



Clarksville School District

Annual Report

2023-2024

Annual Meeting

Tuesday, March 11, 2025

6:00 p.m.

Clarksville Town Hall

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Report of
CLARKSVILLE SCHOOL DISTRICT

OFFICERS

MODERATOR
Phil Braley

CLERK
Tammy Purrington

TREASURER
Tammy Purrington

SCHOOL BOARD

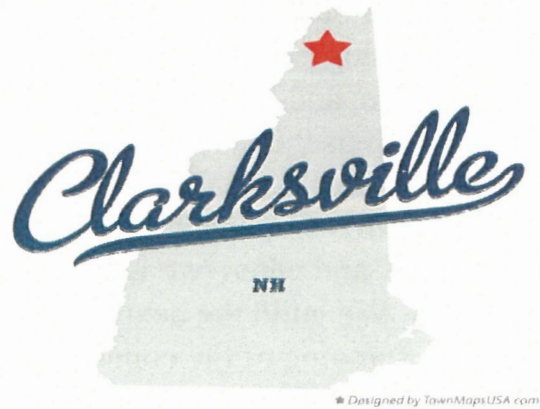
Erin Blanchard, Chairman
Julie Semprebon
Linda White

Term Expires 2025
Term Expires 2027
Term Expires 2026

SUPERINTENDENT OF SCHOOLS
Dana Hilliard

BUSINESS MANAGER
Bridget Cross

COORDINATOR OF STUDENT SERVICES
Jennifer Noyes



January 2025

Dear SAU 7 community members;

It is with honor that I submit to you the Annual report of Clarksville, Colebrook, Columbia, Pittsburg and Stewartstown. Each morning members of the SAU 7 team rise and rededicate themselves to our mission **“To prepare all SAU 7 students for success in whatever path they choose”**. Our mission reflects our commitment to 21st century educational practices and acknowledgment that we are part of each student’s journey towards self – discovery and individual success. This road is never easy. It takes the dedication of all members of the community to ensure that each soul that enters our schools will be guided in making the choices that will ensure they reach their full potential. Our unofficial motto of **“United but Independent”** ensures that each town that is part of SAU 7 is honored for their history, contributions and voice. While one thread binds us all together, it is each individual patch that brings to life the beauty of the quilt we call SAU 7.

Since becoming your Superintendent in July of 2024 I continue to be filled with pride in leading such an outstanding team dedicated to enacting our mission every day for our students. Each of our three schools, Colebrook Academy and Elementary School, Stewartstown Community School, and Pittsburg School, exemplifies the meaning of student focused learning based upon a holistic approach. All three schools have a deep understanding that the education of each child does not just take place within the walls of the classroom. It is the dedication of each community member that ensures that each generation will continue to have the tools and understanding necessary to reach their hopes and dreams.

Throughout our childhood, we will experience influences and continue the motion by influencing others. Yet the foundation of how we can continue to progress our nation, state, and local communities is quite basic: **connections**. Each one of us carries with us the positive and negative experiences of our childhood. Each of us has talents, skills, weaknesses, and deficiencies. Each of us contributes a building block towards creating a society where every person will be honored and celebrated, and where we will continue to ensure that each person can reach their potential. We guild the next generation to uncover their hopes and dreams and gain an understanding of the connections each one of us shares. For the students within SAU 7, building connections and inspiring one's inner creativity is the key to them achieving their hopes and dreams.

The role of an educator in the public education system is unique. Educators embrace this uniqueness each year - reaffirming their duty to guide each young soul to their dreams and successes, yet somewhere along the journey we miss the mark for some of our students. Our yearly pledge at the opening of school must continue throughout the year, we must continue with high levels of energy to make the connections that will inspire, guide, and grow not only each student, but every member of the school community, students, teachers, administrators, parents, citizens. In ***Colebrook Academy Elementary School, Stewartstown Community School, Pittsburg School***, we will continue to create more than places of learning, we will create **Homes**. **Homes** that are inspired by the true art of teaching - growing the body, mind and soul of each student.

For our students, learning and growth are full community commitments. When our minds are open as a community, our students will follow. When we confront our fears, they will confront theirs. When we identify our weaknesses and turn them into strengths, they will follow the same path. As a community, we must continue to become models for our students; we must continue to become leaders for our students; we must continue to "be there" for our students. The key to the success of each student begins with the dedication of everyone who's afforded the opportunity to guide them on their journey. It is this partnership which lays the foundation of their success. As a community, we must not only continue to commit to the ideal that educating our children, cultivating their creativity and instilling within them the democratic values we cherish is everyone's duty, we must continue with open arms to welcome all to be part of that journey.



Report of the Principal

Deborah M. Lynch

Collaboration continues within the district and students are shared with Colebrook. One student attended the Automotive program in Colebrook and then finished his year in a School to Work (STW) Program. Through Northpoint CTE, Pittsburg continues to offer the Culinary I and II programs and 5 Colebrook students attended for the afternoon. Three students were in Culinary I and two were in Culinary II. These courses were taught by Beth Sweatt.

We offer School to Work for those juniors and seniors who want to learn a certain skill or experience what a potential career may be like. We placed students with a local snowmobile dealership, excavation company, and at the local hospital.

We have the capability to offer Running Start courses in Science, Business, and Early Education. The courses would be offered in conjunction with White Mountains Community College or Southern NH University. These credits are transferable to most colleges and universities and seniors have the opportunity to graduate with several college credits. This is a significant cost savings to parents. Several students take Early College courses as well- they are allowed a period during the day in which they work on these courses.

We welcomed the following new staff members: Nicole Jeralds- Grade 2; Brianna Cass-Math teacher; Zackery Wallace-Woodworking; Cody Richards, Karen Kidder-Prehemo, and Teri Hammond- Paraeducators; Emily Wood, AD and Tyler Hicks, bus driver.

Through grant money, funds were used for professional development, technology, consultants, visits from Siskin and WMSI, a trip to WMSI and district wide motivational speakers at the Colebrook School.

The school held four school wide events and invited the community to come and participate. We held a homecoming parade, pumpkin decorating and bonfire in October, door decorating, holiday concert and tree lighting in December, Sweetheart dance in February, and a Celebration of Learning in March. These events bring our students, parents, families and community members together and we look forward to continuing these events during each school year.

I appreciate the opportunity to work with your students and I look forward to continuing my work here at the Pittsburg School.

Deborah Lynch



**2023-2024 Annual Report
Pittsburg School**

Town Overview

This annual report highlights the key initiatives, outcomes, and financial expenditures for the Title I program in Pittsburg during the 2023-2024 fiscal year. The program aims to provide additional academic support and learning opportunities to students who are at risk of failing to meet state standards.

Key Program Initiatives

1. **Family Literacy Event:** This event aimed to engage families in literacy activities, providing resources to support student learning at home. Food and flowers were purchased to create a welcoming environment for participating families.
2. **Celebration of Learning:** Students received free books as a learning incentive. The event emphasized the importance of literacy and learning achievements.
3. **Poetry in the Park:** A creative event where students and families engage in poetry readings and interactive literary activities, fostering community and cultural appreciation.
4. **Cross-Curricular Event:** Mad Scientist's Day was an initiative that promoted interdisciplinary learning, showcasing the integration of different subject areas.

Funding and Expenditures

The Title I funding was allocated to support the above initiatives and additional academic resources. Key expenditures included:

- Learning materials and books for student giveaways.
- Events like the Open House, fall festival, and Family Literacy Day.
- Educational workshops and staff training sessions.

Outcomes and Achievements

- **Increased Family Engagement:** Families participated in many events, reflecting a 15% increase from the previous year.
- **Improved Literacy Rates:** Preliminary assessments indicate a 75% improvement in reading and an 86% improvement in math proficiency among participating students.
- **Strengthened Community Collaboration:** Events like Poetry in the Park and our Macy's Day Parade fostered partnerships between schools, families, and community organizations.

Challenges and Next Steps

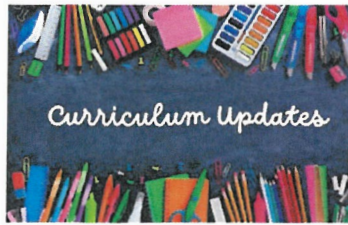
- **Resource Allocation:** Ensuring equitable distribution of materials remains a priority.
- **Sustained Engagement:** Developing year-round engagement opportunities for families is essential.
- **Future Goals:** Expand the scope of events and ensure measurable academic improvements for all students.

This report demonstrates the meaningful impact of Title I programs in enhancing educational outcomes and fostering community support. Feedback and suggestions for future initiatives are welcomed.

Respectfully submitted,



Misty Blais Title I Project Manager



Mrs. Jennifer Mathieu
SAU 7 Director of Curriculum & Assessment
23-24 Annual School Year Report

The 2023-2024 school year commenced with several Professional Development opportunities in August. The Junior High Science team dedicated a week to learning about and preparing to implement their new Savvas Elevate Science curriculum. New teachers and mentors participated in Orientation training, and new K-8 teachers received training in our reading curriculum. Additionally, the entire staff came together for two days of preparation before the school year began.

This year, we welcomed three new mentees, each paired with in-house mentors across SAU 7. These mentors provided monthly support, resources, and guidance to facilitate a smooth transition into our communities.

Our grade and subject-level Professional Learning Communities (PLCs), which have historically met several times a year, experienced an exciting enhancement with quarterly meetings. With the full implementation of our new student information system, Alma, teachers collaborated to link assessments to competencies, create and align assessments to rubrics, establish learning targets and Priority Standards, and utilize data to make informed instructional decisions. This year's primary focus was preparing for a smooth transition to competency-based education (CBE) in the 2024-2025 school year. Our K-2 teachers began implementing the grading aspect of CBE this year, and all K-12 teachers integrated the competency component, ensuring all assessments were linked to a competency in Alma. A competency is an essential skill, knowledge, or behavior required for effective performance of real-world tasks or activities. Each competency is supported by standards reflecting grade-level expectations. For more information and resources, please visit the SAU 7 website (sau7.org).

We conducted our annual grant stakeholders meeting on October 3, 2023. This session included school community members, teachers, students, parents, and other community members, who spent an hour learning about the grant process, allowable expenses, and Needs Assessment results. The meeting concluded with a collaborative brainstorming session for potential grant activities.

Mid-year, I was informed of several new developments at the New Hampshire Department of Education regarding grants. Deadlines previously set for December 31 are now required by June 1. Consequently, the 2024-2025 grant stakeholders meeting was held on May 2, 2024. Required grant plans and applications for Title I, Title II, Title IV, and in some cases, Title V grants were completed, submitted, and accepted. Grant activities have been drafted and will be submitted for approval once allocations are released by the New Hampshire Department of Education.

As the school year concluded, teachers participated in in-service days to compensate for snow days, focusing on our competency-based education system, which will be further developed and implemented during the 2024-2025 school year. After these required days, an additional 30 teachers returned for a 3-day Design Studio at Stewartstown Community School, led by V&S Solutions, to conclude their year. PLC Teams worked on various tasks to prepare for the upcoming school year's instruction and assessment.

A successful and productive 2023-2024 school year has me eagerly anticipating the possibilities that lie ahead for the 2024-2025 school year!

Respectfully,

A handwritten signature in black ink that reads "Jennifer Mathieu".

Mrs. Jennifer Mathieu
Curriculum Director



21 Academy Street, Colebrook, New Hampshire 03576
603-237-5571 / 603-237-4961 / fax: 603-237-5126

Dana Hilliard

Superintendent of Schools

dhilliard@sau7.org

Jennifer Noyes

Coordinator of Special Services

jnoyes@sau7.org

During the 23/24 school year, the SAU serviced a total of 216 students with both IEPs and 504s. Our numbers are progressively increasing each school year. There is always an ebb and flow where students leave, new students transfer in, students progress from special education to general education, and new referrals come in. However, the numbers for the past few years have increased overall.

An IEP is provided when a child has a disability that impacts them academically and when they need individualized instruction. These students are evaluated by the School Psychologist and other service providers to see if they qualify for special education services and are entitled to protections under the Individuals with Disabilities Act. Special Education entitles students to individualized instruction as well as accommodations and additional support. We are responsible for all students who live within the district whether they attend schools in or out of the district.

Our office also oversees 504 plans. A 504 plan is given when a child has a disability that affects them significantly in one or more areas of life functioning. Typically the academic program is not affected for these students and they do not require individualized education. These students are evaluated and if eligible, are afforded certain rights under a 504 plan. These students have plans that allow them to receive accommodations and at times support/services. Each student's level of need varies so all of these plans are unique and tailored to provide students with the Free, Appropriate, Public Education that the IDEA and 504 Law entitles them to. We are only responsible for 504 plans for students who attend our schools.

We continued to work with our Board Certified Behavioral Analyst during this past school year. Behaviors and the impact of behaviors on learning continue to be a challenge that we address daily. The good news is that we do typically see an improvement in student's behavior as the year progresses. We hold multiple meetings, collect data, and develop behavior plans for students when we start to see struggles, and with consistency and support, the students typically learn and grow. Most often we see behavior in preschool- first grade. These students often haven't been in school before coming to us or are struggling with a new setting and new expectations. With the help of our BCBA, paraprofessionals, counselors, administration, and the classroom teacher we see consistent progress and growth. Of course, there are those few who continue to struggle with behaviors and we are regularly revisiting and revamping our plans to best support the students.

During July of 2023 we provided Crisis Prevention and Intervention (CPI) training to a variety of staff across all buildings. Kim Wheelock and myself are the SAU trainers and we will continue to offer these training sessions. Arguably, the most important piece of this training is the work on de-escalation and preventing unsafe behaviors. We focus on matching our response to the behaviors and providing support when needed as well as when a more stern directive is needed. We stress that behavior is a form of communication and we are trying to figure out why students are acting out and specifically what skills they are lacking.

