

**Pittsburg School District
Annual Report
2023-2024**



Annual Meeting

March 6, 2025

6:00 p.m.

Bremer Pond Auditorium

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REPORT OF
PITTSBURG SCHOOL DISTRICT

OFFICERS

MODERATOR

*Terry Swain
(Appointed)*

CLERK

Beth Drew

TREASURER

*Arlene Allard
(Appointed)*

SCHOOL BOARD

*Willard Ormsbee, Chairman
Lindsey Gray
Daniel Kurtz
Jamie Gray
Reginald Parker*

*Term Expires 2027
Term Expires 2025
Term Expires 2025
Term Expires 2025
Term Expires 2027*

SUPERINTENDENT OF SCHOOLS

Dana Hilliard

BUSINESS MANAGER

Bridget Cross

**COORDINATOR OF STUDENT
SERVICES**

Jennifer Noyes

PITTSBURG SCHOOL DISTRICT
W A R R A N T
The State of New Hampshire

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

You are hereby notified to meet at the Bremer Pond Auditorium in said District on Thursday the 6th day of March 2025, at 6:00 pm, 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. These salaries are included in Article 04.
02. To see if the School District will vote to raise and appropriate the sum of FIFTY THOUSAND DOLLARS (\$50,000.00) to be added to the School District Facility Maintenance Expendable Trust Fund previously established in March 2007. The School Board recommends this appropriation. (Majority Vote Required)
03. To see if the School District will vote to raise and appropriate the sum of THIRTY THOUSAND DOLLARS (\$30,000.00) to be added to the School District School Bus Expendable Trust fund previously established in 1994. The School Board recommends this appropriation. (Majority Vote Required)
04. To see if the School District will vote to raise and appropriate the sum of FOUR MILLION, FIFTY-NINE THOUSAND, ONE HUNDRED FIFTY- SEVEN DOLLARS (\$4,059,157.00), 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. This article does not include appropriations voted in any of the other warrant articles. The School Board recommends this appropriation. (Majority vote required)
05. 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?
06. To transact any other business that may legally come before this meeting.

Given under our hands at said Pittsburg this 27th day of January 2025.

Pittsburg School Board

WILLARD ORMSBEE, CHAIRMAN

JAMIE GRAY

LINDSEY R. GRAY

DANIEL KURTZ

REGINALD PARKER

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

SPECIAL WARRANT
The State of New Hampshire

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

You are hereby notified to meet at the Community Hall located at 1611 Main Street in said District on Tuesday the 11th day of March 2025, to act upon the following subjects: (Polls will be open from 9:00 o'clock in the morning until 5:00 o'clock in the evening).

- School Board – Two - 3-year term
- School Board – One – 1-year term
- School District Clerk – One - 1 year term
- School District Moderator – One - 1 year term
- School Treasurer – One – 1 year term

Given under our hands at said Pittsburg this 27th day of January 2025.

Pittsburg School Board:

WILLARD ORMSBEE, CHAIRMAN

JAMIE GRAY

LINDSEY R. GRAY

DANIEL KURTZ

REGINALD PARKER



Superintendent Report

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 guide 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.



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.

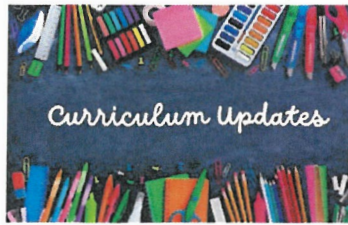
Challenges and Next Steps

- **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

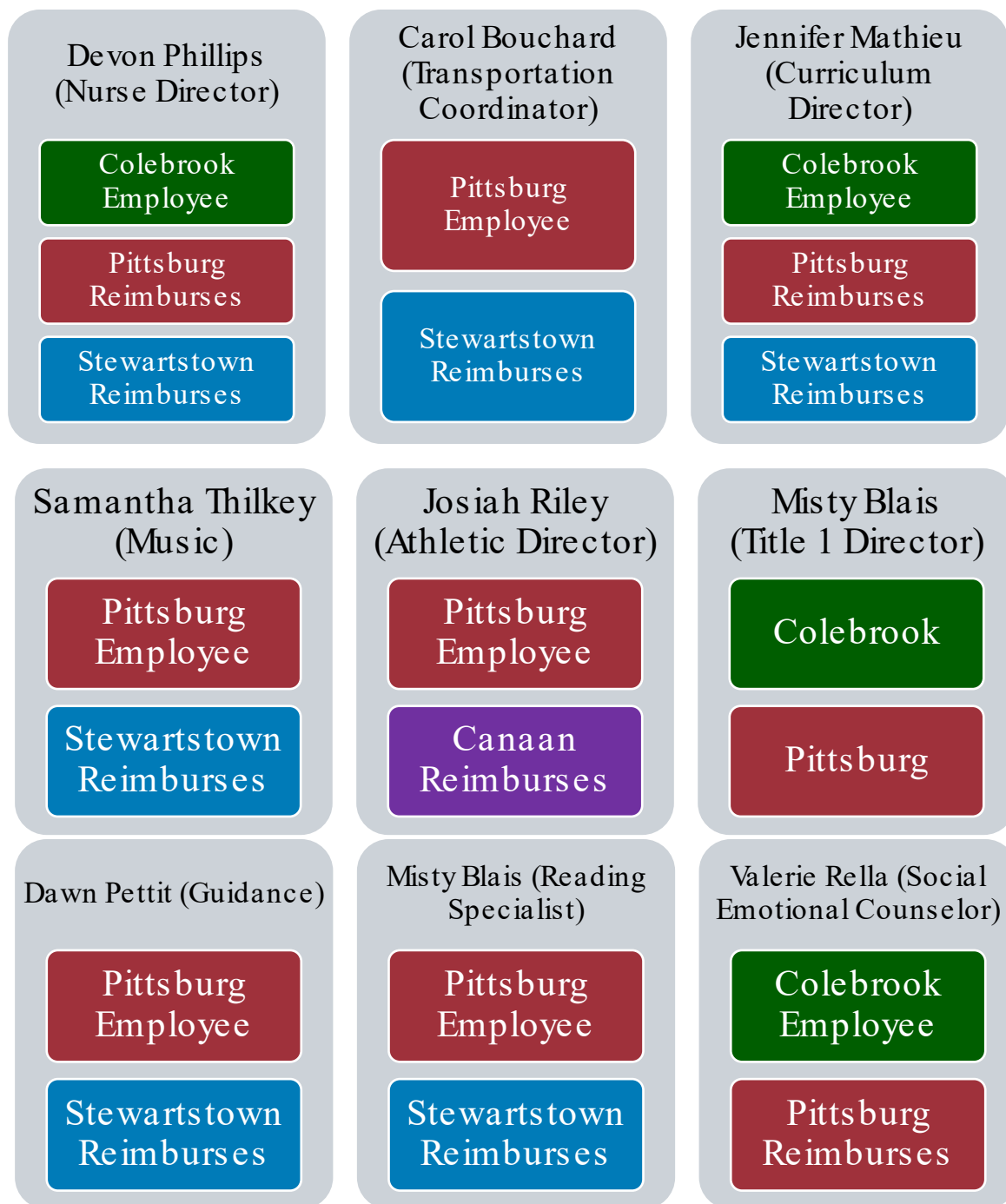
BOUCHARD, CAROL	Transportation Coordinator, Bus Driver Instructor & Sub Bus Driver
HICKS, JOHNATHAN	Bus Driver
ORMSBEE, BOB	Elected Official-School Board Chair
GRAY, JAMIE N	Elected Officials - School Board
GRAY, LINDSEY R	Elected Officials - School Board
KURTZ, DANIEL J	Elected Officials - School Board
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





Shelley Crossley (Student Assistance Program/Case Manager)

Stewartstown

Pittsburg

PITTSBURG SCHOOL-REGISTRATION AND ATTENDANCE				
Grades		2023-2024 Enrollment		2024-2025 Enrollment
PreK		0		4
K		3		0
1		8		3
2		5		9
3		4		5
4		4		5
5		7		6
6		5		4
7		7		5
8		5		6
9		7		6
10		10		7
11		9		8
12		2		10
TOTAL		76		78
TUITION PUPILS 2024-2025				
Sending District	Elementary	Rate	High School	Rate
Clarksville	14	\$22,607.00	3	\$22,022.00
Stewartstown		N/A	7	\$22,822.00
TRANSPORTATION 2024-2025				
TRANSPORTER	PUPILS	MILES/DAY	ROUTE	
#14	43	Varies	JV/Varsity Games, Field Trips, Cross Country	
#15	30	Varies	JH Games, Ski Program, Field Trips	
#17	14	83	River Road, Day Road, Route 3 and Route 145	
#23	23	75	Hall Stream Rd., Tabor Rd., Rte. 3	

<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

PITTSBURG SCHOOL DISTRICT
Annual Minutes
March 7, 2024

The meeting was called to order at 6 pm by the moderator, Terry Swain. He explained how the meeting would be conducted. There were approximately 40 voters in attendance.

Article 1. To determine the salaries of the School Board and fix the compensation of any other officers or agents of the District. These salaries are included in Article 05.

Ben Barker made a motion, seconded by Richard Sargent, to accept the article as written.

The motion carried and Article 1 passed.

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

Heather Gray made a motion, seconded by Richard Sargent, to accept the article as written.

The motion carried and Article 2 passed.

Article 3. To see if the School District will vote to raise and appropriate the sum of ONE HUNDRED FIFTY THOUSAND DOLLARS (\$150,000.00) for necessary building repairs and maintenance to the roof. SEVENTY THOUSAND DOLLARS (\$70,000.00) of this amount to be withdrawn from the School District Facility Maintenance Expendable Trust Fund previously established in March 2007. The balance of EIGHTY THOUSAND DOLLARS (\$80,000.00) is to come from general taxation. The School Board recommends this appropriation. (Majority Vote Required)

Wayne Dorman made a motion, seconded by Lisa Kurtz, to accept the article as written.

The motion carried and Article 3 passed.

Richard Lapoint made a motion, seconded by Willard Ormsbee, to restrict reconsideration of article 3.

The motion carried and reconsideration is restricted.

Article 4. 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 School Bus Expendable Trust fund previously established in 1994. The School Board recommends this appropriation. (Majority Vote Required)

Heather Gray made a motion, seconded by Ben Barker, to accept the article as written.

The motion carried and Article 4 passed.

Richard Lapoint made a motion, seconded by Lisa Krutz, to restrict reconsideration of article 4.

The motion carried and reconsideration is restricted.

Article 5. To see if the School District will vote to raise and appropriate the sum of FOUR MILLION, SEVENTY FOUR THOUSAND, THREE HUNDRED TWENTY EIGHT DOLLARS (\$4,074,328.00), 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. This article does not include appropriations voted in any of the other warrant articles. The School Board recommends this appropriation. (Majority vote required)

Willard Ormsbee made a motion, seconded by Lindsey Gray, to accept the article as written.

The motion carried and Article 5 passed.

Richard Lapoint made a motion, seconded by Wayne Dorman, to restrict reconsideration of article 5.

The motion carried and reconsideration is restricted.

Article 6. To transact any other business that may legally come before this meeting.

David Covill made a motion, seconded by Pat Phillips, to adjourn the meeting at 7:12 pm, and the motion carried.



