

School Officials' Annual Report

Stewartstown School District
2023-2024

Annual Meeting Monday,

March 10, 2025

6:00 p.m.

Stewartstown Community School



★ Designed by TownMapsUSA.com

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Report of
STEWARTSTOWN SCHOOL
DISTRICT

OFFICERS

MODERATOR

Kyle Daley

CLERK

Patricia E. Grover

TREASURER

Cheryl Eastman

SCHOOL BOARD

Philip Pariseau, Chairman

Term Expires 2025

Betsy Gray

Term Expires 2026

Courtney Sierad

Term Expires 2027

SUPERINTENDENT OF SCHOOLS

Dana Hilliard

BUSINESS MANAGER

Bridget Cross

COORDINATOR OF STUDENT SERVICES

Jennifer Noyes



January 2025

Dear SAU 7 community members;

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

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

Throughout our childhood, we will experience influences and continue the motion by influencing others. Yet the foundation of how we can continue to progress our

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

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

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

Report of the Principal - 2024

Stephanie Humphrey

As we close another year at Stewartstown Community School, we reflect on and express gratitude. In June 2024, we celebrated Dorothy Lapoint's retirement, honoring her many years of dedicated service to our school and students. We also extended our heartfelt thanks to Karen Pariseau for coming out of retirement to serve as our part-time Title I teacher, helping students thrive through her three-day-per-week schedule.

For the 2023-2024 school year, we welcomed Holly Jurcik and Larissa Avery to our staff, and for 2024-2025, we added Teri Hammond, William Aronson, and Jessica Haynes to our learning community. We are thrilled to have such a talented team. Karen Pariseau returned as our speech assistant, and John Kennedy joined as our assistant principal, further strengthening our school community.

Student Activities and Celebrations

The 2024 school year concluded with enriching field trips and activities that enhanced classroom learning. Kindergarten students visited Ms. Hemon's farm, Grades 1-3 explored the Science Museum, and Grades 4-7 participated in teamwork activities at SISKIN COUTTS in Derby, VT. Eighth graders marked their final field trip with a visit to Canada, and the entire school enjoyed a memorable ride on the Conway Scenic Railroad. On June 13, 2024, we proudly graduated our six eighth graders and wished them success in their next chapter.

Exciting New Initiatives

Our Lego League Robotics Club, coached by Amy and Michael Falconer, had a fantastic first year. While the team placed 11th at their December competition and didn't advance further, the experience was both educational and rewarding.

In partnership with NH Statewide Family Engagement Services, we offered two impactful programs: Strengthening Families, which supports resilience and safety in families, and Family Village, which fosters community networks for collective positive change. Building strong family-school relationships remains a personal and professional priority.

Showcasing Learning

Students had multiple opportunities to share their growth. November's parent-teacher conferences encouraged older students to participate in discussions about their education. In the spring, the Student Showcase allowed students to take the lead in presenting their learning, culminating in a PreK-8 musical performance. December's holiday concert was a highlight, with an excellent turnout and a pizza dinner provided by the Community Hub.

Community, Wellness & Fundraising

The Wellness Walk in October 2024 was a great success, raising \$1,424 for the student activity fund. Calendar sales added another \$925 to support field trips and events. Students also engaged in community service by raising funds to provide eight Thanksgiving meal baskets. This included a practical math lesson for seventh and eighth graders as they budgeted and purchased food at Solomon's.

Promoting Literacy

In the fall of 2024, Stewartstown was awarded two grants focused on reading: the Laura Bush Foundation for America's Libraries Grant and the Year of the Book CLiF Literacy Grant. The Laura Bush Foundation grant awarded SCS \$5,000 for library books, and the Year of the Book CLiF grant gave us opportunities such as book giveaways, author visits, and workshops; these programs are fostering a love of reading across our school.

Ongoing Growth and Care

Students participated in enriching programs such as the After School Program, Skiing at Burke Mountain, Robotics Club, and Play Club while exploring a multitude of topics in and out of the classroom. They embraced the importance of learning from mistakes and striving for growth.

Our staff also emphasized self-care and the social-emotional needs of students and adults alike, recognizing the critical role these play in creating a positive learning environment. Their dedication and sacrifices ensure that every child feels supported and empowered to succeed.

As we reflect on 2024, we are proud of the achievements, relationships, and learning that took place. Stewartstown Community School continues to be a place of growth, opportunity, and community spirit.

Sincerely,

Stephanie J. Humphrey, M.ED
Principal





"WHERE GREAT KIDS LEARN GREAT THINGS"

Title I Annual Report 2023 - 2024

The Stewartstown Community School Title I program provided services to fifty students in Kindergarten through Eighth Grade for the 2023 - 2024 school year. Title I services had a strong focus on intervention and enrichment in the areas of math and reading. With support from classroom teachers and families, the Title I teachers were able to support students learning each day. Our Title I teachers included Mrs. Oxana Joos and Mrs. Karen Pariseau.

The Title I staff assisted students in various manners such as one-on-one interventions, one-on-one enrichment, small group work, and whole classroom assistance. Student interventions were determined by evaluating students' assessments and needs at team data meetings. Testing and data meetings occur three times per year (Fall, Winter, and Spring). As a team during data meetings we look at the needs of the whole child (emotional and academic) to determine how we can best support them. Stewartstown uses a combination of different academic assessments such as AIMSweb Plus, STAR360, NH SAS, HMH Growth Measure, and other local assessments to help identify and determine which students would benefit from further support to strengthen foundational math and reading skills.

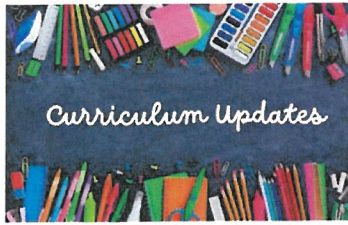
Title I provided a three week long summer school program in July 2024. The program was open to all students in Kindergarten through Eighth Grade. A group of nineteen students regularly attended the program. During our three weeks we used STEAM (science, technology, engineering, art, and math) to engage students while working on math and reading skills. The 45th Parallel Ambulance came to give a presentation and a tour of an ambulance. Border Patrol agents joined us to teach about their jobs and show us how their dogs do work. We also had a representative from UNH Cooperative Extension (4-H) teach us how to make marshmallow catapults as a STEM project.

With the hard work and involvement of students and their families in conjunction with the dedication of the staff at Stewartstown Community School, our Title I program continues to support student needs and provide the supplemental services our students need to be successful with their learning and growth.

Respectfully,

Alexis Scott

Title I Director / Teacher



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.