Having lost our school psychologist after the 23/24 school year we began contracting for a remote school psychologist through E Therapy. We worked with a school psychologist named Dr. Daniela Labarre during this past school year. With her working remotely, we had an in-house assistant who worked with her. Brenda Thatcher holds this position. Her job duties include managing the STAR system which is our data system with E Therapy, gathering and sharing data and reports back and forth, scheduling and being present for all special education evaluations acting as the proctor, receiving and distributing completed evaluations, and tracking the data on evaluations completed. This is a part-time position, held by a paraprofessional. In the 23/24 school year, Dr. Labarre and Mrs. Thatcher completed a total of 35 evaluations. This system is working well and we are getting full evaluations. Of course, in person is the ideal situation and something we are always working towards. However, with shortages and needs, we have to be creative and use technologies and other options. E-Therapy is an outside provider that we also use for speech services. This is a cost-effective option that is working well for us and our students.

We continue to employ our own Occupational Therapist and one Speech and Language Pathologist. We contract for Physical Therapy, a second Speech Pathologist, a Teacher of the Deaf, an Assistive Augmentative Communication specialist, and the school psychologist as mentioned above. Our teams that support students are very strong and we have been lucky to have these wonderful providers.

At the end of the 23/24 school year we lost two special educators in Colebrook Academy and Elementary School. One of these teachers transitioned to another district closer to his home (Scott Desmond) and Molly Boire transitioned to a kindergarten teacher position. They have both been missed greatly. These positions both remain open at this time. We also continue to struggle with filling paraprofessional

positions and had intermittent openings during the 23/24 school year. One of our goals is to work on developing special educators and trained paraprofessionals from within the district. We are lucky to have some great staff members with great skills and we hope to keep them employed with us and continue to grow.

Jennifer Noyes
Jennifer Noyes

SAU 7 Director of Special Services



PITTSBURG SCHOOL GUIDANCE REPORT 2023-2024

We cannot believe how fast the year went and we look forward to many more with our wonderful staff and students.

We had our Mini College Fair in September and we had eleven colleges come set up and present to our students. Grades 8-12 were able to attend and talk with college representatives to see what their particular college had to offer for athletics, scholarships, majors, and minors. It is never too early to get information for their future!

We had the New Hampshire Higher Education Assistance Foundation (NHHEAF) representative do a financial aid night for the parents of the juniors and seniors, which was very helpful and informative. We also continued with the program which gives one on one help to parents filling out the FAFSA (Free Application for Financial Student Aid). This was very helpful for parents!

Our school continued to participate in the New Hampshire Scholars Program. We are still excited to be the 72nd school in NH to put this program in our school. It is a program that encourages and motivates all high school students to complete a rigorous course of study that prepares them for successful transition to college coursework or technical training necessary to enter today's competitive job market. We are looking to have many New Hampshire Scholars graduating over the next few years!

The eleventh grade took the PSAT's and the SAT's (for their State Testing). They did a great job. Our juniors also took the ASVAB's, which help our students prepare for joining the military if they choose to do so in their future.

All of our students in grades K-10 were tested in the fall, winter, and spring with the STAR Testing series in math and reading. This test is computerized and has become a valuable assessment tool for our teachers. We also continued with Aimsweb, which is a math and reading computerized test program, for grades K – 8 throughout the year.

We were able to participate in the State Assessment System (SAS) for grades 3, 4, 5, 6, 7, and 8 in the spring. It is for Math and English Language Arts and it is required by the State of New Hampshire. Grades 5, 8, and 11 tested for Science in the spring too.

Another aspect of the guidance department is to get the high school students ready for moving on to their next grade level. We were happy to be able to individually choose classes to best suit each student's needs. We have a number of students from grades 10-12 participate in online college courses that earned them dual high school and college credits. Each student is now allowed two free college courses every year through CCSNH (Community College System of New Hampshire) and then they can get additional courses for \$75.00 or \$150.00. This is a great opportunity to get ahead in college at a fraction of the cost!

We continued our CTE (Career and Technical Education) collaboration with North Point CTE in Colebrook. We were able to have the Culinary course taught here at Pittsburg. Our students were able to go to North Point CTE in Colebrook for Health Sciences, Education, Criminal Justice, Automotive, or Information Tech. We also continued with the collaboration between the Coos County Nursing Hospital for the LNA (Licensed Nursing Assistant) Program.

School-To-Work was back for another successful year under my supervision. Our students were placed at Lemieux's Garage, Granite State Power Equipment, and W.D. Dorman & Sons Excavating. They did a great job at their placements. We are looking forward to working with more local businesses next year. We are very excited to have our students have so many opportunities for hands on learning!

The seniors raised enough money to be able to go to Hawaii on their class trip. It was a wonderful trip that will always be remembered. Those two seniors graduated in June after many years of hard work. By the year's end, our graduates had made plans for continuing their education. Both of our graduates went on to continue their education. This fall those graduates were found on the campuses of White Mountains Community College and The University of Northwestern Ohio. Congratulations on a job well done and good luck in your futures!!

Respectfully submitted by,

Dawn A. Pettit

Dear Residents,

As the COVID-19 pandemic came to an official end, the School Health Program attempted to regain some “normalcy” in running as it did before the great interruption the pandemic brought on, leading some to ask: *what is school nursing and why is it important?* School nursing is a specialized practice within the nursing profession that advances the well-being, academic success and life-long achievement and health of students. The School Nurse's role involves facilitating positive student responses to normal development, promoting health and safety- including a healthy environment, managing actual and potential health problems, providing case management services, and actively collaborating with others to build student and family capacity for disease self-management, self-advocacy, and life-long learning in health.

The primary role of the School Nurse is to support student health and academic success. A School Nurse is the link between the school, students, families, and healthcare/community providers. The School Nurse functions as the coordinator of school health programs and has a key role in the advocacy for children's health and safety within the educational setting. The School Nurse's role includes:

- Health Services – serves as the coordinator of the health services program and provides direct nursing care
- Health Education – engages students to actively participate in/manage their health, provides health education to students, staff and parents
- Social and Emotional School Climate – supports the whole child to be healthy, safe, supported, engaged and challenged
- Physical Environment – identifies health and safety concerns in the school environment and promotes a nurturing school environment
- Psychological and Social Services Counseling – provides health counseling, assesses mental health needs, provides interventions and refers students to appropriate school staff or community agencies
- Community Involvement – actively collaborates with community resources to addressing social and economic barriers to health
- Family Engagement – connects families to school staff, community healthcare providers, and community services to increase ability of students and families to adapt to health and social stressors
- Employee Wellness – provides health education and counseling, promotes healthy activities and environment for school staff

As the health services expert, the School Nurse serves as the health professional for the school community and provides the following services:

- Assessment, planning, intervention and evaluation of students' physical and mental health concerns
- Participating in Individualized Education Plan development
- Administration of over the counter, emergency and scheduled medications
- Monitoring immunization compliance, monitoring school environment for safety
- Promotion of healthy choices
- Case Management of chronic diseases (such as Asthma and Diabetes) working with students, families and other health care providers
- Creating Individualized Nursing Care Plans and care for students with disabilities and/or health conditions that interfere with learning
- Participating on the crisis team
- Contributing to the school district health policies, goals and objectives
- Liaison to school/community/health care provider
- Providing first aid and emergency care

In summary, we are a committed team of professionals with over 90 years of experience who strive to create a healthy school environment which strengthens the development of lifelong wellness practices to maximize the potential for learning through the promotion of healthy habits for staff and students.

Respectfully Submitted,

Barbara Pires Lynch, RN, SCS School Nurse
 Devon Phillips, RN, CAES School Nurse/SAU #7 School Health Coordinator
 Tanya Young, RN, PSD School Nurse

Barbara Pires Lynch, RN
Tanya Young, RN

2024-2025 Pittsburg School District Staff Listing

| Name | Description |
|----------------------|--|
| LYNCH, DEBORAH M | Principal |
| BLAIS, MISTY D | Assistant Principal, Title I Director & Teacher, Elementary Reading Specialist, Teacher Mentor & CIA Team Member |
| KURTZ, LISA N | Administrative Assistant & Advisor |
| MARCH, ELEANOR M | Receptionist |
| SIERAD, LESLEY A | PreSchool Teacher |
| MCGUIRE, WANDA J | Grade 1 Teacher & Advisor |
| DAY, NICOLE R | Grade 2 Teacher, After School Program Teacher & Advisor |
| UNDERHILL, NORMA A | Grades 3 & 4 Teacher, CIA Team Member & Advisor |
| PHILLIPS, AMANDA E | Special Education Teacher |
| COVILL, DAVID G | Business Teacher & Advisor |
| CASS, BRIANNA C | Math Teacher, Teacher Mentee & Advisor |
| KINGSBURY, HANNAH L | Social Studies Teacher & Teacher Mentee |
| WALLACE, APRIL J | Science Teacher, CIA Team Member & Advisor |
| SWEATT, ELIZABETH J | Family Consumer Science Teacher & Advisor |
| JERALDS, TAMMY A | Art Teacher, After School Program Teacher & Advisor |
| THILKEY, SAMANTHA W | Music Teacher & Advisor |
| PETTIT, DAWN A | Guidance Counselor & Advisor |
| YOUNG, TANYA L | Nurse |
| GRAY, ANN | Media Generalist |
| PARKER, SARAH E | One-on-one Para Professional w/ Extra Support & Class Advisor |
| PURRINGTON, TAMMY J | Speech Assistant/Para Professional |
| URAN, JAMIE-LEE N | One-on-one Para Professional w/ Extra Support |
| RICHARDS, CODY J | Para Professional & Coach |
| DEBLOIS, AMBER E | Para Professional |
| HAILEY, LELAH-JAYE G | Para Professional & Elementary Basketball Scoreboard/Timer |
| RILEY, JOSIAH R | Para Professional, Athletic Director & Coach |
| LUDWICK, ACZARIAH | Para Professional - Extra Support |
| WALLACE, ZACKERY D | Para Professional, Bus Driver, Advisor & Coach |
| AMEY, MARK E | Custodian |
| JOHNSON, RONALD G | Custodian & Bus Driver |
| PARKER, DAVID C SR. | Custodian Part-time |
| COTE, CHRISTINE M | Occupational Therapist |

| | |
|---------------------|--|
| BOUCHARD, CAROL | Transportation Coordinator, Bus Driver Instructor & Sub Bus Driver |
| HICKS, JOHNATHAN | Bus Driver |
| ORMSBEE, BOB | Elected Official-School Board Chair |
| GRAY, JAMIE N | Elected Officials - School Board |
| GRAY, LINDSEY R | Elected Officials - School Board |
| KURTZ, DANIEL J | Elected Officials - School Board |
| PARKER, REGINALD E | Elected Officials - School Board |
| BISSONNETTE, BETH A | Elected Officials - School Clerk |
| SWAIN, TERRY | Appointed Official-Moderator |
| ALLARD, ARLENE | Elected Officials - Treasurer |
| PAQUETTE, BILLIE J | Elected Officials - Clerk of the Minutes |
| YOUNG, JODI L | Advisor |
| YOUNG, JOEL S | Advisor |



**SCHOOL ADMINISTRATION UNIT #7
2024 - 2025 STAFF LISTING**

| NAME | DESCRIPTION |
|-------------------------|---|
| HILLIARD, DANA S | Superintendent |
| PAQUETTE, BILLIE J | Executive Assistant to Superintendent |
| CROSS, BRIDGET E | Business Manager |
| PERREAULT, TINA E | Lead Payroll/Human Resources Coordinator |
| HIBBARD, CASEY J | Payroll/Human Resources Clerk |
| CASTONGUAY, ADRIANNA D | Bookkeeper |
| LAUGHTON, DONNA I | P/T Administrative Assistant |
| PAQUETTE, CHRISTOPHER M | IT Director |
| JORDAN, MATTHEW R | IT Technician |
| NOYES, JENNIFER A | Coordinator of Special Services |
| PUGLISI, BRENDA K | Special Services Administrative Assistant |
| THATCHER, BRENDA S. | Para Assistant to School Psychologist |
| BROWN, TAYLOR D | Farm to School Coordinator |
| BROOKS, ELDONNA L | Treasurer |

Devon Phillips
(Nurse Director)

Colebrook Employee

Pittsburg Reimburses

Stewartstown Reimburses

Carol Bouchard
(Transportation Coordinator)

Pittsburg Employee

Stewartstown Reimburses

Jennifer Mathieu
(Curriculum Director)

Colebrook Employee

Pittsburg Reimburses

Stewartstown Reimburses

Samantha Thilkey
(Music)

Pittsburg Employee

Stewartstown Reimburses

Josiah Riley
(Athletic Director)

Pittsburg Employee

Canaan Reimburses

Misty Blais
(Title 1 Director)

Colebrook

Pittsburg

Dawn Pettit (Guidance)

Pittsburg Employee

Stewartstown Reimburses

Misty Blais (Reading Specialist)

Pittsburg Employee

Stewartstown Reimburses

Valerie Rella (Social Emotional Counselor)

Colebrook Employee

Pittsburg Reimburses

Shelley Crossley (Student Assistance Program/Case Manager)

Stewartstown

Pittsburg

| REGISTRATION & ATTENDANCE | | |
|--------------------------------------|--------------------------------------|--------------------------------------|
| GRADES | 2023 – 2024 NO. OF PUPILS | 2024 – 2025 NO. OF PUPILS |
| P | 0 | 1 |
| K | 1 | 0 |
| 1 | 4 | 1 |
| 2 | 2 | 4 |
| 3 | 2 | 2 |
| 4 | 1 | 2 |
| 5 | 2 | 1 |
| 6 | 0 | 2 |
| 7 | 3 | 1 |
| 8 | 1 | 3 |
| 9 | 3 | 1 |
| 10 | 0 | 1 |
| 11 | 2 (1 CTE Only) | 1 |
| 12 | 0 | 1 |
| TOTAL | 21 | 21 |