Beth Drew, School District Clerk

VOTING RESULTS

Elected Positions	Name	Number of Votes
School Board - 3 Years (2 open positions)	Willard "Bob" Ormsbee	160
	Reginald Parker	210
Treasurer	Arlene Allard	5
Moderator	Brandt Kingsbury	21
	Terry Swain	14
School Clerk	Beth Drew	212



FINANCIAL REPORT		
2023-2024		
GENERAL FUND & GRANT FUNDS		
BALANCE SHEET		
June 30, 2024		
ASSETS:		
Current Assets		
Cash in Bank	\$358,832.58	
Interfund Receivables	\$236,982.51	
Intergovernmental Receivables	\$239,473.82	
Other Receivables	\$0.00	
Prepaid Expenses	\$0.00	
Total Current Assets		\$835,288.91
LIABILITIES AND FUND EQUITY:		
Current Liabilities		
Interfund Payables	\$88,435.67	
Other Payables	\$140,929.97	
Accrued Expense	\$7,148.11	
Payroll Deductions	\$801.40	
Deferred Revenue	\$10,398.99	
Total Current Liabilities		\$247,714.14
Fund Equity		
Reserved For Encumbrance	\$0.00	
Fund Balance Retained	\$144,353.90	
Unassigned Fund Balance	\$443,220.87	
Total Fund Equity		\$587,574.77
TOTAL LIABILITIES AND FUND EQUITY		\$835,288.91

STATEMENT OF ANALYSIS OF CHANGES		
IN FUND EQUITY		
GENERAL FUND & GRANT FUNDS		
For the Year Ended June 30, 2024		
Fund Equity, July 1, 2023		\$423,591.71
Revenue		
General Fund	\$3,486,564.75	
Grant Funds	\$248,129.81	
Other Revenue	\$0.00	
Total Revenue		\$3,734,694.56
Less Total Expenditures		
General Fund	\$3,321,225.69	
Grant Funds	\$248,129.81	
Other Expenditures	\$1,356.00	
Total Expenditures		\$3,570,711.50
Fund Equity, June 30, 2024		\$587,574.77
STATEMENT OF ANALYSIS OF CHANGES		
IN FUND EQUITY		
FOOD SERVICE FUND		
FOR THE YEAR ENDED JUNE 30, 2024		
Fund Equity, July 1, 2023		\$40,186.03
Revenue		
General Fund	\$48,038.55	
Other Revenue	\$0.00	
Total Revenue		\$48,038.55
Less Total Expenditures		
General Fund	\$78,527.29	
Other Expenditures	\$1,786.22	
Total Expenditures		\$80,313.51
Fund Equity, June 30, 2024		\$7,911.07

Pittsburg Grant Expenditures in FY 23-24 (not FY 24 grants)		
Title II	\$2,392.83	Professional Development Training (Responsive Classroom, CPI, Design Studio)
Title IV	\$706.55	Indirect Costs
	\$472.50	SRO
CSI	\$203.09	Indirect Costs
ESSER II	\$36,779.70	Artist in Residence, Alma training for teachers, Leadership team stipends, ALICE training, Vape Detectors, Digital sign
ESSER III	\$96,968.37	Middle School Science Curriculum, COVID Stipend, TIGER, View boards, chromebooks, curriculum development for new staff, Poster printer, HVAC upgrades
Pittsburg Grant Expenditures from FY 23-24 Grants		
Robotics Grant	\$7,488.37	Supplies, Director stipend
Title I	\$40,595.88	Teacher, FICA, Retirement, Supplies
CSI	\$30,400	Siskin, WMSI, Tom Ledue (consultant)
Title II	\$6,403.89	Design Studio, Responsive Classroom, Restorative Practices
Title IV	\$8,163.75	SRO

PITTSBURG SCHOOL DISTRICT
RETENTION FUNDS REPORT 2023-2024

Total Amount Retained \$ 55,508.00

Amount Expended - \$ 31,582.99

Amount Remaining \$ 23,925.01

**These funds were spent on
unanticipated special education costs.**

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

**PITTSBURG FOOD SERVICE PROGRAM
BUDGET COMPARISION**

	2022-2023	2023-2024	2024-2025	2025-2026
	Expenditures	Expenditures	Proposed Budget	Proposed Budget
Salaries	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Costs	\$458.14	\$0.00	\$700.00	\$700.00
Contracted Services	\$65,339.60	\$58,760.82	\$74,000.00	\$75,000.00
Repair/Maintenance	\$1,597.37	\$1,627.64	\$0.00	\$0.00
Supplies	\$1,159.75	\$243.72	\$100.00	\$500.00
Utilities/Gas/Dues & Fees	\$939.13	\$1,531.58	\$2,750.00	\$3,750.00
Equipment	\$9,515.52	\$9,248.00	\$1,389.00	\$500.00
Supply Chain Grant Supplies	\$0.00	\$7,115.53	\$0.00	\$0.00
	\$79,009.51	\$71,411.76	\$78,939.00	\$80,450.00
ESTIMATED REVENUES				
	2022-2023	2023-2024	2024-2025	2025-2026
REVENUE SOURCE	Actual Revenue	Actual Revenue	Est Revenue	Proposed Revenue
District Appropriation	\$45,000.00	\$23,373.21	\$44,939.00	\$46,450.00
Federal Reimbursement	\$20,951.80	\$19,488.55	\$18,500.00	\$18,500.00
Local Sales	\$19,824.68	\$21,247.12	\$15,000.00	\$15,000.00
State Reimbursement	\$143.22	\$187.35	\$500.00	\$500.00
State Equipment Grant	\$4,735.07	\$0.00	\$0.00	\$0.00
Supply Chain Grant	\$44.40	\$7,115.53	\$0.00	\$0.00
TOTAL REVENUES	\$90,699.17	\$71,411.76	\$78,939.00	\$80,450.00

PITTSBURG SCHOOL DISTRICT 2023-2024 Gross Wages	
Name	Gross Wages
ALLARD, ARLENE	\$495.00
AMEY, MARK E	\$57,839.08
BERNHARDT, EMILY M	\$53,407.00
BISSENETTE, BETH A	\$171.00
BLAIS, MISTY D	\$63,922.00
BOUCHARD, CAROL	\$21,177.35
CASS, BRIANNA C	\$42,530.10
CHASE, WARREN E	\$863.36
COTE, CHRISTINE M	\$15,375.42
COTE, EUGENE J	\$3,952.00
COVILL, DAVID G	\$74,928.00
DEBLOIS, AMBER E	\$4,696.32
DEJACKOME, ERIC S	\$292.98
DORMAN, LYNN J	\$212.80
FALCONER, AMY L	\$95.71
GRAY, ANN	\$25,068.50
GRAY, JAMIE N	\$475.20
GRAY, LINDSEY R	\$516.36
GRONDIN, STEPHANIE V	\$881.92
HALL, MELISSA B	\$46,177.00
HAMMOND, TERI L	\$24,875.97
HAYNES, JESSICA A	\$52,572.00
HICKS, JOHNATHAN	\$17,993.07
HICKS, TYLER J	\$6,806.35
JERALDS, NICOLE R	\$55,073.00
JERALDS, TAMMY A	\$54,595.50
JOHNSON, RONALD G	\$45,232.17
JORDAN, MATTHEW R	\$1,633.00
KIDDER-PREHEMO, KAREN	\$23,622.88
KINGSBURY, HANNAH L	\$981.00
KURTZ, LISA N	\$45,635.95
LACASSE, RAYMOND F	\$3,252.00
LYNCH, DEBORAH M	\$95,374.00
LYONS, ALICE L	\$3,023.72

LYONS, RACHEL	\$84.15
MARCH, ELEANOR M	\$21,130.75
MARQUIS, GUY J	\$156.75
MCGUIRE, WANDA J	\$65,836.90
MERRILL, AMANDA J	\$1,697.00
O'BRIEN, JOANNE	\$1,580.48
PARISEAU, NICOLE M	\$164.58
PARKER, DAVID C SR.	\$21,668.99
PARKER, REGINALD E	\$391.20
PARKER, SARAH E	\$25,077.84
PETTIT, DAWN A	\$61,482.95
PHILLIPS, AMANDA E	\$63,822.40
PHILLIPS, PATRICK B	\$1,597.00
PURRINGTON, TAMMY J	\$27,024.67
REDFIELD, YVETTE A	\$1,762.24
RICHARDS, CODY J	\$16,083.57
RILEY, JOSIAH R	\$780.00
SANSCHAGRIN, LIANE G	\$48,252.50
SARGENT, DEBORAH A	\$5,293.45
SIERAD, LESLEY A	\$47,152.00
STANWOOD, VERA A	\$1,653.30
SWEATT, ELIZABETH J	\$45,460.95
THILKEY, SAMANTHA W	\$50,094.50
TOWLE, MARK F	\$1,589.28
UNDERHILL, NORMA A	\$58,503.00
URAN, JAMIE-LEE N	\$25,257.79
WALLACE, APRIL J	\$53,148.50
WALLACE, ZACKERY D	\$46,825.50
WOOD, EMILY R	\$9,800.00
WRIGHT, THERESE S	\$6,606.93
YOUNG, DENISE C	\$1,146.60
YOUNG, JODI L	\$417.50
YOUNG, JOEL S	\$417.50
YOUNG, TANYA L	\$56,280.00

** All wages paid include contracted positions, overtime (if hourly) additional stipends, and some taxable employee benefits. These wages are not just paid from local funds but also out of grant funds.



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 Board
Pittsburg School District
Pittsburg, 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 Pittsburg School District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Pittsburg School District'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 Pittsburg School District, as of June 30, 2024, and the respective changes in financial position and the respective budgetary comparison for the major general, food service 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 Pittsburg School District 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 District 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 Pittsburg School District'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 Pittsburg School District'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.

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.

***Pittsburg School District
Independent Auditor's Report***

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

Such information 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 Pittsburg School District'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.

