

Columbia School District
School Officials Annual Report
2023-2024



Annual Meeting
Tuesday, March 11, 2025
7:15 P.M.
Columbia Town Hall

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Report of
COLUMBIA SCHOOL DISTRICT

OFFICERS

MODERATOR

Eric Stohl

CLERK

Jennifer Wells

TREASURER

Amanda Gaeb

SCHOOL BOARD

Stacey Campbell, Chairman

Kristin Brooks

Diane Little

Term Expires 2025

Term Expires 2026

Term Expires 2027

SUPERINTENDENT OF SCHOOLS

Dana Hilliard

BUSINESS MANAGER

Bridget Cross

DIRECTOR OF STUDENT SERVICES

Jennifer Noyes



January 2025,

Dear SAU #7 community members;

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

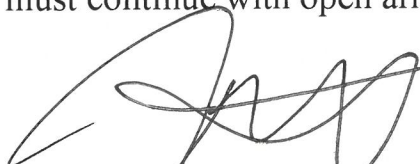
Since becoming your Superintendent in July of 2024 I continue to be filled with pride in leading such an outstanding team dedicated to enacting our mission every day for our students. Each of our three schools, Colebrook Academy and Elementary School, Stewartstown Community School, and Pittsburg School,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

to reach their hopes and dreams.

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

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

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



2023-2024 Principal Report

We are grateful to our parents, community members, and business partners for all that they do to support the students and staff with various activities, fundraisers, field trips, donations, school-to-work locations, and other opportunities.



In 2023-2024, we kicked-off our first Annual Learning Expo which was a huge success thanks to our teachers and business partners who worked together to teach students about a career. Our students participated in the following industries with the following partners and teachers:

- Automotive with Pat Wheelock from Don Noyes Chevrolet, Victoria Sessa from Northern Tire, and teachers Tom Allin & Nick Hurley.
- Cosmetology with Dailey Hailey from Luxe Beauty Studio, Sally Biron from Golden Locks, and teacher Becky Hailey.
- Criminal Justice with Office Jake Pelletier, Officer Zach Bishop, Chief Rella, and teacher Scott Neary.
- Culinary with Chef Steve Learned and teachers Michelle Desmond & Scott Desmond.
- Fitness & Muscular Therapy with Phil Freudenberger and teacher Ryan Call.
- Floral Design with Delanie Stone owner of Little Things Flower Shop and teacher Amy Caron.
- Healthcare with Devon Phillips, RN, Sage Rodrigue, BSN, RN and teacher Kathi Lawton-Haynes.
- Musical Theater with Melissa Shaw, Tilly Players Director and music teacher Tabby Paquette.
- Real Estate with Joey Sweatt, Broker-Owner of A Notch Above Real Estate and teacher Elizabeth Griffin.
- Sportscasting with Butch Ladd from Northeast Sports Network and teacher Tyler Snyder.



Our Parent Teacher Organization which launched in October of 2022 held the first Colebrook Color Run in the fall of 2023. They also sponsored a Colebrook's Got Talent show at the Tillotson Center. The PTO has sponsored several activities for students, staff, and families.

Ms. Paquette took the band and chorus students to Springfield, MA for the Great East Music Festival. Both band and chorus won silver!



The Broadcasting Club is a student-centered media club, which covers Colebrook sports and events. The club live streams athletic games online. Students learn what it takes to be part of a production team of on-air personalities, producers, and directors. The club allows students with an interest in journalism, film, or sports reporting to gain valuable hands-on experience to take to college and beyond.



We transitioned to Competency Based Education in 2023 as well as a new student management system ALMA that supports competency grading and reporting.

Last but not least, our entire community experienced the rare eclipse in April, which our teachers tied into great learning for our students.

As principal, I am so proud to serve the students, staff, and families of Colebrook and Columbia. It takes everyone working as a team to provide the best possible opportunities for our students.

Respectfully Submitted,

Kimberly Wheelock,
Colebrook Schools
Principal





2023-2024 Annual Report Colebrook Elementary

Town Overview

This annual report highlights the key initiatives, outcomes, and financial expenditures for the Title I program in Colebrook 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. Colebrook Elementary School is a targeted-assisted school that offers intervention services in reading and math to grades kindergarten through fifth. The focus is on early intervention, ensuring that every student receives appropriate and timely support for academic success, and developing partnerships between school personnel and families to meet grade-level expectations.

Key Program Initiatives

1. Family Literacy Event: This event aimed to engage families in literacy activities, providing resources to support student learning at home. Many hands-on activities and supplies were purchased to create a welcoming environment for participating families.
2. Coordinate and integrate Title I family and community engagement strategies with other educational programs.
3. Summer Learning Camp was an engaging way to keep students actively learning while having fun during the summer months.
4. Family Lunches at events like a Summer Learning Camp or Family Literacy gatherings create a warm, inclusive environment that fosters community engagement and strengthens family connections.

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/supplies for student giveaways.

- Classroom learning materials were purchased to enhance student engagement and make lessons more effective.
- Summer Learning Camp for students in grades K-3
- 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 87% improvement in reading and an 89% improvement in math proficiency among participating students.
- **Strengthened Community Collaboration:** Family Literacy Night and Book Fair fostered partnerships between schools, families, and community organizations.

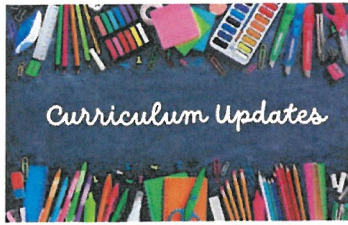
Challenges and Next Steps

- **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,

Mrs. Jennifer Mathieu
Curriculum Director



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

Dana Hilliard

Jennifer Noyes

Superintendent of Schools

Coordinator of Special Services

dhilliard@sau7.org

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.

A handwritten signature in black ink that reads "Jennifer Noyes". The signature is written in a cursive, flowing style.