2024-2025 TRANSPORTATION

| Transporter | Pupils | Miles Per Day | Route |
|--------------------|---------------|----------------------|--|
| #111 | 12 | 51 | West Rd., Moose Mountain Rd., Old County Rd., Rte. 145 |

| CLARKSVILLE SCHOOL DISTRICT | | | |
|---|---------------------|-------------------|--------------------|
| TUITION PUPILS & RATES 2024-2025 | | | |
| | KINDERGARTEN | ELEMENTARY | HIGH SCHOOL |
| TUITION RATE | \$22,607 | \$22,607 | \$22,022 |
| PITTSBURG SCHOOL | 0 | 16 | 4 |
| TUITION RATE | | | \$6628.13 |
| NORTH COUNTRY CHARTER SCHOOL | 0 | 0 | 1 |
| | | | |

| <i>AWARD/SCHOLARSHIP</i> | <i>DESCRIPTION</i> | <i>PRESENTATION</i> | <i>RECIPIENT</i> | <i>PRESENTER</i> |
|--|--|---|---|--|
| PITTSBURG SCHOOL LIBRARY SCHOLARSHIP | Presented to a college bound senior who is selected by the school scholarship committee. | Awarded at graduation \$150 | Aaron Thompson | Ann Gray Librarian |
| PITTSBURG HISTORICAL SOCIETY SCHOLARSHIP | Presented to a 2 or 4 year college bound senior who is selected by the Historical Society to have the best essay on "What Pittsburg Means To Me" | Announced at graduation \$250 | Adelle Pettit | Ann Gray Librarian |
| MILDRED ALIDA YOUNG SCHOLARSHIP | Presented to a senior going on to further education and will be based on financial need. | Awarded second semester \$1,000 | Aaron Thompson | Shannon Dalton Sullivan Family Representative |
| AMERICAN LEGION POST #47 SCHOLARSHIP | Application by letter required. | Awarded at graduation \$500 each | Adelle Pettit Aaron Thompson | Scott Leigh Legion Representative |
| AMERICAN LEGION POST #47 AMERICANISM AWARD | Presented to a senior boy who best represents the qualities of honor, courage, scholarship, leadership, service, companionship, and character. | Awarded at graduation \$100 | Aaron Thompson | Scott Leigh Legion Representative |
| AMERICAN LEGION AUXILIARY POST #47 SCHOLARSHIP | Application by letter required. | Awarded second semester \$200 | Adelle Pettit | Carol Bond Auxiliary Representative |
| AMERICAN LEGION AUXILIARY AMERICANISM AWARD | Presented to a senior girl who best represents the qualities of honor, courage, scholarship, leadership, service, companionship, and character | Awarded at graduation \$50 | Adelle Pettit | Carol Bond Auxiliary Representative |
| BRUCE STOHL MEMORIAL SCHOLARSHIP | Awarded to a Pittsburg graduate who will be advancing into the field of public service. | Announced at graduation \$200 | Adelle Pettit | Jocelyn Stohl Family Representative |
| LES BEAL MEMORIAL SCHOLARSHIP | Presented to a senior who fulfills the requirements of the Kiwanis Club application | Announced at graduation \$2,000 each | Adelle Pettit Aaron Thompson | Andrew Goodwin Kiwanis Representative |
| PITTSBURG EDUCATION ASSOCIATION SCHOLARSHIP | Presented to a graduate whose performance as a student reflects positively the values held by the staff. | Announced at graduation \$200 each | Adelle Pettit Aaron Thompson | Samantha Thilkey PEA Representative |

| | | | | |
|---|--|---------------------------------------|---|----------------------------|
| LESLIE LORD SCHOLARSHIP | Presented to a student enrolled at a school of higher learning, who most exemplifies Leslie's community spirit and willingness to help others | Announced at graduation \$500 | Adelle Pettit | Deborah Lynch Principal |
| EVANGELINE MERRILL MACCINI MEMORIAL SCHOLARSHIP | Presented to a senior who is pursuing a degree in nursing, a degree in the medical field, or has financial need | Announced at graduation \$500 | Aaron Thompson | Deborah Lynch Principal |
| ARLENE SHIELDS BOOK AWARD | Presented to a student who has demonstrated improvement or achievement based upon the use of his/her given abilities. Overcoming obstacles, perseverance, and determination in the application of his/her abilities is weighed more than grades class rank, or other academic measures | Announced at graduation \$750 | Aaron Thompson | Deborah Lynch Principal |
| LINDLEY (LEE) SHAW SCHOLARSHIP | Presented to a senior who is pursuing a university, college, or trade school education. Essay and recommendations are required. | Awarded at graduation \$1,000 each | Adelle Pettit Aaron Thompson | Deborah Lynch Principal |
| BETTY MAE PRESTON BECK SCHOLARSHIP | Presented to a senior who will be majoring in Science or Mathematics. | Awarded at graduation \$600 | Adelle Pettit | Deborah Lynch Principal |
| COLLEGE APPLICATION WEEK SCHOLARSHIP | Presented to a student who participated in the I AM COLLEGE BOUND application day | Announced at graduation \$500 | Adelle Pettit | Deborah Lynch Principal |
| RAYMOND P. STUART AWARD | Presented to a senior who has taken multiple woodworking classes and done a great job. | Awarded a graduation \$50 | Aaron Thompson | Deborah Lynch Principal |
| SAM IVES MEMORIAL SCHOLARSHIP | Awarded annually to a senior or former graduate | Awarded at graduation \$50 | Adelle Pettit | Deborah Lynch Principal |
| ALUMNI SCHOLARSHIP | The student with the most improved learning. | \$125 | Aaron Thompson | Deborah Lynch Principal |
| PITTSBURG SCHOOL SCHOLARSHIP | Presented to a graduate who has been admitted to a school of higher learning. Special consideration for an | Announced at graduation \$200 | Adelle Pettit Aaron Thompson | Deborah Lynch Principal |

individual who has succeeded through hard work and dedication to personal improvement.

PITTSBURG SCHOOL
SALUTATORY TROPHY

Bowl on silver base
(minimum two years)

Awarded at graduation

Adelle Pettit

Deborah Lynch
Principal

PITTSBURG SCHOOL
VALEDICTORY TROPHY

Bowl on silver base
(minimum two years)

Awarded at graduation

Aaron Thompson

Deborah Lynch
Principal

**CLARKSVILLE
SCHOOL DISTRICT
ANNUAL MEETING
MINUTES**

To the Inhabitants of the School District in the Town of Clarksville qualified to vote in District affairs:

You are hereby notified to meet at the Town Hall in said District on Tuesday, the 12th day of March 2024, at 6:00 o'clock in the evening, to act upon the following subjects:

Meeting called order by the moderator David Chappel at 6:05 pm.
Approximately 27 attendees.

Article 1: To determine the salaries of the School Board and fix the compensation of any other officers or agents of the District. The proposed salaries are currently included in Article 04.

Motion: Mike Dionne Second: Erin Blanchard

Vote: 16 Yes 0 No

Article 2: To hear the reports of agents, auditors, committees, or officers chosen and pass any vote relating thereto.

Motion: Linda White Second: Mike Dionne

Vote: 20 Yes 0 No

Article 3: To see if the School District will vote to raise and appropriate the sum of TWENTY THOUSAND DOLLARS (\$20,000.00) to be added to the School District Tuition Expendable Trust Fund previously established in 2000. The School Board recommends this appropriation.

Motion: Erin Blanchard Second: Robert Martin

Vote: 20Yes 0 No

Article 4: To see if the District will vote to raise and appropriate the sum of SEVEN HUNDRED FIVE THOUSAND, ONE HUNDRED FORTY FIVE DOLLARS (\$705,145.00) for the support of schools, for the payment of salaries for the School District officials and agents, and for the payment for the statutory obligations of the District. The school board recommends this article. (Majority vote required)

Motion: Mike Dionne Second: Robert Martin

Vote: 22 Yes 0 No

Article 5: To transact any other business that may legally come before this meeting.

Motion to Adjourn and close the meeting Tim Purrington Seconded by Helene Dionne

VOTE: ____ Yes ____ No

Elected Positions

| Position | Name | Votes |
|---------------------------|------------------|--------------|
| School Board - 3 Years | Julie Semprebon | 46 |
| School Treasurer – 1 Year | Tammy Purrington | 46 |
| School Auditor – 1 Year | Cyntia Greenwood | 7 |
| School Moderator – 1 Year | Phil Braley | 14 |
| School Clerk – 1 Year | Tammy Purrington | 45 |

Meeting adjourned @ 6:17pm
Tammy Purrington

| CLARKSVILLE SCHOOL DISTRICT | | |
|--|--------------|---------------------|
| FINANCIAL REPORT | | |
| 2023-2024 | | |
| BALANCE SHEET-General Fund | | |
| June 30, 2024 | | |
| ASSETS: | | |
| Current Assets | | |
| Cash in Bank | \$111,573.26 | |
| Interfund | \$2,666.68 | |
| TOTAL ASSETS | | \$114,239.94 |
| LIABILITIES AND FUND EQUITY | | |
| Current Liabilities | | |
| Accounts Payable | \$18,494.29 | |
| Accrued Wages | \$430.60 | |
| Interfund | \$0.00 | |
| Total Current Liabilities | | \$18,924.89 |
| Fund Equity | | |
| Amount Retained | \$25,216.85 | |
| Unreserved Fund Balance | \$70,098.20 | |
| Total Fund Equity | | \$95,315.05 |
| TOTAL LIABILITIES AND FUND EQUITY | | \$114,239.94 |

| STATEMENT OF ANALYSIS OF CHANGES | |
|---|---------------|
| IN FUND EQUITY-General Fund | |
| June 30, 2024 | |
| Fund Equity, July 1, 2023 | \$ 171,603.65 |
| Plus Total Revenue | \$ 510,563.23 |
| Less Total Expenditures | \$ 586,851.83 |
| Fund Equity, June 30, 2024 | \$ 95,315.05 |



CLARKSVILLE SCHOOL DISTRICT
RETENTION FUNDS REPORT 2023-2024

| | |
|------------------------------|-----------------------------|
| Total Amount Retained | \$32,366.00 |
| Amount Expended | - <u>\$22,768.68</u> |
| Amount Remaining | \$9,597.32 |

These funds were spent on unanticipated special education costs.

The remaining funds were deducted from the amount needed to raise in taxes for 2024.

MS-60

NH Department of Revenue Administration
Municipal & Property Division
P.O. Box 487, Concord, NH 03302-0487
(603) 230-5090

REPORT OF LOCALLY ELECTED AUDITOR(S)

RSA 41:31-d

Municipality: Clarksville Audit Fiscal Year: 2023-2024
Type of Municipality (Town, School or Village District): _____
Mailing Address: 21 Academy St
Colebrook, NH 03576
Phone #: 237-5571 Fax #: 237-5126 E-Mail: Bridget.cross@Sau7.org
Contact: Bridget cross Phone #: 237-5571 E-Mail: Bridget.cross@Sau7.org

Under RSA 41:31-c I, all municipalities shall annually, or more often as necessary, conduct an audit of the accounts of any officer or agent handling funds of the municipality. Elected auditors conducting such audits shall follow audit procedures outlined in NH Code of Administrative Rules, REV 1904 and REV 1907.

This form shall be used by the locally elected auditor to conduct and report the audit required under RSA 41:31-c and 41:31-d.

| | |
|----------|---------------------------|
| 12/10/24 | Part 1. Financial Records |
| 12/10/24 | Part 2. Treasurer |
| | Part 3. Tax Collector |
| | Part 4. Trustees |
| | Part 5. Town Clerk |
| | Part 6. Library |

In the boxes, indicate date the sections of the form were completed.

Locally Elected Auditor or Board of Locally Elected Auditors - Please Sign in Ink.

Under penalties of perjury, I declare that I have completed this form and to the best of my belief the information is true, correct and complete.