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

Town of Pittsburg Trustees - School Accounts - Annual Report For the Fiscal Year July 1, 2023 - June 30, 2024											
NHPDIP #	Account Name	Beginning Principal Balance 7/1/2023	New Funds	Withdrawal of Funds	Accum. Principal Balance	Beginning Interest Balance 7/1/2023	Current Interest	Interest Earned to Date	Interest Withdrawal	Accum. Interest	Toal Accum. Principal and Interest
8	School Roof Expendable Trust	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Eric Amey Memorial Fund	5,710.00	0.00	0.00	5710.00	1,778.81	0.00	414.05	0.00	2192.86	7902.86
19	School Bus Expendable Trust	70,046.00	0.00	0.00	70046.00	4,809.77	0.00	4,138.62	0.00	8948.39	78994.39
23	Pittsburg Athletic Assoc. Fund	2,715.00	0.00	0.00	2715.00	2,870.67	0.00	308.83	0.00	3179.50	5894.50
24	Science for Jahoda Trails Fund	76.00	0.00	0.00	76.00	50.76	0.00	7.02	0.00	57.78	133.78
25	Technolgy Fund	17,387.00	0.00	0.00	17387.00	4,006.19	0.00	1,182.81	0.00	5189.00	22576.00
31	Athletic Fields Maintenance Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Peter Masters Fund	3,122.00	0.00	0.00	3122.00	996.94	0.00	227.73	0.00	1224.67	4346.67
35	Girls Varsity Soccer Fund	600.00	0.00	0.00	600.00	273.76	0.00	48.32	0.00	322.08	922.08
38	Tuition Expendable Trust	85,000.00	0.00	0.00	85000.00	14,831.43	0.00	5,519.52	0.00	20350.95	105350.95
39	Janele C. Phillips Fund	243,374.00	0.00	0.00	243374.00	28,927.76	0.00	15,055.09	0.00	43982.85	287356.85
40	Facility Maint. Expendable Trust	102,412.64	0.00	0.00	102412.64	13,224.01	0.00	5,993.77	0.00	19217.78	121630.42
	Total Trust Funds	530,442.64	0.00	0.00	530,442.64	71,770.10	0.00	32,895.76	0.00	104,665.86	635,108.50
10	Raymond Stuart Memorial Award	3,135.00	0.00	0.00	3,135.00	79.57	0.00	278.85	100.00	258.42	3,393.42
11	Carolyn Robie Majewski Scholarship	3,700.00	0.00	0.00	3,700.00	573.52	0.00	236.18	250.00	559.70	4,259.70
12	JE Pike Conservation Award	260.00	0.00	0.00	260.00	46.28	0.00	16.93	0.00	63.21	323.21
13	Sam Ives Memorial Scholarship	3,200.00	0.00	0.00	3,200.00	140.91	0.00	235.28	50.00	326.19	3,526.19
15	C Wheeler Memorial Scholarship	1,440.00	0.00	0.00	1,440.00	159.22	0.00	88.41	0.00	247.63	1,687.63
Town of Pittsburg Trustees - School Accounts - Annual Report For the Fiscal Year July 1, 2023 - June 30, 2024											
NHPDIP #	Account Name	Beginning Principal Balance 7/1/2023	New Funds	Withdrawal of Funds	Accum. Principal Balance	Beginning Interest Balance 7/1/2023	Current Interest	Interest Earned to Date	Interest Withdrawal	Accum. Interest	Toal Accum. Principal and Interest
16	Grammy's Perserverance Award	350.00	0.00	0.00	350.00	67.64	0.00	23.07	0.00	90.71	440.71
17	L Demmons Memorial Scholarship	3,080.00	0.00	0.00	3,080.00	258.83	0.00	184.61	0.00	443.44	3,523.44
18	People for Pittsburg Award	2,380.00	0.00	0.00	2,380.00	280.13	0.00	147.08	0.00	427.21	2,807.21
20	Pittsburg School Scholarship	20,525.00	0.00	0.00	20,525.00	1,650.72	0.00	1,226.06	0.00	2,876.78	23,401.78
28	Leslie Lord Scholarship	11,265.00	0.00	0.00	11,265.00	564.99	0.00	647.60	500.00	712.59	11,977.59
29	Brown - Frizzell Memorial Scholarship	9,470.00	0.00	0.00	9,470.00	523.38	0.00	552.51	0.00	1,075.89	10,545.89
30	Foreign Language Scholarship	3,400.00	0.00	0.00	3,400.00	784.11	0.00	231.31	0.00	1,015.42	4,415.42

41	Betty Mae Preston Beck Scholarship	35,000.00	0.00	0.00	35,000.00	2,724.57	0.00	2,078.00	600.00	4,202.57	39,202.57
42	Pittsburg Alumni Scholarship	2,054.00	0.00	250.00	1,804.00	157.68	0.00	120.63	0.00	278.31	2,082.31
46	Arlene Shields Book Award	59,861.02	0.00	0.00	59,861.02	3,903.44	0.00	3,525.11	750.00	6,678.55	66,539.57
48	Paul Thibeaup Golf Scholarship Fund	220.00	0.00	0.00	220.00	27.16	0.00	13.65	0.00	40.81	260.81
49	Mildred Young Scholarship	0.00	12,800.00	0.00	12,800.00	0.00	0.00	333.44	0.00	333.44	13,133.44
GB	Kate Lord Memorial Scholarship	27,150.00	0.00	0.00	27,150.00	2,730.78	0.00	134.22	0.00	2,865.00	30,015.00
	Total Scholarships	186,615.02	12,800.00	250.00	199,165.02	14,672.93	0.00	10,072.94	2,250.00	22,495.87	221,535.89
	Total All Funds	687,037.86	77,518.47	27,919.84	736,636.49	86,337.84	0.00	42,968.69	9,298.63	120,007.90	856,644.39

PITTSBURG SCHOOL DISTRICT
WARRANT
The State of New Hampshire

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

You are hereby notified to meet at the Bremer Pond Auditorium in said District on Monday the 14th day of October 2024, at 6:00 pm, to act upon Article 1:

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 (Vote to be by Australian Ballot)

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

Pittsburg School Board

Willard Ormsbee, Chairman

Jamie Gray

Lindsey R. Gray

Daniel Kurtz

Reginald Parker

PITTSBURG SCHOOL DISTRICT

Special Meeting Minutes

October 14, 2024

The meeting was called to order by moderator Terry Swain at 6 pm.

Approximately 15 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.

Reggie Parker made a motion, seconded by Jamie Owen, to accept the article as written.

The motion carried and Article 1 passed.

VOTE: Yes:8, NO: 0

Reggie Parker made a motion, seconded by Jamie Owen, to restrict reconsideration of article 1.

The motion carried and reconsideration is restricted

Beth Drew made a motion, seconded by Jamie Owen, to adjourn the meeting at 6:15 pm, and the motion carried

Beth Drew, School District Clerk

**THE CLARKSVILLE & PITTSBURG
AUTHORIZED REGIONAL ENROLLMENT AREA PLAN
BETWEEN THE SCHOOL DISTRICT OF
CLARKSVILLE AND PITTSBURG**

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.

**PITTSBURG SCHOOL DISTRICT
2025-2026
ESTIMATED REVENUE**

Source of Revenue	Revenue 2022-2023	Revenue 2023-2024	Revenue 2024-2025	Proposed Revenue 2025- 2026	Variance from Prior Year
<i>Revenue From Local Sources</i>					
Tuition	525,000.00	400,000.00	450,000.00	350,000.00	(100,000.00)
Earning on Investment	0.00	0.00	0.00	0.00	0.00
Food Service Sales/Other	10,000.00	10,000.00	15,000.00	15,000.00	0.00
Driver Education	0.00	0.00	0.00	0.00	0.00
Services to Other LEA's	65,000.00	44,000.00	100,000.00	100,000.00	0.00
Refunds	0.00	0.00	0.00	0.00	0.00
Other Local Revenues	0.00	0.00	0.00	0.00	0.00
<i>Revenue From State Sources</i>					
Adequacy Aid	155,435.00	0.00	0.00	0.00	0.00
Vocational Aid	3,600.00	0.00	0.00	0.00	0.00
Kindergarten Aid	0.00	0.00	0.00	0.00	0.00
Child Nutrition	500.00	500.00	500.00	500.00	0.00
Other State Sources	14,870.00	0.00	0.00	0.00	0.00
<i>Revenue From Federal Sources</i>					
Title I	50,000.00	20,000.00	30,000.00	35,000.00	5,000.00
Title II and Other Grants	3,000.00	4,800.00	5,000.00	12,000.00	7,000.00
Child Nutrition	18,500.00	18,500.00	18,500.00	18,500.00	0.00
Medicaid	500.00	500.00	500.00	0.00	(500.00)
Other Federal Aid - Fed Forest Reserve	0.00	0.00	4,561.00	0.00	(4,561.00)
<i>Other Financing Sources</i>					
Transfer from Building Expendable Trust Fund	0.00	0.00	70,000.00	0.00	(70,000.00)
Estimated Balance on Hand June 30th	393,420.00	367,367.01	443,221.00	250,000.00	(193,221.00)
TOTAL ESTIMATED REVENUE	1,239,825.00	865,667.01	1,137,282.00	781,000.00	(356,282.00)
				retained \$144,354	decrease in revenue

PITTSBURG BUDGET TAX SUMMARY

Source of Revenue	Revenue 2022 - 2023	Revenue 2023-2024	Revenue 2024-2025	Proposed 2025-2026	Variance
Total Estimated Revenue	1,239,825.00	865,667.01	1,137,282.00	781,000.00	(356,282.00)
Less Proposed Budget including Warrant Articles	3,460,127.00	3,752,745.00	4,244,328.00	4,139,157.00	(105,171.00) decrease in budget
				-2.48%	
AMOUNT TO BE RAISED BY TAXES-All	2,220,302.00	2,887,077.99	3,107,046.00	3,358,157.00	251,111.00
Less State Education Tax(SWEPT Grant)	406,777.00	634,370.00	651,948.00	678,002.00	26,054.00
ESTIMATED AMOUNT TO BE RAISED BY LOCAL TAXES-All	1,813,525.00	2,252,707.99	2,455,098.00	2,680,155.00	225,057.00

This summary includes all warrant articles

Pittsburg School District

Budget Comparison 3 year

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 Budget Summary

Account	Description	2023-2024 Adopted Budget	2024-2025 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance	
000.1100.110.00.000.0000	Salaries - Regular Employees	\$774,611.00	\$758,383.42	\$757,942.00	\$720,015.00	(\$37,927.00)	A.
000.1100.111.00.000.0000	Running Start	\$5,625.00	\$625.00	\$3,125.00	\$3,125.00	\$0.00	
000.1100.114.00.000.0000	Salaries	\$0.00	\$2,081.25	\$0.00	\$0.00	\$0.00	
000.1100.123.00.000.0000	Substitute Salaries	\$25,200.00	\$17,639.16	\$25,200.00	\$25,200.00	\$0.00	
000.1100.211.00.000.0000	Health Insurance	\$260,532.00	\$213,681.20	\$299,022.00	\$283,734.00	(\$15,288.00)	B.
000.1100.213.00.000.0000	Life Insurance	\$1,090.99	\$1,033.80	\$1,056.00	\$929.00	(\$127.00)	C.
000.1100.220.00.000.0000	Social Security Tax	\$62,320.00	\$59,662.48	\$60,150.00	\$58,717.00	(\$1,433.00)	A.
000.1100.232.00.000.0000	Retirement	\$155,045.00	\$151,108.24	\$142,945.00	\$140,251.00	(\$2,694.00)	A.
000.1100.250.00.000.0000	Unemployment Compensation	\$6,500.00	\$0.00	\$6,500.00	\$6,500.00	\$0.00	
000.1100.260.00.000.0000	Worker's Compensation	\$5,038.51	\$1,976.22	\$4,718.00	\$4,576.00	(\$142.00)	A.
000.1100.270.00.000.0000	Health Reimbursement Account	\$40,950.00	\$10,732.12	\$37,950.00	\$37,950.00	\$0.00	
000.1100.290.00.000.0000	Other Employee Benefits	\$10,400.00	\$21,375.80	\$1,200.00	\$19,200.00	\$18,000.00	C.
000.1100.321.00.000.0000	Professional Services	\$5,250.00	\$2,100.00	\$12,500.00	\$13,000.00	\$500.00	
000.1100.329.00.000.0000	Other Professional Services	\$7,920.00	\$1,066.68	\$7,920.00	\$1,200.00	(\$6,720.00)	D.
000.1100.430.00.000.0000	Repair & Maintenance	\$6,603.00	\$1,802.66	\$6,603.00	\$4,455.00	(\$2,148.00)	E.
000.1100.521.00.000.0000	Insurance - Other	\$200.00	\$298.00	\$200.00	\$200.00	\$0.00	
000.1100.561.00.000.0000	Tuition to Other NH LEAs	\$0.00	\$14,237.00	\$0.00	\$0.00	\$0.00	
000.1100.580.00.000.0000	Travel	\$1,857.00	\$0.00	\$1,857.00	\$1,884.00	\$27.00	
000.1100.610.00.000.0000	Supplies	\$42,036.00	\$35,526.23	\$38,457.00	\$49,796.00	\$11,339.00	F.