Jennifer Noyes
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,

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

Barbara Pires Lynch, RN
Tanya Young, RN

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

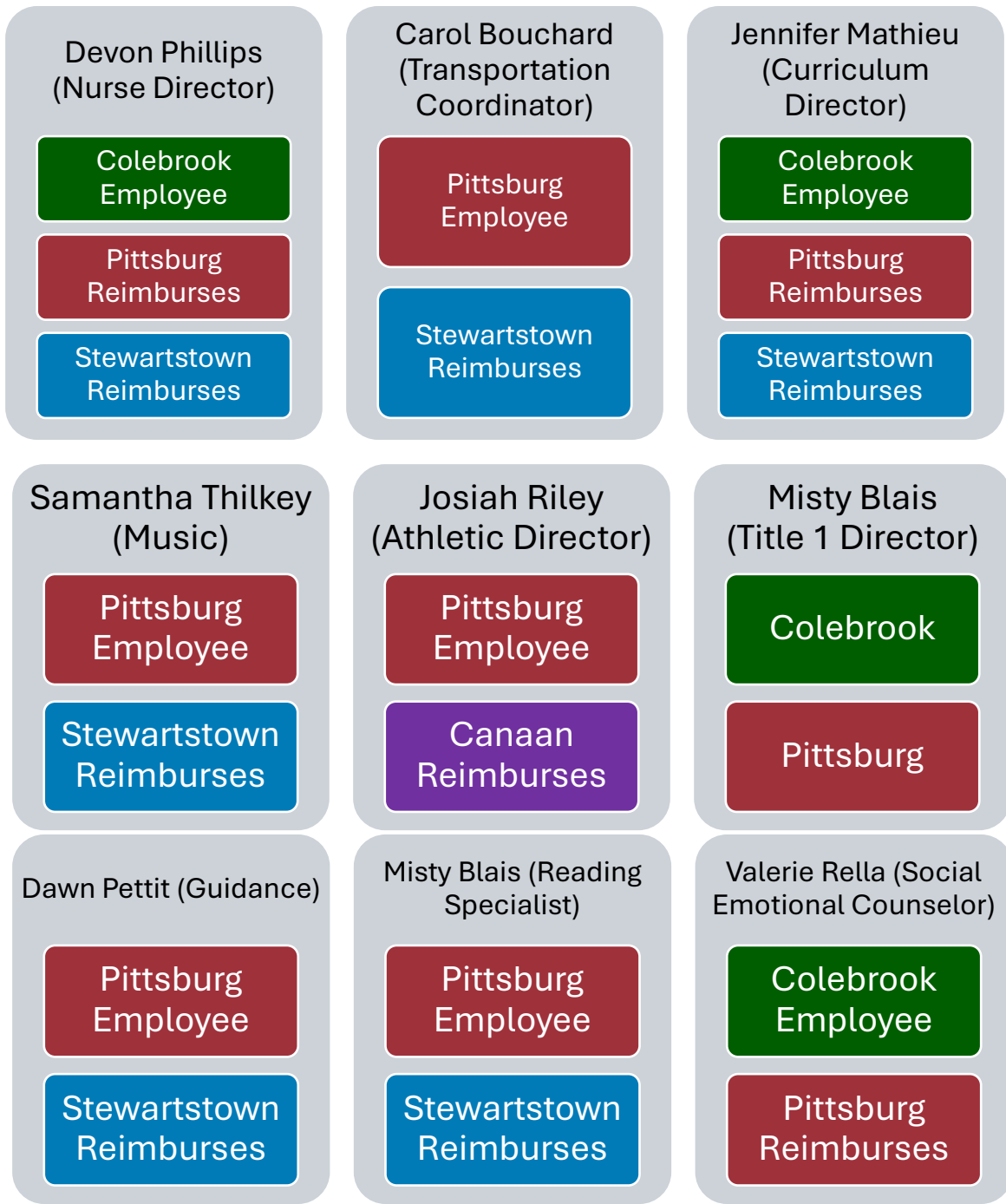
STEWARTSTOWN SCHOOL DISTRICT 2024 - 2025 STAFF LISTING

NAME	DESCRIPTION
HUMPHREY, STEPHANIE J	Principal
KENNEDY, JOHN B	Assistant Principal, Grades 5-8 Science & Math Teacher & Teacher Mentor
ADAMS, KATHLEEN D	Administrative Assistant
HEMON, LAUREL A	PreSchool/Kindergarten Teacher & Professional Development Committee
RICKER, SHARON L	Grades 1 & 2 Teacher, After School Program Teacher, Apprenticeship Program & CIA Team Member
SCOTT, ALEXIS J	Grade 3 Teacher, After School Program Director & Teacher, Apprenticeship Program & CIA Team Member
WONKKA, ALYSSA J	Grade 4 Teacher
HAMMOND, TERI L	Grades 5-8 Language Arts & Social Studies Teacher & Teacher Mentee
JOOS, OXANA	Title I & Junior High Math Teacher, Title I Director & Teacher Mentor
HAYNES, JESSICA A	Title I Teacher
COVILL, NOAH L	Special Education Teacher & After School Program Sub Teacher
WADE, DANIEL	Art Teacher
ARONSON, WILLIAM R	P/T Physical Education Teacher & Teacher Mentee
PIRES LYNCH, BARBARA M	Nurse
FALCONER, AMY L	Library/Media Specialist Assistant, Bus Driver & Advisor
FARNSWORTH, ALAN W	Library Consultant
ALLARD, ARLENE	Para Professional, Advisor & After School Program Teacher
AVERY, LARISSA A	Para Professional
JURCIK, HOLLY L	Para Professional
MATHIEU, TAMMY A	Para Professional
PARISEAU, KAREN E	Para Professional - P/T Speech Assistant
WALENCEWICZ, NOEMI L	Para Professional
RAINVILLE, DENNIS M	Custodian & Substitute Bus Driver
BOUCHARD, CAROL D	Bus Driver & Instructor
TOWLE, MARK F	Bus Driver & Sub Custodian
MARQUIS, GUY J	Bus Driver
COTE, CHRISTINE M	Occupational Therapist
PARISEAU, PHILIP B	Elected Official - School Board Chair
GRAY, BETSY D	Elected Official - School Board Vice Chair
SIERAD, COURTNEY B	Elected Official - School Board
EASTMAN, CHERYL A	Elected Official - Treasurer
DALEY, KYLE M	Elected Official - Moderator
GROVER, PATRICIA E	Elected Official-Clerk of the Minutes & School Clerk
HARRIS, CARLTON	Maintain & Monitor water/well system
FALCONER, MICHAEL F	Advisor
CROSSLEY, SHELLEY	After School Program Teacher

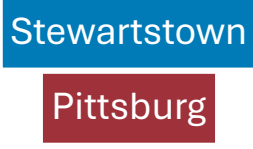
SCHOOL ADMINISTRATION UNIT #7
2024 - 2025 STAFF LISTING

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





Shelley Crossley (Student Assistance Program/Case Manager)



REGISTRATION AND ATTENDANCE				
GRADES		2023 - 2024 NO OF PUPILS		2024-2025 NO OF PUPILS
PK		6		5
K		5		8
1		3		7
2		7		3
3		7		8
4		7		9
5		4		5
6		5		7
7		3		4
8		6		1
TOTAL		53		57
High School		32		30
Out of District		1		0

TRANSPORTATION 2024-2025			
TRANSPORTER	PUPILS	MILES/DAY	ROUTE
Bus #11	33	50	Route 3, High Street, Back Pond, Bridge Street, HS Shuttle to Pittsburg
Bus #16	5	30	West Road, Route 145, High School Shuttle from Pittsburg
Bus #26	12	20	Moose Mountain Road, Route 145, East Road, Washington Street, Route 3
Bus #27 (NEW)	60	Varies	Ski Program, Field Trips, will be replacing Bus #26
Bus #301	18	100	Bear Rock Road, South Hill Road, Bishop Brook Road

SHIRLEY McALLASTER MEMORIAL FUND

The year of 1995 was saddened by the death of Shirley McAllaster. Shirley had been a dedicated member of the Stewartstown School Board for more than twenty years.

Through the generosity of the Roderick McAllaster family, and donations made to the Stewartstown School District by friends, family, and other school districts in Shirley's memory, a trust fund has been established.

The Shirley McAllaster Memorial Fund will be used to give a monetary award to a deserving 8th grade student graduating from the Stewartstown Public School System. The award is to be given out each year at graduation.

The Stewartstown School Board wishes to thank everyone who donated to the School District in Shirley's memory.

RECIPIENTS

1996	Marjolaine Madore	1997	Danielle Philbrook
1998	Ashley Hartwell-Owen	1999	Samantha Morabito
2000	Danielle Hibbard	2001	Kasha Flanders
2002	Cassandra Hunt	2003	Kristy Gamsby
2004	Cassandra Brigham	2005	Heather Hibbard
2006	Aimee Berry	2007	Kayla Baglio
2008	Jessica Brigham	2009	Meghan Pariseau
2010	Savanna Rancloes	2011	Desmond Covell
2012	Tabitha Day	2013	No Recipient/No Graduate
2014	Sarah Collins	2015	Amber Coutu
2016	Garrett Rancourt	2017	Carson Rancourt
2018	Chloe Royal	2019	Kade Cameron
2020	Karissa Sweatt	2021	Isabella Ricker
2022	Kala McAllaster	2023	Mackenzie Gray
2024	Mallory Berry		

**STEWARTSTOWN SCHOOL DISTRICT Annual
District Meeting
State of New Hampshire**

March 11, 2024

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

You are hereby notified to meet in the Emily Haynes Community Room at the Stewartstown Community School in said District on Monday, the 11th day of March 2024, at 6:00 o'clock in the evening to act upon the following subjects:

Moderator Kyle Daley opened the meeting at 6:00 pm and asked the audience to stand and salute the flag. Kyle then read the warrant.