Jennifer Noyes

SAU 7 Director of Special Services

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,



Devon Phillips, RN, CAES School Nurse/SAU #7 School Health Coordinator

Colebrook Academy & Elementary School
27 Dumont Street
Colebrook, New Hampshire 03576
(603) 237-4801 or (603) 237-4270
School Website: www.csd.sau7.org



COLEBROOK ACADEMY & ELEMENTARY SCHOOL
SCHOOL COUNSELING REPORT
2023 - 2024

CAES graduated twenty-four seniors in 2024. Six of these graduates were New Hampshire Scholars. The New Hampshire Scholars program 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. In addition, six seniors were silver cord recipients. A silver cord signifies the completion of more than 100 hours of community service. Lastly, five graduates were inducted into the National Honor Society.

The twenty-four members of the class of 2024 had diverse post-secondary plans. 33% of the class of 2024 attended a 4-year college, 30% attended a 2-year college or vocational college, 33% entered the workforce, and 4% entered the military.

Thirteen members of the class of 2024 have engaged in dual enrollment learning opportunities, and left CAES with college credits. They earned these credits in various ways including Running Start, E-Start and Early College programs.

Running Start (RS) is one avenue for our students to earn college credits. CAES has a relationship with the Community College System of New Hampshire to offer courses in our building, taught by our instructors, for college credit. This year we offered six RS courses (Creative Writing, Marketing, Chemistry, College Composition, Spanish, and Psychology).

We support students in completing Advanced Placement course work outside the classroom. In 2023-2024, four students did so and took five courses independently - Psychology, Statistics, United States History, United States Government, and United States History. CAES administered exams to the students in May.

School-to-Work (STW) provides a unique opportunity to see if a career in a certain field is something students truly want to pursue. In 2023-2024, four students enrolled in STW learning. These students worked at Upper Connecticut Valley Hospital and Northern Tire.

Ten Juniors took the PSAT/NMSQT in October. Fourteen sophomores elected to take the test as well. These juniors also took the SAT School Day test in March. In September, Sophomores took the ASVAB.

Respectfully submitted by,



Brandi Covell, MS Psychology
7-12 School Counselor

2023-2024 North Point Career and Technical Education Report

CAES is located in New Hampshire's Region 1, and can participate in Career & Technical Education Centers (CTE). Our region's center, North Point, is located here in Colebrook with students having the option to join CTE programs at the Canaan Career Center in Vermont as well.

During the 2023-2024 school year, North Point had twenty-nine students attend CTE courses. Three students attended the Education program, two attended Health Science, thirteen attended Automotive, four attended Information Technology, and seven students attended the Culinary/Hospitality program.

This year, four CTE students attended courses at the Canaan Career Center. Two students attended the Fire & Emergency Services program, one student attended the Building Trades & Restoration Carpentry program, and one student attended the Diversified Agriculture & Natural Resources program.

Students in CTE programs are able to earn various college credits, such as three credits from WMCC if they complete two full years of the CTE Culinary/Hospitality program. CAES graduated nine students as completers of their respective programs this year.

Five students completed the LNA course in conjunction with the Coos County Nursing Hospital. Upon successful completion of the course, students are then able to apply for their New Hampshire LNA license. Two students from the course are now fully licensed as LNAs in the state of New Hampshire.

The health science program partnered with the National Healthcareer Association to be able to offer certification opportunities in the field of Phlebotomy as well as an opportunity for other healthcare related certifications if students choose those paths.

In the spring, the CTE automotive program welcomed Ryan Ouimette as their new instructor. The program also saw various students participate in work based learning opportunities at Noyes Chevrolet and Northern Tire.

Respectfully submitted,



Emilie Hall
North Point CTE Director

**COLEBROOK SCHOOL DISTRICT
2024 - 2025 STAFF LISTING**

NAME	DESCRIPTION
WHEELOCK, KIMBERLY J	Principal
CAMERON, STEPHANIE A	Principal - Assistant Grades PreK-12
MAXWELL, VALERIE S	Administrator Assistant
BRITTON, ANNA M	Guidance Administrative Assistant
NEARY, RENEE K	Receptionist
PHILLIPS, DEVON L	Nurse & Nurse Coordinator
HALL, EMILIE L	CTE Director, High School History Teacher, CIA Team Member, Advisor, Leadership Team & Teacher Mentor
CARON, AMY M	Elementary Guidance Counselor, Advisor, Leadership Team & Crosswalk Duty
COVELL, BRANDI R	High School Guidance Counselor & Teacher Mentee
HARRIS, CARLTON L	Facility Director, Maintenance/Custodian Supervisor & Substitute Bus Driver
DAGESSE, MAX R	Custodian & Substitute Bus Driver
ELLIOTT, TIMOTHY J	Custodian
HAMMOND, JR., STANLEY E	Custodian
FRIZZELL, JENNIFER N	Pre-K Teacher & Leadership Team
MARDIN, DEBRA S	1st Grade Teacher & Teacher Mentee
SWEATT, AMELIA J	Kindergarten Teacher & Kindergarten Camp
BOIRE, MOLLY A	Kindergarten Teacher & Teacher Mentee
WHEELOCK, KRISTEN R	Grade 1 Teacher, Teacher Mentor, Leadership Team, Summer School Teacher & Coach
OUIMETTE, CRYSTAL L	Grade 2 Teacher
HAMELIN, TINA M	Grade 3 Teacher, CIA Team Member & Teacher Mentor
SLOCUM, FAITH A	Grade 4 Teacher & Advisor
GRANT, LISA L	Grade 5 Teacher & Summer School Teacher
KLEE, JESSICA A	Grade 5 Teacher & Advisor
PARKER, KATIE S	Elementary Physical Education Teacher, Elementary & High School Health Teacher, Advisor & Coach
CALL, RYAN M	Elementary & High School Physical Education Teacher, Athletic Director, Advisor & Coach
NEARY, SCOTT E	Elementary & High School Social Studies Teacher, Advisor, Leadership Team & Teacher Mentor