Date: 12/10/24
Cynthia Greenwood
Clarksville School District Auditor
Sau # 7

FOR DRA USE ONLY

MS-60
Rev. 03/14

Comments on procedures or areas of weakness:

Recommendations:

General ledger section completed by:

Date: 12/10/24

Cynthia Sheerwood
Clarksville School District Auditor

Observations - Part 2. Treasurer

Comments on procedures or areas of weakness:

Recommendations:

Treasurer section completed by: Cynthia Greenwood Date: 12/10/24
Clarksville School District Auditor

Trustee of Trust Fund
Expendable Trust Fund for Tuition
July 1, 2023 to June 30, 2024

**ACCT # 2822631514
Opened 11-29-2021**

**July 1, 2023 Beginning
Balance:**

\$76,505.17

| | Interest Earned | Deposit | Withdrawal | |
|------------------------|------------------|--------------|------------|---------------------|
| July 30, 2023 | \$ 54.73 | | | \$76,559.90 |
| August 31, 2023 | \$ 58.54 | | | \$76,618.44 |
| September 30, 2023 | \$ 58.59 | | | \$76,677.03 |
| October 31, 2023 | \$ 56.74 | | | \$76,733.77 |
| November 30, 2023 | \$ 56.78 | | | \$76,790.55 |
| December 31, 2023 | \$ 58.72 | | | \$76,849.27 |
| January 31, 2024 | \$ 58.60 | | | \$76,907.87 |
| February 28, 2024 | \$ 64.72 | \$ 40,000.00 | | \$116,972.59 |
| March 31, 2024 | \$ 89.20 | | | \$117,061.79 |
| April 30, 2024 | \$ 86.39 | | \$ - | \$117,148.18 |
| May 31, 2024 | \$ 95.10 | | \$ - | \$117,243.28 |
| June 30, 2024 | <u>\$ 80.75</u> | | | <u>\$117,324.03</u> |
| TOTAL INTEREST: | \$ 818.86 | | | |

**CLARKSVILLE
SCHOOL DISTRICT
WARRANT
The State of New
Hampshire**

To the Inhabitants of the School District in the Town of Clarksville qualified to vote in District affairs:

You are hereby notified to meet at the Town Hall in said District on Tuesday, the 15th day of October 2024, at 5:00 o'clock in the evening, to act upon the following subjects:

01. Shall the School District accept the provisions of RSA 195-A as amended providing for the establishment of an area School or Schools located in Pittsburg to serve grades Kindergarten through 12th grade from the School District of Clarksville in accordance with the provisions of the renewal plan on file with the District Clerk. (Vote by Australian Ballot)

Given under our hands at said Clarksville this 9th day of September 2024

CLARKSVILLE SCHOOL BOARD:

Linda White, Board Chair
Erin Blanchard
Julie Semprebon

11-yes
7-no

CLARKSVILLE SCHOOL DISTRICT Special Meeting Minutes October 15, 2024

To the inhabitants of the School District in the Town of Clarksville qualified to vote in District affairs:
You are hereby notified to meet at the Town Hall in said District on Tuesday, the 15th day of October 2024 at 5:00 pm, to act upon the following subjects:

The meeting called to order by moderator Phil Braley at 5 pm.
Approximately 19 attendees.

Article 1. Shall the School District accept the provisions of RSA 195-A as amended providing for the establishment of an area school or schools located in Pittsburg to serve grades Kindergarten through 12th grade from the School District of Clarksville in accordance with the provisions of the renewal plan on file with, the District Clerk.

Motion: Helene Dionne Seconded: John White
VOTE: 16

Motion to adjourn the Meeting:

Motion: Helene Dionne Seconded: Eliza McKeage
VOTE: 19

This Agreement is entered into pursuant to Chapter 195-A of the New Hampshire Revised Statutes Annotated, as amended, between the School Districts of Pittsburg and Clarksville.

1. Name

The name of the Authorized Regional Enrollment Area School shall be the Pittsburg School located in Pittsburg. The Pittsburg School District shall be the Pittsburg School District, and the Clarksville School District shall be the Clarksville School District and together they shall form the region which will be served by the AREA school. The Pittsburg School District shall be responsible for Grades K - 12.

2. Computation of Tuition Rates

A. The basis for the rate of tuition shall be the lower of the local cost of current expenses per pupil in Grades K-8 and 9-12, or the state average cost per pupil in grades K-8 and 9-12, respectively, for the school year immediately preceding. Local costs shall be computed by the Superintendent of Schools and approved by the State Department of Education. The tuition rates shall be made available to the Clarksville School Board at the time they are published by the State Department of Education or published by the Pittsburg School Board.

B. The Clarksville School district shall pay the state average cost per pupil plus an additional \$500 per student for grades K-8 and an additional \$800 per student for those enrolled in grades 9-12. Clarksville School District shall provide transportation for all students who attend Pittsburg School.

C. The Clarksville School District reserves the right to send up to four eligible 9-12 students to schools outside the Pittsburg School. The cost per student for those enrolled at the Pittsburg School would be calculated as above. The Superintendent shall notify families of the Clarksville School District of their secondary options during their student's eighth grade year. If the child is allowed to attend school elsewhere, in subsequent years, they will always be counted when determining if the Clarksville School District can send other students elsewhere. The Clarksville School District will not provide transportation for any student who attends elsewhere outside the Pittsburg School.

3. Attendance

A. All students living within the Clarksville School District shall attend the AREA school if assigned to one of the grades listed in Section 1, with the following exceptions:

B. Clarksville preschool age students who meet the criteria set forth by Pittsburg will have the option of attending the preschool program. There will be no regular tuition charged for these children.

C. The costs of all Special Education support services provided by the Pittsburg School District for the students of the Clarksville School District or in another approved district of

attendance shall be charged to the Clarksville School District on an individual basis for the actual costs of the services provided.

D. Clarksville students who attend the CTE program in Colebrook or Canaan will have tuition assessed based on the portion of the day enrolled in each school as required by the State of New Hampshire or otherwise specified by the regional CTE agreement.

E. The Clarksville School District may pay tuition to any other district for pupils requiring special education or alternative at-risk education as is required or in the best interest of the pupil.

4. StateAid

Except as otherwise expressly provided by law, state aid shall be credited as follows:

- A. Adequacy Grants for grades K through 12 students shall be credited to the respective school district in which each student legally resides.
- B. State Building Aid shall be credited to the school district or districts that incur the direct cost of qualifying expenditures.
- C. All other state aid shall be credited to the district incurring the expenditure qualifying for such aid.

5. Payment Due Dates

The Pittsburg School District shall bill the Clarksville School District on a semi-annual basis on January 31st and June 30th.

6. Term of the Agreement

The date of operating responsibility shall be July 1, 2026, and this agreement shall run for ten (10) consecutive years, expiring June 30, 2036. In any year during the term of the agreement after July 1, 2029, either the sending or Pittsburg School District may request an AREA School Plan Review Board and one shall be established under the provisions of RSA 195-A:14. No District comprising the authorized regionals enrollment AREA may withdraw from the agreement except pursuant to the provisions of RSA 195-A:14.

7. Facility

The Pittsburg School District will provide facilities to accommodate all students in Grades K-12 from the Clarksville School District in accordance with Section 3.

8. Joint AREA Board Meetings and Board Participation

- A. There will be at least two joint school board meetings of the Clarksville and Pittsburg School Boards annually for the purpose of consulting and advising about all matters of joint interest. The Clarksville School District will be advised of any improvements or changes in policies, curriculum, and other school programs and services.
- B. A member of the Clarksville School Board may attend any or all-public meetings conducted by the Pittsburg School Board in a non-voting capacity. The Clarksville School Board may attend non-public sessions relating to a student who is a resident of Clarksville.

C. The Pittsburg School Board shall provide the Clarksville School Board with copies of all agendas and copies of the minutes of meetings so called and conducted.

9. Documentation/Reports

The Pittsburg AREA Schools shall keep the Clarksville School Board informed regarding student(s) progress, discipline and attendance for all pupils enrolled under the provisions of the written plan in accordance with the Federal Family Educational Rights and Privacy Act (FFERPA).

10. Educational

The same pupil regulations will apply to pupils from the Clarksville School District as to those of the Pittsburg School District.

12. Amendments

The written plan may be amended by the two districts comprising the region, consistent with the provisions of RSA 195-A, except that no amendment shall be effective unless the question of adopting such amendment is submitted at an annual or special school district meeting to the voters of the district voting by ballot with the use of a checklist, if requested, by any registered voter of the district, after reasonable opportunity for debate in open meeting and unless a majority of the voters of each district who are present and voting shall vote in favor of adopting such amendment. Furthermore, no amendment to the written plan shall be considered except at an annual or special school meeting of each district and unless the text of such amendment is included in an appropriate article in the warrant of such meeting. It shall be the duty of the school board of each district to hold a public hearing concerning the adoption of any amendment to the written plan at least ten days before such meeting and to cause notice of such hearing and the text of the proposed amendment to be published in a newspaper having a general circulation in the area before such hearing.

CLARKSVILLE SCHOOL BOARD

Linda White, Board Chair
Erin Blanchard
Julie Semprebon

PITTSBURG SCHOOL BOARD

Willard Ormsbee, Board Chair
Jamie Gray
Lindsey Gray
Hannah Kingsbury
Reginald Parker

DATE: 06/10/2024

DATE: 06/10/2024

The New Hampshire State Board of Education voted at its August 14, 2024 meeting to approve the Proposed Amendments and Renewal of Authorized Regional Enrollment Agreement (AREA) for Pittsburg and Clarksville School Districts.

**CLARKSVILLE
SCHOOL DISTRICT
WARRANT
The State of New
Hampshire**

To the Inhabitants of the School District in the Town of Clarksville qualified to vote in District affairs:

You are hereby notified to meet at the Town Hall in said District on Tuesday, the 11th day of March 2025, at 6:00 o'clock in the evening, to act upon the following subjects:

01. To determine the salaries of the School Board and fix the compensation of any other officers or agents of the District. The proposed salaries are currently included in Article 03.
02. To see if the School District will vote to raise and appropriate the sum of TWENTY THOUSAND DOLLARS (\$20,000.00) to be added to the School District Tuition Expendable Trust Fund previously established in 2000. The School Board recommends this appropriation.
03. To see if the District will vote to raise and appropriate the sum of SIX HUNDRED TWENTY SIX THOUSAND, FIVE HUNDRED FIFTY FOUR DOLLARS (\$626,554.00) for the support of schools, for the payment of salaries for the School District officials and agents, and for the payment for the statutory obligations of the District. The school board recommends this article. (Majority vote required)
04. To transact any other business that may legally come before this meeting.

Given under our hands at said Clarksville, the 11th day of February 2025.

CLARKSVILLE SCHOOL BOARD:

LINDA WHITE, Board Chair

ERIN BLANCHARD

JULIE SEMPREBON

**A True Copy of Warrant – Attest:
Clarksville School Board**

LINDA WHITE, Board Chair

ERIN BLANCHARD

JULIE SEMPREBON

Curriculum Director Warrant Article Information

Each district in SAU 7 has an additional warrant article asking the following:

Shall the School District agree to move the Curriculum Director position which is an Administrator position from the Colebrook School District budget to the SAU budget as provided in RSA 194-C:5 effective in the 2026-2027 school year?

RSA 194-C:5 section c states the following: **(c)** Other administrative positions may be established, but only after 50 percent or more of the school districts in the school administrative unit representing 60 percent of the total pupils in the school administrative unit has voted favorably upon the establishment of the position.

The Curriculum Director was hired full time for SAU 7 in July 2022 as a Colebrook School district employee as the SAU board didn't attain approval from the districts of SAU 7 to add this position to the SAU budget. Since this position serves all staff and students in SAU 7, we are asking for it to be relocated from the Colebrook budget to the SAU budget for the 2026-2027 school year (FY 27 budget). The budget you are approving in March 2025 is for the 2025-2026 school year (FY 26 budget). **NOTE:** Pittsburg and Stewartstown have always reimbursed Colebrook School District for a percentage of this position. This is listed as a contracted service in their budgets currently under the 2210 function.

If the districts approve the Warrant Article, the Curriculum Director position will be removed from Colebrook School District's budget for the 2026-2027 school year and added to the SAU budget instead. If the salary, benefits, supplies, dues and fees, etc... are estimated to be \$125,000 in 2026-2027 the assessment for each district under the SAU budget would be estimated as (% of allocation is based on the 25-26 percentage):

| District Name | % of Allocation | \$ amount paid under SAU Assessment |
|---------------|-----------------|-------------------------------------|
| Clarksville | 3.84% | \$4,800.00 |
| Colebrook | 47.77% | \$59,712.50 |
| Columbia | 5.59% | \$6,987.50 |
| Pittsburg | 29.93% | \$37,412.50 |
| Stewartstown | 12.87% | \$16,087.50 |

**CLARKSVILLE SCHOOL DISTRICT
SPECIAL WARRANT
The State of New Hampshire**

To the Inhabitants of the School District in the Town of Clarksville qualified to vote in District affairs:

You are hereby notified to meet at the Town Hall in said District on Tuesday, the 11th day of March 2025, to act upon the following subject:

- 1 3-Year Term School Board
- 1 1-Year Term School District Auditor
- 1 1-Year Term School District Clerk
- 1 1-Year Term School District Moderator
- 1 1-Year Term School District Treasurer
-

(Polls will be open from 11:00 am to 5:30 pm)

Given under our hands at said Clarksville, the 11th day of February 2025.