Number of Attendees: (21 voters) Kyle Daley, Moderator; Louise Owen & Joan Coats, Supervisors of the Checklist; Philip Pariseau, Betsy Gray, & Courtney Sierad, School Board Members; Karen Pariseau, Mark Towle, Oxana Joos, & Sharon Ricker, School Employees who are voters; Dwayne Covell, Allen Coats, & Jimmy Gilbert, Selectmen; Patricia Grover, School District Clerk; Rita Hibbard, Town Clerk; Christopher Gray, Lynn Dorman, Jerry Bouchard, Pam Bouchard, Harry Brown, and Carrie Ann Pinheiro, Voters.

Non-Voters: (9) John Kennedy, Amy Falconer, Laurel Hemon, Arlene Allard, Dorothy Lapoint, Alexis Scott, and Stephanie Humprey, School Employees; Bridget Cross, Business Manager and Dr. Debra Taylor, Superintendent, SAU 7 Employees

Article 1: I move to determine the salaries of the School Board and fix the compensation of any other officers or agents of the district. The proposed salaries are currently included in Article 03.

Motion: Harry Brown

Second: Christopher Gray

Vote: Aye

Article 2: I move to accept the reports of agents, auditors, committees, or officers chosen and pass any vote relating thereto.

Motion: Harry Brown

Second: Philip Pariseau

Vote: Aye

Article 3: I move to raise and appropriate the sum of THREE MILLION, TWO HUNDRED FORTY-ONE THOUSAND, ONE HUNDRED THIRTY DOLLARS (\$3,241,130.00) for the support of schools, for the payment of salaries for the School District officials and agents, and for the payment for the statutory obligations of the District. This article does not include appropriations voted in any other warrant articles. The School Board and Budget Committee recommend this appropriation. (Majority vote required)

Motion: Christopher Gray

Second: Rita Hibbard

Vote: Aye

Article 4: I move to raise and appropriate the sum of FIFTY THOUSAND DOLLARS (\$50,000.00) to be deposited into the School District School Bus Capital Reserve Fund previously established in 1994. The School Board and Budget Committee recommend this appropriation. (Majority vote required)

Motion: Christopher Gray Second: Harry Brown Vote: Aye

Article 5: I move to transact any other business that may legally come before this meeting. Given under our hands at said Stewartstown, the 5th of February 2024.

Motion: Harry Brown Second: Christopher Gray Vote: Aye

Respectfully submitted,



Patricia E. Grover
School District Clerk

Results of Voting on Tuesday, March 12, 2024

Moderator	Kyle Daley	53
School Treasurer	Cheryl Eastman	56
School Clerk	Patricia Grover	53
School Board	Courtney Sierad	55

Addendum to Annual District Meeting Minutes
March 11, 2024

Article 1

Pam Bouchard asked for definition of fix compensation.

Set the amount of compensation that the officers will be paid.

Article 2

Harry Brown asked what the fiscal year was.

July 1 to June 30

He also stated it was hard to discuss a budget for the next fiscal year when all we had are reports from the previous fiscal year.

Philip responded that we don't know the total expenditures for the current fiscal year until after June 30. It is also necessary to propose a budget based on last year's expenditures. We start in November to draft the budget for the next fiscal year.

Article 3

Joan Coats asked how many students were in the current after school programs.

SCS Principal, Stephanie Humphrey, responded 4 in Play Club sponsored by Boston College and 8 in Lego Club.

Harry Brown stated that page 52 showed appropriations for last year, this year, and next year. He was concerned "why". What will the tax rate be?

Moderator Kyle Daley asked the voters for permission for Superintendent, Debra Taylor, and Business Manager, Bridget Cross to speak. Permission was granted.

Bridget Cross responded \$2.22 is estimated for the school tax rate.

Debra Taylor reported that the State does not provide adequacy aid in the amounts it should. She explained the local tax rate and state tax rate. She recommended that everyone present contact Representative Mike Ouelette and Senator Carrie Gendreau.

Philip Pariseau pointed out that New Hampshire is 50th for state support and Vermont is #1.

Lynn Dorman asked what the cost of tuition was.

Philip Pariseau responded that the average is \$20,000 per student, which does not cover any extra special education costs.

Harry Brown asked if the population is declining.

Philip responded that Stewartstown has been staying the same for a number of years.

Betsy Gray stated we have 32 high school students between Canaan, Colebrook, and Pittsburg plus one out-of-district placement and one attending the Charter School.

Lynn Dorman asked what the NH State Average was and could we designate just one school.

Bridget explained the different projected rates: NH State Average - \$19,500; Canaan Memorial High School - \$23,000; Pittsburg High School - \$21,100; Colebrook Academy - \$22,900; and Canaan CTE only - \$11,500.

Harry Brown asked what caused the significant increase in the budget.

Bridget explained that the budget reflects an increase of 9.37%, but the projected revenues reflect a decrease of 18.34%.

Harry then asked if the board could move funds around as they please.

Philip responded that it could be done, if necessary, but that is not something they do.

Dwayne Covell stated that any money not spent would be turned back to reduce taxes.

Joan Coats asked about the After-School Program.

Stephanie Humphrey responded that we do not have an After-School Program this year, but want to reinstate it next year.

Discussion ensued about funding for this. It used to be funded by grants, but not anymore. It was asked if they could apply to the Tillotson Foundation for funds for this program.

Bridget responded that she had researched this. Tillotson Foundation does not provide grant money to a project that has previously been funded by taxes.

Harry Brown asked if the bus would be paid for in one year.

Yes.

Philip stated we would have to purchase another bus in two years.

Harry Brown stated the meeting is cumbersome because we don't have exact figures. He asked if the meeting could be held at another time once the books are closed and we have more exact figures rather than estimates.

Debra Taylor responded that there is a timeline for meetings. The auditors come in September and that would be too late to vote on a budget for a school year that has already started. The budget is a plan with the best estimates we have.

Lynn Dorman asked why the SAU salaries were not included in the school report. She had to go to the SAU Office to get this information. It always used to be included in the report.

Betsy Gray responded that she thought it could be included.

Superintendent Taylor responded that all reports have been made uniform by the SAU School Board so it would have to be brought back to them to change it.

Harry Brown motioned to include the salaries of the SAU 7 employees in the Stewartstown School Report. Pam Bouchard seconded. VOTE: AYE

Rita Hibbard asked why we do not have the expenses breakdown anymore. Lynn Dorman agreed that this should be in the report as it has been in the past.

Harry Brown commended the Board and Educators for a job well done.

Philip Pariseau thanked the teachers and staff for attending the meeting. He recognized Dorothy Lapoint who is retiring in June after 26 years at Stewartstown Community School.

He also recognized Dr. Taylor who is leaving June 30th after four years as Superintendent of Schools.

Allen Coats/Lynn Dorman: To adjourn the meeting at 6:57 pm.

VOTE: AFFIRMATIVE

Respectfully Submitted:

Patricia E. Grover
School District Clerk



FINANCIAL REPORT		
BALANCE SHEET		
GENERAL FUND & GRANT FUNDS		
June 30, 2024		
ASSETS		
Current Assets		
Cash in Bank	\$319,004.44	
Investments	\$41,227.62	
Interfund Receivables	\$125,327.99	
Intergovernmental Receivables	\$55,994.16	
Total Current Assets		\$541,554.21
TOTAL ASSETS		\$541,554.21
LIABILITIES AND FUND EQUITY		
Current Liabilities		
Interfund Payables	\$43,023.09	
Accounts Payable	\$71,875.86	
Accrued Expenses	\$3,308.65	
Payroll Deductions	\$498.04	
Deferred Revenue	\$13,498.57	
Total Current Liabilities		\$132,204.21
Fund Equity		
Retained Fund Balance	\$103,882.35	
Unassigned Fund Balance	\$305,467.65	
Total Fund Equity		\$409,350.00
TOTAL LIABILITIES AND FUND EQUITY		\$541,554.21

STATEMENT OF ANALYSIS OF CHANGES IN FUND EQUITY	
GENERAL FUND & GRANT FUNDS	
For the Year Ended June 30, 2024	
Fund Equity, July 1, 2023	\$298,525.66
Plus Total Revenue	\$3,009,393.04
Other Additions	\$3,823.00
Less Total Expenditures	\$2,902,391.70
Other Deletions	\$0.00
Fund Equity, June 30, 2024	\$409,350.00



STEWARTSTOWN SCHOOL DISTRICT
RETENTION FUNDS REPORT 2023-2024

Total Amount Retained	\$91,523.00
Amount Expended	- <u>\$91,523.00</u>
Amount Remaining	\$0.00

These funds were spent on unanticipated special education costs \$41,523.00 and for the purchase of a new 60 passenger bus \$50,000.