SANCHEZ-ROOSA, NICOLAS	Elementary Geography Teacher, Elementary & High School Spanish Teacher, Running Start Course Teacher, Advisor, Crosswalk Duty &
ALLIN, THOMAS L	Vocational Technology Teacher
DORMAN, KIMBERLY A	High School Science & CTE Health Teacher, Running Start Course Teacher, CIA Team Member & Advisor
BILLE, DALE R	Elementary & High School English Teacher, Leadership Team & Teacher Mentee
BROWN, HEATHER L	High School English Teacher & Teacher Mentee
OUIMETTE, RYAN J	Automotive/Welding/Powersports & CTE Grades 9-12 & Teacher Mentee
GRIFFIN, ELIZABETH C	High School Business Teacher & CTE Hospitality Teacher, CIA Team Member & Advisor
HURLEY, NICHOLAS R	High School Math Teacher, CIA Team Member, Advisor & Leadership Team
SNYDER, TYLER J	Elementary & High School Science Teacher & Advisor
LEVATINO, MYRIAM A	Art Teacher, Advisor & Teacher Mentee
HALL, DAWN E	Media Generalist & Advisor
PAQUETTE, TABITHA L	Music, Band & Chorus Teacher Grades PreK-12
CALL, EMALIE C	Elementary & High School Math Teacher, Teacher Mentee & Coach
KENNY, LISA M	Elementary Reading Specialist
HAILEY, REBECCA L	Special Education PreK-3 Teacher, Leadership Team & Teacher Mentor
HAND, APRIL L	Elementary Special Educatin Teacher, Advisor, Leadership Team & Teacher Mentor
EAMES, RYAN E	Elementary Title I & Summer School Teacher
LAWTON-HAYNES, KATHLEEN L	Elementary Title I Teacher, Advisor & Teacher Mentor
BLAIS, MISTY D	Title I Director
AMER, HOLLY S	Para Professional
LECLAIR, JACIE C	Para Professional - Extra Support, Advisor, Kindergarten Camp & Summer School
GILBERT, KAILIN B	Para Professional - Extra Support
NOYES, MARIAH K	Para Professional - Extra Support
SMITH-GAGNON, KIAHNA T	Para Professional - Extra Support & Advisor
ELLIOTT, ALLISON S	Para Professional, Advisor & Leadership Team
BOUCHER, JAMIE R	Para Professional & Advisor
NEARY, MARYANN W	Para Professional & Summer School
DEVINE, HAILYN R	Para Professional

HOWES, BETH A	Para Professional
PLACEY, LIBBY K	Para Professional
URAN, LORI A	Para Professional
WORSTER, LISA M	Para Professional
MCKINNON, TRACEY A	Speech Para Professional
PARISEAU, NICOLE M	Speech Para Professional
SWITSER, JEANIE MARIE	Speech Pathologist (School Year & Summer School)
COTE, CHRISTINE M	Occupational Therapist (School Year & Summer School)
DEVINE, LYNDISAY J	SAP Counselor, Leadership Team & Summer School
MATHIEU, JENNIFER S	Curriculum Coordinator
RELLA, VALERIE C	SEL Interventionist
JOHNSEN, MICHELE	Teacher Mentor
CASTINE, ELAINE P	Bus Driver
AMEY, CAYENNE E	Elected Official - School Board
BROOKS, DAVID J	Elected Official - School Board
BRUNAUT, JULIE J	Elected Official - School Board
LEBEL, NATHAN M	Elected Official - School Board
LYONS, RHONDA L	Elected Official - School Board
MURPHY, ROBERT B	Elected Official - School Board
STEVENS, TIMOTHY F	Elected Official - School Board
BOIRE, GAETANE R	Elected Official - Treasurer
JOLLES, MARY M	Elected Official - School Clerk
PAQUETTE, BILLIE J	Clerk of the Minutes
PATTERSON, RONALD W	Elected Official - Moderator
KEAZER, JENNIFER L	Advisor
ROLLINS, KRISTEN	Advisor

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

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



Devon Phillips
(Nurse Director)

Colebrook Employee

Pittsburg Reimburses

Stewartstown Reimburses

Carol Bouchard
(Transportation Coordinator)

Pittsburg Employee

Stewartstown Reimburses

Jennifer Mathieu
(Curriculum Director)

Colebrook Employee

Pittsburg Reimburses

Stewartstown Reimburses

Samantha Thilkey
(Music)

Pittsburg Employee

Stewartstown Reimburses

Josiah Riley
(Athletic Director)

Pittsburg Employee

Canaan Reimburses

Misty Blais
(Title 1 Director)

Colebrook

Pittsburg

Dawn Pettit (Guidance)

Pittsburg Employee

Stewartstown Reimburses

Misty Blais (Reading Specialist)

Pittsburg Employee

Stewartstown Reimburses

Valerie Rella (Social Emotional Counselor)

Colebrook Employee

Pittsburg Reimburses

Shelley Crossley (Student Assistance Program/Case Manager)

Stewartstown

Pittsburg

TUITION PUPILS & RATES 2023-2024			
Grade Levels	Pupils	COLUMBIA TUITION RATE	NON-AREA TUITION RATE
CAES Preschool	4	\$8,623.00	N/A
CAES Kindergarten	5	\$21,135.00	\$21,510.00
CAES Elementary	32	\$21,643.00	\$22,532.00
CAES High School	13	\$21,935.00	\$22,633.00
Estimated	54		
TUITION PUPILS & RATES 2024-2025			
Grade Levels	Pupils	COLUMBIA TUITION RATE	NON-AREA TUITION RATE
CAES Preschool	3	\$15,198.00	N/A
CAES Kindergarten	6	\$24,303.00	\$24,632.00
CAES Elementary	32	\$18,722.00	\$19,257.00
CAES High School	12	\$26,232.00	\$26,785.00
Estimated	53		
TUITION PUPILS & RATES 2025-2026			
Grade Levels	Pupils	COLUMBIA TUITION RATE	NON-AREA TUITION RATE
CAES Preschool	2	\$15,500.00	N/A
CAES Kindergarten	3	\$24,500.00	\$24,800.00
CAES Elementary	32	\$19,000.00	\$19,500.00
CAES High School	15	\$26,500.00	\$27,000.00
Budgeted, Tuition Rates not Set until Fall	52		
TRANSPORTATION 2024-2025			
TRANSPORTER	PUPILS	MILES/DAY	ROUTE
#117	28	73	Route 3, Harvey Brook Road, Fish Pond Road, Preston Lane

