
4	1120	250	03	00000	Unemployment-HS	145	14.31	57.9	0	87.1
4	1120	250	11	00000	Unemployment-FRES	145	25.57	54.07	0	90.93
4	1120	250	12	00000	Unemployment-LCS	145	1.53	4.46	0	140.54
4	1120	260	02	00000	Workers' Compensation-MS	141	10.95	45.69	0	95.31
4	1120	260	03	00000	Workers' Compensation-HS	141	14.38	58.93	0	82.07
4	1120	260	11	00000	Workers' Compensation-FRES	141	20.3	45.34	0	95.66
4	1120	260	12	00000	Workers' Compensation-LCS	141	1.55	4.42	0	136.58
4	1130	114	02	00000	Homebound/ESL/Tutor Salaries-MS	0	0	0	0	0
4	1130	114	03	00000	Homebound/ESL/Tutor Salaries-HS	0	0	0	0	0
4	1130	114	11	00000	Homebound/ESL/Tutor Salaries-FR	0	0	0	0	0
4	1130	114	12	00000	Homebound/ESL/Tutor Salaries-LCS	0	0	0	0	0
4	1130	220	02	00000	Social Security-MS	0	0	0	0	0

4	1130	220	03	00000	Social Security-HS	0	0	0	0	0
4	1130	220	11	00000	Social Security-FRES	0	0	0	0	0
4	1130	220	12	00000	Social Security-LCS	0	0	0	0	0
4	1130	232	02	00000	Teacher Retirement-MS	0	0	0	0	0
4	1130	232	03	00000	Teacher Retirement-HS	0	0	0	0	0
4	1130	232	11	00000	Teacher Retirement- FRES	0	0	0	0	0
4	1130	232	12	00000	Teacher Retirement-LCS	0	0	0	0	0
4	1130	250	02	00000	Unemployment-MS	0	0	0	0	0
4	1130	250	03	00000	Unemployment-HS	0	0	0	0	0
4	1130	250	11	00000	Unemployment-FRES	0	0	0	0	0
4	1130	250	12	00000	Unemployment-LCS	0	0	0	0	0
4	1130	260	02	00000	Workers' Compensation-MS	0	0	0	0	0
4	1130	260	03	00000	Workers' Compensation-HS	0	0	0	0	0
4	1130	260	11	00000	Workers' Compensation-FRES	0	0	0	0	0
4	1130	260	12	00000	Workers' Compensation-LCS	0	0	0	0	0
4	1130	323	02	00000	Homebound Tutor Contract-MS	0	0	0	0	0
4	1130	323	03	00000	Homebound Tutor Contract-HS	0	0	0	0	0
4	1130	323	11	00000	Homebound Tutor Contract-FRES	0	0	0	0	0
4	1130	323	12	00000	Homebound Tutor Contract-LCS	0	0	0	0	0
4	1130	330	02	00000	Other Professional Services	0	0	0	0	0
4	1199	199	99	00000	Special Meeting Addition to Budget	0	0	0	0	0
4	1199	199	99	00001	Salary Encumbrance	0	0	0	0	0
4	1199	199	99	00002	Benefit Encumbrance	0	0	0	0	0
4	1210	112	02	00000	Special Education Teacher Salaries-	92635	9236.04	55416.24	55598.68	37218.76
4	1210	112	03	00000	Special Education Teacher Salaries-	58135	7057.74	42346.44	38338.64	15788.56
4	1210	112	11	00000	Special Education Teacher Salaries-	146750	11376.94	68261.64	79638.36	78488.36
4	1210	112	12	00000	Special Education Teacher Salaries-	38000	2923.08	17538.48	20461.52	20461.52
4	1210	211	02	00000	Medical Insurance-MS	17050	2147.9	11813.45	9665.55	5236.55
4	1210	211	03	00000	Medical Insurance-HS	15050	2118.02	11649.11	9531.09	3400.89
4	1210	211	11	00000	Medical Insurance-FRES	31100	812.94	4471.17	3658.23	26628.83
4	1210	211	12	00000	Medical Insurance-LCS	21966	2195.04	12072.72	9877.68	9893.28
4	1210	212	02	00000	Dental Insurance-MS	2722	267.34	1470.37	1203.03	1251.63
4	1210	212	03	00000	Dental Insurance-HS	1274	144.22	793.21	649.03	480.79
4	1210	212	11	00000	Dental Insurance-FRES	2316	56.44	310.42	254.06	2005.58
4	1210	212	12	00000	Dental Insurance-LCS	1681	149.34	821.37	672.01	859.63
4	1210	213	02	00000	Life Insurance-MS	158	15.5	71.49	78.25	86.51
4	1210	213	03	00000	Life Insurance-HS	99	10.9	50.27	52.27	48.73



4	1210	213	11	00000	Life Insurance-FRES	251	19.8	91.32	106.68	159.68
4	1210	213	12	00000	Life Insurance-LCS	65	6.6	30.44	35.56	34.56
4	1210	214	02	00000	Disability Insurance-MS	202	23.34	107.57	118.66	94.43
4	1210	214	03	00000	Disability Insurance-HS	127	16.94	78.05	82.66	48.95
4	1210	214	11	00000	Disability Insurance-FRES	322	31.06	146.42	164.26	175.58
4	1210	214	12	00000	Disability Insurance-LCS	84	7.98	36.79	43.01	47.21
4	1210	220	02	00000	Social Security-MS	7081	709.13	4249	4235.39	2832
4	1210	220	03	00000	Social Security-HS	4448	509.08	3064.72	2767.18	1383.28
4	1210	220	11	00000	Social Security-FRES	11226	859.98	5162.98	6015.51	6063.02
4	1210	220	12	00000	Social Security-LCS	2908	191.67	1165.47	1337.86	1742.53
4	1210	232	02	00000	Teacher Retirement-MS	16476	1644	9864	9896.51	6612
4	1210	232	03	00000	Teacher Retirement-HS	10348	1256.28	7537.68	6824.29	2810.32
4	1210	232	11	00000	Teacher Retirement-FRES	26122	2025.1	12150.6	14175.65	13971.4
4	1210	232	12	00000	Teacher Retirement-LCS	6764	520.3	3121.8	3642.12	3642.2
4	1210	250	02	00000	Unemployment-MS	203	30.2	18	180.81	185
4	1210	250	03	00000	Unemployment-HS	135	22.6	6.95	122.75	128.05
4	1210	250	11	00000	Unemployment-FRES	203	36.4	140.11	254.81	62.89
4	1210	250	12	00000	Unemployment-LCS	68	9.36	18.32	65.5	49.68
4	1210	260	02	00000	Workers' Compensation-MS	421	30.36	181.84	181.76	239.16
4	1210	260	03	00000	Workers' Compensation-HS	265	22.68	136.08	123.22	128.92
4	1210	260	11	00000	Workers' Compensation-FRES	669	36.6	219.6	256.17	449.4
4	1210	260	12	00000	Workers' Compensation-LCS	174	9.4	56.4	65.8	117.6
4	1210	331	01	00000	Other Professional Services	0	0	0	0	0
4	1210	430	02	00000	Repairs & Maintenance Services-MS	0	0	0	0	0
4	1210	430	03	00000	Repairs & Maintenance Services-HS	0	0	0	0	0
4	1210	430	11	00000	Repairs & Maintenance Services-FRES	0	0	0	0	0
4	1210	430	12	00000	Repairs & Maintenance Services-LCS	0	0	0	0	0
4	1210	610	02	00000	General Supplies/Paper/Tests-MS	1000	0	155	0	845
4	1210	610	03	00000	General Supplies/Paper/Tests-HS	1500	0	276.23	0	1223.77
4	1210	610	11	00000	General Supplies/Paper/Tests-FRES	2500	188.68	234.62	48.87	2265.38
4	1210	610	12	00000	General Supplies/Paper/Tests-LCS	900	0	0	0	900
4	1210	641	02	00000	Books & Other Printed Media-MS	1850	0	0	99.95	1850
4	1210	641	03	00000	Books & Other Printed Media-HS	700	0	0	0	700
4	1210	641	11	00000	Books & Other Printed Media-FRES	1700	0	0	0	1700
4	1210	641	12	00000	Books & Other Printed Media-LCS	600	0	0	0	600
4	1210	650	02	00000	Computer Software-MS	3500	0	3063.44	0	436.56
4	1210	650	03	00000	Computer Software-HS	0	0	0	0	0

4	1210	650	11	00000	Computer Software-FRES	3500	1198.5	2727	0	773
4	1210	650	12	00000	Computer Software-LCS	2500	0	23	0	2477
4	1210	731	02	00000	New Equipment-MS	0	0	0	0	0
4	1210	731	03	00000	New Equipment-HS	750	0	103.96	0	646.04
4	1210	731	11	00000	New Equipment-FRES	750	0	0	0	750
4	1210	731	12	00000	New Equipment-LCS	0	0	0	0	0
4	1210	733	02	00000	New Furniture & Fixtures-MS	750	0	471.98	0	278.02
4	1210	733	03	00000	New Furniture & Fixtures-HS	0	0	0	0	0
4	1210	733	11	00000	New Furniture & Fixtures-FRES	0	0	0	0	0
4	1210	733	12	00000	New Furniture & Fixtures-LCS	1000	0	799.29	0	200.71
4	1210	735	02	00000	Replacement Equipment-MS	0	0	0	0	0
4	1210	735	03	00000	Replacement Equipment-HS	750	0	118.88	0	631.12
4	1210	735	11	00000	Replacement Equipment-FRES	750	0	0	0	750
4	1210	735	12	00000	Replacement Equipment-LCS	0	0	0	0	0
4	1210	810	01	00000	Medicaid Fees-SPED	7000	2439.68	2558.78	4441.22	4441.22
4	1210	810	02	00000	Dues & Fees-MS	0	0	0	0	0
4	1210	810	11	00000	Dues & Fees-FRES	0	0	0	0	0
4	1210	810	12	00000	Dues & Fees-LCS	0	0	0	0	0
4	1211	114	02	00000	SPED Aide Salaries-MS	95926	11122.92	70758.47	76076.44	25167.53
4	1211	114	03	00000	SPED Aide Salaries-HS	104981	6500.12	45876.88	45581.89	59104.12
4	1211	114	11	00000	SPED Aide Salaries-FRES	157729	6288.6	41751.45	39198.35	115977.55
4	1211	114	12	00000	SPED Aide Salaries-LCS	31618	5505.13	25378.26	28626.54	6239.74
4	1211	211	02	00000	Medical Insurance-MS	30443	3013.12	15768.78	13558.88	14674.22
4	1211	211	03	00000	Medical Insurance-HS	5100	827.5	1926.25	1173.75	3173.75
4	1211	211	11	00000	Medical Insurance-FRES	42102	1742.64	9584.52	7841.72	32517.48
4	1211	211	12	00000	Medical Insurance-LCS	1550	579.76	3188.68	2608.87	-1638.68
4	1211	212	02	00000	Dental Insurance	633	112.88	592.62	507.96	40.38
4	1211	212	03	00000	Dental Insurance	0	0	0	0	0
4	1211	212	11	00000	Dental Insurance	3223	56.44	310.42	253.98	2912.58
4	1211	212	12	00000	Dental Insurance	0	0	0	0	0
4	1211	213	02	00000	Life Insurance-MS	169	28.12	127.68	126.54	41.32
4	1211	213	03	00000	Life Insurance-HS	185	16.1	74.25	72.45	110.75
4	1211	213	11	00000	Life Insurance-FRES	282	15.84	73.04	71.28	208.96
4	1211	213	12	00000	Life Insurance-LCS	56	7.2	33.2	32.4	22.8
4	1211	214	02	00000	Disability Insurance-MS	217	30.22	137.41	135.99	79.59
4	1211	214	03	00000	Disability Insurance-HS	237	18.44	85.18	82.98	151.82
4	1211	214	11	00000	Disability Insurance-FRES	398	16.54	76.13	74.43	321.87

4	1211	214	12	00000	Disability Insurance-LCS	71	7.06	32.83	31.77	38.17
4	1211	220	02	00000	Social Security-MS	7338	802.02	5148.43	5590.34	2189.57
4	1211	220	03	00000	Social Security-HS	8031	539.31	3540.15	3481.3	4490.85
4	1211	220	11	00000	Social Security-FRES	12025	383.24	2652.15	2554.7	9372.85
4	1211	220	12	00000	Social Security-LCS	2419	408.46	1871.71	2132.94	547.29
4	1211	231	02	00000	Employee Retirement	0	301.42	1883.18	1687.97	-1883.18
4	1211	231	03	00000	Employee Retirement	3499	221.04	1817.15	1708.06	1681.85
4	1211	231	11	00000	Employee Retirement	3499	0	0	0	3499
4	1211	231	12	00000	Employee Retirement	0	153.24	973.95	1007.5	-973.95
4	1211	232	02	00000	Teacher Retirement	0	0	0	0	0
4	1211	250	02	00000	Unemployment-MS	338	35.58	148.71	243.47	189.29
4	1211	250	03	00000	Unemployment-HS	338	21.59	97.8	146.74	240.2
4	1211	250	11	00000	Unemployment-FRES	541	20.13	115.73	125.52	425.27
4	1211	250	12	00000	Unemployment-LCS	135	17.62	83.18	91.61	51.82
4	1211	260	02	00000	Workers' Compensation-MS	450	35.78	227.62	244.68	222.38
4	1211	260	03	00000	Workers' Compensation-HS	493	21.7	145.57	147.54	347.43
4	1211	260	11	00000	Workers' Compensation-FRES	768	20.23	130.34	126.1	637.66
4	1211	260	12	00000	Workers' Compensation-LCS	148	17.69	81.59	92.03	66.41
4	1212	122	02	00000	SPED Tutors - Summer-MS	10650	0	20984.23	0	-10334.23
4	1212	122	03	00000	SPED Tutors - Summer-HS	2500	0	291.2	0	2208.8
4	1212	122	11	00000	SPED Tutors - Summer-FRES	16245	0	28221.91	0	-11976.91
4	1212	122	12	00000	SPED Tutors - Summer-LCS	3720	0	6941.26	0	-3221.26
4	1212	220	02	00000	Social Security-MS	815	0	1605.34	0	-790.34
4	1212	220	03	00000	Social Security-HS	191	0	22.28	0	168.72
4	1212	220	11	00000	Social Security-FRES	1243	0	2159.03	0	-916.03
4	1212	220	12	00000	Social Security-LCS	285	0	531.02	0	-246.02
4	1212	231	02	00000	Employee Retirement-MS	0	0	396.88	0	-396.88
4	1212	231	03	00000	Employee Retirement-HS	0	0	0	0	0
4	1212	231	11	00000	Employee Retirement-FRES	0	0	2063.83	0	-2063.83
4	1212	231	12	00000	Employee Retirement-LCS	0	0	206.7	0	-206.7
4	1212	232	02	00000	Teacher Retirement-MS	1896	0	2376.63	0	-480.63
4	1212	232	03	00000	Teacher Retirement-HS	445	0	51.84	0	393.16
4	1212	232	11	00000	Teacher Retirement-FRES	2892	0	1118.48	0	1773.52
4	1212	232	12	00000	Teacher Retirement-LCS	662	0	249.27	0	412.73
4	1212	250	02	00000	Unemployment-MS	51	0	2.74	0	48.26
4	1212	250	03	00000	Unemployment-HS	12	0	0	0	12
4	1212	250	11	00000	Unemployment-FRES	78	0	27.3	0	50.7

4	1212	250	12	00000	Unemployment-LCS	18	0	6.23	0	11.77
4	1212	260	02	00000	Workers' Compensation-MS	50	0	63.61	0	-13.61
4	1212	260	03	00000	Workers' Compensation-HS	12	0	0.94	0	11.06
4	1212	260	11	00000	Workers' Compensation-FRES	76	0	80.2	0	-4.2
4	1212	260	12	00000	Workers' Compensation-LCS	17	0	22.31	0	-5.31
4	1212	323	02	00000	SPED Summer Contracted Svs - MS	0	0	0	0	0
4	1212	323	03	00000	SPED Summer Contracted Svs - HS	0	0	0	0	0
4	1212	323	11	00000	SPED Summer Contracted Svs - FRE	10815	0	8918.5	127.5	1896.5
4	1212	323	12	00000	SPED Summer Contracted Svs - LCS	0	0	0	0	0
4	1213	114	02	00000	SPED Tutor Salaries-MS	0	0	0	0	0
4	1213	114	03	00000	SPED Tutor Salaries-HS	0	0	0	0	0
4	1213	114	11	00000	SPED Tutor Salaries-FRES	0	0	0	0	0
4	1213	114	12	00000	SPED Tutor Salaries-LCS	0	0	0	0	0
4	1213	220	02	00000	Social Security-MS	0	0	0	0	0
4	1213	220	03	00000	Social Security-HS	0	0	0	0	0
4	1213	220	11	00000	Social Security-FRES	0	0	0	0	0
4	1213	220	12	00000	Social Security-LCS	0	0	0	0	0
4	1213	231	12	00000	Employee Retirement-LCS	0	0	0	0	0
4	1213	232	02	00000	Teacher Retirement-MS	0	0	0	0	0
4	1213	232	03	00000	Teacher Retirement-HS	0	0	0	0	0
4	1213	232	11	00000	Teacher Retirement-FRES	0	0	0	0	0
4	1213	232	12	00000	Teacher Retirement-LCS	0	0	0	0	0
4	1213	250	02	00000	Unemployment-MS	0	0	0	0	0
4	1213	250	03	00000	Unemployment-HS	0	0	0	0	0
4	1213	250	11	00000	Unemployment-FRES	0	0	0	0	0
4	1213	250	12	00000	Unemployment-LCS	0	0	0	0	0
4	1213	260	02	00000	Workers' Compensation-MS	0	0	0	0	0
4	1213	260	03	00000	Workers' Compensation-HS	0	0	0	0	0
4	1213	260	11	00000	Workers' Compensation-FRES	0	0	0	0	0
4	1213	260	12	00000	Workers' Compensation-LCS	0	0	0	0	0
4	1213	321	03	00000	SPED Tutor Contracted-HS	0	0	0	0	0
4	1260	112	02	00000	ESL Teacher Salary - MS	0	0	0	0	0
4	1260	112	03	00000	ESL Teacher Salary-HS	0	0	0	0	0
4	1260	112	11	00000	ESL Teacher Salary-FRES	0	0	0	0	0
4	1260	114	02	00000	ESOL Program - MS	0	0	0	0	0
4	1260	114	03	00000	ESOL Program - HS	0	0	0	0	0
4	1260	114	11	00000	ESOL Program - FRES	0	0	0	0	0

4	1260	114	12	00000	ESOL Program-LCS	0	0	0	0	0
4	1260	211	02	00000	Medical Insurance - MS	0	0	0	0	0
4	1260	211	03	00000	Medical Insurance-HS	0	0	0	0	0
4	1260	211	11	00000	Medical Insurance -FRES	0	0	0	0	0
4	1260	211	12	00000	Medical Insurance -LCS	0	0	0	0	0
4	1260	212	02	00000	ESL Dental Insurance- MS	0	0	0	0	0
4	1260	212	03	00000	ESL Dental Insurance-HS	0	0	0	0	0
4	1260	212	11	00000	ESL Dental Insurance-FRES	0	0	0	0	0
4	1260	212	12	00000	ESL Dental Insurance - LCS	0	0	0	0	0
4	1260	213	02	00000	Life Insurance-MS	0	0	0	0	0
4	1260	213	03	00000	Life Insurance-HS	0	0	0	0	0
4	1260	213	11	00000	Life Insurance-FRES	0	0	0	0	0
4	1260	213	12	00000	Life Insurance-LCS	0	0	0	0	0
4	1260	214	02	00000	Disability Insurance- MS	0	0	0	0	0
4	1260	214	03	00000	Disability Insurance-HS	0	0	0	0	0
4	1260	214	11	00000	Disability Insurance- FRES	0	0	0	0	0
4	1260	214	12	00000	Disability Insurance- LCS	0	0	0	0	0
4	1260	220	02	00000	Social Security - MS	0	0	0	0	0
4	1260	220	03	00000	Social Security - HS	0	0	0	0	0
4	1260	220	11	00000	Social Security - FRES	0	0	0	0	0
4	1260	220	12	00000	Social Security-LCS	0	0	0	0	0
4	1260	232	02	00000	ESL Teacher Retirement	0	0	0	0	0
4	1260	232	03	00000	ESL Teacher Retirement	0	0	0	0	0
4	1260	232	11	00000	ESL Teacher Retirement	0	0	0	0	0
4	1260	250	02	00000	Unemployment - MS	0	0	0	0	0
4	1260	250	03	00000	Unemployment - HS	0	0	0	0	0
4	1260	250	11	00000	Unemployment - FRES	0	0	0	0	0
4	1260	250	12	00000	Unemployment-LCS	0	0	0	0	0
4	1260	260	02	00000	Workers' Compensation - MS	0	0	0	0	0
4	1260	260	03	00000	Workers' Compensation-HS	0	0	0	0	0
4	1260	260	11	00000	Workers' Compensation - FRES	0	0	0	0	0
4	1260	260	12	00000	Workers' Compensation-LCS	0	0	0	0	0
4	1260	321	03	00000	ESL Tutor - Cont. Svs-HS	0	0	0	0	0
4	1260	321	11	00000	ESL Tutor - Cont. Svs-FRES	0	0	0	0	0
4	1290	220	02	00000	Social Security	0	20.49	79.76	0	-79.76
4	1290	220	03	00000	Social Security	0	24.86	59.29	0	-59.29
4	1290	232	02	00000	Teacher Retirement	0	49.39	190.88	0	-190.88

4	1290	232	03	00000	Teacher Retirement	0	0	0	0	0
4	1290	250	02	00000	Unemployment Compensation	0	0.89	3.51	0	-3.51
4	1290	250	03	00000	Unemployment Compensation	0	1.04	2.53	0	-2.53
4	1290	260	02	00000	Workers' Compensation	0	0.89	3.45	0	-3.45
4	1290	260	03	00000	Workers' Compensation	0	1.04	2.48	0	-2.48
4	1290	339	02	00000	504 Special Programs-MS	1500	277.5	1072.5	0	427.5
4	1290	339	03	00000	504 Special Programs-HS	2000	325	2775	0	-775
4	1290	339	11	00000	504 Special Programs-FRES	3500	0	0	0	3500
4	1290	339	12	00000	504 Special Programs-LCS	0	0	0	0	0
4	1290	561	02	00000	Public - In State Tuition-MS	0	0	0	0	0
4	1290	561	03	00000	Public - In State Tuition-HS	135000	49289.85	97774.35	37225.65	37225.65
4	1290	561	11	00000	Public - In State Tuition-FRES	0	0	0	0	0
4	1290	564	02	00000	Private In & Out of State Tuition-M	0	0	0	0	0
4	1290	564	03	00000	Private In & Out of State Tuition-H	243300	0	8126.5	0	235173.5
4	1290	564	11	00000	Private In & Out of State Tuition-F	47000	4896.17	20736.72	26263.28	26263.28
4	1290	564	12	00000	Private In & Out of State Tuition-L	0	0	0	0	0
4	1290	610	02	00000	504 Program Supplies - MS	500	0	0	0	500
4	1290	610	03	00000	504 Program Supplies - HS	500	0	0	0	500
4	1290	610	11	00000	504 Program Supplies - FRES	500	40	130	0	370
4	1290	610	12	00000	504 Program Supplies - LCS	500	0	49.99	0	450.01
4	1290	731	02	00000	504 Program Equipment - MS	0	0	0	0	0
4	1290	731	03	00000	504 Program Equipment - HS	0	0	0	0	0
4	1290	731	11	00000	504 Program Equipment - FRES	0	0	0	0	0
4	1290	731	12	00000	504 Program Equipment - LCS	1000	0	0	0	1000
4	1390	561	03	00000	Vocational Education Tuition-HS	10000	0	0	13270.4	10000
4	1390	591	03	00000	Services Purchased/Private Source:	250	0	0	200	250
4	1410	112	02	00000	Co-Curricular Salaries - Academic-N	11560	0	3290.62	4505.62	8269.38
4	1410	112	03	00000	Co-Curricular Salaries - Academic-H	18090	0	4646.88	8831.88	13443.12
4	1410	112	11	00000	Co-Curricular Salaries - Academic F	2195	0	2897.5	4192.5	-702.5
4	1410	211	02	00000	Medical Insurance-MS	0	0	0	0	0
4	1410	211	03	00000	Medical Insurance-HS	0	0	1.41	91.82	-1.41
4	1410	211	11	00000	Health Insurance	0	0	1.66	228.43	-1.66
4	1410	212	02	00000	Dental Insurance	0	0	0	0	0
4	1410	212	03	00000	Dental Insurance	0	0	14.07	21.23	-14.07
4	1410	212	11	00000	Dental Insurance	0	0	6.24	21.56	-6.24
4	1410	213	02	00000	Life Insurance-MS	0	0	0	0	0
4	1410	213	03	00000	Life Insurance-HS	0	0	0.51	1.2	-0.51