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Pittsburg School District

Budget Comparison 3 year

Fiscal Year: 2024-2025

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 ☐ 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 Budget Summary

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance	
000.1100.641.00.000.0000	Books	\$7,851.00	\$5,696.14	\$11,949.00	\$12,724.00	\$775.00	F.
000.1100.642.00.000.0000	Licensing and Applications	\$0.00	\$438.00	\$0.00	\$0.00	\$0.00	
000.1100.733.00.000.0000	Furniture & Fixtures	\$1,336.00	\$1,293.75	\$954.00	\$2,659.00	\$1,705.00	F.
000.1100.739.00.000.0000	Equipment	\$708.00	\$651.13	\$203.00	\$203.00	\$0.00	
000.1100.810.00.000.0000	Dues & Fees	\$2,871.00	\$820.65	\$3,225.00	\$3,225.00	\$0.00	
FUNCTION: Regular Education Programs - 1100		\$1,423,944.50	\$1,302,228.93	\$1,423,676.00	\$1,389,543.00	(\$34,133.00)	
000.1190.110.00.000.0000	Salaries - Regular Employees	\$26,046.00	\$20,721.22	\$0.00	\$13,936.00	\$13,936.00	
000.1190.114.00.000.0000	Salaries	\$0.00	\$0.00	\$17,491.00	\$0.00	(\$17,491.00)	
000.1190.211.00.000.0000	Health Insurance	\$16,741.00	\$0.00	\$20,924.00	\$21,386.00	\$462.00	
000.1190.213.00.000.0000	Life Insurance	\$72.00	\$27.40	\$72.00	\$68.00	(\$4.00)	
000.1190.220.00.000.0000	Social Security Tax	\$3,523.00	\$1,519.55	\$3,633.00	\$3,744.00	\$111.00	
000.1190.232.00.000.0000	Retirement	\$9,044.00	\$4,069.57	\$9,328.00	\$9,611.00	\$283.00	
000.1190.260.00.000.0000	Worker's Compensation	\$277.00	\$108.64	\$285.00	\$294.00	\$9.00	
000.1190.270.00.000.0000	Health Reimbursement Account	\$2,550.00	\$0.00	\$2,550.00	\$2,550.00	\$0.00	
000.1190.580.00.000.0000	Travel	\$1,814.00	\$0.00	\$1,814.00	\$0.00	(\$1,814.00)	
000.1190.810.00.000.0000	Dues & Fees	\$150.00	\$0.00	\$150.00	\$150.00	\$0.00	
FUNCTION: Title I - 1190		\$60,217.00	\$26,446.38	\$56,247.00	\$51,739.00	(\$4,508.00)	G.
000.1210.110.00.000.0000	Salaries - Regular Employees	\$58,552.00	\$58,599.25	\$60,252.00	\$61,952.00	\$1,700.00	
000.1210.114.00.000.0000	Salaries	\$98,803.00	\$99,176.13	\$179,840.00	\$178,450.00	(\$1,390.00)	

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Pittsburg School District

Budget Comparison 3 year

Fiscal Year: 2024-2025

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☐ Exclude inactive accounts with zero balance

From Date: 12/1/2024

To Date: 12/31/2024

Definition: Budget Comparison - School Board Budget Summary

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance	
000.1210.123.00.000.0000	Substitute Salaries	\$2,800.00	\$8,745.46	\$2,800.00	\$10,640.00	\$7,840.00	H.
000.1210.126.00.000.0000	Extended School Year	\$7,440.00	\$0.00	\$5,340.00	\$5,340.00	\$0.00	
000.1210.211.00.000.0000	Health Insurance	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
000.1210.213.00.000.0000	Life Insurance	\$72.00	\$72.00	\$72.00	\$68.00	(\$4.00)	
000.1210.220.00.000.0000	Social Security Tax	\$12,821.00	\$13,119.73	\$19,372.00	\$19,996.00	\$624.00	
000.1210.232.00.000.0000	Retirement	\$12,207.00	\$11,499.70	\$12,128.00	\$12,202.00	\$74.00	
000.1210.260.00.000.0000	Worker's Compensation	\$1,006.00	\$394.56	\$1,489.00	\$1,538.00	\$49.00	
000.1210.290.00.000.0000	Other Employee Benefits	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	
000.1210.322.00.000.0000	Professional Services - Instr. Program Improve	\$2,000.00	\$0.00	\$2,500.00	\$2,000.00	(\$500.00)	
000.1210.323.00.000.0000	Professional Services - Pupils	\$5,000.00	\$5,000.00	\$2,000.00	\$7,500.00	\$5,500.00	I.
000.1210.562.00.000.0000	Tuition to LEAs Outside of NH	\$25.00	\$0.00	\$25.00	\$25.00	\$0.00	
000.1210.564.00.000.0000	Tuition to Private Schools	\$25.00	\$0.00	\$25.00	\$25.00	\$0.00	
000.1210.580.00.000.0000	Travel	\$1,260.00	\$924.82	\$1,500.00	\$1,500.00	\$0.00	
000.1210.610.00.000.0000	Supplies	\$500.00	\$464.78	\$288.00	\$540.00	\$252.00	
000.1210.641.00.000.0000	Books	\$0.00	\$0.00	\$575.00	\$0.00	(\$575.00)	
000.1210.733.00.000.0000	Furniture & Fixtures	\$0.00	\$0.00	\$576.00	\$0.00	(\$576.00)	
000.1210.739.00.000.0000	Equipment	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	
000.1210.810.00.000.0000	Dues & Fees	\$630.00	\$48.25	\$650.00	\$650.00	\$0.00	
FUNCTION: Special Education Programs - 1210		\$208,391.00	\$203,044.68	\$294,682.00	\$307,676.00	\$12,994.00	

Pittsburg School District

Budget Comparison 3 year

Fiscal Year: 2024-2025

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From Date: 12/1/2024

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Definition: Budget Comparison - School Board Budget Summary
 2023-2024 2023-2024 2024-2025 2025-2026
 Adopted Actual Adopted Proposed
 Budget Expenditures Budget Budget

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance	
000.1300.562.00.000.0000	Tuition to LEAs Outside of NH	\$10,558.00	\$0.00	\$11,500.00	\$12,000.00	\$500.00	J.
FUNCTION: Vocational Education - 1300		\$10,558.00	\$0.00	\$11,500.00	\$12,000.00	\$500.00	
000.1410.110.00.000.0000	Salaries - Regular Employees	\$12,317.00	\$11,579.00	\$12,466.00	\$12,612.00	\$146.00	
000.1410.220.00.000.0000	Social Security Tax	\$942.00	\$885.81	\$954.00	\$965.00	\$11.00	
000.1410.232.00.000.0000	Retirement	\$2,419.00	\$1,851.90	\$2,448.00	\$2,425.00	(\$23.00)	
000.1410.260.00.000.0000	Worker's Compensation	\$74.00	\$29.03	\$75.00	\$76.00	\$1.00	
000.1410.580.00.000.0000	Travel	\$6,651.00	\$6,712.18	\$15,695.00	\$15,695.00	\$0.00	
000.1410.610.00.000.0000	Supplies	\$1,550.00	\$1,587.02	\$1,711.00	\$1,953.00	\$242.00	
000.1410.810.00.000.0000	Dues & Fees	\$6,949.00	\$4,104.24	\$9,630.00	\$9,720.00	\$90.00	
FUNCTION: School-Sponsored Cocurricular Activities - 1410		\$30,902.00	\$26,749.18	\$42,979.00	\$43,446.00	\$467.00	K.
000.1420.110.00.000.0000	Salaries - Regular Employees	\$21,098.00	\$22,711.00	\$55,356.00	\$53,370.00	(\$1,986.00)	
000.1420.220.00.000.0000	Social Security Tax	\$1,614.00	\$1,737.38	\$4,235.00	\$4,083.00	(\$152.00)	
000.1420.232.00.000.0000	Retirement	\$0.00	\$0.00	\$0.00	\$6,514.00	\$6,514.00	
000.1420.260.00.000.0000	Worker's Compensation	\$127.00	\$49.81	\$332.00	\$320.00	(\$12.00)	
000.1420.320.00.000.0000	Professional Educational Services	\$8,406.00	\$2,729.00	\$9,008.00	\$8,030.00	(\$978.00)	
000.1420.323.00.000.0000	Professional Services - Pupils	\$600.00	\$0.00	\$1,050.00	\$1,100.00	\$50.00	
000.1420.329.00.000.0000	Other Professional Services	\$43,066.00	\$44,594.32	\$31,805.00	\$22,238.00	(\$9,567.00)	
000.1420.580.00.000.0000	Travel	\$550.00	\$0.00	\$550.00	\$2,000.00	\$1,450.00	
000.1420.610.00.000.0000	Supplies	\$7,890.00	\$3,949.70	\$18,325.00	\$15,195.00	(\$3,130.00)	

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Pittsburg School District

Budget Comparison 3 year

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Definition: Budget Comparison - School Board Budget Summary
 2023-2024 2023-2024 2024-2025 2025-2026
 Adopted Actual Adopted Proposed
 Budget Expenditures Budget Budget

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance	
000.1420.810.00.000.0000	Dues & Fees	\$2,805.00	\$2,532.50	\$5,960.00	\$6,349.00	\$389.00	
FUNCTION: School-Sponsored Athletics - 1420		\$86,156.00	\$78,303.71	\$126,621.00	\$119,199.00	(\$7,422.00)	L.
000.1430.110.00.000.0000	Salaries - Regular Employees	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	
000.1430.120.00.000.0000	Part-time Salaries	\$0.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00	
000.1430.220.00.000.0000	Social Security Tax	\$8.00	\$0.00	\$0.00	\$306.00	\$306.00	
000.1430.232.00.000.0000	Retirement	\$17.00	\$0.00	\$0.00	\$769.00	\$769.00	
000.1430.610.00.000.0000	Supplies	\$0.00	\$0.00	\$0.00	\$750.00	\$750.00	
FUNCTION: Summer School Programs - 1430		\$125.00	\$0.00	\$0.00	\$5,825.00	\$5,825.00	M.
000.1490.110.00.000.0000	Salaries - Regular Employees	\$0.00	\$0.00	\$0.00	\$5,400.00	\$5,400.00	
000.1490.114.00.000.0000	Salaries	\$0.00	\$0.00	\$9,000.00	\$0.00	(\$9,000.00)	
000.1490.220.00.000.0000	Social Security Tax	\$0.00	\$0.00	\$689.00	\$413.00	(\$276.00)	
000.1490.232.00.000.0000	Retirement	\$0.00	\$0.00	\$1,768.00	\$1,061.00	(\$707.00)	
000.1490.610.00.000.0000	Supplies	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	
FUNCTION: After School Programs - 1490		\$0.00	\$0.00	\$12,457.00	\$7,874.00	(\$4,583.00)	N.
000.2120.110.00.000.0000	Salaries - Regular Employees	\$60,425.00	\$59,395.95	\$62,254.00	\$64,083.00	\$1,829.00	
000.2120.211.00.000.0000	Health Insurance	\$26,880.00	\$26,879.52	\$33,597.00	\$34,338.00	\$741.00	
000.2120.213.00.000.0000	Life Insurance	\$72.00	\$72.00	\$72.00	\$68.00	(\$4.00)	
000.2120.220.00.000.0000	Social Security Tax	\$4,623.00	\$4,543.85	\$4,762.00	\$4,902.00	\$140.00	

Pittsburg School District

Budget Comparison 3 year

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Definition: Budget Comparison - School Board Budget Summary