Scholarships By Student

Student Name	Scholarship	Amount
William Crawford	Harold & Eva Levy Scholarship	\$181
Madison Gray	Sarah Jane Cummings Memorial	\$1,000
	Upper Connecticut Valley Hospital Scholarship	\$1,000
	Coos County Nursing Hospital Resident Council	\$500
Kolten Dowse	James E. Berry	\$300
	CA Alumni	\$500
	Hughes Family Athletic & Academic Achievement	\$500
	Edna Greer Manning Memorial	\$2,100
	George L. O'Neil & Sons of The American Legion Post 62	\$1,000
Grace Fellows	Les Beal Scholarship	\$2,000
	Mohawk Grange/Henrietta Jackson Memorial	\$1,000
	Richard W. Collins	\$1,000
	Eva A Owen Memorial	\$400
	David Howe Memorial	\$500
Shaylynn Fuller	CA Alumni	\$500
Shaylah Haynes	CEA Scholarship	\$500
	CA Alumni	\$500
	Gordon E and Helen D Placy Memorial	\$500
	Leighton J Cree Memorial	\$400
	Leighton J and Miriam Lewis Cree Memorial	\$400
Balin LaPerle	Wentzell/Swail Salutatorian Award \$500	\$500
Sawyer Larson	Arnold Boucher Memorial	\$100
Annalynne Learned	Monty Goodrum Memorial	\$500
Lain Lebel	News and Sentinel Valedictorian Award	\$500
	Fredonwarell Post 17 American Legion	\$300
	Richard J. Moore Memorial	\$300
	Lorence H. Sweatt Memorial	\$350
Sabrina Tallmage	Paul & Nancy Ames	\$500
	Apply NH	\$500
Reagan Ward	Colebrook Academy Future Leaders	\$800
	Class of 1991	\$250
	Errol Bicentennial	\$200
	Errol Christopher Sullivan	\$200
	Errol Esther & Robert Bean Memorial	\$300
	Errol Fran Coffin	\$200

Motion: ___Kristin Brooks_____
Campbell_____

Seconded: ___Stacy

Vote: _Approved_____

Article 5: To see if the school district will vote to raise and appropriate the sum of ONE MILLION, FOUR HUNDRED SEVENTY-SIX THOUSAND, ONE HUNDRED TEN DOLLARS (\$1,476,110.00) for the support of schools, for the payment of salaries for the School District officials and agents, and for the payment for the statutory obligations of the District. The School Board recommends this appropriation. (Majority Vote Required)

Motion: ___Kristin Brooks_____
Campbell_____

Seconded: ___Stacy

VOTE: _Approved_____

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

Motion to Adjourn the Meeting: 8:11pm

Motion: ___Stacy Campbell_____
Brooks_____

Seconded: _Kristin

VOTE: ___Approved_____

Elected Positions

Table with 3 columns: Position, Name, Votes. Rows include School Board - 3 Years (Diane Little, 43), School Moderator - 1 Year (Eric Stohl, 44), School Treasurer - 1 Year (Amanda Gaeb, 42), School Clerk - 1 Year (Jennifer Wells, 7).

Handwritten signature: Jennifer L Wells School Clerk

**COLUMBIA SCHOOL DISTRICT
FINANCIAL REPORT
2023-2024
BALANCE SHEET-General Fund & Grants
June 30, 2024**

ASSETS:

Current Assets

Cash in Bank	\$ 71,667.71
Intergovernmental A/R	0.00
Other Receivables	0.00
Prepaid Expense	0.00
	0.00

TOTAL ASSETS

\$ 71,667.71

LIABILITIES AND FUND EQUITY

Current Liabilities

Intergovernmental Payables	\$ 15,080.73	
Other Payables	\$ 942.38	
Accrued Expenses	\$ 430.60	
Total Current Liabilities		\$ 16,453.71

Fund Equity

Retained Fund Balance	\$ 39,688.85
Unreserved Fund Balance	\$ 15,525.15
	0.00

Total Fund Equity \$ 55,214.00

TOTAL LIABILITIES AND FUND EQUITY

\$ 71,667.71

COLUMBIA SCHOOL DISTRICT
STATEMENT OF ANALYSIS OF CHANGES
IN FUND EQUITY -GENERAL FUND
June 30, 2024

Fund Equity, July 1, 2023	225,647.12
Plus Total Revenue	1,201,969.96
Less Total Expenditures	<u>1,372,403.08</u>
Fund Equity, June 30, 2024	<u><u>55,214.00</u></u>



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
Columbia School District
Columbia, New Hampshire

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, major fund, and the aggregate remaining fund information of the Columbia School District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Columbia 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, major fund, and the aggregate remaining fund information of the Columbia School District, as of June 30, 2024, and the respective changes in financial position and the respective budgetary comparison for the major general fund 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 Columbia 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 Columbia 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 Columbia 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

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

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 Columbia 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 Columbia 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.

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 Columbia 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 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.

December 24, 2024
Concord, New Hampshire

***Plodzik & Sanderson
Professional Association***

COLUMBIA SCHOOL DISTRICT WARRANT The State of New Hampshire

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

You are hereby notified to meet at the Town Hall in said District on Tuesday, the 6th day of August 2024 at 4:00 pm, to act on Article 1:

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

Given under our hands at said Columbia, the 11th day of July 2024.

COLUMBIA SCHOOL BOARD:

STACEY CAMPBELL, Chairman DocuSigned by:
Stacey Campbell
9BESCA16CD6440D...

KRISTIN BROOKS DocuSigned by:
Kristin Brooks
7DC2DAEE0D89445...

DIANE LITTLE DocuSigned by:
Diane Little
05FC1A65B6E4494...

True Copy of Warrant - Attest:

COLUMBIA SCHOOL BOARD:

STACEY CAMPBELL, Chairman DocuSigned by:
Stacey Campbell
9BESCA16CD6440D...

KRISTIN BROOKS DocuSigned by:
Kristin Brooks
7DC2DAEE0D89445...

DIANE LITTLE DocuSigned by:
Diane Little
05FC1A65B6E4494...

**COLUMBIA SCHOOL DISTRICT
Annual Meeting Minutes**

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

You are hereby notified to meet at the Town Hall in said District on Tuesday, the 6th day of August 2024 at **4:00pm**, to act upon the following subjects:

The meeting called to order by moderator _____Eric Stohl_____ at 4:00 pm.