4	1410	213	11	00000	Life Insurance	0	0	0.73	1.28	-0.73
4	1410	214	02	00000	Disability Insurance-MS	0	0	0	0	0
4	1410	214	03	00000	Disability Insurance-HS	0	0	1.23	2.38	-1.23
4	1410	214	11	00000	Disability Insurance	0	0	1.2	2.56	-1.2
4	1410	220	02	00000	Social Security-MS	884	0	244.44	333.49	639.56
4	1410	220	03	00000	Social Security-HS	1384	0	431.21	650.92	952.79
4	1410	220	11	00000	Social Security	359	0	205.21	301.79	153.79
4	1410	231	02	00000	Employee Retirement	0	0	0	45.24	0
4	1410	231	03	00000	Employee Retirement-HS	0	0	0	118.12	0
4	1410	231	11	00000	Employee Retirement	0	0	0	0	0
4	1410	232	02	00000	Teacher Retirement-MS	2058	0	585.72	729.92	1472.28
4	1410	232	03	00000	Teacher Retirement-HS	3220	0	1038.53	1383.84	2181.47
4	1410	232	11	00000	Teacher Retirement	836	0	515.75	746.27	320.25
4	1410	250	02	00000	Unemployment-MS	56	0	10.04	14.43	45.96
4	1410	250	03	00000	Unemployment-HS	87	0	18.25	28.25	68.75
4	1410	250	11	00000	Unemployment Compensation	23	0	9.58	13.41	13.42
4	1410	260	02	00000	Workers' Compensation-MS	54	0	10.57	14.48	43.43
4	1410	260	03	00000	Workers' Compensation-HS	85	0	18.79	28.42	66.21
4	1410	260	11	00000	Workers' Compensation	22	0	9.32	13.48	12.68
4	1410	610	02	00000	General Supplies/Paper-MS	1000	14.4	247.13	585.37	752.87
4	1410	610	03	00000	General Supplies/Paper-HS	1500	17.59	302.05	715.45	1197.95
4	1410	731	02	00000	New Equipment-MS	0	0	0	0	0
4	1410	731	03	00000	New Equipment-HS	0	0	0	0	0
4	1410	810	02	00000	Dues & Fees-MS	716	0	285.75	963	430.25
4	1410	810	03	00000	Dues & Fees-HS	1718	0	349.25	1177	1368.75
4	1410	890	02	00000	Miscellaneous-MS	220	0	37.32	187.68	182.68
4	1410	890	03	00000	Miscellaneous-HS	330	0	45.62	229.38	284.38
4	1420	112	02	00000	Co-Curricular Salaries - Athletic-M	17791	0	6335	6455	11456
4	1420	112	03	00000	Co-Curricular Salaries - Athletic-H	33887	0	9885	11181	24002
4	1420	211	02	00000	Health Insurance	0	0	118.25	0	-118.25
4	1420	211	03	00000	Health Insurance	0	0	233.72	0	-233.72
4	1420	212	02	00000	Dental Insurance	0	0	12.84	0	-12.84
4	1420	212	03	00000	Dental Insurance	0	0	16.22	0	-16.22
4	1420	213	02	00000	Life Insurance-MS	0	0	1.8	0	-1.8
4	1420	213	03	00000	Life Insurance-HS	0	0	1.9	0	-1.9
4	1420	214	02	00000	Disability Insurance-MS	0	0	1.83	0	-1.83
4	1420	214	03	00000	Disability Insurance-HS	0	0	2.69	0	-2.69

4	1420	220	02	00000	Social Security-MS	1361	0	461.34	486.95	899.66
4	1420	220	03	00000	Social Security-HS	2592	0	738.1	850.83	1853.9
4	1420	231	02	00000	Employee Retirement	0	0	165.32	172.02	-165.32
4	1420	232	02	00000	Teacher Retirement-MS	1242	0	864.19	600.75	377.81
4	1420	232	03	00000	Teacher Retirement-HS	1517	0	1246.89	1063.19	270.11
4	1420	250	02	00000	Unemployment-MS	86	0	20.9	20.66	65.1
4	1420	250	03	00000	Unemployment-HS	164	0	32.62	35.77	131.38
4	1420	260	02	00000	Workers' Compensation-MS	83	0	20.37	15.8	62.63
4	1420	260	03	00000	Workers' Compensation-HS	159	0	31.8	35.96	127.2
4	1420	323	03	00000	Athletic Trainer Contracted - HS	0	0	0	0	0
4	1420	330	02	00000	Contracted Services - MS	7875	994.05	2982.15	4892.85	4892.85
4	1420	330	03	00000	Contracted Services - HS	9625	1214.95	3644.85	5980.15	5980.15
4	1420	430	02	00000	Repairs & Maintenance Services-MS	2000	0	2982.15	1071.45	-982.15
4	1420	430	03	00000	Repairs & Maintenance Services-HS	1000	0	3644.85	1309.55	-2644.85
4	1420	442	02	00000	Rental of Equipment-MS	495	99.86	266.6	160.9	228.4
4	1420	442	03	00000	Rental of Equipment-HS	605	122.05	325.83	196.67	279.17
4	1420	591	02	00000	Purchased Services/Private Sources-MS	10698	0	4558.5	963	6139.5
4	1420	591	03	00000	Purchased Services/Private Sources-HS	13076	0	5571.5	1177	7504.5
4	1420	610	02	00000	General Supplies/Paper-MS	4087	0	79.28	2134.72	4007.72
4	1420	610	03	00000	General Supplies/Paper-HS	4936	0	96.9	2609.1	4839.1
4	1420	731	02	00000	New Equipment-MS	0	0	0	0	0
4	1420	731	03	00000	New Equipment-HS	0	0	0	0	0
4	1420	735	02	00000	Replacement Equipment-MS	0	0	0	0	0
4	1420	735	03	00000	Replacement Equipment-HS	0	0	0	0	0
4	1420	810	02	00000	Dues & Fees-MS	1818	0	1287	373.5	531
4	1420	810	03	00000	Dues & Fees-HS	2222	0	1573	456.5	649
4	1420	890	02	00000	Miscellaneous-MS	338	0	8.98	36.02	329.02
4	1420	890	03	00000	Miscellaneous-HS	413	0	10.97	44.03	402.03
4	1430	610	02	00000	Summer School Supplies - MS	500	0	0	0	500
4	1430	610	03	00000	Summer School Supplies - HS	0	0	0	0	0
4	1430	610	11	00000	Summer School Supplies - FRES	0	0	0	0	0
4	1490	112	02	00000	Co-Curricular Salary (6gr Camp)-MS	0	0	0	0	0
4	1490	220	02	00000	FICA (Camp Fee)-MS	0	0	0	0	0
4	1490	220	11	00000	FICA (Camp Fee)-FRES	0	0	0	0	0
4	1490	220	12	00000	FICA (Camp Fee)-LCS	0	0	0	0	0
4	1490	232	02	00000	Teacher Retirement-MS	0	0	0	0	0
4	1490	232	11	00000	Teacher Retirement-FRES	0	0	0	0	0



4	1490	232	12	00000	Teacher Retirement-LCS	0	0	0	0	0
4	1490	810	02	00000	Dues & Fees (Camp Fee)-MS	5000	0	0	5000	5000
4	1490	810	11	00000	Dues & Fees (Camp Fee)-FRES	0	0	0	0	0
4	1490	810	12	00000	Dues & Fees (Camp Fee)-LCS	0	0	0	0	0
4	2110	220	11	00000	CG FICA - FRES	0	0	0	0	0
4	2110	220	12	00000	CG FICA - LCS	0	0	0	0	0
4	2110	250	11	00000	Unemployment - FRES	0	0	0	0	0
4	2110	250	12	00000	Unemployment - LCS	0	0	0	0	0
4	2110	260	11	00000	Workers' Compensation - FRES	0	0	0	0	0
4	2110	260	12	00000	Workers' Compensation - LCS	0	0	0	0	0
4	2119	114	01	00000	Salaries-SPED	0	0	0	0	0
4	2119	211	01	00000	Medical Insurance-SPED	0	0	0	0	0
4	2119	212	01	00000	Dental Insurance-SPED	0	0	0	0	0
4	2119	213	01	00000	Life Insurance-SPED	0	0	0	0	0
4	2119	214	01	00000	Disability Insurance-SPED	0	0	0	0	0
4	2119	220	01	00000	Social Security-SPED	0	0	0	0	0
4	2119	231	01	00000	Employee Retirement-SPED	0	0	0	0	0
4	2119	250	01	00000	Unemployment-SPED	0	0	0	0	0
4	2119	260	01	00000	Workers' Compensation-SPED	0	0	0	0	0
4	2122	112	02	00000	Guidance Salaries-MS	21000	0	12945.8	0	8054.2
4	2122	112	03	00000	Guidance Salaries-HS	80611	5364.38	41913.98	37550.72	38697.02
4	2122	112	11	00000	Guidance Salaries-FRES	71000	6761.9	40571.4	30428.6	30428.6
4	2122	112	12	00000	Guidance Salaries-LCS	0	0	0	0	0
4	2122	211	02	00000	Medical Insurance-MS	10984	0	0	0	10984
4	2122	211	03	00000	Medical Insurance-HS	21966	2210.04	12155.22	9945.18	9810.78
4	2122	211	11	00000	Medical Insurance-FRES	16269	1640.88	9024.84	7383.96	7244.16
4	2122	211	12	00000	Medical Insurance-LCS	0	0	0	0	0
4	2122	212	02	00000	Dental Insurance-MS	301	0	0	0	301
4	2122	212	03	00000	Dental Insurance-HS	1677	149.34	821.37	672.01	855.63
4	2122	212	11	00000	Dental Insurance-FRES	972	86.64	476.52	389.88	495.48
4	2122	212	12	00000	Dental Insurance-LCS	0	0	0	0	0
4	2122	213	02	00000	Life Insurance-MS	40	0	0	0	40
4	2122	213	03	00000	Life Insurance-HS	101	6.6	30.44	35.56	70.56
4	2122	213	11	00000	Life Insurance-FRES	123	6.6	30.44	29.7	92.56
4	2122	213	12	00000	Life Insurance-LCS	0	0	0	0	0
4	2122	214	02	00000	Disability Insurance-MS	0	0	0	0	0
4	2122	214	03	00000	Disability Insurance-HS	129	12.32	56.82	66.42	72.18

4	2122	214	11	00000	Disability Insurance-FRES	157	13.24	61.04	59.58	95.96
4	2122	214	12	00000	Disability Insurance-LCS	0	0	0	0	0
4	2122	220	02	00000	Social Security-MS	1557	0	990.35	0	566.65
4	2122	220	03	00000	Social Security-HS	6066	381.05	3032.99	2645.18	3033.01
4	2122	220	11	00000	Social Security-FRES	5432	494.18	2974.38	2221.57	2457.62
4	2122	220	12	00000	Social Security-LCS	0	0	0	0	0
4	2122	232	02	00000	Teacher Retirement-MS	0	0	0	0	0
4	2122	232	03	00000	Teacher Retirement-HS	14115	954.86	7460.69	6684.03	6654.31
4	2122	232	11	00000	Teacher Retirement-FRES	12638	1203.62	7221.72	5416.3	5416.28
4	2122	232	12	00000	Teacher Retirement-LCS	0	0	0	0	0
4	2122	250	02	00000	Unemployment-MS	34	0	42.72	0	-8.72
4	2122	250	03	00000	Unemployment-HS	167	17.16	-8.46	120.14	175.46
4	2122	250	11	00000	Unemployment-FRES	68	21.64	2.16	97.38	65.84
4	2122	250	12	00000	Unemployment-LCS	0	0	0	0	0
4	2122	260	02	00000	Workers' Compensation-MS	34	0	41.63	0	-7.63
4	2122	260	03	00000	Workers' Compensation-HS	364	17.26	110.95	120.8	253.05
4	2122	260	11	00000	Workers' Compensation-FRES	326	21.74	130.44	97.83	195.56
4	2122	260	12	00000	Workers' Compensation-LCS	0	0	0	0	0
4	2122	321	02	00000	Contracted Service-MS	135	0	0	0	135
4	2122	321	03	00000	Contracted Service-HS	165	0	0	0	165
4	2122	323	02	00000	Testing-MS	3150	0	0	1473.75	3150
4	2122	323	03	00000	Testing-HS	3850	0	0	2352.05	3850
4	2122	323	11	00000	Testing-FRES	5938	0	0	0	5938
4	2122	323	12	00000	Testing-LCS	100	0	0	0	100
4	2122	591	02	00000	Purchased Services/Private Sources	0	0	0	0	0
4	2122	591	03	00000	Purchased Services/Private Sources	0	0	0	0	0
4	2122	610	02	00000	General Supplies/Paper/Tests-MS	1745	40.5	507.23	795.64	1237.77
4	2122	610	03	00000	General Supplies/Paper/Tests-HS	2130	49.49	618.57	972.46	1511.43
4	2122	610	11	00000	General Supplies/Paper/Tests-FRES	311	0	0	0	311
4	2122	610	12	00000	General Supplies/Paper/Tests-LCS	0	0	0	0	0
4	2122	641	02	00000	Books & Other Printed Media-MS	0	0	0	0	0
4	2122	641	03	00000	Books & Other Printed Media-HS	0	0	0	0	0
4	2122	641	11	00000	Books & Other Printed Media	0	0	0	0	0
4	2122	641	12	00000	Books & Other Printed Media-LCS	0	0	0	0	0
4	2122	731	02	00000	New Equipment-MS	0	0	0	0	0
4	2122	731	03	00000	New Equipment-HS	0	0	0	0	0
4	2122	733	02	00000	New Furniture & Fixtures-MS	0	0	0	0	0

4	2122	733	03	00000	New Furniture & Fixtures-HS	0	0	0	0	0
4	2122	733	11	00000	New Furniture & Fixtures-FRES	0	0	0	0	0
4	2122	733	12	00000	New Furniture & Fixtures-LCS	0	0	0	0	0
4	2122	735	11	00000	Replace Furniture & Fixtures - FRES	0	0	0	0	0
4	2122	810	02	00000	Dues & Fees-MS	0	0	0	0	0
4	2122	810	03	00000	Dues & Fees-HS	0	0	0	0	0
4	2122	810	11	00000	Dues & Fees	0	0	0	0	0
4	2122	810	12	00000	Dues & Fees-LCS	0	0	0	0	0
4	2122	890	12	00000	Miscellaneous-LCS	0	0	0	0	0
4	2124	590	01	00000	Parent Support-SPED	0	0	0	0	0
4	2124	734	01	00000	Pre School Assessment-SPED	0	0	0	0	0
4	2129	114	02	00000	Guidance Secretary Salary-MS	15918	1124.93	7655.75	6749.57	8262.25
4	2129	114	03	00000	Guidance Secretary Salary-HS	15918	1374.91	9218.17	8249.47	6699.83
4	2129	211	02	00000	Medical Insurance-MS	11022	731.64	4064.67	3292.38	6957.33
4	2129	211	03	00000	Medical Insurance-HS	10944	894.24	4877.67	4024.08	6066.33
4	2129	212	02	00000	Dental Insurance-MS	754	38.98	216.56	175.41	537.44
4	2129	212	03	00000	Dental Insurance-HS	922	47.66	259.96	214.47	662.04
4	2129	213	02	00000	Life Insurance-MS	28	1.9	8.86	8.55	19.14
4	2129	213	03	00000	Life Insurance-HS	28	2.32	10.61	10.44	17.39
4	2129	214	02	00000	Disability Insurance-MS	36	3	14.01	13.5	21.99
4	2129	214	03	00000	Disability Insurance-HS	36	3.68	16.79	16.56	19.21
4	2129	220	02	00000	Social Security-MS	1218	75.9	527.18	470.52	690.82
4	2129	220	03	00000	Social Security-HS	1218	92.78	634.9	575	583.1
4	2129	231	02	00000	Employee Retirement-MS	1778	125.65	855.12	753.91	922.88
4	2129	231	03	00000	Employee Retirement-HS	1778	153.58	1029.71	921.48	748.29
4	2129	250	02	00000	Unemployment-MS	68	3.6	7.28	21.61	60.72
4	2129	250	03	00000	Unemployment-HS	68	4.4	8.43	26.39	59.57
4	2129	260	02	00000	Workers' Compensation-MS	75	3.61	24.6	21.69	50.4
4	2129	260	03	00000	Workers' Compensation-HS	75	4.42	29.63	26.51	45.37
4	2129	339	02	00000	504 Special Programs - MS	0	0	0	0	0
4	2129	339	03	00000	504 Special Programs - HS	0	0	0	0	0
4	2129	339	11	00000	504 Special Programs - FRES	0	0	0	0	0
4	2129	610	02	00000	504 Program Supplies - MS	0	0	0	0	0
4	2129	610	03	00000	504 Program Supplies - HS	0	0	0	0	0
4	2129	610	11	00000	504 Program Supplies - FRES	0	0	0	0	0
4	2129	610	12	00000	504 Program Supplies - LCS	0	0	0	0	0
4	2129	731	02	00000	504 Program Equipment - MS	0	0	0	0	0

4	2129	731	03	00000	504 Program Equipment - HS	0	0	0	0	0
4	2129	731	11	00000	504 Program Equipment - FRES	0	0	0	0	0
4	2129	731	12	00000	504 Program Equipment - LCS	0	0	0	0	0
4	2134	112	02	00000	Nurses Salary-MS	26379	2025	12150	14175	14229
4	2134	112	03	00000	Nurses Salary-HS	32175	2475	14850	17325	17325
4	2134	112	11	00000	Nurses Salary-FRES	65139	5190.48	31142.88	23357.12	33996.12
4	2134	112	12	00000	Nurses Salary-LCS	50967	3876.92	23261.52	27138.48	27705.48
4	2134	114	12	00000	LPN Salary - LCS	0	0	0	0	0
4	2134	211	02	00000	Medical Insurance-MS	10983	2444.52	12458.78	10150.34	-1475.78
4	2134	211	03	00000	Medical Insurance-HS	10983	1415.52	7785.36	6369.84	3197.64
4	2134	211	11	00000	Medical Insurance-FRES	21966	2044.2	11743.1	9198.9	10222.9
4	2134	211	12	00000	Medical Insurance-LCS	8135	1637.88	9008.34	7370.46	-873.34
4	2134	212	02	00000	Dental Insurance-MS	754	67.2	369.6	302.39	384.4
4	2134	212	03	00000	Dental Insurance-HS	922	82.14	451.77	369.62	470.23
4	2134	212	11	00000	Dental Insurance-FRES	1677	124.44	684.42	559.98	992.58
4	2134	212	12	00000	Dental Insurance-LCS	778	86.64	476.52	389.88	301.48
4	2134	213	02	00000	Life Insurance-MS	46	2.98	13.73	16.05	32.27
4	2134	213	03	00000	Life Insurance-HS	56	3.62	16.71	19.51	39.29
4	2134	213	11	00000	Life Insurance-FRES	112	6.6	30.44	29.7	81.56
4	2134	213	12	00000	Life Insurance-LCS	108	6.6	30.44	35.56	77.56
4	2134	214	02	00000	Disability Insurance-MS	59	5.52	25.46	29.78	33.54
4	2134	214	03	00000	Disability Insurance-HS	72	6.76	31.18	36.46	40.82
4	2134	214	11	00000	Disability Insurance-FRES	144	11.44	52.76	51.48	91.24
4	2134	214	12	00000	Disability Insurance-LCS	139	10.58	48.79	57.05	90.21
4	2134	220	02	00000	Social Security-MS	2014	244.34	1340.71	1356.83	673.29
4	2134	220	03	00000	Social Security-HS	2461	176.81	1059.99	1189.79	1401.01
4	2134	220	11	00000	Social Security-FRES	4984	377.64	2313.8	1699.38	2670.2
4	2134	220	12	00000	Social Security-LCS	3879	261.5	1586.54	1830.51	2292.46
4	2134	231	11	00000	Employee Retirement	0	0	0	0	0
4	2134	232	02	00000	Teacher Retirement-MS	4686	396.06	2269.55	2683.38	2416.45
4	2134	232	03	00000	Teacher Retirement-HS	5727	440.54	2643.24	3083.81	3083.76
4	2134	232	11	00000	Teacher Retirement-FRES	11595	923.9	5543.4	4157.55	6051.6
4	2134	232	12	00000	Teacher Retirement-LCS	0	690.1	4140.6	4830.68	-4140.6
4	2134	250	02	00000	Unemployment-MS	68	11.12	13.45	63.52	54.55
4	2134	250	03	00000	Unemployment-HS	68	8.56	1.55	58.32	66.45
4	2134	250	11	00000	Unemployment-FRES	68	16.6	90.13	74.7	-22.13
4	2134	250	12	00000	Unemployment-LCS	68	12.4	-8.11	86.82	76.11

4	2134	260	02	00000	Workers' Compensation-MS	122	15.74	86.69	84.39	35.31
4	2134	260	03	00000	Workers' Compensation-HS	150	8.6	51.28	58.6	98.72
4	2134	260	11	00000	Workers' Compensation-FRES	298	16.7	101.8	75.15	196.2
4	2134	260	12	00000	Workers' Compensation-LCS	289	12.46	74.76	87.24	214.24
4	2134	323	02	00000	Nurses Cont. Svs-MS	881	0	0	0	881
4	2134	323	03	00000	Nurses Cont. Svs-HS	881	0	0	0	881
4	2134	323	11	00000	Nurses Cont. Svs-FRES	1764	0	0	0	1764
4	2134	323	12	00000	Nurses Cont. Svs-LCS	1764	636	636	0	1128
4	2134	430	02	00000	Repairs & Maintenance Services-MS	68	0	0	0	68
4	2134	430	03	00000	Repairs & Maintenance Services-HS	83	0	0	0	83
4	2134	430	11	00000	Repairs & Maintenance Services-FRES	250	0	0	65	250
4	2134	430	12	00000	Repairs & Maintenance Services-LCS	195	0	0	150	195
4	2134	580	02	00000	Travel/Conference-MS	0	0	0	0	0
4	2134	580	03	00000	Travel/Conference-HS	0	0	0	0	0
4	2134	580	11	00000	Travel/Conference-FRES	0	0	0	0	0
4	2134	580	12	00000	Travel/Conference-LCS	0	0	0	0	0
4	2134	610	02	00000	General Supplies/Paper-MS	412	0	132.74	155.7	279.26
4	2134	610	03	00000	General Supplies/Paper-HS	508	0	162.2	190.31	345.8
4	2134	610	11	00000	General Supplies/Paper-FRES	1200	58.99	998.97	282.24	201.03
4	2134	610	12	00000	General Supplies/Paper-LCS	393	0	410.59	0	-17.59
4	2134	641	02	00000	Books & Other Printed Media-MS	0	0	0	0	0
4	2134	641	03	00000	Books & Other Printed Media-HS	0	0	0	0	0
4	2134	641	12	00000	Books & Other Printed Media-LCS	0	0	0	0	0
4	2134	649	12	00000	Other Informational Resources-LCS	0	0	0	0	0
4	2134	650	02	00000	Computer Software-MS	0	0	0	0	0
4	2134	650	02	T0000	Computer Software - MS TECH	320	0	320	0	0
4	2134	650	03	00000	Computer Software-HS	0	0	0	0	0
4	2134	650	03	T0000	Computer Software - HS TECH	464	0	464	0	0
4	2134	650	11	T0000	Computer Software - FRES TECH	671	0	665.72	0	5.28
4	2134	650	12	00000	Computer Software-LCS	0	0	0	0	0
4	2134	650	12	T0000	Computer Software - LCS TECH	144	0	144	0	0
4	2134	731	11	00000	New Equipment-FRES	0	0	0	0	0
4	2134	731	12	00000	New Equipment-LCS	0	0	287.99	0	-287.99
4	2134	735	02	00000	Replacement Equipment-MS	0	0	53.98	0	-53.98
4	2134	735	03	00000	Replacement Equipment-HS	0	0	65.98	0	-65.98
4	2134	735	11	00000	Replacement Equipment-FRES	0	0	0	0	0
4	2134	735	12	00000	Replacement Equipment-LCS	0	0	0	0	0

4	2134	810	02	00000	Dues & Fees-MS	0	0	0	0	0
4	2134	810	03	00000	Dues & Fees-HS	0	0	0	0	0
4	2134	810	11	00000	Dues & Fees-FRES	0	0	0	0	0
4	2134	810	12	00000	Dues & Fees-LCS	0	0	0	0	0
4	2140	112	01	00000	School Psychologist	70000	5615.38	44923.04	28076.96	25076.96
4	2140	211	01	00000	Medical Insurance-Psych	21966	2195.04	12072.72	9877.68	9893.28
4	2140	212	01	00000	Dental Insurance-Psych	1631	149.34	821.37	672.01	809.63
4	2140	213	01	00000	Life Insurance-Psych	123	9.24	42.6	41.58	80.4
4	2140	214	01	00000	LTD Insurance-Psych	158	14.7	67.79	66.15	90.21
4	2140	220	01	00000	FICA Insurance-Psych	5355	377.72	3146.07	1908.66	2208.93
4	2140	231	01	00000	Employee Retirement-Psych	0	0	0	0	0
4	2140	232	01	00000	Teacher Retirement	12460	999.54	7996.32	4997.71	4463.68
4	2140	250	01	00000	Unemployment-Psych	68	17.96	-5.71	89.8	73.71
4	2140	260	01	00000	Workers' Comp-Psych	328	18.06	144.48	90.3	183.52
4	2140	580	01	00000	Travel/Conferences-Psych	0	0	0	0	0
4	2142	112	01	00000	School Psychologist Salaries-SPED	0	0	0	0	0
4	2142	211	01	00000	Medical Insurance-SPED	0	0	0	0	0
4	2142	212	01	00000	Dental Insurance-SPED	0	0	0	0	0
4	2142	213	01	00000	Life Insurance-SPED	0	0	0	0	0
4	2142	214	01	00000	Disability Insurance-SPED	0	0	0	0	0
4	2142	220	01	00000	Social Security-SPED	0	0	0	0	0
4	2142	232	01	00000	Teacher Retirement-SPED	0	0	0	0	0
4	2142	250	01	00000	Unemployment-SPED	0	0	0	0	0
4	2142	260	01	00000	Workers' Compensation-SPED	0	0	0	0	0
4	2142	321	01	00000	School Psychologist Contracted Svc	0	0	0	0	0
4	2142	323	02	00000	Psychological Testing Services-MS	5000	0	4181.25	0	818.75
4	2142	323	03	00000	Psychological Testing Services-HS	5000	0	0	0	5000
4	2142	323	11	00000	Psychological Testing Services-FRES	7500	0	0	0	7500
4	2142	323	12	00000	Psychological Testing Services-LCS	2500	0	1044.97	0	1455.03
4	2142	580	01	00000	Travel/Conferences - SPED Psych	0	0	0	0	0
4	2142	610	01	00000	General Supplies/Paper/Tests-SPED	0	0	0	0	0
4	2142	731	01	00000	New Equipment-SPED	0	0	0	0	0
4	2143	114	02	00000	Associate Psychologist-MS	0	0	0	0	0
4	2143	114	03	00000	Associate Psychologist-HS	0	0	0	0	0
4	2143	321	02	00000	Associate Psychologist - Contracted	0	0	0	0	0
4	2143	321	03	00000	Associate Psychologist - Contracted	0	0	0	0	0
4	2143	321	11	00000	Associate Psychologist - Contracted	0	0	0	0	0