Stewartstown Other Grant Expenditures in 23-24 (Not FY24 grants)		
Title I	\$9,084.80	Teacher Salaries, FICA, Retirement Summer School Supplies
Title II	\$4,125.82	Professional Development training (Responsive Classroom, CPI, Books), Indirect costs
	\$13,382.83	Professional Development training (RULER, Responsive Classroom, ALICE, Books), V&S School Solutions consultants, Tuition reimbursement, Indirect Costs
Title IV	\$411.08	Indirect costs
	\$61.99	Tuition Reimbursement
ESSER II	\$15,326.23	Makerspace supplies, TIGER, SRO, Indirect Costs, Laptop, Poster Printer
ESSER III	\$24,139.04	Heggerty books, Lego Club stipend, SRO, Middle School Science Curriculum, Sue Bergman (consultant)
Stewartstown Grant Expenditures from FY 23-24 Grants		
Title I	\$86,252.48	Teacher Salaries, FICA, Retirement Summer School Supplies
Title II	\$8,296.93	Tuition Reimbursement Design Studio Stipend, FICA, Retirement Professional Development Books
Title IV	\$10,000	School Resource Officer (SRO) Indirect Costs
Title V	\$1,834.57	Tuition Reimbursement SISKIN
REAP	\$2,662.76	Lego Club Stipend K-Club Stipend SISKIN
Laura Bush Foundation	\$5,000	Library Books
Stronger Connections	\$25,180.97	Access Control Surveillance

STEWARTSTOWN SCHOOL DISTRICT		2023 -
2024 GROSS WAGES		
NAME	GROSS WAGES	
ADAMS, KATHLEEN D	\$45,567.95	
ALLARD, ARLENE	\$31,810.65	
ANGIER, DANIELLE L	\$8,929.70	
ARONSON, WILLIAM R	\$953.01	
AVERY, LARISSA A	\$22,307.65	
BERES, BAILEY E	\$12,884.76	
BOUCHARD, CAROL D	\$9,251.40	
COTE, CHRISTINE M	\$15,620.32	
COVILL, NOAH L	\$44,912.50	
CROSSLEY, SHELLEY A	\$120.00	
DALEY, KYLE M	\$75.00	
EASTMAN, CHERYL A	\$550.00	
FALCONER, AMY L	\$38,126.82	
FARNSWORTH, ALAN W	\$3,072.42	
GRAY, BETSY D	\$900.00	
GROVER, PATRICIA E	\$485.92	
HAMMOND, TERI L	\$525.00	
HARRIS, CARLTON	\$350.00	
HECKLER-LEWIS, KATHERINE G	\$4,942.08	
HEMON, LAUREL A	\$55,700.00	
HICKS, JOHNATHAN	\$61.80	
HICKS, TYLER J	\$118.20	
HUMPHREY, STEPHANIE J	\$70,634.00	
JOOS, OXANA	\$42,875.00	
JURCIK, HOLLY L	\$13,192.97	
KENNEDY, JOHN B	\$50,850.00	
KNAPP, DONALD A	\$19,582.04	
LANE, LINDA M	\$112.00	
LAPOINT, DOROTHY G	\$70,386.50	
LAROE, AMANDA L	\$26,143.78	
LYONS, RACHEL	\$102.85	
MARQUIS, GUY J	\$1,406.00	
MATHIEU, TAMMY A	\$31,865.43	
MAXWELL, ROBIN C	\$984.76	
MCALLISTER, JENNIFER L	\$1,595.47	
MILLER, MARGARET M	\$25,246.60	
PARISEAU, KAREN E	\$16,240.00	
PARISEAU, NICOLE M	\$147.55	
PARISEAU, PHILIP B	\$900.00	
PIRES LYNCH, BARBARA M	\$56,119.42	
PLACEY, CANDACE G	\$6,195.36	
RAINVILLE, DENNIS M	\$49,709.97	
RICKER, SHARON L	\$49,037.50	

SCOTT, ALEXIS J	\$48,500.00
SIERAD, COURTNEY B	\$900.00
STANWOOD, VERA A	\$2,406.00
THILKEY, SAMANTHA W	\$300.00
THOMPSON, LYNN E	\$75.68
TOWLE, MARK F	\$21,878.10
WADE, DANIEL	\$14,303.24
WONKKA, ALYSSA J	\$51,687.50
WRIGHT, THERESE S	\$1,846.05

*Please note- All wages paid out include contracted positions, overtime (if hourly), additional stipends and some taxable employee benefits such as insurance buy-backstipends. These are not separated by how they are funded. These could be grant or locally funded.





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
Stewartstown School District
Stewartstown, 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 Stewartstown School District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Stewartstown School District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Stewartstown School District, as of June 30, 2024, and the respective changes in financial position and the respective budgetary comparison for the major general and grant 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 Stewartstown 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 Stewartstown 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 Stewartstown 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

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

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 Stewartstown 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 Stewartstown School District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

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

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

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

Supplementary Information

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

The combining and individual fund schedules are the responsibility of management and 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

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

financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

January 29, 2025
Concord, New Hampshire

*Plodzik & Sanderson
Professional Association*



**Town of Stewartstown
Trustee of Trust Funds - School Accounts
June 30, 2024**

Name of Fund	Balance 7/1/2023	Income	Interest Earned 7/1/2023-06/30/2024	Expense - Payout	Balance June 30, 2024
Shirley McAlister Fund	\$ 860.90	\$	\$ 5.19	\$ (50.00)	\$ 816.09
Building Fund	\$ 110,824.59	\$	\$ 48.27	\$ (6,500.00)	\$ 104,372.86
Building Fund	\$ 37,059.18	\$	\$ 18.71	\$	\$ 37,077.89
School Bus Fund	\$ 2,453.70	\$ 103,422.00	\$ 12.02	\$ -	\$ 105,887.72
Tuition Fund	\$ 162,462.62	\$	\$ 324.03	\$	\$ 162,786.65
Reserve Fund	\$ 10,016.46	\$ 5,000.00	\$ 26.78	\$ -	\$ 15,043.24
	\$ 323,677.45	\$ 108,422.00	\$ 435.00	\$ (6,550.00)	\$ 425,984.45

Prepared By: Rita M. Hibbard

7/31/2024

STEWARTSTOWN SCHOOL DISTRICT
WARRANT
State of New Hampshire

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

You are hereby notified to meet at the Stewartstown Community School in said District on Monday, the 10th day of March 2025, at 6:00 o'clock in the evening to act upon the following subjects:

01. To determine the salaries of the School Board and fix the compensation of any other officers or agents of the District. The proposed salaries are currently included in Article 02.
02. To see if the District will vote to raise and appropriate the sum of THREE MILLION, TWO HUNDRED SIXTEEN THOUSAND, THREE HUNDRED SIXTY DOLLARS (\$3,216,360.00) for the support of schools, for the payment of salaries for the School District officials and agents, and for the payment for the statutory obligations of the District. This article does not include appropriations voted in any other warrant articles. The School Board and Budget Committee recommend this appropriation. (Majority vote required)
03. To see if the School District will vote to raise and appropriate the sum of THIRTY THOUSAND DOLLARS (\$30,000.00) to be deposited into the School District School Bus Capital Reserve Fund previously established in 1994. The School Board and Budget Committee recommend this appropriation. (Majority vote required)
04. To see if the School District will vote to raise and appropriate the sum of TWENTY-FIVE THOUSAND DOLLARS (\$25,000.00) to be deposited into the School District Building Expendable Trust Fund previously established in 1995. The School Board and Budget Committee recommend this appropriation. (Majority vote required)
05. Shall the School District agree to move the Curriculum Director position which is an Administrator position from the Colebrook School District budget to the SAU budget as provided in RSA 194-C:5 effective in the 2026-2027 school year?
06. To transact any other business that may legally come before this meeting.

Given under our hands at said Stewartstown, the 3rd of February 2025.