Approximately 22 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 Colebrook to serve grades Kindergarten through 12th grade from the School District of Columbia in accordance with the provisions of the renewal plan on file with the District Clerk.

Motion: Stacy Campbell

Seconded: Diane Little

VOTE: Approved

Motion to Adjourn the Meeting: 4:54 pm

Motion Eric Stohl, Moderätor _____

Seconded: _____

VOTE: _____

**THE COLEBROOK – COLUMBIA
AUTHORIZED REGIONAL ENROLLMENT AREA PLAN
BETWEEN THE SCHOOL DISTRICTS OF COLEBROOK AND COLUMBIA**

This Agreement is continued pursuant to Chapter 195-A of the New Hampshire Revised Statutes Annotated, as amended, between the School Districts of Colebrook and Columbia.

- A. The name of the Authorized Regional Enrollment Area Schools shall be the Colebrook Academy and Elementary School, located in Colebrook. The Colebrook School District shall be the receiving district and the Columbia School District shall be the sending district and together they shall form the region, which will be served by the AREA school. The receiving district shall be responsible for Grades K – 12.
- B. The rate of tuition shall be the local cost of current expenses per pupil in Grades Kindergarten, 1-8 and 9-12, respectively, for the school year immediately preceding. These costs shall be computed by the Superintendent of Schools and approved by the Colebrook School Board annually prior to December 3.
- C. Columbia preschool age students who meet the criteria as set forth by Colebrook will have the option of attending the preschool program. The rate of tuition shall be the local cost of all current expenses per pupil in the Preschool Program, respectively, for the school year immediately preceding.
- D. The tuition rates shall be made available to the sending district at the time they are approved by the Colebrook School Board.

The costs of Special Education support services (aide, speech, and occupational and physical therapy, behavioral and psychological support, alternative placement and transportation) provided by the receiving district for the students of the sending districts shall be charged to the sending district on an individual basis for the actual costs of the services provided (when these services are unique or not included in the comprehensive programs of the school)

E. State Aid

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

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

DRAFT FINAL AREA AGREEMENT

- F. The receiving district shall bill the sending district on a quarterly basis: November 30th, January 31st, April 30th and June 30thst.
- G. The date of operating responsibility shall be July 1, 2026 and this agreement shall run for ten (10) consecutive years, expiring June 30, 2036. No District comprising the authorized regionals enrollment AREA may withdraw from the agreement except pursuant to the provisions of RSA 195-A:14.
- H. All students living within the sending district shall attend the AREA school if assigned to one of the grades listed in Article A.
- I. The receiving district will provide facilities to accommodate all students in Grades PK – 12 from the sending district. This will include PreK students that meet the requirements established in section C.
- J. Columbia students who attend the CTE program in Canaan will have tuition assessed by Colebrook and Canaan based on the portion of the day enrolled in each school. Columbia students who attend the CTE program in Colebrook will not be charged an additional fee for their enrollment, unless required by the State of New Hampshire or otherwise specified by the regional CTE agreement.
- K. There will be at least two joint school board meetings of the Colebrook and Columbia School Boards annually for the purpose of consulting and advising about any and all matters of joint interest. The sending district will be advised of any improvements or changes in policies, curriculum, and other school programs and services.
- L. The same pupil regulations will apply to pupils from the sending district as to those of the receiving district.
- M. 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

DRAFT FINAL AREA AGREEMENT

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.

COLUMBIA SCHOOL BOARD

Stacey Campbell, Board Chair

Kristin Brooks

Diane Little

COLEBROOK SCHOOL BOARD

Tim Stevens, Board Chair

Nate Lebel

Rhonda Lyons

Cayenne Amey

Robert Murphy

David Brooks

Julie Brunault

DATE

DATE

The New Hampshire State Board of Education voted at its meeting on _____ to approve the Proposed Amendment and Renewal of Authorized Regional Enrollment Agreement (AREA) for Colebrook and Columbia School Districts.

Approved by Joint Area Agreement Committee on April 30, 2024

Approved by Columbia School Board on

Approved by Colebrook School Board on

COLUMBIA SCHOOL DISTRICT WARRANT
The State of New Hampshire

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

You are hereby notified to meet at the Town Hall in said District on Tuesday, the 11th day of March 2025 at **7:15pm**, 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. (Total amount of compensation is included in Article 03.)
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 Tuition Expendable Trust Fund previously established in January 1998. 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 ONE MILLION, FOUR HUNDRED SIXTY-NINE THOUSAND, SIX HUNDRED FORTY-TWO DOLLARS (\$1,469,642.00) for the support of schools, for the payment of salaries for the School District officials and agents, and for the payment for the statutory obligations of the District. The School Board recommends this appropriation. (Majority Vote Required)
04. 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?
05. To transact any other business that may legally come before this meeting.

Given under our hands at said Columbia, the 5th day of February 2025.

COLUMBIA SCHOOL BOARD:

STACEY CAMPBELL, Board Chair

KRISTIN BROOKS

DIANE LITTLE

True Copy of Warrant - Attest:

COLUMBIA SCHOOL BOARD:

STACEY CAMPBELL, Board Chair

KRISTIN BROOKS

DIANE LITTLE

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

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

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

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

- **School Board:** One 3-year term
- **School Moderator:** One 1-year term
- **School Clerk:** One 1-year term
- **School Treasurer:** One 1-year term

(Polls will be open from 11:00 o'clock in the morning until 6:00 o'clock in the evening)

Given under our hands at said Columbia, the 5th day of February 2025.