4	2143	321	12	00000	Associate Psychologist - Contracted	0	0	0	0	0
4	2143	323	02	00000	Psychological Counseling Services-	0	0	0	0	0
4	2143	323	03	00000	Psychological Counseling Services-	0	0	0	0	0
4	2143	580	11	00000	Travel/Conferences-FRES	0	0	0	0	0
4	2143	580	12	00000	Travel/Conferences-LCS	0	0	0	0	0
4	2143	610	11	00000	General Supplies/Tests/Paper-FRES	255	0	0	0	255
4	2143	610	12	00000	General Supplies/Tests/Paper-LCS	255	173.98	173.98	0	81.02
4	2149	112	01	00000	BCBA Other Admin Salary-SPED	65000	5666.66	41666.65	28333.35	23333.35
4	2149	112	02	00000	BCBA Admin Salary-MS	0	0	0	0	0
4	2149	112	03	00000	BCBA Admin Salary -HS	0	0	0	0	0
4	2149	112	11	00000	BCBA Admin Salary-FRES	0	0	0	0	0
4	2149	112	12	00000	BCBA Admin Salary-LCS	0	0	0	0	0
4	2149	114	01	00000	ABA Therapist Salary-SPED	0	0	0	0	0
4	2149	114	02	00000	ABA Therapist-MS	102629	6264	42543.6	36276.6	60085.4
4	2149	114	03	00000	ABA Therapist-HS	0	0	0	0	0
4	2149	114	11	00000	ABA Therapists-FRES	195003	16136.05	99712.05	91819.16	95290.95
4	2149	114	12	00000	ABA Therapist-LCS	207721	16373.82	111403.45	93775.83	96317.55
4	2149	211	01	00000	Medical Insurance-SPED	22741	2195.04	12072.72	9877.68	10668.28
4	2149	211	02	00000	Mediical Insurance- MS	10135	952.72	4487.24	4287.24	5647.76
4	2149	211	03	00000	Medical Insurance- HS	0	0	0	0	0
4	2149	211	11	00000	Medical Insurance-FRES	71456	6831.14	35333.37	30740.11	36122.63
4	2149	211	12	00000	Medical Insurance-LCS	52985	3883.12	19228.41	17473.84	33756.59
4	2149	212	01	00000	BCBA Other Psych Dental-SPED	1631	0	0	0	1631
4	2149	212	02	00000	BCBA/ABA Dental Insurance- MS	633	52.26	235.17	235.17	397.83
4	2149	212	03	00000	BCBA/ABA Dental Insurance- HS	0	0	0	0	0
4	2149	212	11	00000	BCBA/ABA Dental Insurance- FRES	4248	437.32	2227.95	1967.91	2020.05
4	2149	212	12	00000	BCBA/ABA Dental Insurance- LCS	4810	488.58	2706.32	2198.52	2103.68
4	2149	213	01	00000	Life Insurance	139	6.6	19.8	29.7	119.2
4	2149	213	02	00000	Life Insurance- MS	181	7.68	34.66	34.56	146.34
4	2149	213	03	00000	Life Insurance-HS	0	0	0	0	0
4	2149	213	11	00000	Life Insurance- FRES	347	22.64	95.54	98.14	251.46
4	2149	213	12	00000	Life Insurance-LCS	367	26.52	113.57	119.34	253.43
4	2149	214	01	00000	Disability Insurance-SPED	178	13.24	39.72	59.58	138.28
4	2149	214	02	00000	Diisability Insurance- MS	232	9.46	43.61	42.57	188.39
4	2149	214	03	00000	Disability Insurance- HS	0	0	0	0	0
4	2149	214	11	00000	Disability Insurance- FRES	441	39.16	168.12	176.22	272.88
4	2149	214	12	00000	Disability Insurance- LCS	469	36.04	160.87	162.18	308.13

4	2149	220	01	00000	BCBA Other Psych FICA-SPED	4980	404	3025.49	2034.82	1954.51
4	2149	220	02	00000	BCBA/ABA FICA - MS	7851	481.78	3281.53	2786.82	4569.47
4	2149	220	03	00000	BCBA/ABA FICA - HS	0	0	0	0	0
4	2149	220	11	00000	BCBA/ABA FICA - FRES	14918	1130.51	7122.82	6592.48	7795.18
4	2149	220	12	00000	BCBA/ABA FICA - LCS	15891	1204.12	8288.18	6955.71	7602.82
4	2149	231	01	00000	Employee Retirement-SPED	7004	632.96	4654.15	3164.81	2349.85
4	2149	231	02	00000	BCBA/ABA Employee Retirement - F	11464	699.7	4752.14	4052.12	6711.86
4	2149	231	03	00000	BCBA/ABA Employee Retirement -	0	0	0	0	0
4	2149	231	11	00000	BCBA/ABA Employee Retirement -	21782	1793.01	11128.48	10256.26	10653.52
4	2149	231	12	00000	BCBA/ABA Employee Retirement -	21251	1828.97	12443.84	10474.88	8807.16
4	2149	250	01	00000	Unemployment-SPED	68	18.14	43.49	90.7	24.51
4	2149	250	02	00000	Unemployment - MS	135	20.04	45.15	116.06	89.85
4	2149	250	03	00000	Unemployment - HS	0	0	0	0	0
4	2149	250	11	00000	Unemployment - FRES	406	51.35	128.71	293.79	277.29
4	2149	250	12	00000	Unemployment - LCS	406	52.38	240.91	300.08	165.09
4	2149	260	01	00000	Workers' Compensation-SPED	371	18.22	133.99	91.1	237.01
4	2149	260	02	00000	Workers' Compensation-MS	482	20.15	136.87	116.67	345.13
4	2149	260	03	00000	Workers' Compensation-HS	0	0	0	0	0
4	2149	260	11	00000	Workers' Compensation-FRES	873	51.6	296.52	295.32	576.48
4	2149	260	12	00000	Workers' Compensation-LCS	975	52.69	358.38	301.67	616.62
4	2149	321	01	00000	BCBA Consulting District Wide	0	0	0	0	0
4	2149	323	12	00000	Psychological Counseling-LCS	0	0	0	0	0
4	2149	580	01	00000	Travel/Conferences - SPED ABA	0	0	0	0	0
4	2149	580	02	00000	BCBA/ABA Travel/Conference - MS	500	45	255	0	245
4	2149	580	03	00000	BCBA/ABA Travel/Conference - HS	500	0	414	0	86
4	2149	580	11	00000	BCBA/ABA Travel/Conference - FRE	1500	0	845	279	655
4	2149	580	12	00000	BCBA/ABA Travel/Conference - LCS	750	0	50	50	700
4	2149	610	02	00000	ABA Therapy Supplies - MS	1250	80.01	1120.74	0	129.26
4	2149	610	03	00000	ABA Therapy Supplies - HS	0	0	0	0	0
4	2149	610	11	00000	ABA Therapy Supplies - FRES	1250	0	0	599.85	1250
4	2149	610	12	00000	ABA Therapy Supplies - LCS	1500	0	0	0	1500
4	2152	321	02	00000	S/L Pathologist - Contracted Servic	19500	2160	9656.5	9817.5	9843.5
4	2152	321	03	00000	S/L Pathologist - Contracted Servic	12500	608	2592	9907.2	9908
4	2152	321	11	00000	S/L Pathologist - Contracted Servic	70500	11759	32431	33576	38069
4	2152	321	12	00000	S/L Pathologist - Contracted Servic	19500	561	15580.5	3901.5	3919.5
4	2152	323	02	00000	Speech Services-MS	0	0	0	0	0
4	2152	323	03	00000	Speech Services-HS	0	0	0	0	0



4	2152	323	11	00000	Speech Services-FRES	0	0	0	0	0
4	2152	323	12	00000	Speech Services-LCS	0	0	0	0	0
4	2152	610	11	00000	S/L Path Genl Supplies/Paper-FRES	1000	0	0	0	1000
4	2152	610	12	00000	S/L Path Genl Supplies/Paper-LCS	750	0	124.95	0	625.05
4	2152	641	11	00000	S/L Path Books & Print Media - FRES	750	0	0	440.11	750
4	2153	323	02	00000	Audiological Testing Services-MS	375	0	0	0	375
4	2153	323	03	00000	Audiological Testing Services-HS	375	0	0	0	375
4	2153	323	11	00000	Audiological Testing Services-FRES	500	0	0	0	500
4	2153	323	12	00000	Audiological Testing Services-LCS	0	0	0	0	0
4	2159	113	01	00000	Speech Specialists Salaries-SPED	0	0	0	0	0
4	2159	323	02	00000	Speech Services-MS	0	0	0	0	0
4	2159	323	03	00000	Speech Services-HS	0	0	0	0	0
4	2159	323	11	00000	Speech Services-FRES	0	0	0	0	0
4	2159	323	12	00000	Speech Services-LCS	0	0	0	0	0
4	2159	580	01	00000	Travel/Conferences - SPED Speech	0	0	0	0	0
4	2159	610	01	00000	General Supplies/Paper/Tests-SPED	0	0	0	0	0
4	2159	641	01	00000	Books & Other Print Media-SPED	0	0	0	0	0
4	2161	323	11	00000	O.T. and P.T. Services-FRES	0	0	0	0	0
4	2161	323	12	00000	O.T. and P.T. Services-LCS	0	0	0	0	0
4	2162	323	02	00000	P.T. Services Contracted-MS	6500	0	0	6466	6500
4	2162	323	03	00000	P.T. Services Contracted-HS	0	0	0	0	0
4	2162	323	11	00000	P.T. Services Contracted-FRES	5500	0	0	5406	5500
4	2162	323	12	00000	P.T. Services Contracted-LCS	7500	927.5	927.5	6572	6572.5
4	2163	321	02	00000	O.T. Services Contracted-MS	15000	2070	6037.5	8958.5	8962.5
4	2163	321	03	00000	OT Services-Contracted-HS	0	0	0	0	0
4	2163	321	11	00000	O.T. Services Contracted-FRES	43000	4838.5	23385	19609.75	19615
4	2163	321	12	00000	O.T. Services Contracted-LCS	17500	4082.5	11270	6227.25	6230
4	2163	323	01	00000	P.T. Services/O.T. Services-SPED	0	0	0	0	0
4	2163	323	02	00000	P.T. Services/O.T. Services-MS	0	0	0	0	0
4	2163	323	11	00000	P.T. Services/O.T. Services-FRES	0	0	0	0	0
4	2163	323	12	00000	P.T. Services/O.T. Services-LCS	0	0	0	0	0
4	2190	114	01	00000	Reading Specialist-SPED	0	0	0	0	0
4	2190	321	02	00000	Reading Spec Cont. Svs-MS	15500	2660	10800	4700	4700
4	2190	321	03	00000	Reading Spec Cont. Svs-HS	23000	5120.5	12280.5	10220	10719.5
4	2190	321	11	00000	Reading Spec Cont. Svs-FRES	17500	2839.75	3875.75	13621.55	13624.25
4	2190	321	12	00000	Reading Spec Cont. Svs-LCS	0	0	0	0	0
4	2190	323	02	00000	Other Student Support Services-MS	3000	0	2172.4	0	827.6

4	2190	323	03	00000	Other Student Support Services-HS	1500	0	1444.73	0	55.27
4	2190	323	11	00000	Other Student Support Services-FR	2500	0	1897.19	0	602.81
4	2190	323	12	00000	Other Student Support Services-LC	1000	0	329.2	0	670.8
4	2191	323	02	00000	Other Student Support Rel. Svcs-M	0	0	0	0	0
4	2191	323	12	00000	Other Student Support Rel. Svcs-LC	0	0	0	0	0
4	2210	220	01	00000	Social Security-SPED	0	0	0	0	0
4	2210	220	02	00000	Social Security	0	0	0	0	0
4	2210	220	02	64638	2016 Title II PD FICA WLC MS	0	0	0	0	0
4	2210	220	03	00000	Social Security	0	0	62.68	0	-62.68
4	2210	220	03	64638	2016 Title II PD FICA WLC HS	0	0	0	0	0
4	2210	220	11	00000	Social Security	0	48.68	62.21	0	-62.21
4	2210	220	12	00000	Social Security	0	0	0	0	0
4	2210	231	11	00000	Employee Retirement	0	0	0	0	0
4	2210	232	02	00000	Teacher Retirement-MS	0	0	0	0	0
4	2210	232	03	00000	Teacher Retirement	0	0	148.79	0	-148.79
4	2210	232	11	00000	Teacher Retirement	0	133.5	178	0	-178
4	2210	232	12	00000	Teacher Retirement	0	0	0	0	0
4	2210	240	02	00000	Tuition Reimbursement-MS	4500	0	1659.15	812.7	2840.85
4	2210	240	03	00000	Tuition Reimbursement-HS	5500	0	2027.85	993.3	3472.15
4	2210	240	11	00000	Tuition Reimbursement-FRES	6000	0	3762	1881	2238
4	2210	240	12	00000	Tuition Reimbursement-LCS	3000	0	0	0	3000
4	2210	250	01	00000	Unemployment-SPED	0	0	0	0	0
4	2210	250	03	00000	Unemployment Compensation	0	0	2.76	0	-2.76
4	2210	250	11	00000	Unemployment Compensation	0	2.4	2.4	0	-2.4
4	2210	250	12	00000	Unemployment Compensation	0	0	0	0	0
4	2210	260	01	00000	Workers' Compensation-SPED	0	0	0	0	0
4	2210	260	03	00000	Workers' Compensation	0	0	2.68	0	-2.68
4	2210	260	11	00000	Workers' Compensation	0	2.4	3.2	0	-3.2
4	2210	260	12	00000	Workers' Compensation	0	0	0	0	0
4	2210	290	02	00000	Staff Development-teachers-MS	5625	0	340.2	130.05	5284.8
4	2210	290	03	00000	Staff Development-teachers-HS	6875	199	1450.69	158.95	5424.31
4	2210	290	11	00000	Staff Development-teachers-FRES	10000	750	2329	2343	7671
4	2210	290	12	00000	Staff Development-teachers-LCS	1200	25	875	0	325
4	2210	291	11	00000	Staff Development-support-FRES	600	0	0	0	600
4	2210	291	12	00000	Staff Development-support-LCS	1000	0	0	0	1000
4	2210	321	02	00000	Alt 4 Certification - Contracted -	0	0	0	0	0
4	2210	321	03	00000	Alt 4 Certification - Contracted -	0	0	0	0	0

4	2212	110	01	00000	Curriculum Coordinator Salaries	35721	0	1062.5	0	34658.5
4	2212	110	11	00000	Professional Compensation for PD-	0	0	0	0	0
4	2212	112	02	00000	Summer Curriculum Work -MS	0	0	0	0	0
4	2212	112	03	00000	Summer Curriculum Work -HS	0	0	0	0	0
4	2212	112	11	00000	Summer Curriculum Work-FRES	0	0	750	0	-750
4	2212	112	12	00000	Summer Curriculum Work-LCS	0	0	0	0	0
4	2212	120	11	00000	Substitute Compensation for PD-FF	0	0	0	0	0
4	2212	211	01	00000	Curriculum Coordinator Medical In	1000	0	0	0	1000
4	2212	212	01	00000	Curriculum Coordinator Dental Ins	453	0	0	0	453
4	2212	213	01	00000	Curriculum Coordinator Life Insura	63	0	0	0	63
4	2212	214	01	00000	Curriculum Coordinator Disability I	81	0	0	0	81
4	2212	220	01	00000	Curriculum Coordinator FICA	2733	0	81.29	0	2651.71
4	2212	220	02	00000	FICA Instr. & Curriculum Developm	0	0	0	0	0
4	2212	220	03	00000	FICA Instr. & Curriculum Developm	0	0	0	0	0
4	2212	220	11	00000	FICA Instr. & Curriculum Developm	0	0	52.58	0	-52.58
4	2212	220	12	00000	FICA Instr. & Curriculum Developm	0	0	0	0	0
4	2212	231	01	00000	Curriculum Coordinator Emp Retire	0	0	0	0	0
4	2212	231	11	00000	Employee Retirement	0	0	0	0	0
4	2212	232	01	00000	Curriculum Coordinator Tchr Retire	0	0	0	0	0
4	2212	232	02	00000	Teacher Retirement-MS	0	0	0	0	0
4	2212	232	03	00000	Teacher Retirement-HS	0	0	0	0	0
4	2212	232	11	00000	Teacher Retirement-FRES	0	0	133.5	0	-133.5
4	2212	232	12	00000	Teacher Retirement-LCS	0	0	0	0	0
4	2212	250	01	00000	Curriculum Coordinator Unemploy	68	0	0	0	68
4	2212	250	02	00000	Unemployment Compensation	0	0	0	0	0
4	2212	250	03	00000	Unemployment Compensation	0	0	0	0	0
4	2212	250	11	00000	Unemployment Compensation	0	0	0	0	0
4	2212	250	12	00000	Unemployment Compensation	0	0	0	0	0
4	2212	260	01	00000	Curriculum Coord Workers' Compe	168	0	0	0	168
4	2212	260	02	00000	Worker's Compensation-MS	0	0	0	0	0
4	2212	260	03	00000	Workers' Compensation-HS	0	0	0	0	0
4	2212	260	11	00000	Workers' Compensation-FRES	0	0	2.41	0	-2.41
4	2212	260	12	00000	Workers' Compensation-LCS	0	0	0	0	0
4	2212	290	01	00000	Curriculum Coord Professional Dev	1500	0	0	0	1500
4	2212	290	02	00000	Instr. & Curriculum Development-M	1500	0	0	11.25	1500
4	2212	290	03	00000	Instr. & Curriculum Development-H	1500	0	0	13.75	1500
4	2212	290	11	00000	Instr. & Curriculum Development-F	1500	0	0	0	1500

4	2212	290	12	00000	Instr. & Curriculum Development-L	500	0	0	0	500
4	2212	291	02	00000	Professional Dev - Technology-MS	0	0	0	0	0
4	2212	291	03	00000	Professional Dev - Technology-HS	0	0	0	0	0
4	2212	322	02	00000	Prof. Srvcs. for Inst. Prog. Improv	2000	0	0	0	2000
4	2212	322	03	00000	Prof. Services for PD - HS	1000	0	0	0	1000
4	2212	322	11	00000	Prof. Services for PD - FRES	6000	0	1200	0	4800
4	2212	322	12	00000	Prof. Services for PD - LCS	2000	0	0	0	2000
4	2212	580	01	00000	Travel/Conferences - Curriculum Co	1500	0	0	0	1500
4	2212	610	01	00000	Curriculum Coordinator Supplies	250	0	0	0	250
4	2212	649	01	00000	Curriculum Coord Professional Boo	50	0	0	0	50
4	2212	649	02	00000	Professional Books & Publications-I	0	0	0	0	0
4	2212	649	03	00000	Professional Books & Publications-I	0	0	0	0	0
4	2212	650	01	T0000	Curriculum Mgmt Software - SAU T	0	0	0	0	0
4	2212	733	01	00000	Curriculum Coord Furniture & Fixtu	0	0	0	0	0
4	2212	810	01	00000	Curriculum Coord Dues and Fees	1224	0	0	0	1224
4	2222	112	02	00000	Media Generalist & Specialist-MS	29819	1488.46	8930.76	10419.19	20888.24
4	2222	112	03	00000	Media Generalist & Specialist-HS	36410	1819.24	10915.44	12734.61	25494.56
4	2222	112	11	00000	Media Generalist & Specialist-FRES	44700	3438.46	20630.76	24069.24	24069.24
4	2222	112	12	00000	Media Generalist & Specialist-LCS	0	0	0	0	0
4	2222	211	02	00000	Medical Insurance-MS	10983	609.7	3353.35	2743.65	7629.65
4	2222	211	03	00000	Medical Insurance-HS	10983	745.2	4098.6	3353.4	6884.4
4	2222	211	11	00000	Medical Insurance-FRES	8135	812.94	4471.17	3658.23	3663.83
4	2222	211	12	00000	Medical Insurance-LCS	0	0	0	0	0
4	2222	212	02	00000	Dental Insurance-MS	754	32.48	178.64	146.17	575.36
4	2222	212	03	00000	Dental Insurance-HS	922	39.72	218.46	178.73	703.54
4	2222	212	11	00000	Dental Insurance-FRES	633	86.64	476.52	389.88	156.48
4	2222	213	02	00000	Life Insurance-MS	48	2.96	13.66	15.97	34.34
4	2222	213	03	00000	Life Insurance-HS	59	3.64	16.78	19.59	42.22
4	2222	213	11	00000	Life Insurance-FRES	76	6.6	30.44	35.56	45.56
4	2222	213	12	00000	Life Insurance-LCS	0	0	0	0	0
4	2222	214	02	00000	Disability Insurance-MS	62	4.06	18.73	21.87	43.27
4	2222	214	03	00000	Disability Insurance-HS	76	4.98	22.95	26.81	53.05
4	2222	214	11	00000	Disability Insurance-FRES	97	9.38	43.25	50.59	53.75
4	2222	214	12	00000	Disability Insurance-LCS	0	0	0	0	0
4	2222	220	02	00000	Social Security-MS	2279	105.27	636.24	736.92	1642.76
4	2222	220	03	00000	Social Security-HS	2786	128.66	777.64	900.67	2008.36
4	2222	220	11	00000	Social Security-FRES	3416	250.4	1508.72	1755	1907.28

4	2222	220	12	00000	Social Security-LCS	0	0	0	0	0
4	2222	231	02	00000	Employee Retirement	0	0	0	0	0
4	2222	231	03	00000	Employee Retirement	0	0	0	0	0
4	2222	232	02	00000	Teacher Retirement-MS	5302	264.95	1589.69	1854.66	3712.31
4	2222	232	03	00000	Teacher Retirement-HS	6481	323.82	1942.92	2266.74	4538.08
4	2222	232	11	00000	Teacher Retirement-FRES	7956	612.04	3672.24	4284.3	4283.76
4	2222	250	02	00000	Unemployment-MS	75	4.76	29.36	33.33	45.64
4	2222	250	03	00000	Unemployment-HS	77	5.82	35.82	40.74	41.18
4	2222	250	11	00000	Unemployment-FRES	68	11	14.15	77.01	53.85
4	2222	250	12	00000	Unemployment-LCS	0	0	0	0	0
4	2222	260	02	00000	Workers' Compensation-MS	136	4.78	28.68	33.48	107.32
4	2222	260	03	00000	Workers' Compensation-HS	166	5.86	35.14	40.99	130.86
4	2222	260	11	00000	Workers' Compensation-FRES	202	11.06	66.36	77.41	135.64
4	2222	260	12	00000	Workers' Compensation-LCS	0	0	0	0	0
4	2222	322	02	00000	Prof. Contracted Svcs-MS	0	0	0	0	0
4	2222	430	02	00000	Repairs & Maintenance Services-MS	0	0	0	0	0
4	2222	430	03	00000	Repairs & Maintenance Services-HS	0	0	0	0	0
4	2222	430	11	00000	Repairs & Maintenance Services-FRES	0	0	0	0	0
4	2222	430	12	00000	Repairs & Maintenance Services-LCS	0	0	0	0	0
4	2222	610	02	00000	General Supplies/Paper-MS	68	0	0	0	68
4	2222	610	03	00000	General Supplies/Paper-HS	83	0	0	0	83
4	2222	610	11	00000	General Supplies/Paper-FRES	253	0	180.7	0	72.3
4	2222	610	12	00000	General Supplies/Paper-LCS	0	0	0	0	0
4	2222	641	02	00000	Books & Other Printed Media-MS	1000	34.95	321.14	684.6	678.86
4	2222	641	03	00000	Books & Other Printed Media-HS	1000	42.71	392.46	614.55	607.54
4	2222	641	11	00000	Books & Other Printed Media-FRES	1000	0	891	109	109
4	2222	641	12	00000	Books & Other Printed Media-LCS	0	0	0	0	0
4	2222	649	02	00000	Other Information Resources-MS	2250	0	627.75	970.19	1622.25
4	2222	649	03	00000	Other Information Resources-HS	2750	0	767.25	1185.79	1982.75
4	2222	649	11	00000	Other Information Resources-FRES	176	0	0	0	176
4	2222	649	12	00000	Other Information Resources-LCS	0	0	0	0	0
4	2222	650	02	00000	Computer Software-MS	0	0	0	0	0
4	2222	650	02	T0000	Computer Software - MS TECH	342	0	335.17	0	6.83
4	2222	650	03	00000	Computer Software-HS	0	0	0	0	0
4	2222	650	03	T0000	Computer Software - HS TECH	418	0	409.66	0	8.34
4	2222	650	11	T0000	Computer Software - FRES TECH	760	0	744.83	0	15.17
4	2222	731	02	00000	New Equipment-MS	0	0	0	0	0

4	2222	731	03	00000	New Equipment-HS	0	0	0	0	0
4	2222	731	11	00000	New Equipment-FRES	0	0	0	0	0
4	2222	735	02	00000	Replacement Equipment-MS	900	0	462.84	0	437.16
4	2222	735	03	00000	Replacement Equipment-HS	1100	0	578.91	0	521.09
4	2222	735	11	00000	Replacement Equipment-FRES	0	0	0	0	0
4	2222	737	02	00000	Replacement Furn & Fixtures - MS	0	0	0	0	0
4	2222	737	03	00000	Replacement Furn & Fixtures - HS	0	0	0	0	0
4	2222	810	02	00000	Dues & Fees-MS	65	0	0	0	65
4	2222	810	03	00000	Dues & Fees-HS	80	0	0	0	80
4	2223	430	12	00000	Repairs & Maintenance Services-LC	0	0	0	0	0
4	2223	532	02	00000	Data Communications/Internet-MS	0	0	0	0	0
4	2223	532	03	00000	Data Communications/Internet-HS	0	0	0	0	0
4	2223	532	11	00000	Data Commun/Internet-FRES	0	0	0	0	0
4	2223	532	12	00000	Data Commun/Internet-LCS	0	0	0	0	0
4	2223	610	11	00000	General Supplies/Paper-FRES	0	0	0	0	0
4	2223	610	12	00000	General Supplies/Paper-LCS	0	0	0	0	0
4	2223	735	11	00000	Replacement Equipment-FRES	0	0	0	0	0
4	2223	735	12	00000	Replacement Equipment-LCS	0	0	0	0	0
4	2290	110	01	00000	Building Coordinators-SPED	0	0	0	0	0
4	2290	211	01	00000	Medical Insurance-SPED	0	0	0	0	0
4	2290	212	01	00000	Dental Insurance-SPED	0	0	0	0	0
4	2290	213	01	00000	Life Insurance-SPED	0	0	0	0	0
4	2290	214	01	00000	Disability Insurance-SPED	0	0	0	0	0
4	2290	220	01	00000	Social Security-SPED	0	0	0	0	0
4	2290	231	01	00000	Employee Retirement-SPED	0	0	0	0	0
4	2290	232	01	00000	Teacher Retirement	0	0	0	0	0
4	2290	240	01	00000	Tuition Reimbursement-SPED	0	0	0	0	0
4	2290	250	01	00000	Unemployment-SPED	0	0	0	0	0
4	2290	260	01	00000	Workers' Compensation-SPED	0	0	0	0	0
4	2290	580	01	00000	Travel/Conferences - SPED Other	0	0	0	0	0
4	2310	120	12	00000	Census Enumerator-LCS	0	0	0	0	0
4	2311	112	01	00000	School Board Clerk - SAU	2750	383.04	2309.46	0	440.54
4	2311	120	01	00000	School Board Members - SAU	1900	0	0	400	1900
4	2311	120	02	00000	School Board Members-MS	0	0	0	0	0
4	2311	120	03	00000	School Board Members-HS	0	0	0	0	0
4	2311	120	11	00000	School Board Members-FRES	0	0	0	0	0
4	2311	120	12	00000	School Board Members-LCS	0	0	0	0	0