CLARKSVILLE SCHOOL BOARD:

Linda White, School Board Chair

Erin Blanchard

Julie Semprebon

A true copy of the warrant, attest:

CLARKSVILLE SCHOOL BOARD:

Linda White, Chairman

Erin Blanchard

Julie Semprebon

**CLARKSVILLE SCHOOL DISTRICT
ESTIMATED REVENUE FY 26**

| | 2023-2024 | 2024-2025 | 2025-2026 | Variance |
|-------------------------------------|-------------------|-------------------|-------------------------|-------------------------------------|
| | Revenue | Revenue | Proposed Revenue | |
| Balance on Hand, June 30 | 139,237.65 | 70,098.00 | 0.00 | (70,098.00) |
| State Education Grant | 2,142.14 | 0.00 | 0.00 | - |
| Earnings on Investment | 5.00 | 5.00 | 5.00 | - |
| Medicaid Revenue | 0.00 | 0.00 | 0.00 | - |
| Other Local Revenue | 0.00 | 0.00 | 0.00 | - |
| Other State Revenue | 0.00 | 0.00 | 0.00 | - |
| Transfer from Expendable Trust Fund | 0.00 | 0.00 | 0.00 | - |
| | 0.00 | 0.00 | 0.00 | - |
| TOTAL ESTIMATED REVENUE | 141,384.79 | 70,103.00 | 5.00 | (70,098.00) |
| BUDGET SUMMARY | | | | |
| | 2023-2024 | 2024-2025 | 2025-2026 | Variance over Prior Year |
| Budget | 645,722.00 | 725,145.00 | 646,554.00 | (78,591.00) |
| Less: | | | | |
| Estimated Revenue* | 141,384.79 | 70,103.00 | 5.00 | (70,098.00) |
| TOTAL APPROPRIATIONS | 504,337.21 | 655,042.00 | 646,549.00 | (8,493.00) |
| | | | | - |
| Less Estimated State Property Tax | 117,872.00 | 112,669.00 | 123,638.00 | 10,969.00 |
| | | | | |
| Estimated Amount of Local Taxes | 386,465.21 | 542,373.00 | 522,911.00 | (19,462.00) |

Clarksville School District

Budget Comparison

Fiscal Year: 2024-2025

- Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance

From Date: 11/1/2024 To Date: 11/30/2024

Definition: Budget Comparison - School report
 2023-2024 2023-2024 2024-2025
 Adopted Actual Adopted
 Budget Expenditures Budget

2025-2026
Proposed
Budget

Variance

| Account | Description | | | | | |
|---|--------------------------------|--------------|--------------|--------------|--------------|------------------|
| 000.1100.561.00.000.0000 | Tuition to Other NH LEAs | \$452,159.00 | \$376,259.20 | \$439,150.00 | \$396,500.00 | (\$42,650.00) |
| 000.1100.562.00.000.0000 | Tuition to LEAs Outside of NH | \$21,115.00 | \$11,122.22 | \$23,000.00 | \$0.00 | (\$23,000.00) |
| FUNCTION: Regular Education Programs - 1100 | | \$473,274.00 | \$387,381.42 | \$462,150.00 | \$396,500.00 | (\$65,650.00) A. |
| 000.1210.323.00.000.0000 | Professional Services - Pupils | \$4,860.00 | \$9,135.60 | \$68,356.00 | \$63,581.00 | (\$4,775.00) |
| 000.1210.561.00.000.0000 | Tuition to Other NH LEAs | \$10.00 | \$0.00 | \$10.00 | \$10.00 | \$0.00 |
| 000.1210.562.00.000.0000 | Tuition to LEAs Outside of NH | \$10.00 | \$0.00 | \$10.00 | \$10.00 | \$0.00 |
| 000.1210.840.00.000.0000 | Retention Funds | \$0.00 | \$22,768.68 | \$0.00 | \$0.00 | \$0.00 |
| FUNCTION: Special Education Programs - 1210 | | \$4,880.00 | \$31,904.28 | \$68,376.00 | \$63,601.00 | (\$4,775.00) B. |
| 000.1300.562.00.000.0000 | Tuition to LEAs Outside of NH | \$10,557.50 | \$11,000.00 | \$11,500.00 | \$12,000.00 | \$500.00 |
| FUNCTION: Vocational Education - 1300 | | \$10,557.50 | \$11,000.00 | \$11,500.00 | \$12,000.00 | \$500.00 C. |
| 000.1410.810.00.000.0000 | Dues & Fees | \$0.00 | \$0.00 | \$10.00 | \$10.00 | \$0.00 |
| FUNCTION: School-Sponsored Cocurricular Activities - 1410 | | \$0.00 | \$0.00 | \$10.00 | \$10.00 | \$0.00 |
| 000.2140.323.00.000.0000 | Professional Services - Pupils | \$100.00 | \$0.00 | \$100.00 | \$100.00 | \$0.00 |
| FUNCTION: Psychological Services - 2140 | | \$100.00 | \$0.00 | \$100.00 | \$100.00 | \$0.00 |
| 000.2150.323.00.000.0000 | Professional Services - Pupils | \$3,721.00 | \$2,352.79 | \$14,361.00 | \$14,529.00 | \$168.00 |
| FUNCTION: Speech Pathology & Audiology Services - 2150 | | \$3,721.00 | \$2,352.79 | \$14,361.00 | \$14,529.00 | \$168.00 D. |

Clarksville School District

Budget Comparison

Fiscal Year: 2024-2025

Print accounts with zero balance
 Round to whole dollars
 Account on new page

Exclude inactive accounts with zero balance
 Definition: Budget Comparison - School report

From Date: 11/1/2024

To Date: 11/30/2024

| Account | Description | 2023-2024 Adopted Budget | 2023-2024 Actual Expenditures | 2024-2025 Adopted Budget | 2025-2026 Proposed Budget | Variance | |
|--------------------------|--|--------------------------------|-------------------------------------|--------------------------------|---------------------------------|---------------|----|
| 000.2160.323.00.000.0000 | Professional Services - Pupils | \$900.00 | \$315.00 | \$24,102.00 | \$13,193.00 | (\$10,909.00) | |
| FUNCTION: 2160 | Physical & Occupational Therapy Services - | \$900.00 | \$315.00 | \$24,102.00 | \$13,193.00 | (\$10,909.00) | E. |
| 000.2190.323.00.000.0000 | Professional Services - Pupils | \$1,500.00 | \$0.00 | \$1,500.00 | \$1,500.00 | \$0.00 | |
| 000.2190.580.00.000.0000 | Travel | \$105.00 | \$0.00 | \$105.00 | \$105.00 | \$0.00 | |
| FUNCTION: 2190 | Other Support Services - Students - | \$1,605.00 | \$0.00 | \$1,605.00 | \$1,605.00 | \$0.00 | |
| 000.2310.110.00.000.0000 | Salaries - Regular Employees | \$3,000.00 | \$3,000.00 | \$3,000.00 | \$3,000.00 | \$0.00 | |
| 000.2310.220.00.000.0000 | Social Security Tax | \$230.00 | \$229.52 | \$230.00 | \$230.00 | \$0.00 | |
| 000.2310.260.00.000.0000 | Worker's Compensation | \$19.99 | \$400.00 | \$20.00 | \$1,590.00 | \$1,570.00 | |
| 000.2310.320.00.000.0000 | Professional Educational Services | \$0.00 | \$313.50 | \$0.00 | \$0.00 | \$0.00 | |
| 000.2310.329.00.000.0000 | Other Professional Services | \$500.00 | \$1,000.00 | \$3,500.00 | \$750.00 | (\$2,750.00) | |
| 000.2310.521.00.000.0000 | Insurance - Other | \$3,300.00 | \$3,300.00 | \$3,300.00 | \$4,392.00 | \$1,092.00 | |
| 000.2310.540.00.000.0000 | Advertising | \$750.00 | \$372.55 | \$750.00 | \$750.00 | \$0.00 | |
| 000.2310.610.00.000.0000 | Supplies | \$0.00 | \$49.58 | \$0.00 | \$0.00 | \$0.00 | |
| 000.2310.810.00.000.0000 | Dues & Fees | \$2,500.00 | \$1,657.93 | \$2,500.00 | \$3,000.00 | \$500.00 | |
| 000.2310.890.00.000.0000 | Other Expenses | \$200.00 | \$85.86 | \$200.00 | \$200.00 | \$0.00 | |
| FUNCTION: 2310 | School Board Services - | \$10,499.99 | \$10,408.94 | \$13,500.00 | \$13,912.00 | \$412.00 | F. |
| 000.2321.339.00.000.0000 | Appropriations | \$48,250.00 | \$48,250.13 | \$49,993.00 | \$50,454.00 | \$461.00 | |
| FUNCTION: 2321 | Office of the Superintendent - | \$48,250.00 | \$48,250.13 | \$49,993.00 | \$50,454.00 | \$461.00 | G. |

Clarksville School District

Budget Comparison

Fiscal Year: 2024-2025

- Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance

From Date: 11/1/2024 To Date: 11/30/2024

Definition: Budget Comparison - School report

| Account | Description | 2023-2024 Adopted Budget | 2023-2024 Actual Expenditures | 2024-2025 Adopted Budget | 2025-2026 Proposed Budget | Variance | |
|---|-----------------------------------|--------------------------------|-------------------------------------|--------------------------------|---------------------------------|---------------|----|
| 000.2329.580.00.000.0000 | Travel | \$50.00 | \$0.00 | \$50.00 | \$50.00 | \$0.00 | |
| FUNCTION: Coordinator of Special Services - 2329 | | \$50.00 | \$0.00 | \$50.00 | \$50.00 | \$0.00 | |
| 000.2721.519.00.000.0000 | Purchased Transportation Services | \$51,664.51 | \$49,495.35 | \$52,649.00 | \$53,653.00 | \$1,004.00 | |
| FUNCTION: Student Transportation - Regular Programs - 2721 | | \$51,664.51 | \$49,495.35 | \$52,649.00 | \$53,653.00 | \$1,004.00 | H. |
| 000.2722.519.00.000.0000 | Purchased Transportation Services | \$100.00 | \$0.00 | \$100.00 | \$100.00 | \$0.00 | |
| FUNCTION: Student Transportation - Special Programs - 2722 | | \$100.00 | \$0.00 | \$100.00 | \$100.00 | \$0.00 | |
| 000.2729.580.00.000.0000 | Travel | \$20.00 | \$0.00 | \$20.00 | \$20.00 | \$0.00 | |
| FUNCTION: Student Transportation - Afterschool Program - 2729 | | \$20.00 | \$0.00 | \$20.00 | \$20.00 | \$0.00 | |
| 000.5252.930.00.000.0000 | Fund Transfers | \$40,000.00 | \$40,000.00 | \$20,000.00 | \$20,000.00 | \$0.00 | I. |
| FUNCTION: Transfer to Other Expendable Trust Funds - 5252 | | \$40,000.00 | \$40,000.00 | \$20,000.00 | \$20,000.00 | \$0.00 | |
| 000.5310.564.00.000.0000 | Tuition to Private Schools | \$0.00 | \$5,743.92 | \$6,629.00 | \$6,827.00 | \$198.00 | |
| 000.5310.810.00.000.0000 | Dues & Fees | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| FUNCTION: Allocations to Charter Schools - 5310 | | \$100.00 | \$5,743.92 | \$6,629.00 | \$6,827.00 | \$198.00 | J. |
| Grand Total: | | \$645,722.00 | \$586,851.83 | \$725,145.00 | \$646,554.00 | (\$78,591.00) | |

End of Report

CLARKSVILLE FY 26 BUDGET CHANGES EXPLANATION

| <u>LETTER/ACCT</u> | <u>DESCRIPTION</u> | <u>DOLLAR AMOUNT</u> |
|---------------------------|--|-----------------------------|
| A. (561,562 Object) | There are 4 less students anticipated to be enrolled next year. We did add 1 additional unanticipated student compared to prior year. There are 3 unanticipated budgeted. | (\$65,650.00) |
| B. (1210 Function) | Special Education Costs are decreased due to students needs | (\$4,775.00) |
| C. (1300 Function) | CTE Tuition - Anticipated tuition rate for Canaan next year. Won't be set until January | \$500.00 |
| D. (2150 Function) | Speech Services costs anticipated are higher due to student needs. | \$168.00 |
| E. (2160 Function) | Physical Therapy and Occupational Therapy services are seeing a decrease due to student needs. | (\$10,909.00) |
| F. (2310) | Primex Worker's comp rates released were higher than prior year \$1570. Professional services were decreased due to reduction of fees for Superintendent search (\$2750). Liability insurance increase \$1092. Dues and fees increased to NH School Boards Association \$500. | \$412.00 |
| G. (2321-339) | SAU Appropriation for SAU Office Costs | \$461.00 |
| H. (2721 Function) | Student Transportation Contract with WW Berry | \$1,004.00 |
| I. (5252-930) | Requesting to add \$20,000 into the Tuition Expendable Trust to cover unanticipated tuition costs. Balance as of 6/30 was \$117,324 and then we added a deposit of \$20,000 the 2024-2025 year to bring the total to \$137,324. The new balance with this allocation will be approximately \$157,324. New balance would cover approximately 6 unanticipated students | \$0.00 |
| J. (5310) | Charter School enrollment increase for next year | \$198.00 |



**2025
MS-26**

Appropriations

| Account | Purpose | Article | Expenditures for period ending 6/30/2024 | Appropriations for period ending 6/30/2025 | Appropriations for | |
|--|---|---------|--|--|---|---|
| | | | | | period ending 6/30/2026 (Recommended) | period ending 6/30/2026 (Not Recommended) |
| Instruction | | | | | | |
| 1100-1199 | Regular Programs | 03 | \$387,381 | \$462,150 | \$396,500 | \$0 |
| 1200-1299 | Special Programs | 03 | \$31,904 | \$68,376 | \$63,601 | \$0 |
| 1300-1399 | Vocational Programs | 03 | \$11,000 | \$11,500 | \$12,000 | \$0 |
| 1400-1499 | Other Programs | 03 | \$0 | \$10 | \$10 | \$0 |
| 1500-1599 | Non-Public Programs | 03 | \$0 | \$0 | \$0 | \$0 |
| 1600-1699 | Adult/Continuing Education Programs | | \$0 | \$0 | \$0 | \$0 |
| 1700-1799 | Community/Junior College Education Programs | | \$0 | \$0 | \$0 | \$0 |
| 1800-1899 | Community Service Programs | | \$0 | \$0 | \$0 | \$0 |
| Instruction Subtotal | | | \$430,285 | \$542,036 | \$472,111 | \$0 |
| Support Services | | | | | | |
| 2000-2199 | Student Support Services | 03 | \$2,668 | \$40,168 | \$29,427 | \$0 |
| 2200-2299 | Instructional Staff Services | | \$0 | \$0 | \$0 | \$0 |
| Support Services Subtotal | | | \$2,668 | \$40,168 | \$29,427 | \$0 |
| General Administration | | | | | | |
| 2310 (840) | School Board Contingency | | \$0 | \$0 | \$0 | \$0 |
| 2310-2319 | Other School Board | 03 | \$10,409 | \$13,550 | \$13,912 | \$0 |
| General Administration Subtotal | | | \$10,409 | \$13,550 | \$13,912 | \$0 |
| Executive Administration | | | | | | |
| 2320 (310) | SAU Management Services | | \$0 | \$0 | \$0 | \$0 |
| 2320-2399 | All Other Administration | 03 | \$48,250 | \$49,993 | \$50,504 | \$0 |
| 2400-2499 | School Administration Service | | \$0 | \$0 | \$0 | \$0 |
| 2500-2599 | Business | | \$0 | \$0 | \$0 | \$0 |
| 2600-2699 | Plant Operations and Maintenance | | \$0 | \$0 | \$0 | \$0 |
| 2700-2799 | Student Transportation | 03 | \$49,495 | \$52,769 | \$53,773 | \$0 |
| 2800-2999 | Support Service, Central and Other | | \$0 | \$0 | \$0 | \$0 |
| Executive Administration Subtotal | | | \$97,745 | \$102,762 | \$104,277 | \$0 |
| Non-Instructional Services | | | | | | |
| 3100 | Food Service Operations | | \$0 | \$0 | \$0 | \$0 |
| 3200 | Enterprise Operations | | \$0 | \$0 | \$0 | \$0 |
| Non-Instructional Services Subtotal | | | \$0 | \$0 | \$0 | \$0 |