COLUMBIA SCHOOL BOARD:

Stacey Campbell, Chairman

Kristin Brooks

Diane Little

A true copy of the warrant, attest:

COLUMBIA SCHOOL BOARD:

Stacey Campbell, Chairman

Kristin Brooks

Diane Little

COLUMBIA SCHOOL DISTRICT				
2025-2026				
ESTIMATED REVENUE				
	2023-2024	2024-2025	2025-2026	
	REVENUE	REVENUE	PROPOSED REVENUE	VARIANCE
Balance on Hand, June 30th	225,647.00	15,525.00	50,000.00	34,475.00
Adequate Education Grant	338,726.00	338,726.00	329,306.00	(9,420.00)
Kindergarten Aid	0.00	0.00	0.00	0.00
Vocational Revenue	0.00	0.00	0.00	0.00
Earning on Investment	10.00	10.00	10.00	0.00
Medicaid Revenue	0.00	0.00	0.00	0.00
Other Local Revenue	0.00	0.00	0.00	0.00
Other State Aid	0.00	0.00	0.00	0.00
Transfer from Tuition Expendable Trust Fund	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUE	564,383.00	354,261.00	379,316.00	25,055.00
BUDGET SUMMARY				
	2023-2024	2024-2025	2025-2026	
	BUDGET	BUDGET	PROPOSED BUDGET	VARIANCE
Budget (Including Warrant Articles)	1,358,160.00	1,576,110.00	1,519,642.00	(56,468.00)
Less:				
Estimated Revenue	564,383.00	354,261.00	379,316.00	25,055.00
DISTRICT ASSESSMENT	793,777.00	1,221,849.00	1,140,326.00	(81,523.00)
State Property Tax	129,795.00	145,087.00	140,474.00	(4,613.00)
Local Education Tax Rate	663,982.00	1,076,762.00	999,852.00	(76,910.00)

Columbia School District

3 Year Comparison

Fiscal Year: 2024-2025

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

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

Definition: Budget Comparison - School Budget Summary Report

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance	
000.1100.561.00.000.0000	Tuition to Other NH LEAs	\$1,028,307.00	\$1,090,247.64	\$1,201,250.00	\$1,204,000.00	\$2,750.00	A.
FUNCTION: Regular Education Programs - 1100		\$1,028,307.00	\$1,090,247.64	\$1,201,250.00	\$1,204,000.00	\$2,750.00	
000.1210.323.00.000.0504	Professional Services - Pupils	\$0.00	\$4,193.95	\$0.00	\$0.00	\$0.00	
000.1210.323.00.000.1200	Professional Services - Pupils	\$48,384.00	\$15,457.91	\$17,595.00	\$46,774.00	\$29,179.00	B.
000.1210.561.00.000.1200	Tuition to Other NH LEAs	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	
000.1210.564.00.000.1200	Tuition to Private Schools	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	
FUNCTION: Special Education Programs - 1210		\$48,584.00	\$19,651.86	\$17,795.00	\$46,974.00	\$29,179.00	
000.1300.562.00.000.0000	Tuition to LEAs Outside of NH	\$22,000.00	\$27,438.89	\$23,000.00	\$12,000.00	(\$11,000.00)	C.
FUNCTION: Vocational Education - 1300		\$22,000.00	\$27,438.89	\$23,000.00	\$12,000.00	(\$11,000.00)	
000.2140.323.00.000.1200	Professional Services - Pupils	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	
FUNCTION: Psychological Services - 2140		\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	
000.2150.323.00.000.0504	Professional Services - Pupils	\$0.00	\$1,720.15	\$0.00	\$0.00	\$0.00	
000.2150.323.00.000.1200	Professional Services - Pupils	\$15,111.00	\$4,551.33	\$26,149.00	\$15,173.00	(\$10,976.00)	D.
FUNCTION: Speech Pathology & Audiology Services - 2150		\$15,111.00	\$6,271.48	\$26,149.00	\$15,173.00	(\$10,976.00)	
000.2160.323.00.000.0504	Professional Services - Pupils	\$0.00	\$411.27	\$0.00	\$0.00	\$0.00	
000.2160.323.00.000.1200	Professional Services - Pupils	\$5,523.00	\$3,000.82	\$8,975.00	\$11,551.00	\$2,576.00	E.
FUNCTION: Physical & Occupational Therapy Services - 2160		\$5,523.00	\$3,412.09	\$8,975.00	\$11,551.00	\$2,576.00	

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Report:

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Columbia School District

3 Year Comparison

Fiscal Year: 2024-2025

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

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

Definition: Budget Comparison - School Budget Summary Report

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance
000.2190.323.00.000.0000	Professional Services - Pupils	\$3,050.00	\$0.00	\$3,050.00	\$3,050.00	\$0.00
000.2190.580.00.000.0000	Travel	\$336.00	\$0.00	\$336.00	\$336.00	\$0.00
FUNCTION: Other Support Services - Students - 2190		\$3,386.00	\$0.00	\$3,386.00	\$3,386.00	\$0.00
000.2310.110.00.000.0000	Salaries - Regular Employees	\$2,050.00	\$2,000.00	\$2,815.00	\$2,815.00	\$0.00
000.2310.220.00.000.0000	Social Security Tax	\$157.00	\$153.00	\$216.00	\$216.00	\$0.00
000.2310.260.00.000.0000	Worker's Compensation	\$12.00	\$400.00	\$17.00	\$17.00	\$0.00
000.2310.320.00.000.0000	Professional Educational Services	\$0.00	\$1,855.00	\$10,885.00	\$8,605.00	(\$2,280.00)
000.2310.330.00.000.0000	Other Professional Services	\$7,740.00	\$7,240.00	\$0.00	\$0.00	\$0.00
000.2310.521.00.000.0000	Insurance - Other	\$3,435.00	\$3,300.00	\$3,735.00	\$4,318.00	\$583.00
000.2310.540.00.000.0000	Advertising	\$1,000.00	\$397.04	\$1,000.00	\$1,000.00	\$0.00
000.2310.580.00.000.0000	Travel	\$150.00	\$0.00	\$150.00	\$150.00	\$0.00
000.2310.610.00.000.0000	Supplies	\$0.00	\$49.58	\$0.00	\$0.00	\$0.00
000.2310.810.00.000.0000	Dues & Fees	\$2,600.00	\$2,555.36	\$2,600.00	\$3,500.00	\$900.00
000.2310.890.00.000.0000	Other Expenses	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00
FUNCTION: School Board Services - 2310		\$17,344.00	\$17,949.98	\$21,618.00	\$20,821.00	(\$797.00) F.
000.2321.339.00.000.0000	Appropriations	\$77,031.00	\$77,031.07	\$86,584.00	\$73,507.00	(\$13,077.00) G.
FUNCTION: Office of the Superintendent - 2321		\$77,031.00	\$77,031.07	\$86,584.00	\$73,507.00	(\$13,077.00)