4	2311	220	01	00000	Social Security - SAU	356	29.2	176.16	30.6	179.84
4	2311	220	02	00000	Social Security-MS	0	0	0	0	0
4	2311	220	03	00000	Social Security-HS	0	0	0	0	0
4	2311	220	11	00000	Social Security-FRES	0	0	0	0	0
4	2311	220	12	00000	Social Security-LCS	0	0	0	0	0
4	2311	231	01	00000	Employee Retirement - SAU	419	42.78	257.96	0	161.04
4	2311	250	01	00000	Unemployment Compensation	22	1.23	-1.82	0.96	23.82
4	2311	260	01	00000	Workers' Compensation	22	1.23	7.42	0.96	14.58
4	2312	120	01	00000	School District Clerk - SAU	0	0	0	1000	0
4	2312	120	02	00000	Clerk-MS	0	0	0	0	0
4	2312	120	03	00000	Clerk-HS	0	0	0	0	0
4	2312	120	11	00000	Clerk-FRES	0	0	0	0	0
4	2312	120	12	00000	Clerk-LCS	0	0	0	0	0
4	2312	220	01	00000	Social Security - SAU	0	0	0	70.16	0
4	2312	220	02	00000	Social Security-MS	0	0	0	0	0
4	2312	220	03	00000	Social Security-HS	0	0	0	0	0
4	2312	220	11	00000	Social Security-FRES	0	0	0	0	0
4	2312	220	12	00000	Social Security-LCS	0	0	0	0	0
4	2312	231	01	00000	Employee Retirement	0	0	0	111.7	0
4	2312	231	02	00000	Employee Retirement	0	0	0	0	0
4	2312	231	03	00000	Employee Retirement	0	0	0	0	0
4	2312	231	11	00000	Employee Retirement	0	0	0	0	0
4	2312	231	12	00000	Employee Retirement	0	0	0	0	0
4	2312	250	01	00000	Unemployment Compensation	0	0	0	3.2	0
4	2312	260	01	00000	Workers' Compensation	0	0	0	3.22	0
4	2313	120	01	00000	School District Treasurer - SAU	3500	0	0	0	3500
4	2313	120	02	00000	Treasurer-MS	0	0	0	0	0
4	2313	120	03	00000	Treasurer-HS	0	0	0	0	0
4	2313	120	11	00000	Treasurer-FRES	0	0	0	0	0
4	2313	120	12	00000	Treasurer-LCS	0	0	0	0	0
4	2313	220	01	00000	Social Security - SAU	268	0	0	0	268
4	2313	220	02	00000	Social Security-MS	0	0	0	0	0
4	2313	220	03	00000	Social Security-HS	0	0	0	0	0
4	2313	220	11	00000	Social Security-FRES	0	0	0	0	0
4	2313	220	12	00000	Social Security-LCS	0	0	0	0	0
4	2313	250	01	00000	Unemployment Compensation	17	0	0	0	17
4	2313	260	01	00000	Workers' Compensation	16	0	0	0	16

4	2313	580	01	00000	Travel/Conf. - Treasurer	400	0	0	0	400
4	2313	580	02	00000	Mileage Reimbursement-MS	0	0	0	0	0
4	2313	580	03	00000	Mileage Reimbursement-HS	0	0	0	0	0
4	2313	810	01	00000	School District Treasurer - Dues an	50	0	35	0	15
4	2314	120	01	00000	Moderators Ballot Clerks - SAU	0	0	0	0	0
4	2314	120	02	00000	Moderator/Ballot Clerks-MS	0	0	0	0	0
4	2314	120	03	00000	Moderator/Ballot Clerks-HS	0	0	0	0	0
4	2314	120	11	00000	Moderator/Ballot Clerks-FRES	0	0	0	0	0
4	2314	120	12	00000	Moderator/Ballot Clerks-LCS	0	0	0	0	0
4	2314	220	01	00000	Social Security - SAU	0	0	0	0	0
4	2314	220	02	00000	Social Security-MS	0	0	0	0	0
4	2314	220	03	00000	Social Security-HS	0	0	0	0	0
4	2314	220	11	00000	Social Security-FRES	0	0	0	0	0
4	2314	220	12	00000	Social Security-LCS	0	0	0	0	0
4	2318	330	01	00000	Professional Services - Legal	0	0	0	0	0
4	2318	330	02	00000	Professional Services (Legal)-MS	0	0	0	0	0
4	2318	330	03	00000	Professional Services (Legal)-HS	0	0	0	0	0
4	2318	330	11	00000	Professional Services (Legal)-FRES	0	0	0	0	0
4	2318	330	12	00000	Professional Services (Legal)-LCS	0	0	0	0	0
4	2318	331	01	00000	Sped Legal Services - SAU	0	0	0	0	0
4	2318	331	02	00000	Sped Legal Services-MS	0	0	0	0	0
4	2318	331	03	00000	Sped Legal Services-HS	0	0	0	0	0
4	2318	331	11	00000	Sped Legal Services-FRES	0	0	0	0	0
4	2318	331	12	00000	Sped Legal Services-LCS	0	0	0	0	0
4	2319	313	00	00000	Purchased Prof Services - Staff Mar	0	0	0	0	0
4	2319	313	01	00000	Professional Services - Staff Manag	0	0	0	0	0
4	2319	319	01	00000	Supervisors/Town	1	0	0	0	1
4	2319	319	02	00000	Supervisors/Towns-MS	0	0	0	0	0
4	2319	319	03	00000	Supervisors/Towns-HS	0	0	0	0	0
4	2319	319	12	00000	Supervisors/Towns-LCS	0	0	0	0	0
4	2319	331	01	00000	Professional Services Legal - SPED	0	0	0	0	0
4	2319	331	02	00000	SB Sped Legal Services-MS	0	0	0	0	0
4	2319	331	03	00000	SB Sped Legal Services-HS	0	0	0	0	0
4	2319	331	11	00000	SB Sped Legal Services-FRES	0	0	0	0	0
4	2319	331	12	00000	SB Sped Legal Services-LCS	0	0	0	0	0
4	2319	520	01	00000	School Board Liability Insurance	0	0	0	0	0
4	2319	520	02	00000	S.B. Liability Insurance-MS	0	0	0	0	0



4	2319	520	03	00000	S.B. Liability Insurance-HS	0	0	0	0	0
4	2319	520	11	00000	S.B. Liability Insurance-FRES	0	0	0	0	0
4	2319	520	12	00000	S.B. Liability Insurance-LCS	0	0	0	0	0
4	2319	534	01	00000	School Board Postage	525	0	0	0	525
4	2319	534	02	00000	Postage Fees-MS	0	0	0	0	0
4	2319	534	03	00000	Postage Fees-HS	0	0	0	0	0
4	2319	534	11	00000	Postage Fees-FRES	0	0	0	0	0
4	2319	534	12	00000	Postage Fees-LCS	0	0	0	0	0
4	2319	540	01	00000	School Board Advertising	1000	29.7	59.4	390.6	940.6
4	2319	540	02	00000	Advertising-MS	0	0	0	0	0
4	2319	540	03	00000	Advertising-HS	0	0	0	0	0
4	2319	540	11	00000	Advertising-FRES	0	0	0	0	0
4	2319	540	12	00000	Advertising-LCS	0	0	0	0	0
4	2319	550	01	00000	School Board Printing and Binding	800	0	0	750	800
4	2319	550	02	00000	Printing & Binding-MS	0	0	0	0	0
4	2319	550	03	00000	Printing & Binding-HS	0	0	0	0	0
4	2319	550	11	00000	Printing & Binding-FRES	0	0	0	0	0
4	2319	550	12	00000	Printing & Binding-LCS	0	0	0	0	0
4	2319	580	01	00000	Travel/Conferences - Treasurer	0	0	0	0	0
4	2319	610	01	00000	School Board General Supplies/Pap	200	0	19.49	110.51	180.51
4	2319	610	02	00000	General Supplies/Paper-MS	0	0	0	0	0
4	2319	610	03	00000	General Supplies/Paper-HS	0	0	0	0	0
4	2319	610	11	00000	General Supplies/Paper-FRES	0	0	0	0	0
4	2319	610	12	00000	General Supplies/Paper-LCS	0	0	0	0	0
4	2319	810	01	00000	School Board Dues and Fees	3500	0	3195.19	0	304.81
4	2319	810	02	00000	Dues & Fees-MS	0	0	0	0	0
4	2319	810	03	00000	Dues & Fees-HS	0	0	0	0	0
4	2319	810	11	00000	Dues & Fees-FRES	0	0	0	0	0
4	2319	810	12	00000	Dues & Fees-LCS	0	0	0	0	0
4	2319	890	01	00000	School Board Miscellaneous	1600	210	225	989.5	1375
4	2319	890	02	00000	Miscellaneous-MS	0	0	0	0	0
4	2319	890	03	00000	Miscellaneous-HS	0	0	0	0	0
4	2319	890	11	00000	Miscellaneous-FRES	0	0	0	0	0
4	2319	890	12	00000	Miscellaneous-LCS	0	0	0	0	0
4	2321	112	01	00000	Superintendent Svs-SAU	167773	13240.68	105925.44	66203.31	61847.56
4	2321	211	01	00000	Medical Insurance-SAU	18269	1825.88	10042.34	8216.46	8226.66
4	2321	212	01	00000	Dental Insurance-SAU	1910	173.28	953.04	779.76	956.96

4	2321	213	01	00000	Life Insurance-SAU	296	19.8	91.3	89.1	204.7
4	2321	214	01	00000	Disability Insurance-SAU	379	35.08	161.74	157.86	217.26
4	2321	220	01	00000	Social Security-SAU	12835	1006.95	8070.45	5039.19	4764.55
4	2321	231	01	00000	Employee Retirement-SAU	18740	1478.98	11831.84	7394.89	6908.16
4	2321	250	01	00000	Unemployment-SAU	135	42.38	-33.65	211.89	168.65
4	2321	260	01	00000	Workers' Compensation-SAU	787	42.58	340.64	212.9	446.36
4	2321	290	01	00000	Professional Dev - Tuition-SAU	2000	0	1995	0	5
4	2321	321	01	00000	Contracted Services-SAU	0	0	0	0	0
4	2321	330	01	00000	Professional Services ( Legal)-SAU	15000	2737.5	5537.5	2500	9462.5
4	2321	430	01	00000	Repairs & Maintenance Services-SAU	0	0	0	0	0
4	2321	449	01	00000	Rental of Equipment-SAU	0	0	0	0	0
4	2321	531	01	00000	Telephone-SAU	0	0	0	0	0
4	2321	531	01	T0000	Telephone - SAU TECH	0	0	0	0	0
4	2321	532	01	T0000	Data Communications - SAU TECH	0	0	0	0	0
4	2321	534	01	00000	Postage-SAU	1000	0	0	0	1000
4	2321	540	01	00000	Ads & Notices-SAU	4000	0	1231.35	0	2768.65
4	2321	550	01	00000	Printing-SAU	225	0	0	0	225
4	2321	580	01	00000	Travel & Conferences - SAU	0	0	0	0	0
4	2321	610	01	00000	General Supplies-SAU	1400	0	91.73	133.92	1308.27
4	2321	649	01	00000	Professional Books/Subscriptions-SAU	0	0	0	0	0
4	2321	650	01	00000	Computer Software-SAU	3000	0	1555.85	0	1444.15
4	2321	650	01	T0000	Computer Software-SAU TECH	7112	3139.29	15249.23	0	-8137.23
4	2321	734	01	T0000	New Computers - SAU	0	0	0	0	0
4	2321	735	01	00000	Replacement Equipment-SAU	0	0	0	0	0
4	2321	810	01	00000	Dues and Fees-SAU	2000	0	1561.67	75	438.33
4	2321	890	01	00000	Miscellaneous-SAU	2600	0	310.75	15	2289.25
4	2332	112	01	00000	Administration Wages-SPED	121920	9699.84	75909.38	50530.32	46010.62
4	2332	211	01	00000	Medical Insurance-SPED	23966	2395.04	13172.72	10777.68	10793.28
4	2332	212	01	00000	Dental Insurance-SPED	3309	298.68	1642.74	1344.02	1666.26
4	2332	213	01	00000	Life Insurance-SPED	215	16.1	74.25	72.45	140.75
4	2332	214	01	00000	Disability Insurance-SPED	275	25.6	118.06	115.2	156.94
4	2332	220	01	00000	Social Security-SPED	9327	703.29	5599.75	3698.71	3727.25
4	2332	231	01	00000	Employee Retirement-SPED	3565	279.23	2045.15	1623.04	1519.85
4	2332	232	01	00000	Teacher Retirement	16020	1281.6	10252.8	6408	5767.2
4	2332	250	01	00000	Unemployment-SPED	135	31.68	-6.27	164.58	141.27
4	2332	260	01	00000	Workers' Compensation-SPED	572	31.83	247.63	165.37	324.37
4	2332	290	01	00000	Professional Development-SPED	1500	0	0	0	1500

4	2332	330	01	00000	Professional Services ( Legal)-SPED	1000	1960	2660	3413.22	-1660
4	2332	331	01	00000	Legal Services-SPED	0	0	0	0	0
4	2332	430	01	00000	Repairs & Maintenance Services-SF	0	0	0	0	0
4	2332	449	01	00000	Rental of Equipment-SPED	0	0	0	0	0
4	2332	531	01	00000	Telephone-SPED	0	0	0	0	0
4	2332	531	01	T0000	Telephone - SPED TECH	0	0	0	0	0
4	2332	532	01	T0000	Data Communications - SPED TECH	0	0	0	0	0
4	2332	534	01	00000	Postage-SPED	500	0	0	0	500
4	2332	540	01	00000	Advertising-SPED	500	0	430.65	0	69.35
4	2332	550	01	00000	Printing-SPED	0	0	0	0	0
4	2332	580	01	00000	Travel/Conferences - SPED Admin	2000	0	786.84	0	1213.16
4	2332	610	01	00000	General Supplies/Paper-SPED	500	0	379.27	0	120.73
4	2332	650	01	00000	Computer Programs-SPED	0	0	0	0	0
4	2332	650	01	T0000	Computer Software-SPED	0	0	0	0	0
4	2332	735	01	00000	Replacement Equipment-SPED	0	0	0	0	0
4	2332	810	01	00000	Dues and Fees-SPED	200	150	150	0	50
4	2332	890	01	00000	Miscellaneous-SPED	0	0	0	0	0
4	2410	113	02	00000	Principal Salaries-MS	77794	6092.3	54828.95	30461.51	22965.05
4	2410	113	03	00000	Principal Salaries-HS	95081	7446.16	67013.28	37230.81	28067.72
4	2410	113	11	00000	Principal Salaries-FRES	65800	7411.54	59292.32	37057.68	6507.68
4	2410	113	12	00000	Principal Salaries-LCS	28200	0	0	0	28200
4	2410	211	02	00000	Principal Medical- MS	9135	821.64	4919.02	3697.38	4215.98
4	2410	211	03	00000	Principal Medical-HS	9135	1004.24	5523.32	4519.08	3611.68
4	2410	211	11	00000	Principal Medical-FRES	5694	712.48	3918.64	3206.06	1775.36
4	2410	211	12	00000	Principal Medical-LCS	2440	0	0	0	2440
4	2410	212	02	00000	Dental Insurance-MS	438	38.98	214.39	175.41	223.61
4	2410	212	03	00000	Dental Insurance-HS	535	47.66	262.13	214.47	272.87
4	2410	212	11	00000	Dental Insurance-FRES	444	56.44	310.42	253.98	133.58
4	2410	212	12	00000	Dental Insurance-LCS	287	0	0	0	287
4	2410	213	02	00000	Life Insurance-MS	143	10.68	49.26	48.06	93.74
4	2410	213	03	00000	Life Insurance-HS	175	13.08	60.3	58.86	114.7
4	2410	213	11	00000	Life Insurance-FRES	116	11.88	54.78	53.46	61.22
4	2410	213	12	00000	Life Insurance-LCS	50	0	0	0	50
4	2410	214	02	00000	Disability Insurance-MS	183	16.34	75.35	73.53	107.65
4	2410	214	03	00000	Disability Insurance-HS	224	19.96	92.04	89.82	131.96
4	2410	214	11	00000	Disability Insurance-FRES	149	17.46	80.51	78.57	68.49
4	2410	214	12	00000	Disability Insurance-LCS	64	0	0	0	64

4	2410	220	02	00000	Social Security-MS	5961	463.1	4210.66	2317.38	1750.34
4	2410	220	03	00000	Social Security-HS	7276	566.02	5109.04	2832.37	2166.96
4	2410	220	11	00000	Social Security-FRES	5034	559.68	4495.89	2803.21	538.11
4	2410	220	12	00000	Social Security-LCS	2157	0	0	0	2157
4	2410	232	02	00000	Teacher Retirement-MS	13847	1084.42	8675.36	5422.11	5171.64
4	2410	232	03	00000	Teacher Retirement-HS	16924	1325.42	10603.36	6627.1	6320.64
4	2410	232	11	00000	Teacher Retirement-FRES	11712	1319.26	10554.08	6596.29	1157.92
4	2410	232	12	00000	Teacher Retirement-LCS	5020	0	0	0	5020
4	2410	240	02	00000	Course Reimbursement-MS	0	0	0	0	0
4	2410	240	03	00000	Course Reimbursement-HS	0	0	0	0	0
4	2410	250	02	00000	Unemployment-MS	135	19.5	42.92	97.5	92.08
4	2410	250	03	00000	Unemployment-HS	135	23.84	52.45	119.2	82.55
4	2410	250	11	00000	Unemployment-FRES	68	23.72	-25.94	118.6	93.94
4	2410	250	12	00000	Unemployment-LCS	68	0	0	0	68
4	2410	260	02	00000	Workers' Compensation-MS	380	19.58	157.92	97.91	222.08
4	2410	260	03	00000	Workers' Compensation-HS	464	23.96	191.68	119.79	272.32
4	2410	260	11	00000	Workers' Compensation-FRES	309	23.84	190.72	119.2	118.28
4	2410	260	12	00000	Workers' Compensation-LCS	132	0	0	0	132
4	2410	290	01	00000	Professional Dev - School Admin	4500	0	0	0	4500
4	2410	321	02	00000	Contracted Services - School Admin	0	0	0	0	0
4	2410	321	03	00000	Contracted Services - School Admin	0	0	0	0	0
4	2410	430	02	00000	Repairs & Maintenance Services-MS	0	0	0	0	0
4	2410	430	02	T0000	Svs, Repairs & Maint - MS TECH	0	0	0	0	0
4	2410	430	03	00000	Repairs & Maintenance Services-HS	0	0	0	0	0
4	2410	430	03	T0000	Svs, Repairs & Maint - HS TECH	0	0	0	0	0
4	2410	430	11	00000	Repairs & Maintenance Services-FRES	0	0	0	0	0
4	2410	430	12	00000	Repairs & Maintenance Services-LCS	0	0	0	0	0
4	2410	442	02	00000	Equip Rental/Lease-MS	0	0	0	0	0
4	2410	442	03	00000	Equip Rental/Lease-HS	0	0	0	0	0
4	2410	442	11	00000	Equip Rental/Lease-FRES	0	0	0	0	0
4	2410	442	12	00000	Equip Rental/Lease-LCS	0	0	0	0	0
4	2410	531	02	00000	Telephone-MS	0	0	0	0	0
4	2410	531	02	T0000	Telephone - MS TECH	0	0	0	0	0
4	2410	531	03	00000	Telephone-HS	0	0	0	0	0
4	2410	531	03	T0000	Telephone - HS TECH	0	0	0	0	0
4	2410	531	11	00000	Telephone-FRES	0	0	0	0	0
4	2410	531	11	T0000	Telephone - FRES TECH	0	0	0	0	0

4	2410	531	12	00000	Telephone-LCS	0	0	0	0	0
4	2410	531	12	T0000	Telephone - LCS TECH	0	0	0	0	0
4	2410	532	02	T0000	Data Communications - MS TECH	0	0	0	0	0
4	2410	532	03	T0000	Data Communications - HS TECH	0	0	0	0	0
4	2410	532	11	T0000	Data Communications - FRES TECH	0	0	0	0	0
4	2410	532	12	T0000	Data Communications - LCS TECH	0	0	0	0	0
4	2410	534	02	00000	Postage-MS	1350	74.63	158.33	1166.85	1191.67
4	2410	534	03	00000	Postage-HS	1650	91.22	193.52	1426.15	1456.48
4	2410	534	11	00000	Postage-FRES	1600	93	279	1574.26	1321
4	2410	534	12	00000	Postage-LCS	280	0	0	0	280
4	2410	550	02	00000	Printing-MS	450	0	302.58	119.25	147.42
4	2410	550	03	00000	Printing-HS	550	0	332.42	145.75	217.58
4	2410	550	11	00000	Printing-FRES	1135	0	0	0	1135
4	2410	550	12	00000	Printing-LCS	0	0	0	0	0
4	2410	580	02	00000	Travel/Conferences-MS	4613	0	0	0	4613
4	2410	580	03	00000	Travel/Conferences-HS	5638	0	0	0	5638
4	2410	580	11	00000	Travel/Conferences-FRES	500	0	48.13	0	451.87
4	2410	580	12	00000	Travel/Conferences-LCS	500	24.15	187.8	312.2	312.2
4	2410	610	02	00000	General Supplies/Paper-MS	1928	22.9	121.04	1003.96	1806.96
4	2410	610	03	00000	General Supplies/Paper-HS	2357	27.98	147.96	1227.04	2209.04
4	2410	610	11	00000	General Supplies/Paper-FRES	4500	262.2	1555.22	2434.48	2944.78
4	2410	610	12	00000	General Supplies/Paper-LCS	1190	0	744.87	0	445.13
4	2410	641	12	00000	Books & Other Printed Media-LCS	0	0	0	0	0
4	2410	650	02	00000	Computer Software-MS	0	0	0	0	0
4	2410	650	02	T0000	Computer Software - MS TECH	3718	132.75	1379.59	0	2338.41
4	2410	650	03	00000	Computer Software-HS	0	0	0	0	0
4	2410	650	03	T0000	Computer Software - HS TECH	4848	162.25	1960.97	0	2887.03
4	2410	650	11	T0000	Computer Software - FRES TECH	4685	0	4018.33	0	666.67
4	2410	650	12	00000	Computer Software-LCS	0	0	0	0	0
4	2410	650	12	T0000	Computer Software - LCS TECH	681	0	730.62	0	-49.62
4	2410	731	02	00000	New Equipment-MS	0	0	0	0	0
4	2410	731	03	00000	New Equipment-HS	0	0	0	0	0
4	2410	735	02	00000	Replacement Equipment-MS	0	0	0	0	0
4	2410	735	02	T0000	Replace Equipment - MS TECH	0	0	0	0	0
4	2410	735	03	00000	Replacement Equipment-HS	0	0	0	0	0
4	2410	735	03	T0000	Replace Equipment-HS TECH	0	0	0	0	0
4	2410	735	11	00000	Replacement Equipment-FRES	0	0	0	0	0

4	2410	735	11	T0000	Replace Equipment-FRES TECH	0	0	0	0	0
4	2410	735	12	00000	Replacement Equipment-LCS	0	0	0	0	0
4	2410	735	12	T0000	Replace Equipment - LCS TECH	0	0	0	0	0
4	2410	737	11	00000	Replace Furn and Fixtures - Sch Ad	0	0	0	0	0
4	2410	810	02	00000	Fees & Dues-MS	1000	0	2103.75	0	-1103.75
4	2410	810	03	00000	Fees & Dues-HS	2000	0	2571.25	0	-571.25
4	2410	810	11	00000	Fees & Dues-FRES	0	0	0	0	0
4	2410	810	12	00000	Fees & Dues-LCS	0	0	0	0	0
4	2410	890	02	00000	Reg Ed - Misc MS	225	0	79.5	0	145.5
4	2410	890	03	00000	Reg Ed - Misc HS	275	0	55	0	220
4	2410	890	11	00000	Reg Ed - Misc FRES	500	0	0	0	500
4	2411	114	02	00000	Secretarial Salaries-MS	32103	2564.32	17689.11	15991.31	14413.89
4	2411	114	03	00000	Secretarial Salaries-HS	39237	2965.28	19300.93	19544.93	19936.07
4	2411	114	11	00000	Secretarial Salaries-FRES	58105	4614.86	33592.57	27394.8	24512.43
4	2411	114	12	00000	Secretarial Salaries-LCS	21580	1438.64	12650.49	9556.68	8929.51
4	2411	211	02	00000	Medical insurance-MS	16326	731.64	4699.81	3292.38	11626.19
4	2411	211	03	00000	Medical insurance-HS	16212	1094.24	6753.95	4924.08	9458.05
4	2411	211	11	00000	Medical insurance-FRES	2775	650	2700	2075	75
4	2411	211	12	00000	Medical insurance-LCS	775	77.5	426.25	348.75	348.75
4	2411	212	02	00000	Dental Insurance-MS	868	38.98	272.56	175.41	595.44
4	2411	212	03	00000	Dental Insurance-HS	1060	47.66	328.4	214.47	731.6
4	2411	212	11	00000	Dental Insurance-FRES	1677	149.34	821.37	672.01	855.63
4	2411	212	12	00000	Dental Insurance-LCS	0	0	0	0	0
4	2411	213	02	00000	Life Insurance-MS	57	2.84	13.01	12.69	43.99
4	2411	213	03	00000	Life Insurance-HS	69	3.42	15.06	15.48	53.94
4	2411	213	11	00000	Life Insurance-FRES	103	8.84	40.76	39.78	62.24
4	2411	213	12	00000	Life Insurance-LCS	38	3.96	18.26	17.82	19.74
4	2411	214	02	00000	Disability Insurance-MS	73	3.88	18.12	17.46	54.88
4	2411	214	03	00000	Disability Insurance-HS	89	4.74	21.63	21.33	67.37
4	2411	214	11	00000	Disability Insurance-FRES	131	12.72	58.66	57.24	72.34
4	2411	214	12	00000	Disability Insurance-LCS	49	4.54	20.93	20.43	28.07
4	2411	220	02	00000	Social Security-MS	2456	184.65	1276.07	1169.41	1179.93
4	2411	220	03	00000	Social Security-HS	3002	228.07	1467.92	1498.05	1534.08
4	2411	220	11	00000	Social Security-FRES	4445	399.9	2760.66	2241.58	1684.34
4	2411	220	12	00000	Social Security-LCS	1651	110.06	967.77	731.08	683.23
4	2411	231	02	00000	Employee Retirement-MS	3586	286.43	1975.87	1786.2	1610.13
4	2411	231	03	00000	Employee Retirement-HS	4383	331.22	2155.92	2183.16	2227.08