Appropriations

| Account | Purpose | Article | Expenditures for period ending 6/30/2024 | Appropriations for period ending 6/30/2025 | Appropriations for period ending 6/30/2026 (Recommended) | Appropriations for period ending 6/30/2026 (Not Recommended) |
|---|--|---------|--|--|---|---|
| Facilities Acquisition and Construction | | | | | | |
| 4100 | Site Acquisition | | \$0 | \$0 | \$0 | \$0 |
| 4200 | Site Improvement | | \$0 | \$0 | \$0 | \$0 |
| 4300 | Architectural/Engineering | | \$0 | \$0 | \$0 | \$0 |
| 4400 | Educational Specification Development | | \$0 | \$0 | \$0 | \$0 |
| 4500 | Building Acquisition/Construction | | \$0 | \$0 | \$0 | \$0 |
| 4600 | Building Improvement Services | | \$0 | \$0 | \$0 | \$0 |
| 4900 | Other Facilities Acquisition and Construction | | \$0 | \$0 | \$0 | \$0 |
| Facilities Acquisition and Construction Subtotal | | | \$0 | \$0 | \$0 | \$0 |
| Other Outlays | | | | | | |
| 5110 | Debt Service - Principal | | \$0 | \$0 | \$0 | \$0 |
| 5120 | Debt Service - Interest | | \$0 | \$0 | \$0 | \$0 |
| Other Outlays Subtotal | | | \$0 | \$0 | \$0 | \$0 |
| Fund Transfers | | | | | | |
| 5220-5221 | To Food Service | | \$0 | \$0 | \$0 | \$0 |
| 5222-5229 | To Other Special Revenue | | \$0 | \$0 | \$0 | \$0 |
| 5230-5239 | To Capital Projects | | \$0 | \$0 | \$0 | \$0 |
| 5254 | To Agency Funds | | \$0 | \$0 | \$0 | \$0 |
| 5310 | To Charter Schools | 03 | \$5,744 | \$6,629 | \$6,827 | \$0 |
| 5390 | To Other Agencies | | \$0 | \$0 | \$0 | \$0 |
| 9990 | Supplemental Appropriation | | \$0 | \$0 | \$0 | \$0 |
| 9992 | Deficit Appropriation | | \$0 | \$0 | \$0 | \$0 |
| Fund Transfers Subtotal | | | \$5,744 | \$6,629 | \$6,827 | \$0 |
| Total Operating Budget Appropriations | | | | | \$626,554 | \$0 |



**2025
 MS-26**

Special Warrant Articles

| Account | Purpose | Article | Appropriations for | |
|--|--------------------------------------|---------|---|---|
| | | | period ending 6/30/2026 (Recommended) | period ending 6/30/2026 (Not Recommended) |
| 5252 | To Expendable Trusts/Fiduciary Funds | 02 | \$20,000 | \$0 |
| <i>Purpose: Add funds to School District Tuition Expendable Trust Fund</i> | | | | |
| 5251 | To Capital Reserve Fund | | \$0 | \$0 |
| 5252 | To Expendable Trust Fund | | \$0 | \$0 |
| 5253 | To Non-Expendable Trust Fund | | \$0 | \$0 |
| Total Proposed Special Articles | | | \$20,000 | \$0 |



**2025
 MS-26**

Individual Warrant Articles

| Account | Purpose | Article | Appropriations for period ending 6/30/2026 (Recommended) | Appropriations for period ending 6/30/2026 (Not Recommended) |
|---|---------|---------|---|---|
| Total Proposed Individual Articles | | | \$0 | \$0 |



Revenues

| Account | Source | Article | Actual Revenues for Period ending 6/30/2024 | Revised Estimated Revenues for Period ending 6/30/2025 | Estimated Revenues for Period ending 6/30/2026 |
|---------------------------------|----------------------------------|---------|--|--|---|
| Local Sources | | | | | |
| 1300-1349 | Tuition | | \$0 | \$0 | \$0 |
| 1400-1449 | Transportation Fees | | \$0 | \$0 | \$0 |
| 1500-1599 | Earnings on Investments | 03 | \$0 | \$5 | \$5 |
| 1600-1699 | Food Service Sales | | \$0 | \$0 | \$0 |
| 1700-1799 | Student Activities | | \$0 | \$0 | \$0 |
| 1800-1899 | Community Services Activities | | \$0 | \$0 | \$0 |
| 1900-1999 | Other Local Sources | | \$0 | \$0 | \$0 |
| Local Sources Subtotal | | | \$0 | \$5 | \$5 |
| State Sources | | | | | |
| 3210 | School Building Aid | | \$0 | \$0 | \$0 |
| 3215 | Kindergarten Building Aid | | \$0 | \$0 | \$0 |
| 3220 | Kindergarten Aid | | \$0 | \$0 | \$0 |
| 3230 | Special Education Aid | | \$0 | \$0 | \$0 |
| 3240-3249 | Vocational Aid | | \$4,084 | \$0 | \$0 |
| 3250 | Adult Education | | \$0 | \$0 | \$0 |
| 3260 | Child Nutrition | | \$0 | \$0 | \$0 |
| 3270 | Driver Education | | \$0 | \$0 | \$0 |
| 3290-3299 | Other State Sources | | \$0 | \$0 | \$0 |
| State Sources Subtotal | | | \$4,084 | \$0 | \$0 |
| Federal Sources | | | | | |
| 4100-4539 | Federal Program Grants | | \$0 | \$0 | \$0 |
| 4540 | Vocational Education | | \$0 | \$0 | \$0 |
| 4550 | Adult Education | | \$0 | \$0 | \$0 |
| 4560 | Child Nutrition | | \$0 | \$0 | \$0 |
| 4570 | Disabilities Programs | | \$0 | \$0 | \$0 |
| 4580 | Medicaid Distribution | | \$0 | \$0 | \$0 |
| 4590-4999 | Other Federal Sources (non-4810) | | \$0 | \$0 | \$0 |
| 4810 | Federal Forest Reserve | | \$0 | \$0 | \$0 |
| Federal Sources Subtotal | | | \$0 | \$0 | \$0 |



Revenues

| Account | Source | Article | Actual Revenues for Period ending 6/30/2024 | Revised Estimated Revenues for Period ending 6/30/2025 | Estimated Revenues for Period ending 6/30/2026 |
|---|---|---------|--|--|---|
| Other Financing Sources | | | | | |
| 5110-5139 | Sale of Bonds or Notes | | \$0 | \$0 | \$0 |
| 5140 | Reimbursement Anticipation Notes | | \$0 | \$0 | \$0 |
| 5221 | Transfers from Food Service Special Revenues Fund | | \$0 | \$0 | \$0 |
| 5222 | Transfer from Other Special Revenue Funds | | \$0 | \$0 | \$0 |
| 5230 | Transfer from Capital Project Funds | | \$0 | \$0 | \$0 |
| 5251 | Transfer from Capital Reserve Funds | | \$0 | \$0 | \$0 |
| 5252 | Transfer from Expendable Trust Funds | | \$0 | \$0 | \$0 |
| 5253 | Transfer from Non-Expendable Trust Funds | | \$0 | \$0 | \$0 |
| 5300-5699 | Other Financing Sources | | \$0 | \$0 | \$0 |
| 9997 | Supplemental Appropriation (Contra) | | \$0 | \$0 | \$0 |
| 9998 | Amount Voted from Fund Balance | | \$25,217 | \$0 | \$0 |
| 9999 | Fund Balance to Reduce Taxes | | \$70,098 | \$0 | \$0 |
| Other Financing Sources Subtotal | | | \$95,315 | \$0 | \$0 |
| Total Estimated Revenues and Credits | | | \$99,399 | \$5 | \$5 |



Budget Summary

| Item | Period ending 6/30/2026 |
|---|------------------------------------|
| Operating Budget Appropriations | \$626,554 |
| Special Warrant Articles | \$20,000 |
| Individual Warrant Articles | \$0 |
| Total Appropriations | \$646,554 |
| Less Amount of Estimated Revenues & Credits | \$5 |
| Less Amount of State Education Tax/Grant | \$0 |
| Estimated Amount of Taxes to be Raised | \$646,549 |

**SCHOOL ADMINISTRATIVE UNIT #7
2025-2026
APPROVED BUDGET**

| CATEGORY | TOTAL | COLE | PITTS | STEW | COLU | CLARKS |
|-----------------------------------|-----------------------|----------------------|----------------------|---------------------|----------------------|--------------------|
| | | 47.77% | 29.93% | 12.87% | 5.59% | 3.84% |
| Psychological Services | \$76,586.00 | \$36,584.96 | \$22,922.35 | \$9,860.28 | \$4,280.19 | \$2,938.21 |
| Other Support Services | \$23,551.00 | \$11,250.26 | \$7,049.17 | \$3,032.14 | \$1,316.20 | \$903.22 |
| Technology Services | \$205,897.00 | \$98,355.54 | \$61,627.09 | \$26,508.80 | \$11,507.05 | \$7,898.51 |
| Improvement of Instruction | \$8,250.00 | \$3,941.01 | \$2,469.35 | \$1,062.17 | \$461.07 | \$316.40 |
| Office of Superintendent | \$315,714.00 | \$150,813.88 | \$94,496.98 | \$40,647.51 | \$17,644.44 | \$12,111.19 |
| Coordinator of Special Services | \$250,290.00 | \$119,561.98 | \$74,915.59 | \$32,224.31 | \$13,988.06 | \$9,600.06 |
| Fiscal Services | \$507,099.00 | \$242,237.07 | \$151,782.41 | \$65,287.92 | \$28,340.45 | \$19,451.14 |
| Plant Services | \$21,350.00 | \$10,198.85 | \$6,390.38 | \$2,748.77 | \$1,193.20 | \$818.81 |
| Information Systems | \$60,100.00 | \$28,709.64 | \$17,987.84 | \$7,737.75 | \$3,358.83 | \$2,305.94 |
| TOTAL | \$1,468,837.00 | \$701,653.19 | \$439,641.16 | \$189,109.65 | \$82,089.50 | \$56,343.49 |
| Total Estimated Revenue | \$ 153,566.00 | \$73,358.14 | \$45,964.63 | \$19,771.30 | \$8,582.41 | \$ 5,889.53 |
| Net Appropriation FY 26 | \$1,315,271.00 | \$628,295.05 | \$393,676.53 | \$169,338.36 | \$73,507.10 | \$50,453.96 |
| District Share - Prior Year FY 25 | \$ 1,417,700.00 | \$682,362.35 | \$421,182.96 | \$177,577.68 | \$86,584.17 | \$49,992.84 |
| Increase (Decrease) over FY25 | (\$102,429.00) | (\$54,067.30) | (\$27,506.43) | (\$8,239.32) | (\$13,077.07) | \$461.12 |

SCHOOL ADMINISTRATIVE UNIT #7
ESTIMATED REVENUE - APPROVED by SAU Board 12/12/24
2025-2026

| | Estimated Revenue | Actual Revenue | Estimated Revenue | Proposed Revenue | |
|--|--------------------------|-----------------------|--------------------------|-------------------------|-----------------------|
| | 2023-2024 | 2023-2024 | 2024-2025 | 2025-2026 | Variance |
| Unreserved Fund Balance(carryover applied) | \$0.00 | \$100,000.00 | \$110,000.00 | \$110,000.00 | \$0.00 |
| IDEA Grant-Pd from District Directly | \$18,100.44 | \$22,000.00 | \$20,000.00 | \$20,000.00 | \$0.00 |
| Other Grants | \$0.00 | \$18,337.50 | \$0.00 | \$23,551.00 | \$23,551.00 |
| Interest | \$30.09 | \$15.00 | \$15.00 | \$15.00 | \$0.00 |
| Refund of Prior Years' Expenses | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Local Income | \$11,116.44 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Anticipated Revenue | \$29,246.97 | \$140,352.50 | \$130,015.00 | \$153,566.00 | \$23,551.00 |
| District Assessment | \$1,185,433.04 | \$1,262,804.50 | \$1,417,700.00 | \$1,315,271.00 | (\$102,429.00) |
| TOTAL ESTIMATED REVENUE | \$1,214,680.01 | \$1,403,157.00 | \$1,547,715.00 | \$1,468,837.00 | (\$78,878.00) |
| | | | | | |
| Total Expenditures/Appropriations | \$1,204,151.39 | \$1,403,157.00 | \$1,547,715.00 | \$1,468,837.00 | (\$78,878.00) |