Columbia School District

3 Year Comparison

Fiscal Year: 2024-2025

From Date: 11/1/2024

To Date: 11/30/2024

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

Definition: Budget Comparison - School Budget Summary Report

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance
000.2329.580.00.000.0000	Travel	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
000.2329.580.00.000.1200	Travel	\$0.00	\$0.00	\$100.00	\$100.00	\$0.00
FUNCTION: Coordinator of Special Services - 2329		\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
000.2721.519.00.000.0000	Purchased Transportation Services	\$82,946.00	\$73,771.94	\$79,424.00	\$80,930.00	\$1,506.00 H.
FUNCTION: Student Transportation - Regular Programs - 2721		\$82,946.00	\$73,771.94	\$79,424.00	\$80,930.00	\$1,506.00
000.2722.511.00.000.1200	Transportation Purchased From Other LEA	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
FUNCTION: Student Transportation - Special Programs - 2722		\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
000.2743.511.00.000.0000	Transportation Purchased From Other LEA	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
000.2743.580.00.000.0000	travel	\$0.00	\$0.00	\$100.00	\$100.00	\$0.00
FUNCTION: Vocational Transportation - 2743		\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
000.5225.930.00.000.0000	Transfer to Expendable Trust	\$50,000.00	\$50,000.00	\$100,000.00	\$50,000.00	(\$50,000.00) I.
FUNCTION: Transfer to Expendable Trust - 5225		\$50,000.00	\$50,000.00	\$100,000.00	\$50,000.00	(\$50,000.00)
000.5252.000.00.000.0000	Transfer from Expendable Trust Funds	\$0.00	(\$60,000.00)	\$0.00	\$0.00	\$0.00
FUNCTION: Transfer to Other Expendable Trust Funds - 5252		\$0.00	(\$60,000.00)	\$0.00	\$0.00	\$0.00
000.5310.564.00.000.0000	Tuition to Private Schools	\$0.00	\$6,628.13	\$0.00	\$0.00	\$0.00
000.5310.569.00.000.0000	Residential Costs	\$6,628.00	\$0.00	\$6,629.00	\$0.00	(\$6,629.00) J.

Columbia School District

3 Year Comparison

Fiscal Year: 2024-2025

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

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

Definition: Budget Comparison - School Budget Summary Report

Account	Description	2023-2024	2023-2024	2024-2025	2025-2026	Variance
		Adopted Budget	Actual Expenditures	Adopted Budget	Proposed Budget	
FUNCTION:	Allocations to Charter Schools - 5310	\$6,628.00	\$6,628.13	\$6,629.00	\$0.00	(\$6,629.00)
Grand Total:		\$1,358,160.00	\$1,312,403.08	\$1,576,110.00	\$1,519,642.00	(\$56,468.00)

End of Report

COLUMBIA SD PROPOSED BUDGET FY 26 CHANGES

Letter/Account	Explanation of Increase/Decrease	Dollar Amount
A. (1100-561)	Tuition for students based on current students enrolled plus an additional 4 unanticipated. There are two less students anticipated compared to last year's estimate of enrollment.	\$2,750.00
B. (1210)	Special Education costs anticipated to increase based on student needs and services	\$29,179.00
C. (1300-562)	Canaan CTE Center Anticipated Tuition Amount and based on 1 unanticipated student attending. Budgeted 2 last year.	(\$11,000.00)
D. (2150)	Speech Services anticipated are lower than last year's budget	(\$10,976.00)
E. (2160)	Occupational and Physical Therapy Services have an anticipated increase due to student needs	\$2,576.00
F. (2310-320,521,810)	(320)Professional services decreased due to reduction of NHSBA superintendent search fees (\$2280) (521) Anticipated increase in our liability insurance through Primex \$583 (810) Increase in dues and fees to NHSBA for annual dues and other service fees \$900	(\$797.00)
G. (2321)	SAU Office Assessment 5.59% this year. Was 6.11% last year. Decrease in overall Superintendent's Office budget for FY 26	(\$13,077.00)
I. (5225)	Raise and add \$50,000 into the Tuition Expendable Trust. We had raised and deposited \$100,000 in FY 25. Current balance without this addition is \$387,195	(\$50,000.00)
J. (5310)	Not anticipating enrollment in North Country Charter School for FY 26	(\$6,629.00)



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2024	Appropriations for period ending 6/30/2025	Appropriations for	
					period ending 6/30/2026 (Recommended)	period ending 6/30/2026 (Not Recommended)
Instruction						
1100-1199	Regular Programs	03	\$1,090,248	\$1,201,250	\$1,204,000	\$0
1200-1299	Special Programs	03	\$19,652	\$17,795	\$46,974	\$0
1300-1399	Vocational Programs	03	\$27,439	\$23,000	\$12,000	\$0
1400-1499	Other Programs		\$0	\$0	\$0	\$0
1500-1599	Non-Public Programs	03	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs		\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0
Instruction Subtotal			\$1,137,339	\$1,242,045	\$1,262,974	\$0
Support Services						
2000-2199	Student Support Services	03	\$9,684	\$39,510	\$31,110	\$0
2200-2299	Instructional Staff Services		\$0	\$0	\$0	\$0
Support Services Subtotal			\$9,684	\$39,510	\$31,110	\$0
General Administration						
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	03	\$17,950	\$21,618	\$20,821	\$0
General Administration Subtotal			\$17,950	\$21,618	\$20,821	\$0
Executive Administration						
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0
2320-2399	All Other Administration	03	\$77,031	\$86,684	\$73,607	\$0
2400-2499	School Administration Service		\$0	\$0	\$0	\$0
2500-2599	Business		\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance		\$0	\$0	\$0	\$0
2700-2799	Student Transportation	03	\$73,772	\$79,624	\$81,130	\$0
2800-2999	Support Service, Central and Other		\$0	\$0	\$0	\$0
Executive Administration Subtotal			\$150,803	\$166,308	\$154,737	\$0
Non-Instructional Services						
3100	Food Service Operations		\$0	\$0	\$0	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2024	Appropriations for period ending 6/30/2025	Appropriations for period ending 6/30/2026 (Recommended)	Appropriations for period ending 6/30/2026 (Not Recommended)
Facilities Acquisition and Construction						
4100	Site Acquisition		\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$0	\$0	\$0	\$0
Other Outlays						
5110	Debt Service - Principal		\$0	\$0	\$0	\$0
5120	Debt Service - Interest		\$0	\$0	\$0	\$0
Other Outlays Subtotal			\$0	\$0	\$0	\$0
Fund Transfers						
5220-5221	To Food Service		\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0
5310	To Charter Schools		\$6,628	\$6,629	\$0	\$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			\$6,628	\$6,629	\$0	\$0
Total Operating Budget Appropriations					\$1,469,642	\$0