STEWARTSTOWN SCHOOL BOARD

Philip Pariseau, Chairman
Betsy Gray
Courtney Sierad

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 26-27 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

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

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

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

- **School Board: One 3-year term**

(Polls will be open from 10:00 o'clock in the morning until 6:00 o'clock in the evening).

Given under our hands at said Stewartstown the 3rd day of February 2025.

Stewartstown School Board Members:

Philip Pariseau, Chairman
Betsy Gray
Courtney Sierad

**STEWARTSTOWN SCHOOL DISTRICT
ESTIMATED REVENUE**

			2022 - 2023	2023 - 2024	2024-2025	2025-2026	Variance between Estimated and Actual Revenue
			Revenue	Revenue	Revenue	Proposed Revenue	Variance
Balance on Hand, June 30			356,500.00	207,002.66	305,468.00	150,000.00	(155,468.00)
Local Revenue Source							0.00
Food Service(Sales of Breakfasts & Lunches)			12,300.00	12,300.00	12,300.00	8,000.00	(4,300.00)
Earnings on Investment			50.00	50.00	50.00	50.00	0.00
Other Local Grants			0.00	0.00	0.00	0.00	0.00
Refund/Other Local Revenue			0.00	0.00	0.00	0.00	0.00
							0.00
State Revenue Source							0.00
Food Service			700.00	700.00	700.00	200.00	(500.00)
State Adequate Education Grant			578,053.00	616,477.00	552,097.00	685,107.00	133,010.00
Other State Sources			7,871.00	2,010.00	0.00	0.00	0.00
							0.00
Federal Revenue Source							0.00
Food Service			25,000.00	25,000.00	25,000.00	30,000.00	5,000.00
Title I			135,928.00	45,000.00	45,000.00	75,000.00	30,000.00
Other Federal Programs (Title II, IV)			6,000.00	12,000.00	20,000.00	17,500.00	(2,500.00)
Medicaid			1,500.00	1,500.00	0.00	0.00	0.00
Transfer from General Fund to Food Service			0.00	0.00	0.00	0.00	0.00
National Forrest Reserve Funds			3,000.00	0.00	4,561.00	0.00	(4,561.00)
Transfer from Facility Expend. Trust			50,000.00	6,500.00	0.00	0.00	0.00
Transfer From Capital Reserve Fund			0.00	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUE			1,176,902.00	928,539.66	965,176.00	965,857.00	681.00

BUDGET SUMMARY

	2022-2023 Revenue	2023-2024 Revenue	2024-2025 Revenue	2025-2026 Proposed Revenue	Variance
TOTAL ESTIMATED REVENUE*	1,176,902.00	928,539.66	965,176.00	965,857.00	681.00
Budget	3,008,778.00	3,009,244.00	3,291,130.00	3,271,360.00	(19,770.00)
					decrease in budget
Total Appropriations	1,831,876.00	2,080,704.34	2,325,954.00	2,305,503.00	(20,451.00)
State Property Tax (SWEPT Grant/State Tax)	120,019.00	169,811.00	189,098.00	201,966.00	12,868.00
Estimated District Assessment (Local Tax)	1,711,857.00	1,910,893.34	2,136,856.00	2,103,537.00	(33,319.00)

Stewartstown School District

3 Year Budget Comparison

Fiscal Year: 2024-2025

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

From Date: 11/1/2024

To Date: 11/30/2024

Definition: Budget Comparison- School Budget Summary

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance	
000.1100.110.00.000.0000	Salaries - Regular Employees	\$297,251.00	\$293,850.00	\$295,550.00	\$308,100.00	\$12,550.00	A.
000.1100.114.00.000.0000	Salaries	\$25,804.00	\$10,799.31	\$29,808.00	\$27,635.00	(\$2,173.00)	
000.1100.120.00.000.0000	Part-time Salaries	\$13,152.00	\$14,303.24	\$23,003.00	\$25,113.00	\$2,110.00	
000.1100.123.00.000.0000	Substitute Salaries	\$5,320.00	\$27,764.37	\$5,320.00	\$25,200.00	\$19,880.00	B.
000.1100.211.00.000.0000	Health Insurance	\$97,909.00	\$88,494.78	\$142,382.00	\$137,106.00	(\$5,276.00)	
000.1100.220.00.000.0000	Social Security Tax	\$27,391.00	\$26,189.41	\$27,288.00	\$29,532.00	\$2,244.00	A.
000.1100.232.00.000.0000	Retirement	\$61,038.00	\$60,594.38	\$58,046.00	\$59,247.00	\$1,201.00	A.
000.1100.250.00.000.0000	Unemployment Compensation	\$2,964.00	\$0.00	\$2,964.00	\$2,964.00	\$0.00	
000.1100.260.00.000.0000	Worker's Compensation	\$2,029.00	\$638.48	\$2,096.00	\$2,287.00	\$191.00	A.
000.1100.270.00.000.0000	HRA	\$16,500.00	\$4,537.52	\$16,500.00	\$18,000.00	\$1,500.00	
000.1100.290.00.000.0000	Other Employee Benefits	\$16,785.00	\$17,676.75	\$3,000.00	\$0.00	(\$3,000.00)	
000.1100.329.00.000.0000	Other Professional Services	\$1,320.00	\$2,056.56	\$2,160.00	\$2,160.00	\$0.00	
000.1100.330.00.000.0000	Other Professional Services	\$29,142.00	\$16,875.38	\$40,991.00	\$46,962.00	\$5,971.00	C.
000.1100.430.00.000.0000	Repair & Maintenance	\$2,520.00	\$2,975.73	\$4,440.00	\$4,440.00	\$0.00	
000.1100.561.00.000.0000	Tuition to Other NH LEAs	\$378,250.00	\$343,892.89	\$309,800.00	\$413,400.00	\$103,600.00	D.
000.1100.562.00.000.0000	Tuition to LEAs Outside of NH	\$286,000.00	\$308,000.00	\$437,000.00	\$192,000.00	(\$245,000.00)	D.
000.1100.580.00.000.0000	Travel	\$1,210.00	\$201.53	\$732.00	\$732.00	\$0.00	
000.1100.610.00.000.0000	Supplies	\$15,343.00	\$7,634.84	\$16,779.00	\$15,232.00	(\$1,547.00)	E.
000.1100.641.00.000.0000	Books	\$3,259.00	\$1,787.03	\$4,333.00	\$9,615.00	\$5,282.00	E.

Stewartstown School District

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Fiscal Year: 2024-2025

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Definition: Budget Comparison- School Budget Summary

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance	
000.1100.642.00.000.0000	Software	\$0.00	\$125.00	\$0.00	\$0.00	\$0.00	
000.1100.650.00.000.0000	Software	\$0.00	\$274.44	\$0.00	\$0.00	\$0.00	
000.1100.733.00.000.0000	Furniture & Fixtures	\$0.00	\$0.00	\$1,320.00	\$0.00	(\$1,320.00)	E.
000.1100.810.00.000.0000	Dues & Fees	\$436.50	\$637.81	\$2,270.00	\$2,270.00	\$0.00	
FUNCTION: Regular Education Programs - 1100		\$1,283,623.50	\$1,229,309.45	\$1,425,782.00	\$1,321,995.00	(\$103,787.00)	
000.1190.110.00.000.0000	Salaries - Regular Employees	\$42,100.00	\$0.00	\$46,200.00	\$26,000.00	(\$20,200.00)	
000.1190.211.00.000.0000	Health Insurance	\$25,419.00	\$0.00	\$31,771.00	\$64,944.00	\$33,173.00	
000.1190.220.00.000.0000	Social Security Tax	\$3,450.00	\$0.00	\$6,977.00	\$7,727.00	\$750.00	
000.1190.232.00.000.0000	Retirement	\$13,803.00	\$0.31	\$17,912.00	\$19,422.00	\$1,510.00	
000.1190.260.00.000.0000	Worker's Compensation	\$491.00	\$154.51	\$547.00	\$606.00	\$59.00	
000.1190.270.00.000.0000	HRA	\$4,500.00	\$215.61	\$4,500.00	\$9,000.00	\$4,500.00	
000.1190.290.00.000.0000	Other Employee Benefits	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
000.1190.580.00.000.0000	Travel	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	
000.1190.610.00.000.0000	Supplies	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	
FUNCTION: Title I - 1190		\$93,213.00	\$370.43	\$108,357.00	\$128,149.00	\$19,792.00	F.
000.1210.110.00.000.0000	Salaries - Regular Employees	\$39,000.00	\$40,225.00	\$40,400.00	\$43,100.00	\$2,700.00	
000.1210.114.00.000.0000	Salaries	\$83,496.00	\$83,328.95	\$164,916.00	\$166,559.00	\$1,643.00	
000.1210.120.00.000.0000	Part-time Salaries	\$15,000.00	\$1,687.50	\$5,500.00	\$6,100.00	\$600.00	
000.1210.123.00.000.0000	Substitute Salaries	\$1,400.00	\$5,288.18	\$5,320.00	\$25,200.00	\$19,880.00	B.