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance	
000.2120.232.00.000.0000	Retirement	\$11,867.00	\$11,665.46	\$12,227.00	\$12,323.00	\$96.00	
000.2120.260.00.000.0000	Worker's Compensation	\$363.00	\$142.37	\$374.00	\$385.00	\$11.00	
000.2120.270.00.000.0000	Health Reimbursement Account	\$0.00	\$1,671.49	\$4,500.00	\$4,500.00	\$0.00	
000.2120.580.00.000.0000	Travel	\$133.00	\$0.00	\$133.00	\$133.00	\$0.00	
000.2120.610.00.000.0000	Supplies	\$675.00	\$221.22	\$420.00	\$870.00	\$450.00	
000.2120.810.00.000.0000	Dues & Fees	\$200.00	\$188.85	\$200.00	\$300.00	\$100.00	
FUNCTION: Guidance Services - 2120		\$105,238.00	\$104,780.71	\$118,539.00	\$121,902.00	\$3,363.00	O.
000.2122.323.00.000.0000	Professional Services - Pupils	\$31,928.00	\$26,371.86	\$32,504.00	\$34,643.00	\$2,139.00	
FUNCTION: Counseling Services - 2122		\$31,928.00	\$26,371.86	\$32,504.00	\$34,643.00	\$2,139.00	P.
000.2130.110.00.000.0000	Salaries - Regular Employees	\$56,280.00	\$56,280.00	\$57,968.00	\$59,707.00	\$1,739.00	
000.2130.123.00.000.0000	Substitute Salaries	\$0.00	\$1,653.30	\$2,100.00	\$2,100.00	\$0.00	
000.2130.211.00.000.0000	Health Insurance	\$19,694.00	\$19,694.28	\$24,616.00	\$25,159.00	\$543.00	
000.2130.213.00.000.0000	Life Insurance	\$72.00	\$72.00	\$72.00	\$68.00	(\$4.00)	
000.2130.220.00.000.0000	Social Security Tax	\$4,306.00	\$4,282.86	\$4,595.00	\$4,728.00	\$133.00	
000.2130.232.00.000.0000	Retirement	\$11,053.00	\$11,053.49	\$11,385.00	\$11,727.00	\$342.00	
000.2130.260.00.000.0000	Worker's Compensation	\$338.00	\$132.56	\$360.00	\$371.00	\$11.00	
000.2130.270.00.000.0000	Health Reimbursement Account	\$0.00	\$2,106.49	\$3,000.00	\$3,000.00	\$0.00	
000.2130.323.00.000.0000	Professional Services - Pupils	\$2,762.00	\$3,142.76	\$3,621.00	\$4,686.00	\$1,065.00	
000.2130.430.00.000.0000	Repair & Maintenance	\$150.00	\$0.00	\$150.00	\$150.00	\$0.00	

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Pittsburg School District

Budget Comparison 3 year

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Definition: Budget Comparison - School Board Budget Summary

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance	
000.2130.610.00.000.0000	Supplies	\$3,536.00	\$1,681.88	\$1,750.00	\$1,750.00	\$0.00	
000.2130.641.00.000.0000	Books	\$1,270.00	\$24.22	\$1,000.00	\$1,000.00	\$0.00	
FUNCTION: Health Services - 2130		\$99,461.00	\$100,123.84	\$110,617.00	\$114,446.00	\$3,829.00	Q.
000.2140.323.00.000.0000	Professional Services - Pupils	\$1,100.00	\$0.00	\$1,100.00	\$1,100.00	\$0.00	
FUNCTION: Psychological Services - 2140		\$1,100.00	\$0.00	\$1,100.00	\$1,100.00	\$0.00	
000.2150.110.00.000.0000	Salaries - Regular Employees	\$0.00	\$164.58	\$0.00	\$6,525.00	\$6,525.00	
000.2150.120.00.000.0000	Part-time Salaries	\$13,363.00	\$10,082.39	\$14,305.00	\$725.00	(\$13,580.00)	
000.2150.220.00.000.0000	Social Security Tax	\$1,022.00	\$783.90	\$1,094.00	\$555.00	(\$539.00)	
000.2150.260.00.000.0000	Worker's Compensation	\$79.99	\$31.37	\$86.00	\$44.00	(\$42.00)	
000.2150.323.00.000.0000	Professional Services - Pupils	\$14,998.00	\$11,311.50	\$20,000.00	\$13,500.00	(\$6,500.00)	
000.2150.610.00.000.0000	Supplies	\$1,122.00	\$87.86	\$1,122.00	\$1,175.00	\$53.00	
000.2150.641.00.000.0000	Books	\$49.00	\$0.00	\$0.00	\$0.00	\$0.00	
FUNCTION: Speech Pathology & Audiology Services - 2150		\$30,633.99	\$22,461.60	\$36,607.00	\$22,524.00	(\$14,083.00)	R.
000.2160.121.00.000.0000	Professional Staff Salary	\$17,830.00	\$15,122.61	\$18,076.00	\$19,746.00	\$1,670.00	
000.2160.122.00.000.0000	Summer School Salaries	\$0.00	\$252.81	\$0.00	\$0.00	\$0.00	
000.2160.220.00.000.0000	Social Security Tax	\$1,364.00	\$1,176.20	\$1,383.00	\$1,511.00	\$128.00	
000.2160.260.00.000.0000	Worker's Compensation	\$107.01	\$41.97	\$109.00	\$119.00	\$10.00	
000.2160.323.00.000.0000	Professional Services - Pupils	\$10,920.00	\$10,395.00	\$10,000.00	\$10,000.00	\$0.00	

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Budget Comparison 3 year

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Definition: Budget Comparison - School Board Budget Summary
 2023-2024 2023-2024 2024-2025 2025-2026
 Adopted Actual Adopted Proposed
 Budget Expenditures Budget Budget

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance	
000.2160.580.00.000.0000	Travel	\$479.00	\$0.00	\$479.00	\$479.00	\$0.00	
000.2160.610.00.000.0000	Supplies	\$443.00	\$424.26	\$426.00	\$403.00	(\$23.00)	
000.2160.810.00.000.0000	Dues & Fees	\$500.00	\$211.99	\$500.00	\$500.00	\$0.00	
FUNCTION: Physical & Occupational Therapy Services - 2160		\$31,643.01	\$27,624.84	\$30,973.00	\$32,758.00	\$1,785.00	S.
000.2190.110.00.000.0000	Salaries - Regular Employees	\$1,000.00	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)	
000.2190.120.00.000.0000	Part-time Salaries	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	
000.2190.220.00.000.0000	Social Security Tax	\$77.00	\$0.00	\$77.00	\$77.00	\$0.00	
000.2190.232.00.000.0000	Retirement	\$196.00	\$0.00	\$196.00	\$192.00	(\$4.00)	
000.2190.323.00.000.0000	Professional Services - Pupils	\$3,975.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00	
000.2190.329.00.000.0000	Other Professional Services	\$0.00	\$0.00	\$28,800.00	\$26,000.00	(\$2,800.00)	
000.2190.330.00.000.0000	Other Professional Services	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	
000.2190.580.00.000.0000	Travel	\$245.00	\$0.00	\$245.00	\$245.00	\$0.00	
000.2190.610.00.000.0000	Supplies	\$500.00	\$23.71	\$500.00	\$500.00	\$0.00	
000.2190.810.00.000.0000	Dues & Fees	\$3,926.00	\$3,801.60	\$4,510.00	\$4,797.00	\$287.00	
FUNCTION: Other Support Services - Students - 2190		\$10,419.00	\$3,825.31	\$39,828.00	\$37,311.00	(\$2,517.00)	T.
000.2191.650.00.000.0000	Software	\$0.00	\$750.00	\$0.00	\$0.00	\$0.00	
FUNCTION: Technology Services - 2191		\$0.00	\$750.00	\$0.00	\$0.00	\$0.00	
000.2210.110.00.000.0000	Salaries - Regular Employees	\$5,382.00	\$3,605.00	\$14,776.00	\$18,750.00	\$3,974.00	

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Definition: Budget Comparison - School Board Budget Summary

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance	
000.2210.123.00.000.0000	Substitute Salaries	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	
000.2210.220.00.000.0000	Social Security Tax	\$1,926.00	\$274.78	\$1,551.00	\$1,626.00	\$75.00	
000.2210.232.00.000.0000	Retirement	\$4,946.00	\$708.03	\$3,884.00	\$3,990.00	\$106.00	
000.2210.240.00.000.0000	Tuition Reimbursement	\$16,000.00	\$1,935.00	\$16,000.00	\$16,000.00	\$0.00	
000.2210.260.00.000.0000	Worker's Compensation	\$151.00	\$59.22	\$122.00	\$128.00	\$6.00	
000.2210.322.00.000.0000	Professional Services - Instr. Program Improve	\$21,750.00	\$21,929.11	\$22,651.00	\$23,343.00	\$692.00	
000.2210.329.00.000.0000	Other Professional Services	\$12,064.00	\$12,064.00	\$5,458.00	\$22,652.00	\$17,194.00	
000.2210.580.00.000.0000	Travel	\$1,000.00	\$185.20	\$1,882.00	\$3,966.00	\$2,084.00	
000.2210.610.00.000.0000	Supplies	\$150.00	\$0.00	\$150.00	\$150.00	\$0.00	
000.2210.641.00.000.0000	Books	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	
000.2210.810.00.000.0000	Dues & Fees	\$1,500.00	\$1,029.32	\$3,625.00	\$5,722.00	\$2,097.00	
000.2210.930.00.000.0000	Fund Transfers	\$6,060.00	\$6,800.00	\$6,800.00	\$10,000.00	\$3,200.00	
FUNCTION: Improvement of Instruction Services - 2210		\$71,029.00	\$48,589.66	\$77,499.00	\$106,927.00	\$29,428.00	U.
000.2220.110.00.000.0000	Salaries - Regular Employees	\$24,906.00	\$24,906.00	\$25,586.00	\$26,266.00	\$680.00	
000.2220.213.00.000.0000	Life Insurance	\$0.00	\$36.00	\$0.00	\$0.00	\$0.00	
000.2220.220.00.000.0000	Social Security Tax	\$1,905.00	\$1,905.41	\$1,957.00	\$2,009.00	\$52.00	
000.2220.260.00.000.0000	Worker's Compensation	\$150.00	\$58.83	\$154.00	\$158.00	\$4.00	
000.2220.430.00.000.0000	Repair & Maintenance	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00	
000.2220.610.00.000.0000	Supplies	\$202.00	\$134.30	\$170.00	\$74.00	(\$96.00)	

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Definition: Budget Comparison - School Board Budget Summary
 2023-2024 2023-2024 2024-2025 2025-2026
 Adopted Actual Adopted Proposed
 Budget Expenditures Budget Budget