4	2411	231	11	00000	Employee Retirement-FRES	4122	325.98	2412.25	1841.79	1709.75
4	2411	231	12	00000	Employee Retirement-LCS	0	160.69	1413.05	1067.46	-1413.05
4	2411	232	11	00000	Teacher Retirement	0	0	0	0	0
4	2411	250	02	00000	Unemployment-MS	133	8.2	28.58	51.19	104.42
4	2411	250	03	00000	Unemployment-HS	135	10.13	28.11	65.38	106.89
4	2411	250	11	00000	Unemployment-FRES	135	15.41	47.23	90.57	87.77
4	2411	250	12	00000	Unemployment-LCS	68	4.6	26.43	30.58	41.57
4	2411	260	02	00000	Workers' Compensation-MS	151	8.25	56.88	51.42	94.12
4	2411	260	03	00000	Workers' Compensation-HS	184	10.17	65.66	65.79	118.34
4	2411	260	11	00000	Workers' Compensation-FRES	273	15.48	111.55	90.98	161.45
4	2411	260	12	00000	Workers' Compensation-LCS	101	4.62	40.63	30.7	60.37
4	2490	890	02	00000	Graduation/Assembly Expenses-MS	1800	0	1.35	1623.15	1798.65
4	2490	890	03	00000	Graduation/Assembly Expenses-HS	2700	0	1.65	1983.85	2698.35
4	2490	890	11	00000	Graduation/Assembly Expenses-FRES	5250	0	0	235.74	5250
4	2490	890	12	00000	Graduation/Assembly Expenses-LCS	2000	0	0	2000	2000
4	2491	890	12	00000	Assembly Expense-LCS	0	0	0	0	0
4	2510	112	01	00000	Business Services Wages-SAU	172345	12473.32	106422.22	62181.56	65922.78
4	2510	211	01	00000	Medical Insurance-BUS	43932	2365.42	12493.04	10644.43	31438.96
4	2510	212	01	00000	Dental Insurance-BUS	3263	132.74	741.2	597.33	2521.8
4	2510	213	01	00000	Life Insurance-BUS	304	18.48	69.78	83.16	234.22
4	2510	214	01	00000	Disability Insurance-BUS	389	27.94	112.59	125.73	276.41
4	2510	220	01	00000	Social Security-BUS	13184	1231.68	8775.68	4775.02	4408.32
4	2510	231	01	00000	Employee Retirement-BUS	9533	477.89	4088.25	2238.63	5444.75
4	2510	232	01	00000	Teacher Retirement-BUS	15486	1279.69	9208.95	6223.64	6277.05
4	2510	250	01	00000	Unemployment Comp - BUS	203	42.6	231.18	204.97	-28.18
4	2510	260	01	00000	Workers' Compensation-BUS	809	42.8	338.58	205.89	470.42
4	2510	290	01	00000	Professional Development-BUS	2000	0	0	150	2000
4	2510	330	01	00000	Professional Services FSA-BUS	2700	866.25	11671.82	0	-8971.82
4	2510	331	00	00000	Fiscal Contracted Services - NOT	0	0	0	0	0
4	2510	331	01	00000	Fiscal Contracted Services - BUS	1000	3875	14215	500	-13215
4	2510	430	01	00000	Repairs & Maintenance Services-BUS	0	0	0	0	0
4	2510	449	01	00000	Rental of Equipment- BUS	0	0	0	0	0
4	2510	531	01	00000	Telephone-Business Office	0	0	0	0	0
4	2510	531	01	T0000	Telephone - BUS TECH	0	0	0	0	0
4	2510	532	01	T0000	Data Communications - BUS TECH	0	0	0	0	0
4	2510	534	01	00000	Postage-Business Office	1000	93	279	93	721
4	2510	550	01	00000	Printing - Business Office	1200	753.28	811.26	0	388.74

4	2510	580	01	00000	Travel/Conferences - BUS	1000	0	0	0	1000
4	2510	610	01	00000	General Supplies/Paper-BUS	1300	0	439.04	101.15	860.96
4	2510	650	01	00000	Computer Programs-BUS	0	0	0	0	0
4	2510	650	01	T0000	Computer Software- BUS TECH	23927	0	20523.75	0	3403.25
4	2510	733	01	00000	New Furniture & Fixtures-BUS	0	0	0	0	0
4	2510	735	01	00000	Replacement Equipment-BUS	0	0	0	0	0
4	2510	735	01	T0000	Replace Equipment-BUS	1350	109.99	599.49	0	750.51
4	2510	737	01	00000	Replace Furniture & Fixtures - BUS	0	0	0	0	0
4	2510	810	01	00000	Dues and Fees-BUS	500	0	235	0	265
4	2510	890	01	00000	Miscellaneous - Audit-BUS	18000	0	12400	5600	5600
4	2620	114	01	00000	Facilities Salaries	63400	5073.08	40584.64	25365.36	22815.36
4	2620	114	02	00000	Custodial Salaries-MS	51080	3895.27	30011.01	21786.4	21068.99
4	2620	114	03	00000	Custodial Salaries-HS	51080	3895.27	30011.01	21786.4	21068.99
4	2620	114	11	00000	Custodial Salaries-FRES	104063	7815.2	58002.07	44155.88	46060.93
4	2620	114	12	00000	Custodial Salaries-LCS	29269	2676.75	2676.75	17447.25	26592.25
4	2620	211	01	00000	Medical insurance	21966	2195.04	12072.72	9877.68	9893.28
4	2620	211	02	00000	Medical insurance-MS	21966	2601.52	14308.36	11706.84	7657.64
4	2620	211	03	00000	Medical insurance-HS	22741	2601.5	14308.25	11706.75	8432.75
4	2620	211	11	00000	Medical insurance-FRES	31363	1312.94	5471.17	4208.23	25891.83
4	2620	211	12	00000	Medical insurance-LCS	8422	0	0	0	8422
4	2620	212	01	00000	Dental Insurance	1631	149.34	821.37	672.01	809.63
4	2620	212	02	00000	Dental Insurance-MS	838	102.9	565.95	463.04	272.05
4	2620	212	03	00000	Dental Insurance-HS	838	102.88	565.84	462.95	272.16
4	2620	212	11	00000	Dental Insurance-FRES	2310	56.44	310.42	253.98	1999.58
4	2620	212	12	00000	Dental Insurance-LCS	633	0	0	0	633
4	2620	213	01	00000	Life Insurance	112	9.24	42.6	41.58	69.4
4	2620	213	02	00000	Life Insurance-MS	87	6.62	30.51	29.79	56.49
4	2620	213	03	00000	Life Insurance-HS	87	6.58	30.35	29.61	56.65
4	2620	213	11	00000	Life Insurance-FRES	180	15.58	66.46	70.11	113.54
4	2620	213	12	00000	Life Insurance-LCS	64	0	0	0	64
4	2620	214	01	00000	Disability Insurance	143	13.32	61.42	59.94	81.58
4	2620	214	02	00000	Disability Insurance-MS	111	10.32	47.58	46.44	63.42
4	2620	214	03	00000	Disability Insurance-HS	111	10.3	47.49	46.35	63.51
4	2620	214	11	00000	Disability Insurance-FRES	231	20.4	92.48	91.8	138.52
4	2620	214	12	00000	Disability Insurance-LCS	82	0	0	0	82
4	2620	220	01	00000	Social Security	4850	373	3065.25	1881.25	1784.75
4	2620	220	02	00000	Social Security-MS	3908	261.46	2095.29	1502.31	1812.71



4	2620	220	03	00000	Social Security-HS	3908	261.4	2094.91	1502.02	1813.09
4	2620	220	11	00000	Social Security-FRES	7961	604.98	4343.39	3280.87	3617.61
4	2620	220	12	00000	Social Security-LCS	2239	0	0	0	2239
4	2620	231	01	00000	Employee Retirement	7082	566.66	4533.28	2833.3	2548.72
4	2620	231	02	00000	Employee Retirement-MS	3866	310.18	2427.86	1727.77	1438.14
4	2620	231	03	00000	Employee Retirement-HS	3866	310.18	2427.75	1727.66	1438.25
4	2620	231	11	00000	Employee Retirement-FRES	8352	631.4	4691.31	3567.43	3660.69
4	2620	231	12	00000	Employee Retirement-LCS	0	0	0	0	0
4	2620	250	01	00000	Unemployment	68	16.24	-1	81.2	69
4	2620	250	02	00000	Unemployment-MS	213	12.48	31.99	69.82	181.01
4	2620	250	03	00000	Unemployment-HS	213	12.44	31.9	69.61	181.1
4	2620	250	11	00000	Unemployment-FRES	213	25.8	92.57	142.15	120.43
4	2620	250	12	00000	Unemployment-LCS	77	0	0	0	77
4	2620	260	01	00000	Workers' Compensation	297	132.64	1061.12	663.19	-764.12
4	2620	260	02	00000	Workers' Compensation-MS	240	101.85	784.69	569.63	-544.69
4	2620	260	03	00000	Workers' Compensation-HS	240	101.82	784.5	569.52	-544.5
4	2620	260	11	00000	Workers' Compensation-FRES	488	205.14	1518.11	1155.38	-1030.11
4	2620	260	12	00000	Workers' Compensation-LCS	180	0	0	0	180
4	2620	290	01	00000	Profn'l Development (Training)	500	0	0	0	500
4	2620	321	12	00000	General Maintenance (Contr. Servi	0	0	0	0	0
4	2620	330	01	00000	Custodial Contracted-SAU	0	0	0	0	0
4	2620	331	01	00000	Other Professional Services - Facil	0	0	0	0	0
4	2620	411	02	00000	Water/Sewerage-MS	11601	2945.59	9494.9	2106.58	2106.1
4	2620	411	03	00000	Water/Sewerage-HS	16875	3600.16	11604.85	5270.03	5270.15
4	2620	411	11	00000	Water/Sewerage-FRES	21577	5344.5	15949	5628.08	5628
4	2620	421	01	00000	Disposal Services - SAU	0	0	0	0	0
4	2620	421	02	00000	Disposal Services-MS	2660	210.11	1260.66	1260.66	1399.34
4	2620	421	03	00000	Disposal Services-HS	3251	256.79	1540.74	1540.74	1710.26
4	2620	421	11	00000	Disposal Services-FRES	5911	466.9	2846.4	2801.4	3064.6
4	2620	421	12	00000	Disposal Services-LCS	2923	230.95	1385.7	1385.7	1537.3
4	2620	422	01	00000	Snow Plowing Services-SAU	0	0	0	0	0
4	2620	422	02	00000	Snow Plowing Services-MS	3440	706.85	2827.4	706.84	612.6
4	2620	422	03	00000	Snow Plowing Services-HS	3440	706.85	2827.4	706.84	612.6
4	2620	422	11	00000	Snow Plowing Services-FRES	5523	1089.72	4358.88	1089.74	1164.12
4	2620	422	12	00000	Snow Plowing Services-LCS	2326	441.78	1767.12	441.78	558.88
4	2620	423	12	00000	Custodial Services-LCS	0	0	0	0	0
4	2620	424	01	00000	Lawn & Grounds Care - SAU	0	0	0	0	0

4	2620	424	02	00000	Lawn & Grounds Care-MS	262	0	74.99	245.54	187.01
4	2620	424	02	M0000	Lawn & Grounds - Athletics Maint	0	0	0	0	0
4	2620	424	03	00000	Lawn & Grounds Care-HS	287	0	114.86	255.08	172.14
4	2620	424	03	M0000	Lawn & Grounds - Athletics Maint	0	0	0	0	0
4	2620	424	11	00000	Lawn & Grounds Care-FRES	544	0	119.63	494.61	424.37
4	2620	424	12	00000	Lawn & Grounds Care-LCS	529	0	374.25	463.16	154.75
4	2620	430	01	00000	Repairs & Maintenance Serv - SAU	458	0	0	0	458
4	2620	430	02	00000	Repairs & Maintenance Serv.-MS	25674	1130.26	11516.79	2042.78	14157.21
4	2620	430	03	00000	Repairs & Maintenance Serv.-HS	28344	1381.42	13928.88	2496.72	14415.12
4	2620	430	11	00000	Repairs & Maintenance Serv.-FRES	28782	7569	17260.79	10149.68	11521.21
4	2620	430	12	00000	Repairs & Maintenance Serv.-LCS	19272	199	8946.76	1500	10325.24
4	2620	441	01	00000	Rent (SAU/SPED/Storage)-SAU	0	0	0	0	0
4	2620	442	02	00000	Leased Equipment-MS	0	0	0	0	0
4	2620	442	03	00000	Leased Equipment-HS	0	0	0	0	0
4	2620	520	01	00000	Building Insurance-SAU	0	0	0	0	0
4	2620	520	02	00000	Building Insurance-MS	8602	0	0	0	8602
4	2620	520	03	00000	Building Insurance-HS	10472	0	0	0	10472
4	2620	520	11	00000	Building Insurance-FRES	14212	0	0	0	14212
4	2620	520	12	00000	Building Insurance-LCS	4114	0	0	0	4114
4	2620	531	00	00000	Telephone - Maint.	0	0	0	0	0
4	2620	531	01	00000	Telephone-Facilities	0	0	0	0	0
4	2620	580	01	00000	Travel/Conferences - Facilities Mgr	3000	215.38	1723.04	1076.96	1276.96
4	2620	580	02	00000	Custodial Travel-MS	0	0	0	0	0
4	2620	580	03	00000	Custodial Travel-HS	0	0	0	0	0
4	2620	580	11	00000	Custodial Travel-FRES	0	0	0	0	0
4	2620	610	01	00000	General Supplies/Paper-SAU	408	0	22.89	0	385.11
4	2620	610	02	00000	General Supplies/Paper-MS	5578	296.83	6439.04	4306.11	-861.04
4	2620	610	03	00000	General Supplies/Paper-HS	6641	362.81	7978.82	5666.86	-1337.82
4	2620	610	11	00000	General Supplies/Paper-FRES	13464	346.6	14459.91	7320.65	-995.91
4	2620	610	12	00000	General Supplies/Paper-LCS	4794	38.41	3972.38	3036.22	821.62
4	2620	622	01	00000	Electricity - SAU	2731	310.98	1378.59	1352.41	1352.41
4	2620	622	02	00000	Electricity-MS	24997	4498.28	14079.73	10917.27	10917.27
4	2620	622	03	00000	Electricity-HS	30436	5497.89	17208.48	13227.52	13227.52
4	2620	622	11	00000	Electricity-FRES	40778	4506.89	17925.68	22852.32	22852.32
4	2620	622	12	00000	Electricity-LCS	10958	1243.9	5514.28	5443.72	5443.72
4	2620	623	02	00000	Bottled Gas-MS	0	0	0	45	0
4	2620	623	03	00000	Bottled Gas-HS	0	0	0	55	0

4	2620	624	01	00000	Oil - SAU	2498	252.36	672.53	1825.89	1825.47
4	2620	624	02	00000	Oil-MS	30215	3823.58	9454.29	20760.98	20760.71
4	2620	624	03	00000	Oil-HS	36955	4673.26	11555.18	25399.73	25399.82
4	2620	624	11	00000	Fuel -FRES	35168	4683.35	8279.17	26888.69	26888.83
4	2620	624	12	00000	Oil-LCS	7072	1009.5	2398.11	4673.82	4673.89
4	2620	650	01	00000	Maintenance Software	0	0	0	0	0
4	2620	650	01	T0000	Computer Software-SAU	0	0	0	0	0
4	2620	650	02	T0000	Computer Software - MS CIP	0	0	0	0	0
4	2620	650	03	T0000	Computer Software - HS CIP	0	0	0	0	0
4	2620	731	01	00000	New Equipment	0	0	0	0	0
4	2620	731	02	00000	New Equipment-MS	0	405	405	0	-405
4	2620	731	02	T0000	New Equipment -Security- MS TECH	0	0	0	0	0
4	2620	731	03	00000	New Equipment-HS	0	567	567	0	-567
4	2620	731	03	T0000	New Equipment -Security- HS TECH	0	0	0	0	0
4	2620	731	11	00000	New Equipment-FRES	2900	486	3743.67	0	-843.67
4	2620	731	12	00000	New Equipment-LCS	0	161.99	161.99	0	-161.99
4	2620	733	01	00000	New Furniture & Fixtures-SAU	0	0	0	0	0
4	2620	733	02	00000	New Furniture & Fixtures-MS	0	0	0	0	0
4	2620	733	03	00000	New Furniture & Fixtures-HS	0	0	0	0	0
4	2620	733	11	00000	New Furniture & Fixtures-FRES	0	0	0	0	0
4	2620	733	12	00000	New Furniture & Fixtures-LCS	0	0	0	0	0
4	2620	735	01	00000	Replacement Equipment-SAU	0	0	0	0	0
4	2620	735	02	00000	Replacement Equipment-MS	0	0	0	0	0
4	2620	735	02	T0000	Replace Equipment - Security - MS	0	0	0	0	0
4	2620	735	03	00000	Replacement Equipment-HS	0	0	0	0	0
4	2620	735	03	T0000	Replace Equipment - Security - HS	0	0	0	0	0
4	2620	735	11	00000	Replacement Equipment-FRES	1000	0	0	0	1000
4	2620	735	12	00000	Replacement Equipment-LCS	1000	0	0	0	1000
4	2620	737	01	00000	Replace Furniture & Fixtures - Faci	0	0	0	0	0
4	2620	737	02	00000	Replacement Furn & Fixtures - MS	1000	0	3239.69	0	-2239.69
4	2620	737	03	00000	Replacement Furn & Fixtures - HS	1000	0	3959.64	0	-2959.64
4	2620	737	12	00000	Replacement Furn & Fixtures - LCS	0	0	3923.67	0	-3923.67
4	2620	890	01	00000	Maintenance - Misc - SAU	500	0	0	0	500
4	2721	519	02	00000	Student Transportation-MS	56100	5573.7	27793.47	28489.8	28306.53
4	2721	519	03	00000	Student Transportation-HS	69671	6927.1	34530.5	35392.64	35140.5
4	2721	519	11	00000	Student Transportation-FRES	95078	9443.89	47129.46	48319.64	47948.54
4	2721	519	12	00000	Student Transportation-LCS	26197	2601.44	12977.22	13303.58	13219.78

4	2722	519	02	00000	SPED Transportation (All)-MS	12941	2279.96	12941	0	0
4	2722	519	03	00000	SPED Transportation (All)-HS	72187	11767.82	50864.83	21322.17	21322.17
4	2722	519	11	00000	SPED Transportation (All)-FRES	60496	2902.56	16193.91	44302.09	44302.09
4	2722	519	12	00000	SPED Transportation (All)-LCS	12941	2279.96	12941	0	0
4	2723	114	03	00000	Salaries-Regular Employees	8023	0	0	0	8023
4	2723	213	03	00000	Life Insurance	15	0	0	0	15
4	2723	214	03	00000	Disability Insurance	18	0	0	0	18
4	2723	220	03	00000	Social Security	614	0	0	0	614
4	2723	250	03	00000	Unemployment Compensation	68	0	0	0	68
4	2723	260	03	00000	Workers' Compensation	38	0	0	0	38
4	2725	519	02	00000	Field Trip Transportation-MS	2100	0	0	2250	2100
4	2725	519	03	00000	Field Trip Transportation-HS	2900	0	0	2750	2900
4	2725	519	11	00000	Field Trip Transportation-FRES	3924	0	139	3785	3785
4	2725	519	12	00000	Field Trip Transportation-LCS	588	0	0	588	588
4	2743	114	03	00000	Vocational Ed Van Driver - HS	0	630	3217.5	4050	-3217.5
4	2743	213	03	00000	Life Insurance	0	0	0	0	0
4	2743	214	03	00000	Disability Insurance	0	0	0	0	0
4	2743	220	03	00000	Vocational Ed Van Driver Social Sec	0	48.2	246.16	309.87	-246.16
4	2743	250	03	00000	Vocational Ed Van Driver Unemplo	0	2.01	10.56	12.96	-10.56
4	2743	260	03	00000	Vocational Ed Van Driver Worker C	0	2.03	10.36	13.05	-10.36
4	2743	443	03	00000	Vocational Ed Vehicle Lease - HS	7483	0	7483.37	0	-0.37
4	2743	519	03	00000	Vocational Transportation-HS	10500	0	0	0	10500
4	2743	626	03	00000	Vocational Ed Vehicle Fuel/Repair -	1200	85.95	242.66	807.31	957.34
4	2744	220	02	00000	Social Security	0	0	0	0	0
4	2744	220	03	00000	Social Security	0	0	0	0	0
4	2744	232	02	00000	Teacher Retirement	0	0	0	0	0
4	2744	232	03	00000	Teacher Retirement	0	0	0	0	0
4	2744	250	02	00000	Unemployment Compensation	0	0	0	0	0
4	2744	250	03	00000	Unemployment Compensation	0	0	0	0	0
4	2744	260	02	00000	Workers' Compensation	0	0	0	0	0
4	2744	260	03	00000	Workers' Compensation	0	0	0	0	0
4	2744	519	02	00000	Athletic Transportation-MS	14858	0	2905.29	1819.71	11952.71
4	2744	519	03	00000	Athletic Transportation-HS	23215	0	3550.91	2224.09	19664.09
4	2745	519	02	00000	Field Trip/Co curricular Transporta	0	0	0	0	0
4	2745	519	03	00000	Field Trip/Co curricular Transporta	0	0	0	0	0
4	2745	519	11	00000	Field Trip/Co curricular Transporta	0	0	0	0	0
4	2745	519	12	00000	Field Trip/Co curricular Transporta	0	0	0	0	0

4	2844	112	01	00000	Technology Service Wages - SAU	16600	1392.3	11138.4	6961.55	5461.6
4	2844	112	02	00000	Technology Service Wages - MS	33200	2630.76	21046.08	13153.82	12153.92
4	2844	112	03	00000	Technology Service Wages - HS	33200	2630.78	21046.24	13153.91	12153.76
4	2844	112	11	00000	Technology Service Wages - FRES	35992	2846.72	21065.73	16083.97	14926.27
4	2844	112	12	00000	Technology Service Wages - LCS	8998	711.68	5266.43	4020.99	3731.57
4	2844	211	01	00000	Medical insurance-SAU	2712	162.58	894.19	731.61	1817.81
4	2844	211	02	00000	Medical insurance-MS	2712	325.18	1788.49	1463.31	923.51
4	2844	211	03	00000	Medical insurance-HS	2712	325.18	1788.49	1463.31	923.51
4	2844	211	11	00000	Medical insurance-FRES	380	1756.04	9658.22	7902.18	-9278.22
4	2844	211	12	00000	Medical insurance-LCS	845	439	2414.5	1975.5	-1569.5
4	2844	212	01	00000	Dental Insurance-SAU	127	11.28	62.04	50.76	64.96
4	2844	212	02	00000	Dental Insurance-MS	253	22.58	124.19	101.61	128.81
4	2844	212	03	00000	Dental Insurance-HS	253	22.58	124.19	101.61	128.81
4	2844	212	11	00000	Dental Insurance-FRES	0	119.48	657.14	537.64	-657.14
4	2844	212	12	00000	Dental Insurance-LCS	0	29.86	164.23	134.37	-164.23
4	2844	213	01	00000	Life Insurance-SAU	29	2.38	10.97	10.71	18.03
4	2844	213	02	00000	Life Insurance-MS	59	4.74	21.87	21.33	37.13
4	2844	213	03	00000	Life Insurance-HS	59	4.76	21.94	21.42	37.06
4	2844	213	11	00000	Life Insurance-FRES	63	4.74	21.87	21.33	41.13
4	2844	213	12	00000	Life Insurance-LCS	16	1.2	5.52	5.4	10.48
4	2844	214	01	00000	Disability Insurance-SAU	38	3.48	16.06	15.66	21.94
4	2844	214	02	00000	Disability Insurance-MS	75	6.98	32.19	31.41	42.81
4	2844	214	03	00000	Disability Insurance-HS	75	6.98	32.17	31.41	42.83
4	2844	214	11	00000	Disability Insurance-FRES	81	7.56	34.86	34.02	46.14
4	2844	214	12	00000	Disability Insurance-LCS	20	1.88	8.68	8.46	11.32
4	2844	220	01	00000	Social Security-SAU	1270	103.96	839.08	521.29	430.92
4	2844	220	02	00000	Social Security-MS	2540	196.44	1585.37	984.97	954.63
4	2844	220	03	00000	Social Security-HS	2540	196.46	1585.48	985.06	954.52
4	2844	220	11	00000	Social Security-FRES	2753	191.78	1468.57	1113.45	1284.43
4	2844	220	12	00000	Social Security-LCS	688	47.94	367.11	278.34	320.89
4	2844	231	01	00000	Employee Retirement-SAU	1854	146.92	1175.36	734.61	678.64
4	2844	231	02	00000	Employee Retirement-MS	3708	293.86	2350.88	1469.3	1357.12
4	2844	231	03	00000	Employee Retirement-HS	3708	293.86	2350.88	1469.3	1357.12
4	2844	231	11	00000	Employee Retirement-FRES	4020	317.98	2353.05	1796.58	1666.95
4	2844	231	12	00000	Employee Retirement-LCS	1005	79.5	588.3	449.17	416.7
4	2844	232	01	00000	Teacher Retirement	0	0	0	0	0
4	2844	232	02	00000	Teacher Retirement	0	0	0	0	0