Stewartstown School District

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Definition: Budget Comparison- School Budget Summary

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance
000.1210.211.00.000.0000	Health Insurance	\$0.00	\$0.00	\$0.00	\$12,027.00	\$12,027.00
000.1210.220.00.000.0000	Social Security Tax	\$10,740.00	\$10,214.95	\$16,649.00	\$18,432.00	\$1,783.00
000.1210.232.00.000.0000	Retirement	\$8,838.00	\$8,231.63	\$8,229.00	\$8,577.00	\$348.00
000.1210.260.00.000.0000	Worker's Compensation	\$742.00	\$233.49	\$1,297.00	\$1,446.00	\$149.00
000.1210.290.00.000.0000	Other Employee Benefits	\$2,004.00	\$3,000.00	\$2,150.00	\$650.00	(\$1,500.00)
000.1210.322.00.000.0000	Professional Services - Instr. Program Improve	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00
000.1210.330.00.000.0000	Other Professional Services	\$62,000.00	\$15,584.72	\$57,250.00	\$27,500.00	(\$29,750.00) G.
000.1210.561.00.000.0000	Tuition to Other NH LEAs	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
000.1210.564.00.000.0000	Tuition to Private Schools	\$71,500.00	\$55,110.75	\$79,200.00	\$20,000.00	(\$59,200.00) G.
000.1210.580.00.000.0000	Travel	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00
000.1210.610.00.000.0000	Supplies	\$403.00	\$297.43	\$2,117.00	\$453.00	(\$1,664.00)
000.1210.641.00.000.0000	Books	\$0.00	\$0.00	\$673.00	\$0.00	(\$673.00)
000.1210.810.00.000.0000	Dues & Fees	\$0.00	\$48.25	\$0.00	\$0.00	\$0.00
000.1210.840.00.000.0000	Retention Funds Object Code	\$0.00	\$45,454.44	\$0.00	\$0.00	\$0.00
FUNCTION: Special Education Programs - 1210		\$297,273.00	\$268,705.29	\$385,851.00	\$332,194.00	(\$53,657.00)
000.1300.562.00.000.0000	Tuition to LEAs Outside of NH	\$11,000.00	\$11,000.00	\$10.00	\$24,000.00	\$23,990.00 H.
FUNCTION: Vocational Education - 1300		\$11,000.00	\$11,000.00	\$10.00	\$24,000.00	\$23,990.00
000.1410.110.00.000.0000	Salaries - Regular Employees	\$0.00	\$0.00	\$2,000.00	\$2,800.00	\$800.00
000.1410.220.00.000.0000	Social Security Tax	\$0.00	\$0.00	\$153.00	\$214.00	\$61.00

Stewartstown School District

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Definition: Budget Comparison- School Budget Summary

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance
000.1410.232.00.000.0000	Retirement	\$0.00	\$0.00	\$157.00	\$154.00	(\$3.00)
000.1410.260.00.000.0000	Worker's Compensation	\$0.00	\$0.00	\$12.00	\$17.00	\$5.00
000.1410.330.00.000.0000	Other Professional Services	\$4,400.00	\$3,700.00	\$0.00	\$0.00	\$0.00
000.1410.610.00.000.0000	Supplies	\$0.00	\$0.00	\$360.00	\$600.00	\$240.00
000.1410.810.00.000.0000	Dues & Fees	\$740.00	\$0.00	\$1,045.00	\$2,256.00	\$1,211.00 I.
FUNCTION: School-Sponsored Cocurricular Activities - 1410		\$5,140.00	\$3,700.00	\$3,727.00	\$6,041.00	\$2,314.00
000.1420.610.00.000.0000	Supplies	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
FUNCTION: School-Sponsored Athletics - 1420		\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
000.1430.120.00.000.0000	Part-time Salaries	\$8,625.00	\$0.00	\$7,500.00	\$8,000.00	\$500.00
000.1430.220.00.000.0000	Social Security Tax	\$660.00	\$0.00	\$574.00	\$612.00	\$38.00
000.1430.232.00.000.0000	Retirement	\$1,694.00	\$0.00	\$1,473.00	\$1,538.00	\$65.00
000.1430.260.00.000.0000	Worker's Compensation	\$52.00	\$16.36	\$45.00	\$48.00	\$3.00
000.1430.610.00.000.0000	Supplies	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
FUNCTION: Summer School Programs - 1430		\$11,531.00	\$16.36	\$10,092.00	\$10,698.00	\$606.00 J.
000.1490.120.00.000.0000	Part-time Salaries	\$0.00	\$0.00	\$16,200.00	\$9,923.00	(\$6,277.00)
000.1490.220.00.000.0000	Social Security Tax	\$0.00	\$0.00	\$1,239.00	\$759.00	(\$480.00)
000.1490.232.00.000.0000	Retirement	\$0.00	\$0.00	\$3,182.00	\$1,711.00	(\$1,471.00)
000.1490.260.00.000.0000	Worker's Compensation	\$0.00	\$0.00	\$97.00	\$60.00	(\$37.00)

Stewartstown School District

3 Year Budget Comparison

Fiscal Year: 2024-2025

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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

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance	
000.1490.610.00.000.0000	Supplies	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	
FUNCTION: After School Programs - 1490		\$0.00	\$0.00	\$21,218.00	\$12,953.00	(\$8,265.00)	K.
000.2120.323.00.000.0000	Professional Services - Pupils	\$10,326.00	\$11,069.72	\$11,215.00	\$11,482.00	\$267.00	
000.2120.610.00.000.0000	Supplies	\$100.00	\$0.00	\$250.00	\$230.00	(\$20.00)	
FUNCTION: Guidance Services - 2120		\$10,426.00	\$11,069.72	\$11,465.00	\$11,712.00	\$247.00	
000.2122.323.00.000.0000	Professional Services - Pupils	\$30,924.00	\$12,847.50	\$25,848.00	\$28,228.00	\$2,380.00	
FUNCTION: Counseling Services - 2122		\$30,924.00	\$12,847.50	\$25,848.00	\$28,228.00	\$2,380.00	L.
000.2130.110.00.000.0000	Salaries - Regular Employees	\$55,019.00	\$54,394.42	\$56,671.00	\$58,377.00	\$1,706.00	
000.2130.123.00.000.0000	Substitute Salaries	\$0.00	\$2,406.00	\$0.00	\$0.00	\$0.00	
000.2130.211.00.000.0000	Health Insurance	\$9,414.00	\$4,707.18	\$0.00	\$0.00	\$0.00	
000.2130.220.00.000.0000	Social Security Tax	\$4,209.00	\$4,406.14	\$4,565.00	\$4,466.00	(\$99.00)	
000.2130.232.00.000.0000	Retirement	\$10,806.00	\$10,683.17	\$11,130.00	\$11,226.00	\$96.00	
000.2130.260.00.000.0000	Worker's Compensation	\$330.00	\$103.84	\$340.00	\$350.00	\$10.00	
000.2130.270.00.000.0000	HRA	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	
000.2130.290.00.000.0000	Other Employee Benefits	\$126.00	\$1,500.00	\$3,130.00	\$3,130.00	\$0.00	
000.2130.323.00.000.0000	Professional Services - Pupils	\$1,946.00	\$2,491.43	\$2,551.00	\$3,265.00	\$714.00	
000.2130.329.00.000.0000	Other Professional Services	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00	
000.2130.430.00.000.0000	Repair & Maintenance	\$150.00	\$0.00	\$150.00	\$250.00	\$100.00	

Stewartstown School District

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Definition: Budget Comparison- School Budget Summary