School Administrative Unit #7

Budget Comparison

Fiscal Year: 2024-2025

- Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance

From Date: 12/1/2024

To Date: 12/31/2024

Definition: Budget Comparison -School Board Summary

| | | | |
|----------------------------------|------------------------------------|-----------------------|-----------------------------------|
| 2023 - 2024 ADOPTED BUDGET | 2023 - 2024 YTD Expenditures | 2024 - 2025 BUDGET | 2025 - 2026 PROPOSED BUDGET |
|----------------------------------|------------------------------------|-----------------------|-----------------------------------|

| Account | Description | | | | | Variance |
|---|-----------------------|--------------|--------------|--------------|--------------|---------------|
| 000.2140.110.00.000.0000 | Salaries | \$69,322.00 | \$15,852.60 | \$17,721.00 | \$17,308.00 | (\$413.00) |
| 000.2140.213.00.000.0000 | Life Insurance | \$72.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 000.2140.220.00.000.0000 | Social Security Tax | \$5,532.00 | \$1,212.74 | \$1,356.00 | \$1,324.00 | (\$32.00) |
| 000.2140.232.00.000.0000 | Retirement | \$13,615.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 000.2140.260.00.000.0000 | Worker's Compensation | \$416.00 | \$128.61 | \$107.00 | \$104.00 | (\$3.00) |
| 000.2140.290.00.000.0000 | Employee Benefit | \$3,145.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 000.2140.323.00.000.0000 | Professoanal Services | \$800.00 | \$26,837.50 | \$55,000.00 | \$55,000.00 | \$0.00 |
| 000.2140.580.00.000.0000 | Travel | \$2,050.00 | \$644.87 | \$2,050.00 | \$2,050.00 | \$0.00 |
| 000.2140.610.00.000.0000 | Supplies | \$1,200.00 | \$263.15 | \$200.00 | \$200.00 | \$0.00 |
| 000.2140.641.00.000.0000 | Books | \$100.00 | \$0.00 | \$100.00 | \$100.00 | \$0.00 |
| 000.2140.810.00.000.0000 | Dues and Fees | \$650.00 | \$0.00 | \$500.00 | \$500.00 | \$0.00 |
| FUNCTION: Psychological Services - 2140 | | \$96,902.00 | \$44,939.47 | \$77,034.00 | \$76,586.00 | (\$448.00) A. |
| 000.2191.110.00.000.0000 | Salaries - Tech | \$133,965.00 | \$133,779.57 | \$137,968.00 | \$123,778.00 | (\$14,190.00) |
| 000.2191.211.00.000.0000 | Health Insurance | \$50,837.00 | \$50,837.28 | \$63,542.00 | \$44,499.00 | (\$19,043.00) |
| 000.2191.213.00.000.0000 | Life Insurance | \$144.00 | \$144.00 | \$126.00 | \$126.00 | \$0.00 |
| 000.2191.220.00.000.0000 | Social Security | \$10,248.00 | \$9,343.18 | \$10,555.00 | \$9,469.00 | (\$1,086.00) |
| 000.2191.232.00.000.0000 | Retiremet | \$18,125.00 | \$18,100.68 | \$18,667.00 | \$15,782.00 | (\$2,885.00) |
| 000.2191.260.00.000.0000 | Worker's Compensation | \$804.00 | \$248.57 | \$828.00 | \$743.00 | (\$85.00) |
| 000.2191.270.00.000.0000 | HRA | \$9,000.00 | \$1,003.15 | \$9,000.00 | \$6,000.00 | (\$3,000.00) |

School Administrative Unit #7

Budget Comparison

Fiscal Year: 2024-2025

- Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance

From Date: 12/1/2024

To Date: 12/31/2024

Definition: Budget Comparison -School Board Summary

| | | | |
|----------------------------------|------------------------------------|-----------------------|-----------------------------------|
| 2023 - 2024 ADOPTED BUDGET | 2023 - 2024 YTD Expenditures | 2024 - 2025 BUDGET | 2025 - 2026 PROPOSED BUDGET |
|----------------------------------|------------------------------------|-----------------------|-----------------------------------|

| Account | Description | | | | | Variance |
|--|--|--------------|--------------|--------------|--------------|------------------|
| 000.2191.580.00.000.0000 | Travel | \$4,605.50 | \$2,731.74 | \$4,306.00 | \$4,000.00 | (\$306.00) |
| 000.2191.610.00.000.0000 | Supplies | \$0.00 | \$107.68 | \$0.00 | \$0.00 | \$0.00 |
| 000.2191.810.00.000.0000 | Dues and Fees | \$1,275.00 | \$339.44 | \$1,275.00 | \$1,500.00 | \$225.00 |
| FUNCTION: Technology Services - 2191 | | \$229,003.50 | \$216,635.29 | \$246,267.00 | \$205,897.00 | (\$40,370.00) B. |
| | | | | | | |
| 000.2210.240.00.000.0000 | Course Reimbursement | \$10,000.00 | \$0.00 | \$10,000.00 | \$4,500.00 | (\$5,500.00) |
| 000.2210.323.00.000.0000 | Contracted Services | \$2,500.00 | \$0.00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 000.2210.580.00.000.0000 | Travel | \$500.00 | \$0.00 | \$0.00 | \$2,000.00 | \$2,000.00 |
| 000.2210.810.00.000.0000 | Dues and Fees | \$0.00 | \$3,098.00 | \$0.00 | \$750.00 | \$750.00 |
| FUNCTION: Improvement of Instruction Services - 2210 | | \$13,000.00 | \$3,098.00 | \$10,000.00 | \$8,250.00 | (\$1,750.00) |
| | | | | | | |
| 000.2321.110.00.000.0000 | Salaries | \$173,677.00 | \$179,190.54 | \$180,896.00 | \$185,126.00 | \$4,230.00 |
| 000.2321.120.00.000.0000 | Superintendent's Office-Part Time Salaries | \$10,348.00 | \$11,848.48 | \$12,825.00 | \$13,332.00 | \$507.00 |
| 000.2321.211.00.000.0000 | Health Insurance | \$18,829.00 | \$18,828.60 | \$31,771.00 | \$0.00 | (\$31,771.00) |
| 000.2321.213.00.000.0000 | Life Insurance | \$144.00 | \$144.00 | \$126.00 | \$126.00 | \$0.00 |
| 000.2321.220.00.000.0000 | Social Security Tax | \$14,460.00 | \$17,569.75 | \$18,158.00 | \$15,565.00 | (\$2,593.00) |
| 000.2321.232.00.000.0000 | Retirement | \$23,498.00 | \$24,244.80 | \$29,702.00 | \$23,604.00 | (\$6,098.00) |
| 000.2321.240.00.000.0000 | Superintendent - Course Reimbursement | \$0.00 | \$0.00 | \$0.00 | \$7,200.00 | \$7,200.00 |
| 000.2321.260.00.000.0000 | Worker's Compensation | \$1,104.00 | \$341.32 | \$1,162.00 | \$1,191.00 | \$29.00 |
| 000.2321.270.00.000.0000 | HRA | \$3,000.00 | \$880.68 | \$4,500.00 | \$0.00 | (\$4,500.00) |
| 000.2321.290.00.000.0000 | Employee Benefit | \$5,000.00 | \$41,443.16 | \$43,631.00 | \$5,000.00 | (\$38,631.00) |

School Administrative Unit #7

Budget Comparison

Fiscal Year: 2024-2025

- Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance

From Date: 12/1/2024 To Date: 12/31/2024

Definition: Budget Comparison -School Board Summary

| Account | Description | 2023 - 2024 | 2023 - 2024 | 2024 - 2025 | 2025 - 2026 | Variance |
|---|------------------------------|----------------|------------------|--------------|-----------------|------------------|
| | | ADOPTED BUDGET | YTD Expenditures | BUDGET | PROPOSED BUDGET | |
| 000.2321.329.00.000.0000 | Professional Services | \$6,494.00 | \$2,120.00 | \$6,994.00 | \$9,211.00 | \$2,217.00 |
| 000.2321.421.00.000.0000 | Copier Lease | \$525.00 | \$0.00 | \$525.00 | \$0.00 | (\$525.00) |
| 000.2321.430.00.000.0000 | Repair and Maintenance | \$925.00 | \$1,391.68 | \$925.00 | \$1,600.00 | \$675.00 |
| 000.2321.442.00.000.0000 | Postage Rental | \$288.00 | \$266.50 | \$288.00 | \$288.00 | \$0.00 |
| 000.2321.443.00.000.0000 | Lease/Purchase | \$0.00 | \$516.48 | \$0.00 | \$521.00 | \$521.00 |
| 000.2321.521.00.000.0000 | Insurance | \$2,500.00 | \$693.00 | \$2,500.00 | \$1,000.00 | (\$1,500.00) |
| 000.2321.531.00.000.0000 | Communication | \$1,800.00 | \$2,645.56 | \$3,000.00 | \$2,000.00 | (\$1,000.00) |
| 000.2321.534.00.000.0000 | Postage | \$2,000.00 | \$1,133.08 | \$2,000.00 | \$2,000.00 | \$0.00 |
| 000.2321.540.00.000.0000 | Advertising | \$5,000.00 | \$3,250.50 | \$5,000.00 | \$5,000.00 | \$0.00 |
| 000.2321.550.00.000.0000 | Printing and Binding | \$800.00 | \$0.00 | \$800.00 | \$800.00 | \$0.00 |
| 000.2321.580.00.000.0000 | Travel | \$10,550.00 | \$6,754.15 | \$10,750.00 | \$23,600.00 | \$12,850.00 |
| 000.2321.610.00.000.0000 | Supplies | \$3,500.00 | \$1,931.11 | \$3,500.00 | \$3,500.00 | \$0.00 |
| 000.2321.630.00.000.0000 | Food | \$2,500.00 | \$692.44 | \$2,500.00 | \$2,500.00 | \$0.00 |
| 000.2321.640.00.000.0000 | Super Office-Books | \$300.00 | \$0.00 | \$300.00 | \$300.00 | \$0.00 |
| 000.2321.810.00.000.0000 | Dues and Fees | \$2,450.00 | \$5,860.61 | \$9,250.00 | \$12,250.00 | \$3,000.00 |
| FUNCTION: Office of the Superintendent - 2321 | | \$289,692.00 | \$321,746.44 | \$371,103.00 | \$315,714.00 | (\$55,389.00) C. |
| 000.2332.110.00.000.0000 | Salaries - Regular Employees | \$118,444.00 | \$118,302.61 | \$127,735.00 | \$133,533.00 | \$5,798.00 |
| 000.2332.211.00.000.0000 | Health Insurance | \$34,833.00 | \$45,345.58 | \$55,305.00 | \$56,525.00 | \$1,220.00 D. |
| 000.2332.213.00.000.0000 | Life Insurance | \$144.00 | \$144.00 | \$126.00 | \$126.00 | \$0.00 |

School Administrative Unit #7

Budget Comparison

Fiscal Year: 2024-2025

- Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance

From Date: 12/1/2024

To Date: 12/31/2024

Definition: Budget Comparison -School Board Summary

| Account | Description | 2023 - 2024 | 2023 - 2024 | 2024 - 2025 | 2025 - 2026 | Variance |
|--|--|-------------------|---------------------|--------------|--------------------|--------------|
| | | ADOPTED BUDGET | YTD Expenditures | BUDGET | PROPOSED BUDGET | |
| 000.2332.220.00.000.0000 | Social Security Tax | \$9,061.00 | \$8,424.76 | \$9,642.00 | \$10,215.00 | \$573.00 |
| 000.2332.232.00.000.0000 | Retirement | \$20,424.00 | \$20,215.58 | \$21,979.00 | \$22,407.00 | \$428.00 |
| 000.2332.260.00.000.0000 | Worker's Compensation | \$711.00 | \$219.82 | \$767.00 | \$801.00 | \$34.00 |
| 000.2332.270.00.000.0000 | HRA | \$6,000.00 | \$622.84 | \$7,500.00 | \$7,500.00 | \$0.00 |
| 000.2332.329.00.000.0000 | Professional Services | \$1,494.00 | \$1,976.34 | \$1,494.00 | \$1,711.00 | \$217.00 |
| 000.2332.430.00.000.0000 | Repair & Maintenance | \$900.00 | \$0.00 | \$900.00 | \$1,200.00 | \$300.00 |
| 000.2332.442.00.000.0000 | Special Services-Postage Rental Fee | \$288.00 | \$268.51 | \$288.00 | \$288.00 | \$0.00 |
| 000.2332.443.00.000.0000 | Lease/Purchase | \$521.00 | \$515.18 | \$521.00 | \$521.00 | \$0.00 |
| 000.2332.521.00.000.0000 | Insurance - Other | \$3,000.00 | \$825.00 | \$3,000.00 | \$1,000.00 | (\$2,000.00) |
| 000.2332.531.00.000.0000 | Communications | \$1,560.00 | \$1,322.76 | \$1,560.00 | \$2,000.00 | \$440.00 |
| 000.2332.534.00.000.0000 | Postage | \$2,000.00 | \$1,149.89 | \$2,000.00 | \$2,000.00 | \$0.00 |
| 000.2332.540.00.000.0000 | Advertising | \$1,200.00 | \$138.00 | \$1,200.00 | \$1,200.00 | \$0.00 |
| 000.2332.550.00.000.0000 | Printing & Binding | \$200.00 | \$0.00 | \$200.00 | \$250.00 | \$50.00 |
| 000.2332.580.00.000.0000 | Travel | \$2,700.00 | \$2,227.21 | \$4,000.00 | \$4,000.00 | \$0.00 |
| 000.2332.610.00.000.0000 | Supplies | \$1,100.00 | \$1,771.44 | \$1,300.00 | \$1,750.00 | \$450.00 |
| 000.2332.641.00.000.0000 | Books | \$300.00 | \$0.00 | \$300.00 | \$300.00 | \$0.00 |
| 000.2332.733.00.000.0000 | Furniture & Fixtures | \$5,249.00 | \$4,448.78 | \$4,374.00 | \$263.00 | (\$4,111.00) |
| 000.2332.810.00.000.0000 | Dues & Fees | \$2,450.00 | \$1,796.00 | \$2,700.00 | \$2,700.00 | \$0.00 |
| FUNCTION: Coordinator of Special Services - 2332 | | \$212,579.00 | \$209,714.30 | \$246,891.00 | \$250,290.00 | \$3,399.00 |