**2025
MS-26**

Special Warrant Articles

Account	Purpose	Article	Appropriations for period ending 6/30/2026 (Recommended)	Appropriations for period ending 6/30/2026 (Not Recommended)
5252	To Expendable Trusts/Fiduciary Funds	02	\$50,000	\$0
<i>Purpose: Deposit into Tuition 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			\$50,000	\$0



**2025
 MS-26**

Individual Warrant Articles

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



Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2024	Revised Estimated Revenues for Period ending 6/30/2025	Estimated Revenues for Period ending 6/30/2026
Local Sources					
1300-1349	Tuition		\$0	\$0	\$0
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	03	\$1,044	\$10	\$10
1600-1699	Food Service Sales		\$0	\$0	\$0
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources		\$0	\$0	\$0
Local Sources Subtotal			\$1,044	\$10	\$10
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		\$8,423	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition		\$0	\$0	\$0
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
State Sources Subtotal			\$8,423	\$0	\$0
Federal Sources					
4100-4539	Federal Program Grants		\$0	\$0	\$0
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition		\$0	\$0	\$0
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution		\$0	\$0	\$0
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$0	\$0	\$0



Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2024	Revised Estimated Revenues for Period ending 6/30/2025	Estimated Revenues for Period ending 6/30/2026
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfers from Food Service Special Revenues Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$60,000	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	03	\$15,525	\$0	\$50,000
Other Financing Sources Subtotal			\$75,525	\$0	\$50,000
Total Estimated Revenues and Credits			\$84,992	\$10	\$50,010



Budget Summary

Item	Period ending 6/30/2026
Operating Budget Appropriations	\$1,469,642
Special Warrant Articles	\$50,000
Individual Warrant Articles	\$0
Total Appropriations	\$1,519,642
Less Amount of Estimated Revenues & Credits	\$50,010
Less Amount of State Education Tax/Grant	\$329,306
Estimated Amount of Taxes to be Raised	\$1,140,326

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

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

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

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

School Administrative Unit #7

Budget Comparison

Fiscal Year: 2024-2025

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

From Date: 12/1/2024

To Date: 12/31/2024

Definition: Budget Comparison -School Board Summary

2023 - 2024 ADOPTED BUDGET	2023 - 2024 YTD Expenditures	2024 - 2025 BUDGET	2025 - 2026 PROPOSED BUDGET
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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	Professoanal Services	\$800.00	\$26,837.50	\$55,000.00	\$55,000.00	\$0.00
000.2140.580.00.000.0000	Travel	\$2,050.00	\$644.87	\$2,050.00	\$2,050.00	\$0.00
000.2140.610.00.000.0000	Supplies	\$1,200.00	\$263.15	\$200.00	\$200.00	\$0.00
000.2140.641.00.000.0000	Books	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
000.2140.810.00.000.0000	Dues and Fees	\$650.00	\$0.00	\$500.00	\$500.00	\$0.00
FUNCTION: Psychological Services - 2140		\$96,902.00	\$44,939.47	\$77,034.00	\$76,586.00	(\$448.00) A.
000.2191.110.00.000.0000	Salaries - Tech	\$133,965.00	\$133,779.57	\$137,968.00	\$123,778.00	(\$14,190.00)
000.2191.211.00.000.0000	Health Insurance	\$50,837.00	\$50,837.28	\$63,542.00	\$44,499.00	(\$19,043.00)
000.2191.213.00.000.0000	Life Insurance	\$144.00	\$144.00	\$126.00	\$126.00	\$0.00
000.2191.220.00.000.0000	Social Security	\$10,248.00	\$9,343.18	\$10,555.00	\$9,469.00	(\$1,086.00)
000.2191.232.00.000.0000	Retiremet	\$18,125.00	\$18,100.68	\$18,667.00	\$15,782.00	(\$2,885.00)
000.2191.260.00.000.0000	Worker's Compensation	\$804.00	\$248.57	\$828.00	\$743.00	(\$85.00)
000.2191.270.00.000.0000	HRA	\$9,000.00	\$1,003.15	\$9,000.00	\$6,000.00	(\$3,000.00)

School Administrative Unit #7

Budget Comparison

Fiscal Year: 2024-2025

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

From Date: 12/1/2024

To Date: 12/31/2024

Definition: Budget Comparison -School Board Summary

Account	Description	2023 - 2024 ADOPTED BUDGET	2023 - 2024 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)

School Administrative Unit #7

Budget Comparison

Fiscal Year: 2024-2025

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

From Date: 12/1/2024

To Date: 12/31/2024

Definition: Budget Comparison -School Board Summary

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

School Administrative Unit #7

Budget Comparison

Fiscal Year: 2024-2025

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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 Summary

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

School Administrative Unit #7

Budget Comparison

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From Date: 12/1/2024

To Date: 12/31/2024

Definition: Budget Comparison -School Board Summary

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

School Administrative Unit #7

Budget Comparison

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

Definition: Budget Comparison -School Board Summary

Account	Description	2023 - 2024 ADOPTED BUDGET	2023 - 2024 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.

School Administrative Unit #7

Budget Comparison

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

Account	Description	2023 - 2024 ADOPTED BUDGET	2023 - 2024 YTD Expenditures	2024 - 2025 BUDGET	2025 - 2026 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

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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
PERREAU, TINA E	\$64,995.58
PUGLISI, BRENDA K	\$44,918.43
TAYLOR, DEBRA J	\$157,920.16
THATCHER, BRENDA S.	\$15,852.60

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