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance	
000.2130.610.00.000.0000	Supplies	\$3,536.00	\$828.50	\$3,536.00	\$3,091.00	(\$445.00)	
000.2130.640.00.000.0000	Books	\$1,269.50	\$42.26	\$1,270.00	\$0.00	(\$1,270.00)	
000.2130.739.00.000.0000	Equipment	\$0.00	\$429.97	\$0.00	\$0.00	\$0.00	
000.2130.810.00.000.0000	Dues & Fees	\$0.00	\$120.00	\$0.00	\$0.00	\$0.00	
FUNCTION: Health Services - 2130		\$88,305.50	\$83,612.91	\$83,343.00	\$84,455.00	\$1,112.00	M.
000.2140.323.00.000.0000	Professional Services - Pupils	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	
FUNCTION: Psychological Services - 2140		\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	
000.2150.114.00.000.0000	Salaries	\$12,760.00	\$13,135.16	\$16,101.00	\$21,394.00	\$5,293.00	
000.2150.220.00.000.0000	Social Security Tax	\$976.00	\$1,004.85	\$1,232.00	\$1,637.00	\$405.00	
000.2150.260.00.000.0000	Worker's Compensation	\$77.00	\$24.23	\$97.00	\$129.00	\$32.00	
000.2150.323.00.000.0000	Professional Services - Pupils	\$24,990.00	\$16,139.11	\$31,840.00	\$37,840.00	\$6,000.00	
000.2150.610.00.000.0000	Supplies	\$1,000.00	\$0.00	\$673.00	\$373.00	(\$300.00)	
000.2150.641.00.000.0000	Books	\$250.00	\$0.00	\$250.00	\$0.00	(\$250.00)	
FUNCTION: Speech Pathology & Audiology Services - 2150		\$40,053.00	\$30,303.35	\$50,193.00	\$61,373.00	\$11,180.00	N.
000.2160.121.00.000.0000	Professional Staff Salary	\$19,805.00	\$15,620.32	\$22,364.00	\$23,014.00	\$650.00	
000.2160.220.00.000.0000	Social Security Tax	\$1,592.00	\$1,194.90	\$1,711.00	\$1,761.00	\$50.00	
000.2160.260.00.000.0000	Worker's Compensation	\$125.00	\$39.36	\$134.00	\$138.00	\$4.00	
000.2160.323.00.000.0000	Professional Services - Pupils	\$1,000.00	\$0.00	\$10,000.00	\$1,000.00	(\$9,000.00)	

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000.2160.580.00.000.0000	Travel	\$529.00	\$0.00	\$529.00	\$529.00	\$0.00	
000.2160.610.00.000.0000	Supplies	\$394.00	\$373.92	\$400.00	\$400.00	\$0.00	
000.2160.810.00.000.0000	Dues & Fees	\$250.00	\$0.00	\$150.00	\$250.00	\$100.00	
FUNCTION: Physical & Occupational Therapy Services - 2160		\$23,695.00	\$17,228.50	\$35,288.00	\$27,092.00	(\$8,196.00)	O.
000.2190.323.00.000.0000	Professional Services - Pupils	\$2,100.00	\$1,351.96	\$2,100.00	\$1,000.00	(\$1,100.00)	
000.2190.329.00.000.0000	Other Professional Services	\$10,160.00	\$7,175.00	\$18,800.00	\$31,040.00	\$12,240.00	P.
000.2190.330.00.000.0000	Other Professional Services	\$28,764.00	\$27,000.00	\$23,688.00	\$26,068.00	\$2,380.00	Q.
000.2190.580.00.000.0000	Travel	\$420.00	\$0.00	\$420.00	\$420.00	\$0.00	
000.2190.610.00.000.0000	Supplies	\$694.00	\$538.95	\$450.00	\$660.00	\$210.00	
000.2190.641.00.000.0000	Books	\$90.00	\$0.00	\$100.00	\$150.00	\$50.00	
000.2190.810.00.000.0000	Dues & Fees	\$2,812.00	\$1,944.00	\$3,080.00	\$3,680.00	\$600.00	
FUNCTION: Other Support Services - Students - 2190		\$45,040.00	\$38,009.91	\$48,638.00	\$63,018.00	\$14,380.00	
000.2210.110.00.000.0000	Salaries - Regular Employees	\$9,720.00	\$1,775.00	\$4,400.00	\$0.00	(\$4,400.00)	
000.2210.120.00.000.0000	Part-time Salaries	\$0.00	\$0.00	\$0.00	\$5,450.00	\$5,450.00	
000.2210.220.00.000.0000	Social Security Tax	\$744.00	\$130.33	\$1,102.00	\$991.00	(\$111.00)	
000.2210.232.00.000.0000	Retirement	\$1,909.00	\$314.24	\$2,828.00	\$2,543.00	(\$285.00)	
000.2210.260.00.000.0000	Worker's Compensation	\$58.00	\$18.25	\$86.00	\$78.00	(\$8.00)	
000.2210.322.00.000.0000	Professional Services - Instr. Program Improve	\$11,272.00	\$16,731.83	\$20,316.00	\$19,233.00	(\$1,083.00)	
000.2210.580.00.000.0000	Travel	\$0.00	\$72.25	\$1,756.00	\$392.00	(\$1,364.00)	

Stewartstown School District

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000.2210.810.00.000.0000	Dues & Fees	\$300.00	\$317.32	\$3,775.00	\$1,125.00	(\$2,650.00)	
000.2210.930.00.000.0000	Fund Transfers	\$4,000.00	\$5,600.00	\$7,200.00	\$8,000.00	\$800.00	
FUNCTION: Improvement of Instruction Services - 2210		\$28,003.00	\$24,959.22	\$41,463.00	\$37,812.00	(\$3,651.00)	R.
000.2220.110.00.000.0000	Salaries - Regular Employees	\$37,426.00	\$36,962.87	\$38,067.00	\$39,115.00	\$1,048.00	
000.2220.220.00.000.0000	Social Security Tax	\$2,863.00	\$2,827.70	\$2,912.00	\$2,992.00	\$80.00	
000.2220.260.00.000.0000	Worker's Compensation	\$225.00	\$70.80	\$228.00	\$235.00	\$7.00	
000.2220.290.00.000.0000	Other Employee Benefits	\$126.00	\$0.00	\$0.00	\$0.00	\$0.00	
000.2220.610.00.000.0000	Supplies	\$575.00	\$570.54	\$1,267.00	\$1,265.00	(\$2.00)	
000.2220.641.00.000.0000	Books	\$1,398.00	\$1,388.98	\$2,576.00	\$2,576.00	\$0.00	
FUNCTION: Educational Media Services - 2220		\$42,613.00	\$41,820.89	\$45,050.00	\$46,183.00	\$1,133.00	S.
000.2310.110.00.000.0000	Salaries - Regular Employees	\$4,469.00	\$3,810.92	\$4,590.00	\$4,590.00	\$0.00	
000.2310.220.00.000.0000	Social Security Tax	\$342.00	\$291.55	\$351.00	\$351.00	\$0.00	
000.2310.260.00.000.0000	Worker's Compensation	\$27.00	\$8.49	\$28.00	\$28.00	\$0.00	
000.2310.320.00.000.0000	Professional Educational Services	\$17,975.00	\$17,431.53	\$18,205.00	\$18,805.00	\$600.00	
000.2310.521.00.000.0000	Insurance - Other	\$2,050.00	\$1,359.00	\$2,050.00	\$2,928.00	\$878.00	
000.2310.540.00.000.0000	Advertising	\$4,000.00	\$2,816.72	\$4,500.00	\$4,500.00	\$0.00	
000.2310.610.00.000.0000	Supplies	\$900.00	\$489.50	\$1,100.00	\$1,300.00	\$200.00	
000.2310.810.00.000.0000	Dues & Fees	\$2,885.00	\$2,748.15	\$2,885.00	\$3,080.00	\$195.00	
FUNCTION: School Board Services - 2310		\$32,648.00	\$28,955.86	\$33,709.00	\$35,582.00	\$1,873.00	T.