School Administrative Unit #7

Budget Comparison

Fiscal Year: 2024-2025

- Print accounts with zero balance
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- Account on new page
- Exclude inactive accounts with zero balance

From Date: 12/1/2024

To Date: 12/31/2024

Definition: Budget Comparison -School Board Summary

| Account | Description | 2023 - 2024 | 2023 - 2024 | 2024 - 2025 | 2025 - 2026 | Variance |
|--------------------------|-----------------------------|----------------|------------------|--------------|-----------------|---------------|
| | | ADOPTED BUDGET | YTD Expenditures | BUDGET | PROPOSED BUDGET | |
| 000.2520.110.00.000.0000 | Salaries | \$248,577.00 | \$235,070.71 | \$261,825.00 | \$269,404.00 | \$7,579.00 |
| 000.2520.120.00.000.0000 | Part-time Salaries | \$11,098.00 | \$12,677.93 | \$13,598.00 | \$14,127.00 | \$529.00 |
| 000.2520.211.00.000.0000 | Health Insurance | \$81,905.00 | \$87,945.59 | \$110,610.00 | \$113,051.00 | \$2,441.00 D. |
| 000.2520.213.00.000.0000 | Life Insurance | \$288.00 | \$288.00 | \$252.00 | \$252.00 | \$0.00 |
| 000.2520.220.00.000.0000 | Social Security Tax | \$19,865.00 | \$17,771.08 | \$21,070.00 | \$21,690.00 | \$620.00 |
| 000.2520.232.00.000.0000 | Retirement | \$38,765.00 | \$31,614.61 | \$35,425.00 | \$34,349.00 | (\$1,076.00) |
| 000.2520.260.00.000.0000 | Worker's Compensation | \$1,558.00 | \$481.68 | \$1,658.00 | \$1,621.00 | (\$37.00) |
| 000.2520.270.00.000.0000 | HRA | \$13,500.00 | \$5,004.30 | \$15,000.00 | \$15,000.00 | \$0.00 |
| 000.2520.290.00.000.0000 | Employee Benefit | \$145.00 | (\$1,406.73) | \$145.00 | \$0.00 | (\$145.00) |
| 000.2520.329.00.000.0000 | Other Professional Services | \$14,572.00 | \$12,065.20 | \$11,754.00 | \$15,251.00 | \$3,497.00 |
| 000.2520.430.00.000.0000 | Repair and Maintenance | \$1,275.00 | \$1,427.29 | \$1,275.00 | \$1,575.00 | \$300.00 |
| 000.2520.442.00.000.0000 | Fiscal-Postage Rental | \$288.00 | \$268.51 | \$288.00 | \$288.00 | \$0.00 |
| 000.2520.443.00.000.0000 | Lease/Purchase | \$0.00 | \$529.54 | \$0.00 | \$521.00 | \$521.00 |
| 000.2520.521.00.000.0000 | Insurance | \$3,300.00 | \$924.00 | \$3,300.00 | \$1,300.00 | (\$2,000.00) |
| 000.2520.531.00.000.0000 | Communication | \$1,800.00 | \$1,322.76 | \$1,800.00 | \$2,000.00 | \$200.00 |
| 000.2520.534.00.000.0000 | Postage | \$2,000.00 | \$1,648.12 | \$2,000.00 | \$2,000.00 | \$0.00 |
| 000.2520.540.00.000.0000 | Advertising | \$1,500.00 | \$0.00 | \$1,500.00 | \$1,000.00 | (\$500.00) |
| 000.2520.550.00.000.0000 | Printing and Binding | \$200.00 | \$0.00 | \$200.00 | \$200.00 | \$0.00 |
| 000.2520.580.00.000.0000 | Travel | \$4,200.00 | \$1,016.18 | \$4,500.00 | \$4,500.00 | \$0.00 |
| 000.2520.610.00.000.0000 | Supplies | \$5,500.00 | \$3,628.74 | \$7,000.00 | \$4,500.00 | (\$2,500.00) |

School Administrative Unit #7

Budget Comparison

Fiscal Year: 2024-2025

- Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance

From Date: 12/1/2024

To Date: 12/31/2024

Definition: Budget Comparison -School Board Summary

| Account | Description | 2023 - 2024 | 2023 - 2024 | 2024 - 2025 | 2025 - 2026 | Variance |
|--|----------------------------|----------------|------------------|--------------|-----------------|------------------|
| | | ADOPTED BUDGET | YTD Expenditures | BUDGET | PROPOSED BUDGET | |
| 000.2520.641.00.000.0000 | Books | \$300.00 | \$0.00 | \$300.00 | \$0.00 | (\$300.00) |
| 000.2520.650.00.000.0000 | Software | \$1,098.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 000.2520.733.00.000.0000 | Furniture & Fixtures | \$400.00 | \$0.00 | \$1,000.00 | \$200.00 | (\$800.00) |
| 000.2520.739.00.000.0000 | Equipment-New | \$500.00 | \$0.00 | \$500.00 | \$500.00 | \$0.00 |
| 000.2520.810.00.000.0000 | Dues and Fees | \$1,210.00 | \$121.30 | \$3,770.00 | \$3,770.00 | \$0.00 |
| FUNCTION: Fiscal Services - 2520 | | \$453,844.00 | \$412,398.81 | \$498,770.00 | \$507,099.00 | \$8,329.00 E. |
| 000.2600.421.00.000.0000 | Rubbish Removal | \$1,200.00 | \$814.00 | \$1,200.00 | \$1,200.00 | \$0.00 |
| 000.2600.430.00.000.0000 | Repair and Maintenance | \$500.00 | \$150.00 | \$500.00 | \$500.00 | \$0.00 |
| 000.2600.441.00.000.0000 | Rental Charge | \$18,000.00 | \$18,000.00 | \$18,000.00 | \$18,000.00 | \$0.00 |
| 000.2600.521.00.000.0000 | Property Insurance | \$3,000.00 | \$858.00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 000.2600.610.00.000.0000 | Supplies | \$500.00 | \$0.00 | \$500.00 | \$500.00 | \$0.00 |
| 000.2600.739.00.000.0000 | Equipment | \$150.00 | \$0.00 | \$150.00 | \$150.00 | \$0.00 |
| FUNCTION: Operation & Maintenance of Plant Services - 2600 | | \$23,350.00 | \$19,822.00 | \$20,350.00 | \$21,350.00 | \$1,000.00 |
| 000.2829.329.00.000.0000 | Contracted Services | \$0.00 | \$0.00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 000.2829.430.00.000.0000 | Tech Repairs & Maintenance | \$0.00 | \$281.25 | \$0.00 | \$0.00 | \$0.00 |
| 000.2829.532.00.000.0000 | Data Communications | \$30,000.00 | \$6,735.66 | \$30,000.00 | \$18,000.00 | (\$12,000.00) F. |
| 000.2829.610.00.000.0000 | Supplies | \$1,390.00 | \$530.06 | \$1,140.00 | \$1,000.00 | (\$140.00) |
| 000.2829.650.00.000.0000 | Licenses | \$26,094.00 | \$26,382.18 | \$34,600.00 | \$30,500.00 | (\$4,100.00) G. |
| 000.2829.734.00.000.0000 | Computer Equipment | \$0.00 | \$0.00 | \$11,560.00 | \$9,600.00 | (\$1,960.00) G. |

School Administrative Unit #7

Budget Comparison

Fiscal Year: 2024-2025

- Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance

From Date: 12/1/2024 To Date: 12/31/2024

Definition: Budget Comparison -School Board Summary

| Account | Description | 2023 - 2024 | 2023 - 2024 | 2024 - 2025 | 2025 - 2026 | Variance |
|--|-----------------------|-------------------|---------------------|----------------|--------------------|----------------|
| | | ADOPTED BUDGET | YTD Expenditures | BUDGET | PROPOSED BUDGET | |
| 000.2829.739.00.000.0000 | Equipment | \$8,965.00 | \$9,267.90 | \$0.00 | \$0.00 | \$0.00 |
| FUNCTION: Informational Systems - 2829 | | \$66,449.00 | \$43,197.05 | \$77,300.00 | \$60,100.00 | (\$17,200.00) |
| 016.2190.110.00.000.0000 | Employee Salary | \$17,818.88 | \$0.00 | \$0.00 | \$21,294.00 | \$21,294.00 |
| 016.2190.220.00.000.0000 | Social Security Tax | \$2,258.02 | \$0.00 | \$0.00 | \$1,629.00 | \$1,629.00 |
| 016.2190.260.00.000.0000 | Worker's Compensation | \$0.00 | \$0.00 | \$0.00 | \$128.00 | \$128.00 |
| 016.2190.580.00.000.0000 | Travel | \$500.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 016.2190.610.00.000.0000 | Supplies | \$13,656.00 | \$477.63 | \$0.00 | \$500.00 | \$500.00 |
| FUNCTION: Other Support Services - Students - 2190 | | \$34,232.90 | \$477.63 | \$0.00 | \$23,551.00 | \$23,551.00 H. |
| Grand Total: | | \$1,419,052.40 | \$1,272,028.99 | \$1,547,715.00 | \$1,468,837.00 | (\$78,878.00) |

End of Report

SAU BUDGET FY 26 EXPLANATIONS FOR VARIANCES

| <u>LETTER</u> | <u>EXPLANATION</u> |
|---------------|---|
| A. | Psychologist budget overall is seeing a decrease of (\$448). We are going to continue to contract out the Psychologist in the amount of \$55,000 of which \$20,000 is reimbursed through IDEA grants from the individual districts. The only SAU staff hired for this section is a school year Para who assists and oversees students during services along with reporting and filing requirements. |
| B. | Technology Services: Change in employee for Administrator and IT Assistant caused decreases in Salaries and Benefits. Slight decrease in travel and dues and fees also based on projected to be used. (\$40,370) |
| C. | Superintendent Office - Increase in Salary for Admin 3% and Support Staff .75 per hour. Changes in benefits in various areas due to new Administration. Total decrease overall of (\$55,389) |
| D. | Health Insurance premiums will increase by 6.6% for the 25-26 Budget. \$3,661 |
| E. | Fiscal Services - Increase of 3% Admin and .75 per hour for support staff. \$7,579 Retirement rates for employees is decreased to 12.75%. Was 13.53% the last two years. Increase in professional services \$3,497 for the GASB report due every other year. Decrease in advertising and supplies (\$3,000) based on what was paid in the last year. Overall increase for fiscal services is \$8,329. |
| F. | Internet cost was out for bid prior to the budget setting last year. Based on the current rates of our contract and additional e rate that will be received, we have budgeted (\$12,000) less for next year. |
| G. | Based on current year's requests for software and anticipated needs for next year. Licenses are decreased by (\$4,100) and less computer equipment is needed or budgeted as well causing an additional decrease of (1,960) |
| H. | Farm to School Grant - We are implementing the farm to school program again in the 24-25 school year and this is a continuation of the program for the 25-26 school year utilizing the Tillotson funds received. |



PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

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 Administrative Unit Board
School Administrative Unit No. 7
Colebrook, New Hampshire

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the School Administrative Unit No. 7, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the School Administrative Unit No. 7's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the School Administrative Unit No. 7, as of June 30, 2024, and the respective changes in financial position and the respective budgetary comparison for the major general and grants funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School Administrative Unit No. 7 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Change in Accounting Principle

As discussed in Note 2-C to the financial statements, in the year ending June 30, 2024, the School Administrative Unit adopted new accounting guidance, GASB Statement No. 100, *Accounting Changes and Error Corrections – an Amendment to GASB Statement No. 62*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

The School Administrative Unit No. 7's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School Administrative Unit No. 7's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***School Administrative Unit No. 7
Independent Auditor's Report***

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 School Administrative Unit No. 7's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School Administrative Unit No. 7's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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

Such information is the responsibility of management and, 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.

Management has omitted the 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 opinions on the basic financial statements are not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School Administrative Unit No. 7's basic financial statements. The individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

***School Administrative Unit No. 7
Independent Auditor's Report***

The individual fund schedules are the responsibility of management and was derived from and relates 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 individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

January 16, 2025
Concord, New Hampshire

***PLODZIK & SANDERSON
Professional Association***

**SCHOOL ADMINISTRATION UNIT 7
2023 - 2024 GROSS WAGES**

| NAME | GROSS WAGES |
|-------------------------|--------------------|
| BROOKS, ELDONNA L | \$750.00 |
| CARPINO, JANE N | \$80.00 |
| CASTONGUAY, ADRIANNA D | \$33,262.45 |
| CLOUTIER, SHANE T | \$81,506.00 |
| CROSS, BRIDGET E | \$87,500.00 |
| HIBBARD, CASEY J | \$52,812.68 |
| LAUGHTON, DONNA I | \$23,696.41 |
| NOYES, JENNIFER A | \$71,986.00 |
| PAQUETTE, BILLIE J | \$59,213.54 |
| PAQUETTE, CHRISTOPHER M | \$52,273.57 |
| PERREAU, TINA E | \$64,995.58 |
| PUGLISI, BRENDA K | \$44,918.43 |
| TAYLOR, DEBRA J | \$157,920.16 |
| THATCHER, BRENDA S. | \$15,852.60 |

All wages paid out include contracted positions, overtime (if hourly), additional stipends and some taxable employee benefits such as insurance buy-back stipends.