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance	
000.2220.641.00.000.0000	Books	\$1,302.00	\$552.44	\$1,205.00	\$1,438.00	\$233.00	
FUNCTION: Educational Media Services - 2220		\$28,865.00	\$27,592.98	\$29,472.00	\$30,345.00	\$873.00	
000.2310.110.00.000.0000	Salaries - Regular Employees	\$5,220.00	\$2,504.76	\$6,420.00	\$6,670.00	\$250.00	V.
000.2310.220.00.000.0000	Social Security Tax	\$399.00	\$191.60	\$491.00	\$510.00	\$19.00	
000.2310.260.00.000.0000	Worker's Compensation	\$32.00	\$12.55	\$39.00	\$40.00	\$1.00	
000.2310.320.00.000.0000	Professional Educational Services	\$17,475.00	\$16,641.67	\$17,705.00	\$16,655.00	(\$1,050.00)	
000.2310.521.00.000.0000	Insurance - Other	\$850.00	\$614.00	\$850.00	\$850.00	\$0.00	
000.2310.540.00.000.0000	Advertising	\$8,000.00	\$1,961.70	\$8,000.00	\$4,000.00	(\$4,000.00)	
000.2310.550.00.000.0000	Printing & Binding	\$1,400.00	\$786.23	\$1,200.00	\$1,200.00	\$0.00	
000.2310.580.00.000.0000	Travel	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	
000.2310.610.00.000.0000	Supplies	\$2,000.00	\$980.53	\$2,000.00	\$2,600.00	\$600.00	
000.2310.630.00.000.0000	Food	\$0.00	\$86.06	\$0.00	\$0.00	\$0.00	
000.2310.810.00.000.0000	Dues & Fees	\$6,175.00	\$6,224.90	\$3,200.00	\$7,064.00	\$3,864.00	
FUNCTION: School Board Services - 2310		\$41,651.00	\$30,004.00	\$40,005.00	\$39,689.00	(\$316.00)	
000.2321.339.00.000.0000	Appropriations	\$390,329.00	\$390,328.87	\$421,183.00	\$393,677.00	(\$27,506.00)	W.
FUNCTION: Office of the Superintendent - 2321		\$390,329.00	\$390,328.87	\$421,183.00	\$393,677.00	(\$27,506.00)	
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	

Pittsburg School District

Budget Comparison 3 year

Fiscal Year: 2024-2025

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From Date: 12/1/2024

To Date: 12/31/2024

Definition: Budget Comparison - School Board Budget Summary
 2023-2024 2023-2024 2024-2025 2025-2026
 Adopted Actual Adopted Proposed
 Budget Expenditures Budget Budget

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance
000.2330.110.00.000.0000	Salaries - Regular Employees	\$1,500.00	\$1,500.00	\$1,500.00	\$1,545.00	\$45.00
000.2330.220.00.000.0000	Social Security Tax	\$115.00	\$110.70	\$115.00	\$118.00	\$3.00
000.2330.232.00.000.0000	Retirement	\$295.00	\$294.59	\$295.00	\$303.00	\$8.00
000.2330.260.00.000.0000	Worker's Compensation	\$9.00	\$3.53	\$9.00	\$10.00	\$1.00
000.2330.580.00.000.0000	Travel	\$150.00	\$0.00	\$150.00	\$150.00	\$0.00
000.2330.810.00.000.0000	Dues & Fees	\$150.00	\$0.00	\$150.00	\$150.00	\$0.00
FUNCTION: Grant Director - 2330		\$2,219.00	\$1,908.82	\$2,219.00	\$2,276.00	\$57.00
000.2410.110.00.000.0000	Salaries - Regular Employees	\$92,374.00	\$92,374.00	\$95,145.00	\$98,000.00	\$2,855.00
000.2410.114.00.000.0000	Salaries	\$64,948.00	\$66,266.70	\$69,023.00	\$71,123.00	\$2,100.00
000.2410.120.00.000.0000	Part-time Salaries	\$5,650.00	\$5,150.00	\$5,555.00	\$5,714.00	\$159.00
000.2410.211.00.000.0000	Health Insurance	\$31,880.00	\$26,879.52	\$33,597.00	\$34,338.00	\$741.00
000.2410.213.00.000.0000	Life Insurance	\$72.00	\$72.00	\$72.00	\$68.00	(\$4.00)
000.2410.220.00.000.0000	Social Security Tax	\$12,467.00	\$12,605.17	\$13,366.00	\$13,758.00	\$392.00
000.2410.232.00.000.0000	Retirement	\$25,298.00	\$25,328.42	\$26,239.00	\$26,213.00	(\$26.00)
000.2410.260.00.000.0000	Worker's Compensation	\$982.00	\$385.15	\$1,048.00	\$1,079.00	\$31.00
000.2410.270.00.000.0000	Health Reimbursement Account	\$4,500.00	\$0.00	\$4,500.00	\$4,500.00	\$0.00
000.2410.290.00.000.0000	Other Employee Benefits	\$0.00	\$3,500.00	\$5,000.00	\$5,000.00	\$0.00
000.2410.329.00.000.0000	Other Professional Services	\$1,200.00	\$1,066.80	\$2,160.00	\$1,200.00	(\$960.00)
000.2410.430.00.000.0000	Repair & Maintenance	\$2,680.00	\$1,488.87	\$2,680.00	\$1,580.00	(\$1,100.00)

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Pittsburg School District

Budget Comparison 3 year

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From Date: 12/1/2024

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Definition: Budget Comparison - School Board Budget Summary
 2023-2024 2024-2025 2025-2026
 Adopted Actual Adopted
 Budget Expenditures Budget

Account	Description	2023-2024 Adopted Budget	2024-2025 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance	
000.2410.521.00.000.0000	Insurance - Other	\$425.00	\$246.00	\$425.00	\$0.00	(\$425.00)	
000.2410.531.00.000.0000	Communications	\$3,600.00	\$5,361.79	\$3,600.00	\$6,600.00	\$3,000.00	
000.2410.534.00.000.0000	Postage	\$1,520.00	\$1,487.63	\$1,600.00	\$2,500.00	\$900.00	
000.2410.550.00.000.0000	Printing & Binding	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	
000.2410.580.00.000.0000	Travel	\$1,700.00	\$539.19	\$1,700.00	\$2,150.00	\$450.00	
000.2410.610.00.000.0000	Supplies	\$1,500.00	\$1,374.77	\$1,500.00	\$4,200.00	\$2,700.00	
000.2410.630.00.000.0000	Food	\$1,500.00	\$236.46	\$1,500.00	\$0.00	(\$1,500.00)	
000.2410.641.00.000.0000	Books	\$2,619.00	\$50.19	\$2,000.00	\$3,012.00	\$1,012.00	
000.2410.642.00.000.0000	Licensing and Applications	\$650.00	\$0.00	\$0.00	\$0.00	\$0.00	
000.2410.810.00.000.0000	Dues & Fees	\$3,050.00	\$2,475.00	\$3,200.00	\$3,250.00	\$50.00	
FUNCTION: Office of the Principal Services - 2410		\$258,915.00	\$246,887.66	\$274,210.00	\$284,585.00	\$10,375.00	X.
000.2600.110.00.000.0000	Salaries - Regular Employees	\$101,823.00	\$86,613.72	\$104,312.00	\$107,168.00	\$2,856.00	
000.2600.120.00.000.0000	Part-time Salaries	\$23,698.00	\$21,668.99	\$24,428.00	\$25,316.00	\$888.00	
000.2600.211.00.000.0000	Health Insurance	\$39,389.00	\$9,738.96	\$12,173.00	\$12,441.00	\$268.00	
000.2600.220.00.000.0000	Social Security Tax	\$9,603.00	\$8,458.36	\$10,232.00	\$10,518.00	\$286.00	
000.2600.232.00.000.0000	Retirement	\$16,984.00	\$11,718.86	\$17,419.00	\$16,892.00	(\$527.00)	
000.2600.260.00.000.0000	Worker's Compensation	\$7,532.00	\$2,954.18	\$8,024.00	\$8,250.00	\$226.00	
000.2600.270.00.000.0000	Health Reimbursement Account	\$6,000.00	\$1,413.69	\$1,500.00	\$1,500.00	\$0.00	
000.2600.290.00.000.0000	Other Employee Benefits	\$378.00	\$3,000.00	\$5,390.00	\$5,390.00	\$0.00	

Pittsburg School District

Budget Comparison 3 year

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Definition: Budget Comparison - School Board Budget Summary

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance	
000.2600.329.00.000.0000	Other Professional Services	\$55,487.00	\$25,425.42	\$145,434.00	\$132,236.00	(\$13,198.00)	
000.2600.411.00.000.0000	Water & Sewer	\$14,000.00	\$11,200.00	\$14,000.00	\$13,000.00	(\$1,000.00)	
000.2600.421.00.000.0000	Rubbish Removal	\$4,590.00	\$3,965.89	\$4,800.00	\$4,800.00	\$0.00	
000.2600.423.00.000.0000	Cleaning Services	\$1,800.00	\$0.00	\$0.00	\$0.00	\$0.00	
000.2600.430.00.000.0000	Repair & Maintenance	\$75,400.00	\$150,824.17	\$45,000.00	\$45,000.00	\$0.00	
000.2600.442.00.000.0000	Rental - Miscellaneous	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	
000.2600.521.00.000.0000	Insurance - Other	\$13,000.00	\$9,824.00	\$13,000.00	\$13,000.00	\$0.00	
000.2600.580.00.000.0000	Travel	\$300.00	\$70.09	\$500.00	\$500.00	\$0.00	
000.2600.610.00.000.0000	Supplies	\$15,750.00	\$16,694.91	\$17,250.00	\$18,000.00	\$750.00	
000.2600.622.00.000.0000	Electricity	\$46,000.00	\$42,154.24	\$50,000.00	\$50,000.00	\$0.00	
000.2600.623.00.000.0000	Propane	\$150.00	\$112.72	\$150.00	\$150.00	\$0.00	
000.2600.624.00.000.0000	Fuel Oil	\$72,250.00	\$51,215.71	\$78,000.00	\$68,250.00	(\$9,750.00)	
000.2600.629.00.000.0000	Diesel Fuel	\$600.00	\$749.98	\$600.00	\$800.00	\$200.00	
000.2600.733.00.000.0000	Furniture & Fixtures	\$12,000.00	\$0.00	\$500.00	\$500.00	\$0.00	
000.2600.739.00.000.0000	Equipment	\$0.00	\$705.04	\$0.00	\$3,500.00	\$3,500.00	
000.2600.810.00.000.0000	Dues & Fees	\$1,000.00	\$540.25	\$1,000.00	\$1,000.00	\$0.00	
FUNCTION: 2600	Operation & Maintenance of Plant Services -	\$519,234.00	\$459,049.18	\$555,212.00	\$539,711.00	(\$15,501.00)	Y.
000.2721.110.00.000.0000	Salaries - Regular Employees	\$48,314.50	\$37,970.05	\$34,821.00	\$36,193.00	\$1,372.00	
000.2721.120.00.000.0000	Part-time Salaries	\$6,825.00	\$11,401.40	\$13,990.00	\$21,493.00	\$7,503.00	

Pittsburg School District

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Definition: Budget Comparison - School Board Budget Summary
 2023-2024 2023-2024 2024-2025 2025-2026
 Adopted Actual Adopted Proposed
 Budget Expenditures Budget Budget