4	2844	232	03	00000	Teacher Retirement	0	0	0	0	0
4	2844	250	01	00000	Unemployment-SAU	68	4.2	-3.55	21	71.55
4	2844	250	02	00000	Unemployment-MS	68	8.42	-7.07	42.1	75.07
4	2844	250	03	00000	Unemployment-HS	68	8.42	-7.07	42.1	75.07
4	2844	250	11	00000	Unemployment-FRES	68	9.1	9.91	51.42	58.09
4	2844	250	12	00000	Unemployment-LCS	68	2.28	2.47	12.88	65.53
4	2844	260	01	00000	Workers' Compensation-SAU	78	4.48	35.84	22.4	42.16
4	2844	260	02	00000	Workers' Compensation-MS	156	8.46	67.68	42.3	88.32
4	2844	260	03	00000	Workers' Compensation-HS	156	8.46	67.68	42.3	88.32
4	2844	260	11	00000	Workers' Compensation-FRES	169	74.44	550.85	420.57	-381.85
4	2844	260	12	00000	Workers' Compensation-LCS	42	18.6	137.64	105.1	-95.64
4	2844	290	01	00000	Professional Dev - Tech Office	2000	0	0	0	2000
4	2844	290	02	00000	Workshops/Conferences-MS	0	0	0	0	0
4	2844	290	03	00000	Workshops/Conferences-HS	0	0	0	0	0
4	2844	290	11	00000	Workshops/Conferences-FRES	0	0	0	0	0
4	2844	330	01	00000	Tech Coord Cont. Svs-SAU	0	0	0	0	0
4	2844	330	01	T0000	Technology Contracted Servs-SAU	1000	625	625	0	375
4	2844	330	02	00000	Tech Coord Cont. Svs-MS	0	0	0	0	0
4	2844	330	02	T0000	Technology Contracted Servs-MS	2000	375	375	0	1625
4	2844	330	03	00000	Tech Coord Cont. Svs-HS	0	0	0	0	0
4	2844	330	03	T0000	Technology Contracted Servs-HS	2000	375	375	0	1625
4	2844	330	11	T0000	Technology Contracted Servs - FRES	2000	375	375	0	1625
4	2844	330	12	T0000	Technology Contracted Servs - LCS	500	250	250	0	250
4	2844	331	01	00000	Other Professional Servs - Tech	0	0	0	0	0
4	2844	430	02	T0000	Repairs & Maint - MS TECH	2500	132.05	1187.84	0	1312.16
4	2844	430	03	T0000	Repairs & Maint - HS TECH	2500	142.84	1965	12.99	535
4	2844	430	11	00000	Repairs & Maintenance Services-FRES	0	0	0	0	0
4	2844	430	11	T0000	Repairs & Maint. - FRES TECH	2500	158.44	631.44	0	1868.56
4	2844	430	12	00000	Repairs & Maintenance Services-LCS	0	0	0	0	0
4	2844	430	12	T0000	Repairs & Maint. - LCS TECH	2500	10.8	10.8	0	2489.2
4	2844	449	02	T0000	Oper of Info Systems - Print Manag	9200	2500.59	9190.4	0	9.6
4	2844	449	03	T0000	Oper of Info Systems - Print Manag	11200	3044.2	11188.54	0	11.46
4	2844	449	11	T0000	Oper of Info Systems - Print Manag	15200	4131.42	15338.53	0	-138.53
4	2844	449	12	T0000	Oper of Info Systems - Print Manag	4400	1195.94	4448.88	0	-48.88
4	2844	530	02	T0000	Oper of Info Systems - Phone/Inter	25300	3152.19	13330.83	15877.2	11969.17
4	2844	530	03	T0000	Oper of Info Systems - Phone/Inter	30800	3931.72	16228.7	19935.9	14571.3
4	2844	530	11	T0000	Oper of Info Systems - Phone/Inter	41800	5384.98	21994.15	28864.6	19805.85

4	2844	530	12	T0000	Oper of Info Systems - Phone/Inter	12100	1613.25	10463.7	11099.15	1636.3
4	2844	532	01	T0000	Tech Ethernet - SAU TECH	0	0	0	0	0
4	2844	580	01	T0000	Travel/Conferences - SAU TECH	1750	0	104	0	1646
4	2844	580	02	00000	Travel/Conferences-MS	0	0	0	0	0
4	2844	580	03	00000	Travel/Conferences-HS	0	0	0	0	0
4	2844	580	11	00000	Travel/Conferences-FRES	0	0	0	0	0
4	2844	610	01	00000	Tech Supplies - SAU	0	0	0	0	0
4	2844	610	01	T0000	Tech Supplies - SAU TECH	700	8.99	295.33	0	404.67
4	2844	610	02	00000	Tech Supplies - MS	0	0	0	0	0
4	2844	610	02	T0000	Tech Supplies - MS TECH	318	0	22.12	0	295.88
4	2844	610	03	00000	Tech Supplies - HS	0	0	0	0	0
4	2844	610	03	T0000	Tech Supplies - HS TECH	330	0	5.89	0	324.11
4	2844	610	11	00000	Tech Supplies - FRES	0	0	0	0	0
4	2844	610	11	T0000	Tech Supplies - FRES TECH	600	0	134.43	0	465.57
4	2844	610	12	00000	Tech Supplies - LCS	0	0	0	0	0
4	2844	610	12	T0000	Tech Supplies - LCS TECH	550	0	538.09	0	11.91
4	2844	641	12	00000	Media-LCS	0	0	0	0	0
4	2844	650	01	00000	Computer Software	0	0	0	0	0
4	2844	650	01	T0000	Computer Software - SAU TECH	2864	200	3129.98	0	-265.98
4	2844	650	02	T0000	Computer Software - MS TECH	3917	0	1329.28	0	2587.72
4	2844	650	03	T0000	Computer Software - HS TECH	4218	0	1242.69	0	2975.31
4	2844	650	11	00000	Computer Software-FRES	0	0	0	0	0
4	2844	650	11	T0000	Computer Software - FRES TECH	5645	0	1489.95	0	4155.05
4	2844	650	12	00000	Computer Software-LCS	0	0	0	0	0
4	2844	650	12	T0000	Computer Software - LCS TECH	2501	0	610.65	0	1890.35
4	2844	731	01	T0000	New Equipment - SAU TECH	0	0	0	0	0
4	2844	731	02	T0000	New Equipment - MS TECH	0	0	0	0	0
4	2844	731	03	T0000	New Equipment - HS TECH	0	0	0	0	0
4	2844	731	11	00000	New Equipment - FRES	0	0	0	0	0
4	2844	731	11	T0000	New Equipment - FRES TECH	0	0	0	0	0
4	2844	731	12	T0000	New Equipment - LCS TECH	0	0	0	0	0
4	2844	735	01	00000	Replacement Equipment	0	0	0	0	0
4	2844	735	01	T0000	Replace Equipment - SAU TECH	2000	2919.73	2919.73	0	-919.73
4	2844	735	02	T0000	Replace Equipment - MS TECH	3745	0	3024	0	721
4	2844	735	03	T0000	Replace Equipment - HS TECH	3745	0	2325	0	1420
4	2844	735	11	00000	Replacement Equipment-FRES	0	0	0	0	0
4	2844	735	11	T0000	Replace Equipment - FRES TECH	7490	0	9923.2	0	-2433.2

[illegible]



FY 21 YTD Revenue

Fund	Function	Object	Location	Project	Description	Budget	MonthToDate	AccountYTD	Encumbrance	Balance
4	1111	000	00	00000	Current Appropriation	0	-855921.49	-5991450.4	0	5991450
4	1112	000	00	00000	Deficit Appropriation	0	0	0	0	0
4	1119	000	00	00000	Other Appropriation	0	0	-69969.34	0	69969.34
4	1311	000	00	00000	Regular Tuition	0	0	-1050	0	1050
4	1312	000	00	00000	Extended Day Tuition	0	0	0	0	0
4	1314	000	00	00000	Summer School	0	0	0	0	0
4	1321	000	00	00000	Regular Tuition - LEA's/NH	0	0	0	0	0
4	1322	000	00	00000	SPED Tuition LEA's/NH	0	-22173.37	-49206.33	0	49206.33
4	1323	000	00	00000	Voc Ed Tuition - LEA's/NH	0	0	0	0	0
4	1422	000	00	00000	SPED Transportation-LEA's NH	0	0	0	0	0
4	1510	000	00	00000	Interest On Investments	0	0	0	0	0
4	1520	000	00	00000	Dividends On Investments/cd	0	0	0	0	0
4	1910	000	00	00000	Use of Facility	0	0	0	0	0
4	1920	000	00	00000	Donations	0	0	0	0	0
4	1980	000	00	00000	Refund Prior Yr Expense	0	0	-5247.31	0	5247.31
4	1990	000	00	00000	Other Local Revenue-Misc	0	0	-334.88	0	334.88
4	3110	000	00	00000	Equitable Ed Aid	0	0	-473376	0	473376
4	3111	000	00	00000	Special Meeting Additional Adequacy	0	0	0	0	0
4	3112	000	00	00000	Statewide Enhanced Ed Tax	0	0	0	0	0
4	3190	000	00	00000	Other State Aid	0	0	0	0	0
4	3210	000	00	00000	School Building Aid	0	0	0	0	0
4	3220	000	00	00000	Kindergarten Keno Aid	0	0	0	0	0
4	3230	000	00	00000	Catastrophic Aid	0	0	-37896.63	0	37896.63
4	3242	000	00	00000	Vocational Transportation Aid	0	0	-529.78	0	529.78
4	4580	000	00	00000	Medicaid	0	0	0	0	0
4	5230	000	00	00000	Transfer - Food Service Fund	0	0	0	0	0
4	5250	000	00	00000	Unassigned Fund Balance - Revenue	0	0	0	0	0
4	5251	000	00	00000	Transfer From Capital Reserve	0	0	0	0	0

**FY 2021 Year To Date Expenditure/Revenue Report**  
**Food Services Expenses Year To Date**  
**As of January 31, 2021**

<u>TYPE</u>	<u>Budget</u>	<u>Month To Date</u>	<u>Year To Date</u>	<u>Encumbered</u>	<u>Balance</u>
100's Object Codes - Salaries	\$115,552.00	\$5,714.41	\$48,111.63	\$32,606.36	\$67,440.37
<u>200's Object Codes - Employee Benefits</u>	<u>\$35,649.00</u>	<u>\$1,173.62</u>	<u>\$8,888.59</u>	<u>\$6,170.07</u>	<u>\$26,760.41</u>
<b>SUBTOTAL</b>	<b>\$151,201.00</b>	<b>\$6,888.03</b>	<b>\$57,000.22</b>	<b>\$38,776.43</b>	<b>\$94,200.78</b>

<u>Non-Salary &amp; Benefits</u>	<u>BUDGET</u>	<u>Month To Date</u>	<u>Year To Date</u>	<u>Encumbered</u>	<u>Balance</u>
3100's - General Expenses	\$100,075.00	\$9,772.62	\$47,630.38	\$35,728.31	\$52,444.62
<b>SUBTOTAL</b>	<b>\$100,075.00</b>	<b>\$9,772.62</b>	<b>\$47,630.38</b>	<b>\$35,728.31</b>	<b>\$52,444.62</b>
 <b>TOTAL</b>	 <b>\$251,276.00</b>	 <b>\$16,660.65</b>	 <b>\$104,630.60</b>	 <b>\$74,504.74</b>	 <b>\$146,645.40</b>

**FY 2021 Year To Date Expenditure/Revenue Report**  
**Food Services Revenue Year To Date**  
**As of January 31, 2021**

	<u>Budget</u>	<u>Month To Date</u>	<u>Year To Date</u>	<u>Over/Under</u>
1900's Meal Sales		\$0.00	\$53.56	\$53.56
3200's State Reimbursements		\$5,623.01	\$22,067.80	\$22,067.80
4500's Federal Reimbursements		\$9,574.31	\$38,602.40	\$38,602.40
5200's Transfer from General Fund		\$0.00	\$0.00	\$0.00
<b>Total</b>	<b>\$0.00</b>	<b>\$15,197.32</b>	<b>\$60,723.76</b>	<b>\$60,723.76</b>

## YTD Food Service Expense

Fund	Function	Object	Level	Project	Description	Budget	Month to Date	Year to Date	Encumbrance
21	3110	116	00	00000	F/Svc Supvsr Salary	0	0	0	0
21	3110	116	02	00000	F/Svs Supvsr Salary - MS	13991	1247.88	9983.04	6239.37
21	3110	116	03	00000	F/Svs Supvsr Salary - HS	13991	1247.88	9983.04	6239.37
21	3110	116	11	00000	F/Svs Supvsr Salary - FRES	10763	831.94	6655.52	4159.66
21	3110	116	12	00000	F/Svs Supvsr Salary - LCS	4299	0	0	0
21	3120	116	02	00000	F/Svc Wkrs Salary-MS	19619	879.26	5709.1	5247.02
21	3120	116	03	00000	F/Svc Wkrs Salary-HS	19619	879.26	5430.43	5247.03
21	3120	116	11	00000	F/Svc Wkrs Salary-FRES	28107	0	6842.85	0
21	3120	116	12	00000	F/Svc Wkrs Salary-LCS	5163	628.19	3507.65	5473.81
21	3110	211	00	00000	F/Svc Supvsr Medical	0	0	0	0
21	3110	211	02	00000	F/Svs Supvsr Medical - MS	650	0	0	0
21	3110	211	03	00000	F/Svs Supvsr Medical - HS	650	0	0	0
21	3110	211	11	00000	F/Svs Supvsr Medical - FRES	500	0	0	0
21	3110	211	12	00000	F/Svs Supvsr Medical - LCS	200	0	0	0
21	3120	211	02	00000	F/Svc Wkrs Medical-MS	4421	0	0	0
21	3120	211	03	00000	F/Svc Wkrs Medical-HS	4421	0	0	0
21	3120	211	11	00000	F/Svc Wkrs Medical-FRES	8843	200	1100	900
21	3120	211	12	00000	F/Svc Wkrs Medical-LCS	0	0	0	0
21	3110	212	00	00000	F/Svc Supvsr Dental	0	0	0	0
21	3110	212	02	00000	F/Svs Supvsr Dental - MS	0	0	0	0
21	3110	212	03	00000	F/Svs Supvsr Dental - HS	0	0	0	0
21	3110	212	11	00000	F/Svs Supvsr Dental - FRES	0	0	0	0
21	3110	212	12	00000	F/Svs Supvsr Dental - LCS	0	0	0	0
21	3120	212	02	00000	Dental Insurance	333	0	0	0
21	3120	212	03	00000	Dental Insurance	333	0	0	0
21	3120	212	11	00000	Dental Insurance	666	0	0	0
21	3110	213	00	00000	F/Svc Supvsr Life Ins	0	0	0	0
21	3110	213	02	00000	F/Svs Supvsr Life Ins - MS	22	2.08	9.58	9.36
21	3110	213	03	00000	F/Svs Supvsr Life Ins - HS	22	2.08	9.58	9.36
21	3110	213	11	00000	F/Svs Supvsr Life Ins - FRES	17	1.38	6.39	6.21
21	3110	213	12	00000	F/Svs Supvsr Life Ins - LCS	7	0	0	0
21	3120	213	02	00000	F/Svc Wkrs Life Ins-MS	16	0	0	0
21	3120	213	03	00000	F/Svc Wkrs Life Ins-HS	16	0	0	0
21	3120	213	11	00000	F/Svc Wkrs Life Ins-FRES	0	0	0	0
21	3120	213	12	00000	F/Svc Wkrs Life Ins-LCS	0	0	0	0
21	3110	214	00	00000	F/Svc Supvsr Disability Ins	0	0	0	0
21	3110	214	02	00000	F/Svs Supvsr Disability Ins - MS	33	3.3	15.23	14.85
21	3110	214	03	00000	F/Svs Supvsr Disability Ins - HS	33	3.3	15.23	14.85
21	3110	214	11	00000	F/Svs Supvsr Disability Ins - FRES	26	2.22	10.21	9.99
21	3110	214	12	00000	F/Svs Supvsr Disability Ins - LCS	10	0	0	0
21	3120	214	02	00000	F/Svc Wkrs Disability Ins-MS	24	0	0	0
21	3120	214	03	00000	F/Svc Wkrs Disability Ins-HS	24	0	0	0

## YTD Food Service Expense

21	3120	214	11	00000	F/Svc Wkrs Disability Ins-FRES	0	0	0	0
21	3120	214	12	00000	F/Svc Wkrs Disability Ins-LCS	0	0	0	0
21	3110	220	00	00000	F/Svc Supvsr FICA	0	0	0	0
21	3110	220	02	00000	F/Svs Supvsr FICA - MS	1070	95.46	763.68	477.3
21	3110	220	03	00000	F/Svs Supvsr FICA - HS	1070	95.46	763.68	477.3
21	3110	220	11	00000	F/Svs Supvsr FICA - FRES	823	63.66	509.28	318.28
21	3110	220	12	00000	F/Svs Supvsr FICA - LCS	329	0	0	0
21	3120	220	02	00000	F/Svc Wkrs FICA-MS	1501	67.26	436.81	401.42
21	3120	220	03	00000	F/Svc Wkrs FICA-HS	1501	67.26	415.35	401.39
21	3120	220	11	00000	F/Svc Wkrs FICA-FRES	2150	15.3	607.63	68.85
21	3120	220	12	00000	F/Svc Wkrs FICA-LCS	395	48.05	268.32	418.73
21	3110	231	02	00000	Employee Retirement	1563	139.38	1115.04	696.9
21	3110	231	03	00000	Employee Retirement	1563	139.38	1115.04	696.9
21	3110	231	11	00000	Employee Retirement	1202	92.94	743.52	464.69
21	3110	231	12	00000	Employee Retirement	481	0	0	0
21	3120	231	11	00000	Employee Retirement	0	0	0	0
21	3110	250	00	00000	F/Svc Supvsr U/C	0	0	0	0
21	3110	250	02	00000	F/Svs Supvsr U/C - MS	22	3.98	5.5	19.91
21	3110	250	03	00000	F/Svs Supvsr U/C - HS	22	3.98	5.5	19.91
21	3110	250	11	00000	F/Svs Supvsr U/C - FRES	17	2.68	3.68	13.38
21	3110	250	12	00000	F/Svs Supvsr U/C - LCS	7	0	0	0
21	3120	250	02	00000	F/Svc Wkrs U/C-MS	80	2.81	18.79	16.83
21	3120	250	03	00000	F/Svc Wkrs U/C-HS	80	2.81	17.81	16.71
21	3120	250	11	00000	F/Svc Wkrs U/C-FRES	116	0	22.58	0
21	3120	250	12	00000	F/Svc Wkrs U/C-LCS	25	2.01	11.5	17.54
21	3110	260	00	00000	F/Svc Supvsr W/C	0	0	0	0
21	3110	260	02	00000	F/Svs Supvsr W/C - MS	44	32.62	260.96	163.1
21	3110	260	03	00000	F/Svs Supvsr W/C - HS	44	32.62	260.96	163.1
21	3110	260	11	00000	F/Svs Supvsr W/C - FRES	34	21.76	174.08	108.8
21	3110	260	12	00000	F/Svs Supvsr W/C - LCS	14	0	0	0
21	3120	260	02	00000	F/Svc Wkrs W/C-MS	62	6.71	48.12	50.66
21	3120	260	03	00000	F/Svc Wkrs W/C-HS	62	6.7	40.83	50.64
21	3120	260	11	00000	F/Svc Wkrs W/C-FRES	89	0	22.01	0
21	3120	260	12	00000	F/Svc Wkrs W/C-LCS	16	16.43	91.7	143.11
21	3120	430	02	00000	F/Svs Repairs & Maint - MS	1625	1061.3	2015.11	122.19
21	3120	430	03	00000	F/Svs Repairs & Maint - HS	1625	335.5	6278.48	887.56
21	3120	430	11	00000	F/Svs Repairs & Maint - FRES	1250	0	997.16	257.83
21	3120	430	12	00000	F/Svs Repairs & Maint - LCS	500	0	0	0
21	3120	435	00	00000	F/Svc Equip. Contracts	0	0	0	0
21	3120	540	00	00000	F/Svc Advertising	0	0	0	0
21	3120	580	00	00000	F/Svc Travel	0	36.73	652.93	347.07
21	3120	580	02	00000	F/Svs Travel & Conf. - MS	155	0	0	0
21	3120	580	03	00000	F/Svs Travel & Conf. - HS	155	0	0	0

## YTD Food Service Expense

21	3120	580	11	00000	F/Svs Travel & Conf. - FRES	155	0	0	0
21	3120	580	12	00000	F/Svs Travel & Conf. - LCS	1778	0	0	0
21	3120	582	00	00000	F/Svc Certifications	0	0	0	0
21	3120	610	02	00000	F/Svc Non Food Supplies - MS	2275	343.48	1452.25	1456.52
21	3120	610	03	00000	F/Svc Non Food Supplies - HS	2275	343.48	1452.25	1456.52
21	3120	610	11	00000	F/Svc Non Food Supplies - FRES	1750	343.49	1604.12	1456.51
21	3120	610	12	00000	F/Svs Non Food Supplies - LCS	700	114.5	465.51	735.5
21	3120	612	00	00000	F/Svc Office Supplies	0	0	0	0
21	3120	612	02	00000	F/Svs Office Supplies - MS	98	0	0	0
21	3120	612	03	00000	F/Svs Office Supplies - HS	98	0	0	0
21	3120	612	11	00000	F/Svc Office Supplies - FRES	75	0	0	0
21	3120	612	12	00000	F/Svc Office Supplies - LCS	30	0	0	0
21	3120	613	00	00000	F/Svc Postage & Del	0	13.9	13.9	96.1
21	3120	613	02	00000	F/Svs Postage & Del - MS	73	0	0	0
21	3120	613	03	00000	F/Svs Postage & Del - HS	73	0	0	0
21	3120	613	11	00000	F/Svc Postage & Del - FRES	56	0	0	0
21	3120	613	12	00000	F/Svc Postage & Del - LCS	23	0	0	0
21	3120	614	00	00000	F/Svc Uniforms	0	0	0	0
21	3120	614	02	00000	F/Svs Uniforms - MS	0	0	0	0
21	3120	614	03	00000	F/Svs Uniforms - HS	0	0	0	0
21	3120	615	00	00000	F/Svc Chemicals	1000	0	904.79	595.21
21	3120	615	02	00000	F/Svs Chemicals - MS	325	20.66	20.66	0
21	3120	615	03	00000	F/Svs Chemicals - HS	325	25.24	25.24	0
21	3120	615	11	00000	F/Svs Chemicals - FRES	250	0	0	0
21	3120	615	12	00000	F/Svc Chemicals - LCS	100	0	0	0
21	3120	617	00	00000	F/Svc Kitchen Supplies	0	0	81.28	0
21	3120	617	02	00000	F/Svs Kitchen Supplies - MS	250	0	0	0
21	3120	617	03	00000	F/Svs Kitchen Supplies - HS	250	0	0	0
21	3120	617	11	00000	F/Svs Kitchen Supplies -FRES	0	0	0	0
21	3120	617	12	00000	F/Svs Kitchen Supplies -LCS	0	0	0	0
21	3120	623	11	00000	F/Svc Bottled Gas-FRES	0	0	0	0
21	3120	623	12	00000	F/Svc Bottled Gas-LCS	0	0	0	0
21	3120	630	00	00000	F/Svc Food Supplies	0	0	0	0
21	3120	630	02	00000	F/Svs Food Supplies - MS	17454	1254.54	6606.82	6033.18
21	3120	630	03	00000	F/Svs Food Supplies - HS	17454	1254.55	6691.17	6212.83
21	3120	630	11	00000	F/Svs Food Supplies - FRES	13426	1507.43	6780.52	6318.48
21	3120	630	12	00000	F/Svs Food Supplies - LCS	5370	397.41	1694.32	260.68
21	3120	631	00	00000	F/Svc Milk	0	0	0	0
21	3120	631	02	00000	F/Svc Milk - MS	3608	385.36	1444.22	255.78
21	3120	631	03	00000	F/Svc Milk - HS	3608	385.35	1444.18	255.82
21	3120	631	11	00000	F/Svc Milk - FRES	2775	631.74	1690.65	2309.35
21	3120	631	12	00000	F/Svc Milk - LCS	1110	96.71	449.67	150.33
21	3120	632	00	00000	F/Svc Snacks	0	0	0	0

## YTD Food Service Expense

21	3120	632	02	00000	F/Svs Snacks - MS	3575	71.25	569.34	2985.42
21	3120	632	03	00000	F/Svs Snacks - HS	3575	71.25	569.31	2985.43
21	3120	632	11	00000	F/Svs Snacks - FRES	2750	0	0	0
21	3120	632	12	00000	F/Svs Snacks - LCS	1100	0	0	0
21	3120	633	00	00000	F/Svc USDA Commodities	1575	0	0	0
21	3120	633	02	00000	F/Svc USDA Commodities - MS	512	96.25	201.26	73.74
21	3120	633	03	00000	F/Svc USDA Commodities - HS	512	96.25	201.24	73.76
21	3120	633	11	00000	F/Svc USDA Commodities - FRES	394	186.25	287.5	262.5
21	3120	633	12	00000	F/Svc USDA Commodities - LCS	158	0	0	0
21	3120	650	00	00000	F/Svc Software	0	0	2336.5	0
21	3120	650	02	00000	F/Svc Software - MS	845	0	0	0
21	3120	650	03	00000	F/Svc Software - HS	845	0	0	0
21	3120	650	11	00000	F/Svc Software - FRES	650	0	0	0
21	3120	650	12	00000	F/Svc Software - LCS	260	0	0	0
21	3120	732	02	00000	F/Svc New Equipment -MS	0	0	0	0
21	3120	732	03	00000	F/Svc New Equipment-HS	0	0	0	0
21	3120	732	11	00000	F/Svc New Equipment-FRES	0	0	0	0
21	3120	732	12	00000	F/Svs New Equipment - LCS	0	0	0	0
21	3120	735	00	00000	F/Svc Replace Equipment - WLC	0	0	0	0
21	3120	735	02	00000	F/Svc Replace Equipment - MS	0	0	0	0
21	3120	735	03	00000	F/Svc Replace Equipment - HS	0	0	0	0
21	3120	735	11	00000	F/Svc Replace Equipment - FRES	0	0	0	0
21	3120	735	12	00000	F/Svc Replace Equipment - LCS	0	0	0	0
21	3120	810	00	00000	F/Svc Dues & Fees - WLC	0	700	700	140
21	3120	810	02	00000	F/Svs Dues and Fees - MS	406	0	0	0
21	3120	810	03	00000	F/Svs Dues and Fees - HS	406	0	0	0
21	3120	810	11	00000	F/Svc Dues & Fees - FRES	313	0	0	0
21	3120	810	12	00000	F/Svs Dues and Fees - LCS	125	0	0	0
21	3120	890	00	00000	F/Svc Misc	0	0	0	0
21	3120	890	02	00000	F/Svs Misc. - MS	0	0	0	0
21	3120	890	03	00000	F/Svs Misc. - HS	0	0	0	0
21	3120	890	11	00000	F/Svs Misc. - FRES	0	0	0	0
21	3120	890	12	00000	F/Svs Misc. - LCS	0	0	0	0