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance
000.2721.220.00.000.0000	Social Security Tax	\$4,071.00	\$3,749.21	\$3,734.00	\$4,413.00	\$679.00
000.2721.232.00.000.0000	Retirement	\$4,364.00	\$1,777.61	\$1,123.00	\$1,154.00	\$31.00
000.2721.260.00.000.0000	Worker's Compensation	\$3,193.00	\$1,252.35	\$2,929.00	\$3,461.00	\$532.00
000.2721.430.00.000.0000	Repair & Maintenance	\$15,000.00	\$13,955.50	\$20,000.00	\$20,000.00	\$0.00
000.2721.519.00.000.0000	Purchased Transportation Services	\$0.00	\$136.82	\$0.00	\$0.00	\$0.00
000.2721.521.00.000.0000	Insurance - Other	\$2,000.00	\$1,473.00	\$2,000.00	\$2,000.00	\$0.00
000.2721.580.00.000.0000	Travel	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
000.2721.610.00.000.0000	Supplies	\$2,500.00	\$1,294.92	\$2,500.00	\$2,500.00	\$0.00
000.2721.622.00.000.0000	Electricity	\$350.00	\$0.00	\$500.00	\$500.00	\$0.00
000.2721.629.00.000.0000	Diesel Fuel	\$12,000.00	\$13,060.32	\$14,000.00	\$15,000.00	\$1,000.00
000.2721.739.00.000.0000	Equipment	\$0.00	\$1,081.54	\$0.00	\$1,500.00	\$1,500.00
000.2721.810.00.000.0000	Dues & Fees	\$878.00	\$753.11	\$890.00	\$890.00	\$0.00
FUNCTION: Student Transportation - Regular Programs - 2721		\$99,995.50	\$87,905.83	\$96,987.00	\$109,604.00	\$12,617.00 Z.
000.2722.110.00.000.0000	Salaries - Regular Employees	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
000.2722.220.00.000.0000	Social Security Tax	\$38.00	\$0.00	\$38.00	\$38.00	\$0.00
000.2722.260.00.000.0000	Worker's Compensation	\$25.00	\$9.81	\$25.00	\$25.00	\$0.00
000.2722.629.00.000.0000	Diesel Fuel	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00
FUNCTION: Student Transportation - Special Programs - 2722		\$863.00	\$9.81	\$863.00	\$863.00	\$0.00
000.2723.110.00.000.0000	Salaries - Regular Employees	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00

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Definition: Budget Comparison - School Board Budget Summary
 2023-2024 2023-2024 2024-2025 2025-2026
 Adopted Actual Adopted Proposed
 Budget Expenditures Budget Budget

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance	
000.2723.220.00.000.0000	Social Security Tax	\$8.00	\$0.00	\$8.00	\$8.00	\$0.00	
000.2723.260.00.000.0000	Worker's Compensation	\$4.00	\$1.57	\$4.00	\$4.00	\$0.00	
000.2723.629.00.000.0000	Diesel Fuel	\$350.00	\$0.00	\$350.00	\$350.00	\$0.00	
FUNCTION: Student Transportation - Vocational Programs - 2723		\$462.00	\$1.57	\$462.00	\$462.00	\$0.00	
000.2724.110.00.000.0000	Salaries - Regular Employees	\$12,562.50	\$10,187.10	\$15,683.00	\$15,293.00	(\$390.00)	
000.2724.220.00.000.0000	Social Security Tax	\$961.00	\$779.28	\$1,200.00	\$1,170.00	(\$30.00)	
000.2724.260.00.000.0000	Worker's Compensation	\$754.00	\$295.73	\$941.00	\$918.00	(\$23.00)	
000.2724.629.00.000.0000	Diesel Fuel	\$5,253.00	\$50.00	\$7,056.00	\$6,802.00	(\$254.00)	
FUNCTION: Student Transportation - Athletic Programs - 2724		\$19,530.50	\$11,312.11	\$24,880.00	\$24,183.00	(\$697.00)	AA.
000.2725.110.00.000.0000	Salaries - Regular Employees	\$4,335.50	\$2,873.83	\$4,812.00	\$5,436.00	\$624.00	
000.2725.220.00.000.0000	Social Security Tax	\$332.00	\$219.42	\$368.00	\$416.00	\$48.00	
000.2725.232.00.000.0000	Retirement	\$0.00	\$43.16	\$0.00	\$0.00	\$0.00	
000.2725.260.00.000.0000	Worker's Compensation	\$260.00	\$101.97	\$289.00	\$326.00	\$37.00	
000.2725.519.00.000.0000	Purchased Transportation Services	\$0.00	\$307.97	\$0.00	\$0.00	\$0.00	
000.2725.629.00.000.0000	Diesel Fuel	\$1,936.00	\$544.20	\$2,046.00	\$3,107.00	\$1,061.00	
FUNCTION: Student Transportation - Field Trips/Cocurricula - 2725		\$6,863.50	\$4,090.55	\$7,515.00	\$9,285.00	\$1,770.00	BB.
000.2829.329.00.000.0000	Other Professional Services	\$0.00	\$0.00	\$800.00	\$500.00	(\$300.00)	
000.2829.532.00.000.0000	Data Communication	\$6,300.00	\$2,071.18	\$21,600.00	\$21,600.00	\$0.00	

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Pittsburg School District

Budget Comparison 3 year

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Definition: Budget Comparison - School Board Budget Summary

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance
000.2829.610.00.000.0000	Supplies	\$1,500.00	\$0.00	\$1,500.00	\$1,000.00	(\$500.00)
000.2829.642.00.000.0000	Licensing and Applications	\$33,809.00	\$30,233.33	\$35,436.00	\$52,104.00	\$16,668.00
000.2829.734.00.000.0000	Computer Equipment	\$35,942.00	\$26,946.11	\$32,106.00	\$11,750.00	(\$20,356.00)
000.2829.739.00.000.0000	Equipment	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
FUNCTION: Informational Systems - 2829		\$77,551.00	\$59,250.62	\$91,442.00	\$87,954.00	(\$3,488.00)
000.4100.450.00.000.0000	Construction Services	\$0.00	\$0.00	\$10.00	\$10.00	\$0.00
000.4100.500.00.000.0000	Site Acquisition	\$10.00	\$0.00	\$0.00	\$0.00	\$0.00
FUNCTION: Land Purchases - 4100		\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
000.4200.450.00.000.0000	Construction Services	\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
FUNCTION: Site Improvement - 4200		\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
000.4300.330.00.000.0000	Other Professional Services	\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
FUNCTION: Architecture & Engineering Services - 4300		\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
000.4400.500.00.000.0000	Educational Development	\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
FUNCTION: Educational Specifications Development Services - 4400		\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
000.4500.450.00.000.0000	Construction Services	\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
FUNCTION: Building Construction - 4500		\$10.00	\$0.00	\$10.00	\$10.00	\$0.00

Pittsburg School District

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Definition: Budget Comparison - School Board Budget Summary
 2023-2024 2023-2024 2024-2025 2025-2026
 Adopted Actual Adopted Proposed
 Budget Expenditures Budget Budget

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance	
000.4600.450.00.000.0000	Construction Services	\$10.00	\$0.00	\$150,000.00	\$10.00	(\$149,990.00)	
FUNCTION: Building Improvement - 4600		\$10.00	\$0.00	\$150,000.00	\$10.00	(\$149,990.00)	CC.
000.5252.930.00.000.0000	Fund Transfers	\$0.00	\$0.00	\$20,000.00	\$80,000.00	\$60,000.00	
FUNCTION: Transfer to Other Expendable Trust Funds - 5252		\$0.00	\$0.00	\$20,000.00	\$80,000.00	\$60,000.00	DD.
000.5310.564.00.000.0000	Tuition to Private Schools	\$0.00	\$0.00	\$10.00	\$50.00	\$40.00	
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	\$0.00	\$10.00	\$50.00	\$40.00	
029.3100.250.00.000.0000	Unemployment Compensation	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00	
029.3100.329.00.000.0000	Other Professional Services	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	
029.3100.421.00.000.0000	Rubbish Removal	\$1,560.00	\$834.61	\$1,800.00	\$1,800.00	\$0.00	
029.3100.430.00.000.0000	Repair & Maintenance	\$0.00	\$1,627.64	\$0.00	\$0.00	\$0.00	
029.3100.570.00.000.0000	Food Service Management	\$67,335.00	\$58,760.82	\$74,000.00	\$75,000.00	\$1,000.00	
029.3100.610.00.000.0000	Supplies	\$41.00	\$243.72	\$100.00	\$500.00	\$400.00	
029.3100.629.00.000.0000	Diesel Fuel	\$875.00	\$696.97	\$950.00	\$950.00	\$0.00	
029.3100.630.00.000.0000	Food	\$0.00	\$7,115.53	\$0.00	\$0.00	\$0.00	
029.3100.739.00.000.0000	Equipment	\$9,000.00	\$9,248.00	\$1,389.00	\$500.00	(\$889.00)	
FUNCTION: Food Service Operations - 3100		\$79,511.00	\$78,527.29	\$78,939.00	\$80,450.00	\$1,511.00	EE.

Pittsburg School District

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Definition:		Budget Comparison - School Board		Budget Summary			
		2023-2024	2023-2024	2024-2025	2025-2026		
Account	Description	Adopted Budget	Actual Expenditures	Adopted Budget	Proposed Budget	Variance	
040.1190.114.00.000.0000	Salaries	\$20,000.00	\$0.00	\$30,000.00	\$35,000.00	\$5,000.00	
FUNCTION: Title I - 1190		\$20,000.00	\$0.00	\$30,000.00	\$35,000.00	\$5,000.00	TITLE I - GRANT PORTION
040.2190.329.00.000.0000	Other Professional Services	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	
FUNCTION: Other Support Services - Students - 2190		\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	TITLE IV - GRANT PORTION (SRO)
040.2210.320.00.000.0000	Professional Educational Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
040.2210.329.00.000.0000	Other Professional Services	\$4,800.00	\$0.00	\$5,000.00	\$2,000.00	(\$3,000.00)	
FUNCTION: Improvement of Instruction Services - 2210		\$4,800.00	\$0.00	\$5,000.00	\$2,000.00	(\$3,000.00)	TITLE II - GRANT PORTION (PROF DEV)
Grand Total:		\$3,752,745.00	\$3,368,169.99	\$4,244,328.00	\$4,139,157.00	(\$105,171.00)	

End of Report

PITTSBURG FY 25 BUDGET VARIANCES

<u>LETTER/ACCOUNT</u>	<u>DESCRIPTION OF VARIANCE</u>	<u>Increase/Decrease</u>
Revenue - Tuition	Anticipated decrease in tuition revenue based on anticipated and budgeted last year. Loss of 7 students.	(\$100,000.00)
Revenue - Title I	Based on what has been received the last several years to include rollover we are anticipating an increase of \$5,000 in the allocation compared to what has been budgeted in the past	\$5,000.00
Revenue - Title II and Other Grants	Included \$10,000 anticipated to be received from Title IV to help offset the cost of the School Resource Officer.	\$7,000.00
Revenue - Medicaid	There hasn't been any revenue received for Medicaid claims and reimbursement for several years	(\$500.00)
Revenue - NFR Grant	DRA will notify us if we will receive these funds to be used for supplies, books or equipment when the tax rate is set next October.	(\$4,561.00)
Revenue - Transfer from Facility Expendable Trust Fund	This was for the roof project that was completed in FY 25. Transfer of \$70,000 from the Facility Trust fund.	(\$70,000.00)
Revenue-Fund Balance	This is only an estimate based on revenues received and expenditures spent for the 24-25 school year. If the surplus is higher than \$250,000 it will be used to offset taxes or retained for the following year to be used for unanticipated expenditures.	(\$193,221.00)