**YTD Food Service Revenue**

Fund	Function	Object	Level	Project	Description	Budget	Month to Date	Year to Date	Encumbrance	Balance
21	1610	000	00	00000	Food Svc Sales - Lunch WLC	0	0	0	0	0
21	1610	000	02	00000	Food Svs Sales - Lunch MS	0	0	0	0	0
21	1610	000	03	00000	Food Svs Sales - Lunch HS	0	0	0	0	0
21	1610	000	11	00000	Food Svs Sales - Lunch FRES	0	0	0	0	0
21	1610	000	12	00000	Food Svs Sales - Lunch LCS	0	0	0	0	0
21	1611	000	00	00000	Food Svs Sales - Breakfast WLC	0	0	0	0	0
21	1611	000	02	00000	Food Svs Sales - Breakfast MS	0	0	0	0	0
21	1611	000	03	00000	Food Svs Sales - Breakfast HS	0	0	0	0	0
21	1611	000	11	00000	Food Svs Sales - Breakfast FRES	0	0	0	0	0
21	1611	000	12	00000	Food Svs Sales - Breakfast LCS	0	0	0	0	0
21	1612	000	00	00000	Food Svs Sales - Milk WLC	0	0	0	0	0
21	1612	000	02	00000	Food Svs Sales - Milk MS	0	0	0	0	0
21	1612	000	03	00000	Food Svs Sales - Milk HS	0	0	0	0	0
21	1612	000	11	00000	Food Svs Sales - Milk FRES	0	0	0	0	0
21	1612	000	12	00000	Food Svs Sales - Milk LCS	0	0	0	0	0
21	1615	000	00	00000	Food Svs Sales - Snacks WLC	0	0	0	0	0
21	1615	000	02	00000	Food Svs Sales - Non Program MS	0	0	0	0	0
21	1615	000	03	00000	Food Svs Sales - Non Program HS	0	0	0	0	0
21	1615	000	11	00000	Food Svs Sales - Non Program FRES	0	0	0	0	0
21	1615	000	12	00000	Food Svs Sales - Non Program LCS	0	0	0	0	0
21	1624	000	00	00000	Food Svs Sales - Misc/Vending WLC	0	0	0	0	0
21	1624	000	02	00000	Food Svs Sales - Misc/Vending MS	0	0	0	0	0
21	1624	000	03	00000	Food Svs Sales - Misc/Vending HS	0	0	0	0	0
21	1624	000	11	00000	Food Svs Sales - Misc/Vending FRES	0	0	0	0	0
21	1624	000	12	00000	Food Svs Sales - Misc/Vending LCS	0	0	0	0	0
21	1630	000	00	00000	Food Svs Sales - Catering WLC	0	0	0	0	0
21	1630	000	02	00000	Food Svs Sales - Catering MS	0	0	0	0	0
21	1630	000	03	00000	Food Svs Sales - Catering HS	0	0	0	0	0
21	1630	000	11	00000	Food Svs Sales - Catering FRES	0	0	0	0	0
21	1630	000	12	00000	Food Svs Sales - Catering LCS	0	0	0	0	0
21	1920	000	00	00000	Food Svs Donations and Grants - WLC	0	0	0	0	0
21	1920	000	02	00000	Food Svs Donations/Grants - MS	0	0	0	0	0
21	1920	000	03	00000	Food Svs Donations/Grants - HS	0	0	0	0	0
21	1920	000	11	00000	Food Svs Donations and Grants - FR	0	0	0	0	0
21	1980	000	00	00000	Food Svs Refund Prior Year Expendit	0	0	0	0	0
21	1990	000	00	00000	Food Svc Misc Revenue - WLC	0	0	-53.56	0	53.56
21	1990	000	02	00000	Food Svs Misc. Revenue - MS	0	0	0	0	0
21	1990	000	03	00000	Food Svs Misc. Revenue - HS	0	0	0	0	0
21	1990	000	11	00000	Food Svc Misc Revenue - FRES	0	0	0	0	0

**YTD Food Service Revenue**

21	3190	000	00	00000	F/Svs Other State Aid	0	0	0	0	0
21	3260	000	00	00000	Child Nutrition - State Lunch	0	0	0	0	0
21	3260	000	02	00000	Child Nutrition - State Lunch - MS	0	0	0	0	0
21	3260	000	03	00000	Child Nutrition - State Lunch - HS	0	0	0	0	0
21	3260	000	11	00000	Child Nutrition - State Lunch - FRE	0	0	0	0	0
21	3260	000	12	00000	Child Nutrition - State Lunch - LCS	0	0	0	0	0
21	3261	000	00	00000	Child Nutrition - State Breakfast	0	0	0	0	0
21	3261	000	02	00000	Child Nutrition - State Break. - MS	0	-1152.72	-4523.64	0	4523.64
21	3261	000	03	00000	Child Nutrition - State Break. - HS	0	-1152.72	-4523.64	0	4523.64
21	3261	000	11	00000	Child Nutrition - State Break. - FR	0	-955.91	-3753.65	0	3753.65
21	3261	000	12	00000	Child Nutrition - State Break - LCS	0	-2361.66	-9266.83	0	9266.83
21	4560	000	00	00000	Child Nutrition - Federal Lunch	0	0	0	0	0
21	4560	000	02	00000	Child Nutrition - Federal Lunch - M	0	-1723.41	-6856.51	0	6856.51
21	4560	000	03	00000	Child Nutrition - Federal Lunch - H	0	-1723.4	-6856.51	0	6856.51
21	4560	000	11	00000	Child Nutrition - Federal Lunch - F	0	-4787.15	-19168.11	0	19168.11
21	4560	000	12	00000	Child Nutrition - Federal Lunch - L	0	-1340.35	-5337.49	0	5337.49
21	4561	000	00	00000	Child Nutrition - Federal Breakfas	0	0	0	0	0
21	4561	000	02	00000	Child Nutrition - Federal Break. -	0	0	-55.65	0	55.65
21	4561	000	03	00000	Child Nutrition - Federal Break. -	0	0	-55.65	0	55.65
21	4561	000	11	00000	Child Nutrition - Federal Break. -	0	0	-226.43	0	226.43
21	4561	000	12	00000	Child Nutrition - Federal Break - L	0	0	-46.05	0	46.05
21	4562	000	00	00000	Child Nutrition - Federal Milk	0	0	0	0	0
21	4562	000	02	00000	Child Nutrition - Federal Milk - MS	0	0	0	0	0
21	4562	000	03	00000	Child Nutrition - Federal Milk - HS	0	0	0	0	0
21	4562	000	11	00000	Child Nutrition - Federal Milk - FR	0	0	0	0	0
21	4562	000	12	00000	Child Nutrition - Federal Milk - LC	0	0	0	0	0
21	4563	000	00	00000	Child Nutrition - Federal Snack	0	0	0	0	0
21	4563	000	02	00000	Child Nutrition - Federal Snack - M	0	0	0	0	0
21	4563	000	03	00000	Child Nutrition - Federal Snack - H	0	0	0	0	0
21	4563	000	11	00000	Child Nutrition - Federal Snack - F	0	0	0	0	0
21	4563	000	12	00000	Child Nutrition - Federal Snack - L	0	0	0	0	0
21	4590	000	00	00000	USDA Commodities	0	0	0	0	0
21	4590	000	02	00000	USDA Commodities - MS	0	0	0	0	0
21	4590	000	03	00000	USDA Commodities - HS	0	0	0	0	0
21	4590	000	11	00000	USDA Commodities - FRES	0	0	0	0	0
21	5210	000	00	00000	Trans From Gen. Fund	0	0	0	0	0
21	5210	000	02	00000	Transfer From Gen. Fund - HS	0	0	0	0	0
21	5210	000	03	00000	Transfer From Gen. Fund - MS	0	0	0	0	0
21	5210	000	11	00000	Transfer From Gen. Fund - FRES	0	0	0	0	0



1 **WILTON-LYNDEBOROUGH COOPERATIVE**  
2 **SCHOOL BOARD EMERGENCY MEETING**  
3 **Thursday, January 28, 2021**  
4 **Lyndeborough Central School/Remote**  
5 **6:30 p.m.**  
6  
7

8 Present Participating online: *Alex LoVerme, Carol LeBlanc, Jonathan Vanderhoof (6:38pm), Mark Legere,*  
9 *Brianne Lavallee, Tiffany Cloutier-Cabral, Jim Kofalt, Charlie Post and Paul White*

10  
11 *Superintendent Bryan Lane*  
12

13 **I. CALL TO ORDER**

14 Chairman LoVerme called the meeting to order at 6:32pm.  
15

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

17 *A MOTION was made by Mr. White and SECONDED by Ms. Lavallee to enter Non-Public Session to*  
18 *discuss negotiations RSA 91-A: 3 II (A) at 6:32pm.*

19 *Voting: via roll call vote, (7-0-1) seven ayes; one abstention from Chairman LoVerme, motion carried.*  
20

21 **RETURN TO PUBLIC SESSION**

22 The Board entered public session at 8:16pm.  
23

24 **VIII. ADJOURNMENT**

25 *A MOTION was made by Ms. LeBlanc and SECONDED by Mr. White to adjourn the Board meeting at*  
26 *8:16pm.*

27 *Voting: via roll call vote, (8-0-1) eight ayes; one abstention from Chairman LoVerme, motion carried.*  
28

29 *Respectfully submitted,*  
30 *Kristina Fowler for Bryan Lane*  
31

**WILTON-LYNDEBOROUGH COOPERATIVE  
SCHOOL BOARD EMERGENCY MEETING  
Tuesday, February 2, 2021  
Remote Meeting  
6:45 p.m.**

The videoconferencing link was published several places including on the meeting agenda.

Present, Participating Online: *Alex LoVerme, Carol LeBlanc, Jonathan Vanderhoof (7:33pm after Budget Co. mtg.), Mark Legere, Brianne Lavallee, Tiffany Cloutier-Cabral (late), Jim Kofalt (6:46pm), and Charlie Post*

*Superintendent Bryan Lane, Business Administrator Rob Mullin, Principals Peter Weaver and Bob LaRoche, Director of Student Support Services Ned Pratt, Technology Director Mark Kline, and Clerk Kristina Fowler*

**I. CALL TO ORDER**

Chairman LoVerme called the meeting to order at 6:43pm.

**II. EMERGENCY MEETING**

Due to inclement weather, it was determined to have this emergency meeting remotely; link was provided and posted in several places including the agenda.

**III. PLEDGE OF ALLEGIANCE**

The Pledge of Allegiance was recited.

**IV. ADJUSTMENTS TO THE AGENDA**

There were no adjustments to report.

**V. PUBLIC COMMENTS**

The public comment section of the agenda was read.

Superintendent called out all the phone numbers and names joined in the meeting asking if they wanted to comment.

There was no public comment.

**VI. BOARD CORRESPONDENCE**

**a. Reports**

**i. Superintendent's Report**

Superintendent documented the number of students that are in the remote model in his report; after the recent adjustments it is about 25% of the student population. The buildings have made adjustments for reasonable social distancing; adding more students will make this difficult. The Budget Committee got back to him; they have a dollar figure they are working from. He has started to get questions about vaccinating staff and at this time there has been no specific plans that we have been made aware of from the DOE or the state although suggestions have been made to them by some Superintendents expressing that it may be advantageous to do whole buildings at a time. For our district, we could gather at WLC in the afternoon and they could vaccinate 130 people in an hour. We will need to wait for their guidance. In food service, menu will remain the same for the rest of the week. We are not allowing outside food to come in and the food service department will be making cupcakes; arrangements can be made for classes to take advantage of this. He reported Ms. Ryan, School District Clerk provided the names of the candidates who signed up for school district elections; Wilton School Board-Mr. LoVerme and Lyndeborough School Board Mr. Vanderhoof, Wilton Budget Committee-Dennis Golding and Caitlin Maki. There are two seats that no one signed up for, one is Wilton School Board and the other is Lyndeborough Budget Committee. A question was raised how the positions get filled if no one is running. Superintendent reviewed that there are often write in candidates, if the write in winner accepts the seat, it is filled, if not then the School Board could appoint someone for the year until the next election. He reviewed for clarification in accordance with the Attorney General's Office, all write in votes are to be counted/registered and both town clerks are required to document this and provide the information to the district office (district clerk).

**ii. Business Administrator's Report**

Mr. Mullin read his report. Twice a year, adjustments are made to the Town Appropriations to the School District. In January, adjustments are made to account for new tax rates that are set in the fall. In July, appropriations change due to a new district budget being approved and enacted. These adjustments are made in the Business Office in conjunction with both the Wilton and Lyndeborough Town Administration Offices. I am happy to report that this adjustment was completed successfully, and I would like to thank the Town's Administration teams for all their assistance. Deposits of \$150,000 and \$100,000 have been made to our Maintenance and Special Education Capital Reserve Trust Accounts, respectively. This fulfills the directives set forth in the Warrant Articles approved by the towns last spring. A request for funds, in the amount of \$88,450 will be sent to the Trustees to cover expenses with hopefully a positive vote from the Board this evening, for the roof repairs completed at the Middle/High School over the summer and a replacement food steamer. All year-end tax forms have been sent to employees and vendors during the month of January. Ms. Lori Spurrell and I are now preparing in our software management system, Infinite Visions, to create new contracts for employees over the next several months. The creation and management of these contracts within our systems will give us the ability to produce consistent and accurate contracts for our employees. He thanked Ms. Cloutier-Cabral and Ms. Lavallee for their flexibility and ingenuity in helping us to get the manifests signed and back into the office last week.

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

Principal Weaver spoke reiterating the transition from second semester went pretty smooth; a couple adjustments had to be made in the MS and in the largest class, 24, desks are 4-5 feet apart. In the HS there is still plenty of space left. He is learning that there are a few families that are considering if they should have gone remote. They are trying to accommodate families, it is really on a case by case basis and at the end of the day it is really about what is best for the students. They are in the middle of master scheduling for 2021-2022; most of students have completed their initial course selection forms and they will need to build the courses and hopefully it will fall into place. It is a challenge even for a small school. The MS school counselor started last week. He spoke of the letter that was received regarding the property around WLC going up for sale last week which is disconcerting. He notes, we took good care of the property and were good custodians, we tailored some of the courses and lessons to the property around the school. He is still hopeful that there will be some land around the property that can be used for mountain biking, science and art classes. The four student teachers are doing a great job, kids are enjoying their company and working well with the teacher mentors. They have 15 teachers from Franklin Pierce, doing a total of 225 hours of observations. He hopes some will want to be student teachers in our district. A discussion ensued regarding the land behind the school and that the school has been using for a very long time. The hope is to find some generous people to purchase and donate it to the school. It was suggested if the owners are in a position to put it in a trust or make a charitable donation to the school there are organizations to help with that. Mr. Kofalt suggested if anyone has any suggestions or expertise in the area to let us know. It could be advantageous to them. It was noted some of that land is landlocked and who ever purchases it may not be interested in the part of the land they cannot access; it may be a consideration or to donate just part of it. It would need to be examined and not be valuable to a customer who wants to build on it.

Principal LaRoche spoke that the transition into the 3<sup>rd</sup> quarter was smooth; net student gain was only a few students with no loss of social distancing (about 3-4 feet in the classrooms). He shared some good news that MD's Recycle and Waste has made a donation to replace the swings at FRES that were missing. UltraPlay forgot to add in the shipping cost and there was a deficit of \$300; UltraPlay provided a bigger discount once they were contacted. MD's Recycle and Waste stepped up their offer as well. Brookside Mobil donated granola bars for students and \$500 for the math and science programming at FRES. One of the things they don't have for the swings is an ADA certified swing or an infant seat which they will be getting; this is especially nice since the community uses them. Regarding testing, he spoke of the comparison of gains from September to January from last year compared to gains from September to January this year in reading and math. He reviewed the documents showing the 5<sup>th</sup> grade cohort this year and what they did last year. There are some inconsistencies where last year 5<sup>th</sup> grade had bigger gains in the scaled score than this year and the opposite was for the 4<sup>th</sup> grade. What we are really looking for, is if there had been a difference from one year to the next and there really is no pattern of difference. We were happy that there was no decline. Looking below the graph at the scaled scores; they are looking at the average change to the grade equivalence. Basically it means from Sept. to Jan, how many grades have the students improved; we are hoping for .5 because we are half way through the year; you want to pick up a half of year of work. Everyone was .4 or above for both years. The next column has the instructional reading level as well and that shows at least a half of years' improvement. He reports they are happy that the students are learning their reading and math as they typically

would in a non-pandemic year. A school counselor was hired and started 2 weeks ago, doing a great job and getting acclimated. She has been needed in the school for a while. A slight adjustment in staffing has been made for next year in anticipation of a “bubble”; changes are provided in the report. Teachers have been great about it, some volunteering to make a change and we have started working on class assignments for next year; they are gathering parent input. Teachers will start putting that together tomorrow. A question was raised regarding testing scores and the 5<sup>th</sup> grade seems to be falling behind; is there anything that can be done to catch them up. Principal LaRoche responded that can be a confusing number and we see bigger scores in the lower grades because they are learning to read and learning math so you are looking at bigger gains typically. That sort of flattens the curve. it is the same group and they had more improvements last year. One of the things we are looking at is how far behind were you last year and how far behind are you this year. It is difficult to maintain those types of gains; they were really at the top in 4<sup>th</sup> grade. It was clarified that was for reading, but not math. Principal LaRoche responded regarding the math scores, the math program is new and if they started with the program from grade 1 and up through grade 5 it would have been slightly different. We are still working out the kinks with it and teachers are learning the program; it typically takes 3 years. It may be in the instruction or it may be lower gains this year but we will need to dig deeper to find it out. A question was raised what happens when the students become 6<sup>th</sup> graders and are already behind a half a year. Principal LaRoche responded that they have not dropped back half a year it is just he gains are not as great. He has been discussing with Principal Weaver and Ms. Edmunds the math program and literacy program; from 5<sup>th</sup> to 6<sup>th</sup> it is a different math program. They are working to ensure the building blocks from 5<sup>th</sup>-6<sup>th</sup> continue in 6<sup>th</sup> grade. The second half of the year they typically have larger gains; the work also gets more challenging also. It was noted it would be understandable if they fall a little behind due to COVID. Principal LaRoche will pull the scores again and see where students are at.

## **VII. CONSENT AGENDA**

### **i. Donation**

Superintendent reports there is a request from FRES to accept a donation from Brookside Mobil in the amount of \$500 for the science and math program at FRES and it is asked that the Board also consider a donation of \$300 from MD’s Recycle and Waste for the delivery of the swings (donation for the swings was already accepted at the last meeting).

*A MOTION was made by Mr. Legere and SECONDED by Ms. Cloutier-Cabral to approve the consent agenda. Voting: via roll call vote, six ayes; one abstention from Chairman LoVerme, motion carried.*

## **VIII. FY 2021-2022 BUDGET**

### **a. MS Counselor Position**

Superintendent reviews the budget is the Budget Committee’s budget to change or amend. The Public Hearing is Thursday at 7pm. We will be live at WLC as well as remote. People can access it via the internet and make public comment. The budget has a \$36,477 reduction. As far as the MS counselor position that was up for discussion last week, we have put it back on the agenda at Board request. It was noted an email was received from Mr. Mannarino who asked that it be read during public comment (copy to be found with the minutes). Ms. Lavallee expressed disappointment that the MS counselor position has been discussed 4 times without any action taken. She attempted to take action on it last week but it was tabled. She voiced concern hearing it is not an option now. She requested some explanation as to why it was tabled last week if we now find out we cannot do anything about it. Mr. Post responded it could still be put in; he was not sure why she was saying that. Ms. Lavallee responded because the Superintendent has said the budget is now in the hands of the Budget Committee, the number will be determined by them and the presentation will be made on Thursday. Superintendent clarified that any citizen (including board members) can speak at the public hearing and give rationale for adding or removing things from the budget. The Board has not actually taken a vote to approve the dollar figure that the Budget Committee is working with. The Board can bring forward a different dollar figure than the Budget Committee. We do not know if they will change the dollar figure between now then; he does not know what is on their agenda for this evening. They do have the dollar figures needed to add the school counselor. A question was raised what was the amount to increase the MS counselor. Superintendent responded \$37,120 with the maximum insurance policy. A question was raised if he had savings to offset that. Superintendent voiced it is difficult for us to know about the health insurances piece because as a part time position they do not have benefits but as a full time they do. It was noted that the savings that is being referred to may have been from the appointments made at the last meeting and the adjusted numbers were sent out by the Superintendent. The budget was adjusted to account for the appointments (lower cost of the counselor positions). Superintendent clarified that is correct. The addition of raising the MS counselor to full time would have to be above and beyond the budget number; we would not be able to use those savings. To add it into the budget it

would be a difference of about \$6,000, essentially a flat budget. A question was raised if the Budget Committee has given firm numbers to the Superintendent for the operating budget; they have received the information on the WLCTA Article. Superintendent confirms the number they have given is \$12,973,077 which is a reduction of \$36,477. This number is included on the budget summary sheet. A question was raised regarding the roles/duties of the MS counselor as it listed unified arts on college and career readiness, does this make the role of the MS counselor a teacher. Superintendent responds no, this is a MS piece and part of a 6-week rotation for students. It is about one seventh of their function; it is not considered a teacher role. They are in the bargaining unit with teachers but not considered a teacher by certification. A question was raised if it is a common role for the MS counselor to act as the liaison between the MS teachers and administration. Superintendent responded in our scenario, our MS teachers meet daily with the school counselor so they can understand the issues and various ways they can help and be supportive. There are times when Ms. Edmunds cannot attend those meetings and at that point the counselor works with Ms. Edmunds and that is the contact point. Ms. Edmunds confirms she works very closely with the counselor. A question was raised if there is a counselor in the building every day at the MS/HS. Superintendent responds the HS counselor is in the building and has a student load plus other duties around college counseling etc. He confirms she is in the building on a regular basis, all the time, yes. It was noted this year with the original MS counselor, we did not have consistent coverage throughout the year. It was asked if we know how much coverage we didn't have for the first half of the year. Superintendent confirms the person who took the position was quarantined for 2-3 weeks, she started late and was in the building then quarantined again; not to her fault. He believes out of the 18 weeks she was physically in the building for 9 or 10 weeks; about part time for half of the time. A question was raised if we know how many requests that were made that were not met. Principal Weaver spoke it is not a sign up, the challenge is being proactive with the teachers and students. The pandemic has crushed them with the social and emotional needs; kids are struggling even without the pandemic. It is a challenge in the MS. Ms. Edmunds has been straight out as well as Ms. Kovaliv who has had to step in and work some challenging situations. A question was raised if it is noticeable now that they have a counselor in the building again and is Ms. Edmunds gaining the time back. Ms. Edmunds voiced that the counselor has just started and she is hopeful that is what will happen but it is too early to know. It will take some time for her to get situated and to know the kids. She adds she is sure it will be noticeable shortly. A question was raised if having the position part time, does this eliminate teaching the course. Ms. Edmunds responded being part time that person does not teach a course; we are not offering it. A question was raised if there is any way to measure or count services between this year and last year or even the year before to determine what affect the pandemic has had; is there some way the counselor tracks the number of students they meet with each year. Superintendent responded that the counselors meet with all students to get to know them. As far as the number who have other needs, he doesn't believe we keep that kind of documentation. Principal Weaver agrees he is not familiar with doing that. He adds this is a tough time with master scheduling. He doesn't thoroughly understand the role that played last year. It would be good to work with Principal LaRoche to see how the MS counselor can be a bridge between 5<sup>th</sup> and 6<sup>th</sup> grade so that goes smoothly. He believes we have seen an uptick due to the pandemic; just for human connection and being able to actively listen and understand the hurdle the students are trying to overcome. It is a critical piece in terms of curriculum and working with the MS teachers and terms of the transition from 5<sup>th</sup>-6<sup>th</sup> for all MS students. He believes it is tough to make that position "full and complete" in 20 hours. Ms. Edmunds spoke that there has been an uptick on needs of services; they get a lot of mental health services anyway and it just changed the kind of things they need. On any given day a student crisis can take her out of her schedule for an entire day; that student needs all of our attention and without the extra support it becomes more and more difficult to meet the needs of other kids when they have a crisis on a daily basis. She reviewed the types of crisis that they see. She confirms they are tracked in certain ways; we try not to hold documentation but there are protocols that are followed. It would take some time to determine if the number is up from last year. She adds, she would hope that one suicidal child would want to make them put a counselor in the building. It was noted some of our most alarming needs come from kids we don't see and hear from; not a lot of parents are going to be able or know how to advocate for them. A question was raised if the counselor was working during quarantine. Superintendent responded yes. He confirmed it was similar to when the HS was working remotely but for a greater length of time. He confirms the job was being done and being paid for although it made it more difficult because the person did not have relationships with the students. Principal Weaver added that it takes a long time to build and has to be face to face; it's difficult over Google Meets. He understands having data would help him advocate stronger but he feels strongly about counseling and see that's role broader beyond a crisis. He understands offsetting costs and would be open to working with the Superintendent, Principal LaRoche and the Board to try to find offsetting costs. They are working on master scheduling now and he is unclear how the classes will play out but he has an open mind to look at staffing as a whole to ensure the full time MS counselor position is still in play. A question was raised to Ms. Edmunds if we have had any MS students that have ended up in the hospital this year and needing counseling there. Ms. Edmunds replied yes. It was expressed that having the data

would be helpful however when the Principal and Assistant Principal are advocating so powerfully that this is a need the young people have, it is a liability to not have someone in that position who has the qualifications to handle the situations and how can we look the other way. Mr. Vanderhoof spoke noting that he did not hear the entire conversation (just returned from the Budget Committee meeting) expressed that he doesn't think the Budget Committee would be thrilled if we try and change the number today; they would rather see it be a motion from the floor if it is something the Board wants to recommend. He does not recommend asking them to change the budget number less than 48 hours before the public hearing. He suggests waiting to see if there are savings in the beginning of the year or a motion to be made from the floor and the public could discuss it. It was noted if the Budget Committee changes it at the public hearing, they would have to post it a week out etc. Superintendent confirms that is correct, if the Budget Committee changes it at the public hearing they would need to hold another public hearing; this is his understanding. If there was a desire on the part of the citizens or Board members as citizens, wishing to make a recommendation at the town meeting in March, that is something that could be done then but would happen at that time. Ms. Lavallee voiced disappointment that this is the conversation the Board is having now especially at the last meeting they had a discussion about this and the discussion was tabled. Her feeling is if it was not a possibility to vote and support this decision as a Board and put it forth as a tax payer, it should have been discussed and not tabled. She is disappointed that we are having to have a tax payer bring it forth in the town meeting when this has been the 4<sup>th</sup> time it is being discussed. She notes she is new to this and at the last meeting, if it was not a possibility for her to put forth a motion that she feels another board member should have advised her of that. She is disappointed, that as a Board that we could not put forth a vote and take action in an area that was brought forward by the public and reiterated by the school. As a Board, we did not do what was asked by the public. Superintendent voiced the School Board has not voted to recommend the budget number at this time. It is the School Board's prerogative to not agree with the Budget Committee's number and put forward an alternative number to be brought forward to the tax payers in March. The Board can make a presentation and the Budget Committee can make a presentation to support their numbers. Mr. Post expressed he is pretty sure that is what he said before. It was further noted that this discussion started because it was tossed in as a warrant article without the Board having discussed it which derailed the discussion. It was not formally discussed as it was tonight. It was noted when referenced how many meetings this was discussed, it was 3 not 4 and it was not discussed like it was tonight. The fear is if the budget is over 13 million we may end up in a position like last year and not only may we lose the MS counselor but also other things as well. The number we have now is a good number and it appears most members are comfortable with it. Discussion was had regarding having conversations after the budget is cast and see if administration can do some adjustments to figure out how to fund the position full time. A comment was made regarding taking away soccer to fund this, that is what it will come down to, taking away a sport. It was noted that it is unlikely that would be supported and unlikely something Principal Weaver would advocate to do. Anyone can make a motion tonight to recommend raising the budget number. Ms. Cloutier-Cabral spoke suggesting when the Board has a motion to think it may be good practice going forward if we are "holding a motion" is it going to impact the Budget Committee especially in those late stages; as a group we may want to consider this. She still considers herself a learner on these things and did not think of this. Mr. Post spoke he did not know this was the case either in terms of timing; we had a very challenging few months with the budget and everything else going on. Suggesting it as a warrant article was a real challenge and that took the issue sideways. When you have a position as a warrant article you can never remove it or change it without another warrant article and that creates all sorts of problems. They also asked for more information such as what are the roles. We have certainly had a challenging year. Ms. Lavallee clarifies she does not think anyone did this intentionally, she agrees it has been challenging. She looked back and it was December the Superintendent was first asked to provide information such as the job description; she is new to this and some of the frustration comes from the red tape that holds the Board from taking action on things. Last week they spoke of the warrant articles and that they needed to make decisions on them in order to get things in time to the Budget Committee and she herself should have thought that a decision needed to be made on the counselor. She was frustrated hearing Mr. Vanderhoof's comment; had she known this she would not have withdrawn her motion. Ms. Cloutier-Cabral agrees the red tape never goes away and suggests it may be good practice to add this step and think about it; if we table it will it be a problem to review it again. She does not feel anyone had any bad intentions but if this step is added, hopefully it can be avoided. It was also noted to remember that this was not included in the budget by administration; they did not ask the Board to add funds to increase this position because they realized the situation we were in. It was brought up by Chairman LoVerme in one of the meetings toward the end of the budget; after everything was already presented. Had it been presented by administration during the process, the Board would likely have had the discussion they had tonight and that would have provided the time needed and to vote on it. We would be putting the Budget Committee in a bad position of changing numbers at the end. This subject has had a hard time from the beginning in the way it was brought forward. Chairman LoVerme expressed he thought someone from the public would make a motion to add the funds to increase the position. The public will be able to

hear us at the meeting and understand the position we are in. Ms. LeBlanc spoke that she feels it is the responsibility of the Board to make this decision rather than the public to make a motion to raise the \$37,000. They did not hear the conversations and did not listen to what the Principals said. As a Board we should take the responsibility and tell the public why we feel so strongly to make it a full time position. In the past maybe a part time position was proper but not in the situation we are in now and we should be ready to stand up and defend our position.

*A MOTION was made by Ms. LeBlanc and SECONDED by Ms. Cloutier-Cabral to increase the MS counselor position from a part time position to a full time position. \**

Clarification was asked for regarding what is that motion is proposing. Superintendent clarified if this motion passes, it would mean the School Board would not recommend the budget that the Budget Committee is putting forward and that would go on the warrant as the Board not recommending it. You cannot change the figure the Budget Committee has at this time. The next thing the Board will need to do is either recommend or not the warrants you have not voted on yet. If you make this decision as a Board, in turn, you would have to as a Board not recommend the operating budget as put forward by the Budget Committee. He confirmed the Budget Committee's number is \$12,973,077 and increasing the position (cost \$37,120) would raise it to \$13,010,197. Mr. Vanderhoof confirmed the Budget Committee has voted on their final number last week. The Board would make an alternative presentation to say why they don't recommend the figure put forward by the Budget Committee; that has not generally happened in the past in this district at least since he has been here. Chairman LoVerme confirmed it has happened in the past. Mr. Vanderhoof expressed after what happened last year, it is not good optics. If the Board wants the position increased, it is up to the Board to fund the reductions and we would have a better idea closer to when we are spending the money. It is something the Board can discuss at that time. With it being so late in the game, it's a little bit like putting the Budget Committee "under the bus", they are not necessarily saying they don't want it but it would look like they don't support a full time MS counselor and that is not what is happening. If the public feels strongly about it there is still a way to get it without going this route. Principal Weaver was asked to give an idea of potential cuts. A comment was made that this is putting him on the spot, he has not had any time to think about it. Principal Weaver agrees, he is uncomfortable with that other than understanding he needs to advocate for this position. He understands the optics and that it is a big number. He thinks we need to wait until the master schedule is done and then see what the needs are; at that point to find \$37,000, we need to work as a team. A question was raised how this year's grant money compares to last years. Superintendent responded it's slightly down, we don't have some of the grants such as robotics but we are still applying for things. Generally, the major ones are slightly less and are already calculated in the revenue.

*\*Voting: via roll call vote, three ayes; four nays from Mr. Vanderhoof, Mr. Post, Mr. Legere and Mr. Kofalt, one abstention from Chairman LoVerme, motion fails.*

Mr. Post commented he believes we can still be committed to making this full time and review it when the numbers are available. Superintendent confirms the master schedule should be completed sometime in April. As far as the reductions in salary, that has already been calculated in. There are no resignations for next year at this time other than his. Mr. Post again reiterated that he thinks we can still be committed to making it a full time position. He doesn't think we need to go as drastic as cutting sports; it's a small number relatively. The reason it failed is not because we don't support the position, students and staff; it just came too late. He believes what is being asked for can still be achieved. Ms. Lavallee voiced appreciation.

Due to slight technical issues for Chairman LoVerme; Mr. Vanderhoof takes over as Chair and asked for any further discussion on the matter. None heard.

#### **b. Warrant Articles**

Superintendent reviewed the Board has not voted to recommend or not recommend the operating budget of \$12,973,077. Chairman LoVerme returned to the meeting and noted regarding the MS counselor, we will need to sharpen our pencils and make it happen.

*A MOTION was made by Mr. Legere and SECONDED by Mr. Post to recommend/approve **Warrant Article 4**, the operating budget number of \$12,973,077.*

*Voting: via roll call vote, five ayes; two nays from Ms. Cloutier-Cabral and Ms. Lavallee, one abstention from Chairman LoVerme, motion carried.*

Superintendent reviewed that **Warrant Article 5**, the collective bargaining agreement with the teacher's association, because the Board voted last week to not accept the Fact Finders Report, the Board does not recommend Warrant Article 5. Mr. Vanderhoof confirmed the Budget Committee did not make a decision on this article.

Superintendent reported the Board did recommend/approve **Warrant Article 6**, the collective bargaining agreement with the support staff.

Superintendent reported the Board did recommend/approve **Warrant Article 7**, the Building/Equipment & Roadway Capital Reserve (\$95,000).

Superintendent reported the Board did recommend/approve **Warrant Article 8**, the Educating, Educationally Disabled Children Capital Reserve (\$50,000).

Superintendent questioned if the Budget Committee needs additional information. Mr. Vanderhoof voiced that to the best of his knowledge, everything is public now and he wondered if the spreadsheet outlining the salaries could be shared. Superintendent confirmed it is a public document. Mr. Vanderhoof requested the Budget Committee receive that as soon as possible. They did not feel they had a full picture. Mr. Vanderhoof requested to them that they make a decision prior to Thursday, not sure if that will happen; they feel they are being pushed to make a decision but he believes they can look through the report and spreadsheet and this is what they are looking for essentially. Superintendent will send it out this evening. Mr. Post noted the Board was in the same position. Mr. Vanderhoof offered to them that Chairman LoVerme or Ms. Lavallee (from negotiating team) would sit in on the Budget Committee meeting to answer any questions that Mr. Vanderhoof may not be able to. The meeting is not confirmed but it sounds like it may be at 6:30pm prior to the public hearing. Superintendent confirms it would need to be Thursday as it has to be posted for 24 hours; he will let Chair Browne know. Chairman LoVerme voiced he let them know as soon as everything became public knowledge, when Ms. Drew informed him they were going to accept it; he shared the information with Chair Browne and Mr. Boette. Mr. Vanderhoof noted they seem to have a summary sheet but they want to read through the report and see the spreadsheets which is understandable. A question was raised if they can make a decision after the public hearing or does it have to be before; can a warrant article be altered. Superintendent confirmed they have to present any warrant article that has a financial impact. They can vote after the meeting and the warrant has to be signed by the Board so that we can bring it to the public and DRA. It would be advantageous to have that meeting prior. Mr. Vanderhoof did stress that to them and he believes they can do that. If they are going to meet after, they have to post that meeting as well. He will be sure they have the information.

## **IX. ACTION ITEMS**

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

Mr. Post voiced that at the last meeting he asked for an amendment to the January 5, 2021 minutes. He reviewed his amendment by adding at the end of line 217, "Mr. Post asked if this was a discussion for the Budget Committee or the School Board. Mr. LoVerme agreed and closed the discussion."

*A MOTION was made by Mr. Post and SECONDED by Mr. Kofalt to approve the minutes of January 5, 2021 as amended.*

*Voting: via roll call vote, seven ayes; one abstention from Chairman LoVerme, motion carried.*

*A MOTION was made by Ms. Lavallee and SECONDED by Mr. Post to approve the minutes of January 19, 2021 as written.*

*Voting: via roll call vote, four ayes; four abstentions from Mr. Vanderhoof, Ms. LeBlanc, Mr. Kofalt and from Chairman LoVerme, motion carried.*

*A MOTION was made by Ms. Lavallee and SECONDED by Mr. Post to approve the nonpublic minutes of January 19, 2021 as written.*

*Voting: via roll call vote, five ayes; three abstentions from Ms. LeBlanc, Mr. Kofalt and Chairman LoVerme, motion carried.*



*A MOTION was made by Mr. Kofalt and SECONDED by Ms. Cloutier-Cabral to approve the nonpublic minutes of January 28, 2021 as written.*

*Voting: via roll call vote, seven ayes; one abstention from Chairman LoVerme, motion carried.*

**b. Withdrawal Request from Building/Equipment & Roadway Capital Reserve**

Mr. Mullin is requesting a vote for approval to use \$88,450 from the facility capital reserve fund for 2 items. One is for the completed roof repairs (done in the summer) at the MS/HS in the amount of \$82,450 for that portion of the project and we are introducing something new, using \$6,000 to purchase a new food steamer for the kitchen at the MS/HS; this includes shipping and installation. Unfortunately, it broke down just before the Christmas break. It is considered unrepairable for the age and amount of work to bring it back to use. He is requesting a vote to be able to withdraw those funds out of the Building/Equipment & Roadway Capital Reserve Fund. Superintendent added the original request (in CIP) was going to be for a dishwasher (\$14,000) at WLC. Mr. Mullin worked with Ms. Roske and had repairs done instead at a cost of \$3,000 approximately that is why we have the funds available. Chairman LoVerme requested some additional information which was provided. The steamer is used to steam food in large portions (certain kinds of meat etc.) to get hot meals out to kids. A question was raised if the expense to repair the dishwasher and expense to replace the steamer could be covered in the budget. Superintendent responded the repair for the dishwasher is in the budget but the extra \$6,000 (for steamer) we do not know. Confirmation was asked for if repair cost was included in the request. Superintendent confirms no, the repair was handled within the budget and the request is for \$6,000 for the steamer approximately. Mr. Vanderhoof expressed he does not like the idea of pulling money out of this fund for something that was not on the CIP especially where we are at with that fund. He questions if this \$6,000 can be covered in the budget. It will have to be paid one way or another but is requesting this be looked at and come back with a request for that portion.

*A MOTION was made by Mr. Vanderhoof and SECONDED by Ms. LeBlanc to authorize the withdrawal of \$82,450 from the Building/Equipment & Roadway Capital Reserve Fund for repairs to the WLC roof. \**

A question was raised looking at the CIP, the dishwasher was to be replaced this year; how old is the dishwasher that was repaired and how many more years will we get out of it. If we do not replace the unit this year, what will happen to the \$17,000 we set aside for that. Chairman LoVerme spoke that we should get another 6-10 years out the booster and that is the biggest expense. The rest of the parts on a dishwasher are normal wear and tear. The unit is a Hobart and they last forever. Superintendent added the money will stay in the fund. The repair was \$3,331. That would not come out of the capital reserve. Mr. Mullin spoke that the steamer broke before Christmas and during the time he and Ms. Roske looked at several ways to replace this and looked at several new and used pieces of equipment. The issue with the used ones they were able to find is that they were smaller and would not be able to properly supply the amount of food Ms. Roske needs for the students. They were also priced between \$1,000-\$2,000 less than the one he is bringing forward this evening. Other comparable units did not have the correct type of electrical plugs or water supply and would require additional installation cost. This one is new, has a one-year warranty and is basically "plug and play". Ms. Roske has been without this for over a month and had to greatly change the menu items. She has been unable to supply a good portion of hot food. We have done our due diligence with this; we have found ways to keep the dishwasher going longer without having to use the \$17,000 and this is a net difference and a save to the trust fund of \$11,000. He respectfully requests that the Board approve this and this evening so that we can get the new unit in the kitchen. Mr. Vanderhoof clarified what he was saying, he fully supports getting the piece of equipment; his request is that you identify whether the \$6,000 can come from the budget as opposed to the capital reserve fund. Mr. Mullin responded he did understand that. It is just that it could be a while before we are able realize if we can afford that out of the current budget. There are always additional costs that present themselves; the repairing of the dishwasher, the booster was a surprise to us. Superintendent expressed the intention is to purchase the steamer now and if we can cover it in the budget we would do that and if we cannot we would come back to the Board to request it be withdrawn from the capital reserve fund. Mr. Vanderhoof confirms this is correct. Mr. Mullin confirms he did misunderstand.

*Voting: via roll call vote, six ayes; one nay from Ms. Lavallee, one abstention from Chairman LoVerme, motion carried.*

It was clarified this was not a motion regarding the expense, it was a motion for a withdrawal. Superintendent confirmed the dishwasher was already fixed and funded from the budget. The Board just approved the withdrawal of the capital reserve for the roof repairs. We will go ahead and purchase the steamer and if we cannot handle that

within the operating budget, we will come back to the Board and request release of approximately \$6,000 from the capital reserve account to pay for the steamer.

## **X. ACTION ITEMS**

### **i. Budget Liaison**

Mr. Vanderhoof reports that most has been discussed already; they voted on a number and once they receive the information regarding the article (article 5-WLCTA) they will make their decision. They voted to support all other articles and are preparing the presentation for Thursday night. The public hearing starts at 7pm and they plan to meet prior. A question was raised if the Budget Committee has to make a recommendation on the teachers' contract. Superintendent confirms they have to make a decision one way or the other because there is money involved.

### **ii. Superintendent Search Committee**

Mr. Post reviewed they met last week, (Ms. Cloutier-Cabral, Superintendent Lane, Principal LaRoche, Ms. Browne and Mr. Post) and reviewed and approved the advertisement. It is posted online. Superintendent confirms there are 5 applicants at this time, three from Massachusetts, one is from Rhode Island and one from Colorado. The committee will probably meet on Monday or Tuesday of next week; will need to check schedules. It was a good meeting; they went through a lot of detail; they have a couple things for the next steps. Ms. Lavallee spoke that she had a community member ask at what part of the process will you reach out to see who wants to be on the committee in regards to reviewing the applicants and who do you propose to have involved in that process. Mr. Post responded they have a bunch of stages, they will finish up their work, gather the applicants, sort through them and consult with the Board Chair. From there, they have not approved the next level but have proposals. He invites her to come to the next meeting. He will get the minutes posted as well. He adds we are involving everyone at different levels and how that happens, he doesn't want to speak for the committee before they have made that decision. He is hoping for Monday to meet.

### **iii. Short-term Strategic Planning Committee**

Ms. Lavallee reported there was some miscommunication on the availability of the committee and a meeting was held when Ms. Cloutier-Cabral and Ms. Lavallee were not available. Mr. White gave her a bit of a summary of the meeting. Information was received from Principal Weaver. Mr. White feels as a committee, they need to get together so that they can bring forth and vote on a proposal regarding after school tutoring to bring to the Board with the details and data that was collected from Principal Weaver. Ms. Cloutier-Cabral spoke that she believed there may have been two links that went out as she and a teacher were the only ones in it. She is unsure if others were trying to join and couldn't. Ms. Lavallee sent the link to some parents and they didn't attend, it could have been the issue. Ms. Cloutier-Cabral tried the link that was in the calendar but the meeting was over when she got there; it was a very short meeting. A question was raised if they are looking for upper classman in honor classes to tutor. Ms. Lavallee responded they are looking at that; Ms. Cloutier-Cabral has done a lot of research on this but cannot speak to it as she was not in attendance. She asked if Principal Weaver wanted to speak about it; one of the areas they felt would help most is to get direct instruction from their actual teachers. Principal Weaver spoke that they are looking at it from a couple angles. One was to see if there are any upper classman available/willing to tutor younger students. The other piece they were looking at had a cost factor; tutoring after school for about 8 hours a week, 2 hours in each content area. That would target the remote learners. They are hoping a number of them would come in after school and get direct instruction although it would be open to any student. There are 10 remote students who have 3 or more F's, it's disconcerting; they are struggling with remote learning. Families are struggling to balance the remote with concerns with health and safety. If there is something we can do to help bridge that we want to. He spoke to the Superintendent about the cost if we ran it for 8 weeks, 8 hours per week after school; he is looking into that. Ms. Lavallee notes the committee will meet next week and put the details together and the data to support it and bring it to the Board. Superintendent reports tutoring is \$30 per hour. Principal Weaver adds, it is a good investment for students and the thinks many would access it. A question was raised if there is an option for student teachers to tutor. Principal Weaver spoke that they have interest and he would like to open it up to them if they didn't have someone; some have thought of tutoring or volunteering on their own to get experience. It gives them good experience working with struggling learners. Ms. Cloutier-Cabral spoke that some of the data they looked at showed students respond to those kinds of peer relationships. Mr. White will be back with the information; goal is to meet next week so they have something for the next Board meeting.

## **XI. RESIGNATIONS / APPOINTMENTS / LEAVES**

### **a. Resignation-Theresa Gonio-WLC-Paraeducator**

### **b. Resignation-Kiersten Streeter-WLC-Paraeducator**

503 Superintendent reviewed the staff resignations. He reports Ms. Streeter had resigned but since then we have hired  
504 her back as an ABA therapist (recent vacancy). A question was raised if we have any paraeducator applications. Mr.  
505 Pratt spoke that there are 2 openings and to date there has been 1 applicant who has been interviewed.  
506

## 507 **XII. PUBLIC COMMENTS**

508 Chairman LoVerme voiced that he wanted Ms. Virginia Day's email to be part of the minutes, it was not read due to  
509 length (see attached). Ms. Lavallee read public comment from Mr. Matt Mannarino (a copy can be found with the  
510 minutes). Superintendent called out all the phone numbers and names joined in the meeting asking if they wanted  
511 to comment. There was no additional public comment.  
512

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

514 Ms. Cloutier-Cabral thanked Brookside Mobil and MD's Recycle for their generous donation and supporting the  
515 students and district. She thinks the student teachers is a great addition. She appreciates the work that was put forth  
516 regarding the MS counselor and appreciates the discussion that was had as a Board, and the way the Board  
517 communicated; the openness and consideration of one another. She believes these types of conversations help them  
518 to grow.  
519

520 Mr. Post commented that what Ms. Cloutier-Cabral said was fantastic.  
521

522 Chairman LoVerme thanked everyone on the Board for the hard work they put in this budget season; we got off to a  
523 late start and of course we have to finish on time. The public doesn't understand the number of hours that goes into  
524 the budget process, not just the Board and Budget Committee but the administration staff as well and he looks  
525 forward to seeing everyone on Thursday.  
526

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

### 528 **i. Student Matter**

529 *A MOTION was made by Mr. Vanderhoof and SECONDED by Ms. Cloutier-Cabral to enter Non-Public Session to*  
530 *discuss a student matter RSA 91-A: 3 II (C) at 8:59pm.*

531 *Voting: via roll call vote, seven ayes; one abstention from Chairman LoVerme, motion carried.*  
532

## 533 **RETURN TO PUBLIC SESSION**

534 The Board entered public session at 9:31pm.  
535

536 *A MOTION was made to seal the non-public session minutes by Mr. Post and SECONDED by Ms. Lavallee.*

537 *Voting: via roll call vote, seven ayes; one abstention from Chairman LoVerme, motion carried.*  
538

## 539 **XV. ADJOURNMENT**

540 *A MOTION was made by Mr. Post and SECONDED by Ms. Cloutier-Cabral to adjourn the Board meeting at*  
541 *9:31pm.*

542 *Voting: via roll call vote, seven ayes; one abstention from Chairman LoVerme, motion carried.*  
543

544 *Respectfully submitted,*

545 *Kristina Fowler*  
546

## Kristina Fowler

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**From:** schoolboard@sau63.org on behalf of Virginia Day  
**Sent:** Tuesday, February 2, 2021 3:02 PM  
**To:** schoolboard@sau63.org  
**Subject:** [From External Account:] [School Board Group] Middle School Counselor

February 2, 2021

Dear Wilton Lyndeborough Cooperative School Board,

I wanted to write this letter to you in regards to the middle school guidance counselor position that was cut last year. As a parent of children for over a decade, I can attest first hand the importance of middle school counseling for our students in a 'typical' pandemic. In addition to safeguarding students' mental, emotional and physical well-being, counselors provide essential support with both personal and school related concerns.

We have a responsibility to our students to provide them at every grade level with the resources to ensure social emotional learning success. That includes a full time counselor dedicated to their grade levels.

Given that we only financed a part time counselor, it leads to some questions about services currently available to our students. Do we currently have a social emotional learning curriculum in place? Some would argue that it is AS important if not more so than anything something a middle school counselor would help adopt, create and monitor. (for more information on SEL: [this link.](#))

The article, [Teaching Social Emotional Skills Amid Covid 19](#) states, "It's tempting to put students' social, emotional, and academic needs on the back burner as schools scramble to make up for lost learning and navigate the tough logistical and political challenges of safely reopening schools. Ignoring social emotional learning could be a recipe for disaster." Unless our students are mentally and emotionally available, academic content will be a struggle.

Without a full time counselor, how does the Response to Intervention/Instruction (RTI) process work for our 6-8th graders? How do we find a way to express academic concerns, develop plans with effective progress monitoring for this age group, and the middle school counselor's invaluable role in this process. If there isn't one in place, not only is it a disservice to students, parents and teachers but it costs the district more money in evaluation costs.

A school counselor is trained to provide the necessary support when navigating teacher concerns about students. An [article](#) from the American Psychological Association titled, *Student mental health during and after COVID-19: How can schools identify youth who are at risk?* highlights the importance of identifying at risk students and how the landscape of the pandemic has made that more difficult. An [article](#) from the same source before the pandemic, educators reported rising concern about students' mental health. At schools that provided mental health services, leaders reported more than half of their students required them."

Without a full time middle school counselor in place, how are we ensuring that our students are being identified, made aware of the resources that can support them emotionally and academically in both remote as well as socially distanced classrooms?

While some may say we cannot afford a full time middle school counselor position, honestly, given the social emotional needs of our vulnerable middle school population, we can't afford not to. Our students deserve a full time middle school counselor and we should do our best for them.

Sincerely,  
Virginia Day  
Resident of Wilton, NH  
M.Ed. Curriculum and Instruction  
Graduate of WLC

**Kristina Fowler**

---

**From:** sau63-schoolboard@sau63.org on behalf of Matt Mannarino  
**Sent:** Tuesday, February 2, 2021 10:14 AM  
**To:** sau63-schoolboard@sau63.org  
**Subject:** Middle school counselor

Good morning to the board,

I am reaching out to you today to voice my support for hiring a full time counselor for the middle-school. This would be supporting students who have had their day to day lives severely altered by COVID, a third of whom transitioned from FRES to WLC in the midst of. It will still be sometime before we figure out what 'normal' will look like going forward, and students will need guidance to help navigate that. A survey conducted by Vida Heath reported that one in six respondents sought counseling or therapy in 2020 for the first time. Odds are some of those individual or families are in our community. A full time counselor would be available to all students of course, but will be even more crucial to students from lower income families, who otherwise may not have access to any services. I ask that this e-mail be read at tonight's meeting during comments.

Thank you for your time,  
Matt Mannarino, Wilton Resident

Sent from [Mail](#) for Windows 10

***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

Robert Mullin  
Business Administrator

TO: Amy Glover  
FROM: Bryan K. Lane  
DATE: January 21, 2021  
RE: Confirmation of Intent to Resign

In accordance with Policy GCQC:

“A resignation by a licensed employee who is under contract to the school should be submitted to the Superintendent. Said resignation of a licensed employee may take effect on a date approved by the Superintendent acting as agent of the School Board.”

I am in receipt of your letter indicating your intent to resign your position as an ABA Therapist effective February 1, 2021.

CC: Personnel File  
WLC School Board