A. (1100-110, 220, 232, 260)	We have reduced the teaching staff by 1.0 FTE and have a part time teacher returning for next year.	(\$42,196.00)
B. (1100)	Health Insurance premiums will increase 6.64% for the FY 26 budget. This amount is less due to changes in staff and health deductions.	(\$15,288.00)
C. (213 & 290)	Life Insurance premiums have decrease from \$72 per year to \$68 per year. (\$127 increase) Health insurance buy backs and severance for a teacher who will retire in 26-27 (\$18,000 increase)	\$17,873.00
D. (1100-329)	Copier lease anticipated cost. Decreased compared to budgeted in current year.	(\$6,720.00)
E. (1100-430)	Copier Overage Fees and Maintenance Agreement decrease anticipated.	(\$2,148.00)
F. (1100-610, 640,733)	Increase based on teacher requests for supplies, books and furniture needs.	\$13,819.00
G. (1190 Function)	Title I grant allocation was increased by \$5,000 therefore the local amount to be raised has decreased.	(\$4,508.00)
H. (1210-123)	Para Educator substitutes was increased based on what was spent the prior year and what's anticipated in the current.	\$7,840.00
I. (1210-323)	Special Education Behavioral Consultant Contract increase	\$5,500.00
J. (1300)	Vocational Education Tution Rate to Canaan CTE program- Tuition is estimated at \$12,000	\$500.00
K. (1410)	Co-Curricular budget is increased by \$467 due to increased in contracted salaries per the Collective Bargaining Agreement \$135 as well as an increase in Supplies and Dues and Fees per requests. \$332	\$467.00
L. (1420)	Total decrease of Athletics. Coaches and Athletic Director Stipends increase by 3%. Removed some stipend positions as Elementary soccer and basketball was removed from the budget.	(\$7,422.00)
M. (1430)	Summer School has been added to the budget for next summer.	\$5,825.00
N. (1490)	Afterschool Program is seeing an decrease due to budgeting for less days than last budget.	(\$4,583.00)
O. (2120)	Guidance - Increase in Salary and Benefits per the CBA	\$3,363.00
P. (2122)	Counseling Services - Increase for School Asisstance Program Counselor, Behavioral Specialist for Non special education children, and Social Emotional Counselor	\$2,139.00
Q. (2130)	Health Services - Increase in pay and benefits of 3% totals \$2764. Increase in Nurse Director contracted service \$1065.	\$3,829.00

R. (2150)	Speech Services - Decrease based on speech assistant having less hours worked for next school year.	(\$14,083.00)
S. (2160)	Occupational Therapy Services - Increase based on salary and benefits increase.	\$1,785.00
T. (2190)	Title IV funding in the amount of \$10,000 will offset the School Resource Officer which is budgeted under 2190-329. This causes a decrease to the local portion to be raised.	(\$2,517.00)
U. (2210)	Improvement of Instruction - Anticipated increase in Professional Development salaries and benefits that can no longer be funded through Title II. Anticipated allocation is only \$2,000. Increase in Curriculum Director Contracted Service \$692. Increase in Professional Services for Tom Ledue who works with our staff. This used to be covered under the CSI grant. \$18,000. Staff Development Committee payment increase is \$3,200.	\$29,428.00
V. (2310)	School Board - updated the school board pay from hourly rate (used to be \$12/hour) to a flat stipend of \$750 each.	\$250.00
W. (2321)	Office of the Superintendent- Assessment will decrease next year for Pittsburg	(\$27,506.00)
X. (2410)	Office of the Principal - Increase of 3% for the Principal, Assistant Principal Stipend, and .65 increase for hourly support staff. \$6248. Telephone services was increased based on amounts paid in the current year. \$3,000. Postage increase due to new lease and anticipated postage increase. \$450.	\$10,375.00
Y. (2600)	Plant Operations- Increase of .65 per hour for support staff. Decreases in Professional services based on needs and decrease in fuel oil based on anticipated cost per gallon. Added commercial carpet cleaner so we don't have to contract the service out. \$3,500	(\$15,501.00)
Z. (2721)	Bus Transportation - Increase of 1 hour per day for the Bus Coordinator. 50% is reimbursed by Stewartstown. \$7503. A .65 per hour increase for bus driver's. Increase in price for diesel fuel based on usage and added equipment for bus radios or cameras that may need to be replaced.	\$12,617.00
AA. (2724)	Athletic Transportation- Decrease based on needs and fuel costs.	(\$697.00)
BB. (2725)	Field Trips Transportation - Based on staff requests and budgeting unanticipated trips	\$1,770.00
CC. (4600)	This was the expense for the roof last year. Not needed in this budget.	(\$149,990.00)
DD. (5252)	We are requesting to add \$50,000 to the Facility Trust (we reduced it by \$70,000 for the roof last year) and adding \$30,000 to the school bus fund as we are anticipating the need to replace a bus in 26-27. Current balances are \$51,630 Facility Trust fund and \$78,994 School Bus fund.	\$60,000.00
EE. (3100)	Food Service Operations - Anticipated increase for contract increase, pest control, and supplies	\$1,511.00
Overall Budget Variance	The presented budget is an overall decrease of \$105,171.00 or - 2.48%.	(\$105,171.00)



Proposed Budget

Pittsburg Local School

Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2025 to June 30, 2026

Form Due Date: **20 Days after the Annual Meeting**

This form was posted with the warrant on: January 30, 2025

SCHOOL BOARD CERTIFICATION

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

Name	Position	Signature
Willard Ormsbee	School Board Chair	
Jamie Gray	School Board Member	
Lindsey R. Gray	School Board Member	
Daniel Kurtz	School Board Member	
Reginald Parker	School Board Member	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:

NH DRA Municipal and Property Division
(603) 230-5090

<https://www.revenue.nh.gov/about-dra/municipal-and-property-division/municipal-bureau>



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)
Instruction						
1100-1199	Regular Programs	04	\$1,328,675	\$1,509,923	\$1,476,282	\$0
1200-1299	Special Programs	04	\$234,628	\$294,682	\$307,676	\$0
1300-1399	Vocational Programs	04	\$0	\$11,500	\$12,000	\$0
1400-1499	Other Programs	04	\$105,053	\$182,057	\$176,344	\$0
1500-1599	Non-Public Programs		\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	04	\$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			\$1,668,356	\$1,998,162	\$1,972,302	\$0
Support Services						
2000-2199	Student Support Services	04	\$285,938	\$370,168	\$374,684	\$0
2200-2299	Instructional Staff Services	04	\$76,183	\$111,971	\$139,272	\$0
Support Services Subtotal			\$362,121	\$482,139	\$513,956	\$0
General Administration						
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	04	\$30,004	\$40,005	\$41,965	\$0
General Administration Subtotal			\$30,004	\$40,005	\$41,965	\$0
Executive Administration						
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0
2320-2399	All Other Administration	04	\$392,238	\$423,452	\$393,727	\$0
2400-2499	School Administration Service	04	\$246,888	\$274,210	\$284,585	\$0
2500-2599	Business		\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	04	\$459,049	\$555,212	\$539,711	\$0
2700-2799	Student Transportation	04	\$103,320	\$130,707	\$144,397	\$0
2800-2999	Support Service, Central and Other	04	\$59,251	\$91,442	\$87,954	\$0
Executive Administration Subtotal			\$1,260,746	\$1,475,023	\$1,450,374	\$0
Non-Instructional Services						
3100	Food Service Operations	04	\$78,527	\$78,939	\$80,450	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$78,527	\$78,939	\$80,450	\$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)	period ending 6/30/2026 (Not Recommended)
Facilities Acquisition and Construction						
4100	Site Acquisition	04	\$0	\$10	\$10	\$0
4200	Site Improvement	04	\$0	\$10	\$10	\$0
4300	Architectural/Engineering	04	\$0	\$10	\$10	\$0
4400	Educational Specification Development	04	\$0	\$10	\$10	\$0
4500	Building Acquisition/Construction	04	\$0	\$10	\$10	\$0
4600	Building Improvement Services	04	\$0	\$150,000	\$10	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$0	\$150,050	\$60	\$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	04	\$0	\$10	\$50	\$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			\$0	\$10	\$50	\$0
Total Operating Budget Appropriations					\$4,059,157	\$0



Special Warrant Articles

Account	Purpose	Article	Appropriations for	Appropriations for
			period ending 6/30/2026 (Recommended)	period ending 6/30/2026 (Not Recommended)
5252	To Expendable Trusts/Fiduciary Funds	02	\$50,000	\$0
<i>Purpose: Deposit into the School District Facility Maintenance Exp Trust</i>				
5252	To Expendable Trusts/Fiduciary Funds	03	\$30,000	\$0
<i>Purpose: Deposit into the School bus Expendable Trust</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			\$80,000	\$0



Individual Warrant Articles

Account	Purpose	Article	Appropriations for	Appropriations for
			period ending 6/30/2026 (Recommended)	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	04	\$497,526	\$450,000	\$350,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments		\$0	\$0	\$0
1600-1699	Food Service Sales	04	\$21,247	\$15,000	\$15,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	04	\$99,379	\$100,000	\$100,000
Local Sources Subtotal			\$618,152	\$565,000	\$465,000
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		\$2,582	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	04	\$187	\$500	\$500
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
State Sources Subtotal			\$2,769	\$500	\$500
Federal Sources					
4100-4539	Federal Program Grants	04	\$0	\$35,000	\$47,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	04	\$26,604	\$18,500	\$18,500
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution		\$0	\$500	\$0
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$4,561	\$4,561	\$0
Federal Sources Subtotal			\$31,165	\$58,561	\$65,500



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	\$70,000	\$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		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	04	\$443,221	\$0	\$250,000
Other Financing Sources Subtotal			\$443,221	\$70,000	\$250,000
Total Estimated Revenues and Credits			\$1,095,307	\$694,061	\$781,000



Budget Summary

Item	Period ending 6/30/2026
Operating Budget Appropriations	\$4,059,157
Special Warrant Articles	\$80,000
Individual Warrant Articles	\$0
Total Appropriations	\$4,139,157
Less Amount of Estimated Revenues & Credits	\$781,000
Less Amount of State Education Tax/Grant	\$0
Estimated Amount of Taxes to be Raised	\$3,358,157

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

Account	Description	ADOPTED BUDGET	YTD Expenditures	2024 - 2025 BUDGET	2025 - 2026 PROPOSED BUDGET	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	Professioanal 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)

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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 2023 - 2024 2024 - 2025 2025 - 2026

ADOPTED YTD BUDGET PROPOSED
BUDGET Expenditures BUDGET BUDGET

Account	Description	ADOPTED BUDGET	YTD Expenditures	2024 - 2025 BUDGET	2025 - 2026 PROPOSED BUDGET	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)	

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School Administrative Unit #7

Budget Comparison

Fiscal Year: 2024-2025

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Definition: Budget Comparison -School Board Summary

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

Account	Description	ADOPTED BUDGET	YTD Expenditures	2024 - 2025 BUDGET	2025 - 2026 PROPOSED BUDGET	Variance
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

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

Account	Description	ADOPTED BUDGET	YTD Expenditures	2024 - 2025 BUDGET	2025 - 2026 PROPOSED BUDGET	Variance
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

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Definition: Budget Comparison -School Board Summary

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

Account	Description	ADOPTED BUDGET	YTD Expenditures	2024 - 2025 BUDGET	2025 - 2026 PROPOSED BUDGET	Variance
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)

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Definition: Budget Comparison -School Board Summary

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

Account	Description	ADOPTED BUDGET	YTD Expenditures	2024 - 2025 BUDGET	2025 - 2026 PROPOSED BUDGET	Variance
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.

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School Administrative Unit #7

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Definition:		Budget Comparison -School Board Summary				
		2023 - 2024	2023 - 2024	2024 - 2025	2025 - 2026	
Account	Description	ADOPTED BUDGET	YTD Expenditures	BUDGET	PROPOSED BUDGET	Variance
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

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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
PERREAULT, 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, some taxable employee benefits such as insurance buy-back stipends.