Stewartstown School District

3 Year Budget Comparison

Fiscal Year: 2024-2025

- Print accounts with zero balance
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- Account on new page
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From Date: 11/1/2024 To Date: 11/30/2024

Definition: Budget Comparison- School Budget Summary

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance
000.2321.339.00.000.0000	Appropriations	\$174,393.00	\$174,393.30	\$177,578.00	\$169,339.00	(\$8,239.00)
FUNCTION: Office of the Superintendent - 2321		\$174,393.00	\$174,393.30	\$177,578.00	\$169,339.00	(\$8,239.00) U.
000.2329.580.00.000.0000	Travel	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
FUNCTION: Coordinator of Special Services - 2329		\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
000.2330.110.00.000.0000	Salaries - Regular Employees	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00
000.2330.220.00.000.0000	Social Security Tax	\$191.00	\$178.22	\$191.00	\$192.00	\$1.00
000.2330.232.00.000.0000	Retirement	\$491.00	\$490.92	\$491.00	\$481.00	(\$10.00)
000.2330.260.00.000.0000	Worker's Compensation	\$15.00	\$4.72	\$15.00	\$15.00	\$0.00
000.2330.580.00.000.0000	Travel	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00
000.2330.810.00.000.0000	Dues & Fees	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00
FUNCTION: Grant Director - 2330		\$3,447.00	\$3,173.86	\$3,447.00	\$3,438.00	(\$9.00)
000.2410.110.00.000.0000	Salaries - Regular Employees	\$70,634.00	\$70,634.00	\$72,753.00	\$74,936.00	\$2,183.00
000.2410.114.00.000.0000	Salaries	\$43,894.00	\$44,169.25	\$45,101.00	\$46,307.00	\$1,206.00
000.2410.120.00.000.0000	Part-time Salaries	\$1,417.50	\$1,417.50	\$1,461.00	\$1,505.00	\$44.00
000.2410.211.00.000.0000	Health Insurance	\$44,247.00	\$44,247.36	\$43,537.00	\$44,499.00	\$962.00
000.2410.220.00.000.0000	Social Security Tax	\$8,908.00	\$8,378.12	\$9,166.00	\$9,428.00	\$262.00
000.2410.232.00.000.0000	Retirement	\$14,151.00	\$14,151.01	\$14,576.00	\$15,013.00	\$437.00
000.2410.260.00.000.0000	Worker's Compensation	\$696.00	\$219.01	\$716.00	\$736.00	\$20.00

Stewartstown School District

3 Year Budget Comparison

Fiscal Year: 2024-2025

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From Date: 11/1/2024

To Date: 11/30/2024

Definition: Budget Comparison- School Budget Summary

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance	
000.2410.270.00.000.0000	HRA	\$0.00	\$2,983.73	\$6,000.00	\$6,000.00	\$0.00	
000.2410.290.00.000.0000	Other Employee Benefits	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	
000.2410.430.00.000.0000	Repair & Maintenance	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	
000.2410.442.00.000.0000	Rental - Miscellaneous	\$140.00	\$152.00	\$160.00	\$160.00	\$0.00	
000.2410.521.00.000.0000	Insurance - Other	\$200.00	\$85.00	\$200.00	\$227.00	\$27.00	
000.2410.531.00.000.0000	Communications	\$2,400.00	\$3,779.44	\$2,640.00	\$5,100.00	\$2,460.00	V.
000.2410.534.00.000.0000	Postage	\$525.00	\$294.74	\$500.00	\$750.00	\$250.00	
000.2410.550.00.000.0000	Printing & Binding	\$150.00	\$0.00	\$150.00	\$200.00	\$50.00	
000.2410.580.00.000.0000	Travel	\$2,300.00	\$468.45	\$2,300.00	\$2,300.00	\$0.00	
000.2410.610.00.000.0000	Supplies	\$2,914.00	\$1,365.33	\$4,237.00	\$4,255.00	\$18.00	
000.2410.630.00.000.0000	Food	\$500.00	\$381.66	\$500.00	\$500.00	\$0.00	
000.2410.641.00.000.0000	Books	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	
000.2410.739.00.000.0000	Equipment	\$240.00	\$246.75	\$0.00	\$0.00	\$0.00	
000.2410.810.00.000.0000	Dues & Fees	\$2,925.00	\$2,410.00	\$3,560.00	\$5,000.00	\$1,440.00	W.
FUNCTION: Office of the Principal Services - 2410		\$197,541.50	\$195,883.35	\$208,857.00	\$218,216.00	\$9,359.00	
000.2600.110.00.000.0000	Salaries - Regular Employees	\$49,911.50	\$45,926.26	\$48,880.00	\$51,098.00	\$2,218.00	X.
000.2600.120.00.000.0000	Part-time Salaries	\$0.00	\$898.70	\$0.00	\$0.00	\$0.00	
000.2600.123.00.000.0000	Substitute Salaries	\$2,800.00	\$1,555.80	\$2,800.00	\$2,800.00	\$0.00	
000.2600.220.00.000.0000	Social Security Tax	\$4,262.00	\$3,927.70	\$4,183.00	\$4,353.00	\$170.00	

Stewartstown School District

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Definition: Budget Comparison- School Budget Summary

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance	
000.2600.260.00.000.0000	Worker's Compensation	\$1,581.00	\$497.50	\$1,550.00	\$1,617.00	\$67.00	
000.2600.290.00.000.0000	Other Employee Benefits	\$3,252.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	
000.2600.329.00.000.0000	Other Professional Services	\$23,915.00	\$5,936.79	\$21,169.00	\$24,190.00	\$3,021.00	Y.
000.2600.411.00.000.0000	Water & Sewer	\$1,300.00	\$1,257.00	\$1,300.00	\$1,300.00	\$0.00	
000.2600.421.00.000.0000	Rubbish Removal	\$2,400.00	\$2,224.39	\$2,700.00	\$2,700.00	\$0.00	
000.2600.422.00.000.0000	Snowplowing Services	\$12,600.00	\$12,000.00	\$12,500.00	\$13,000.00	\$500.00	
000.2600.430.00.000.0000	Repair & Maintenance	\$25,300.00	\$13,816.97	\$22,850.00	\$35,150.00	\$12,300.00	Z.
000.2600.521.00.000.0000	Insurance - Other	\$8,000.00	\$5,094.00	\$7,000.00	\$4,076.00	(\$2,924.00)	
000.2600.580.00.000.0000	Travel	\$125.00	\$266.66	\$125.00	\$125.00	\$0.00	
000.2600.610.00.000.0000	Supplies	\$7,946.00	\$4,986.06	\$8,550.00	\$9,150.00	\$600.00	
000.2600.622.00.000.0000	Electricity	\$20,400.00	\$17,628.67	\$21,600.00	\$22,800.00	\$1,200.00	
000.2600.624.00.000.0000	Fuel Oil	\$14,000.00	\$9,049.35	\$15,200.00	\$13,300.00	(\$1,900.00)	
000.2600.629.00.000.0000	Diesel Fuel	\$250.00	\$294.36	\$250.00	\$250.00	\$0.00	
000.2600.733.00.000.0000	Furniture & Fixtures	\$0.00	\$549.98	\$0.00	\$0.00	\$0.00	
000.2600.739.00.000.0000	Equipment	\$0.00	\$539.48	\$500.00	\$2,300.00	\$1,800.00	AA.
000.2600.810.00.000.0000	Dues & Fees	\$2,200.00	\$1,233.95	\$1,960.00	\$1,960.00	\$0.00	
FUNCTION: 2600	Operation & Maintenance of Plant Services -	\$180,242.50	\$130,683.62	\$176,117.00	\$193,169.00	\$17,052.00	
000.2721.110.00.000.0000	Salaries - Regular Employees	\$67,020.00	\$49,702.20	\$65,141.00	\$61,542.00	(\$3,599.00)	
000.2721.220.00.000.0000	Social Security Tax	\$5,127.00	\$3,878.75	\$4,983.00	\$4,983.00	\$0.00	

Stewartstown School District

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Definition: Budget Comparison- School Budget Summary

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance	
000.2721.260.00.000.0000	Worker's Compensation	\$4,021.00	\$1,265.31	\$3,908.00	\$3,693.00	(\$215.00)	
000.2721.290.00.000.0000	Other Employee Benefits	\$504.00	\$1,000.00	\$0.00	\$0.00	\$0.00	
000.2721.329.00.000.0000	Other Professional Services	\$6,825.00	\$6,221.27	\$7,530.00	\$12,213.00	\$4,683.00	
000.2721.430.00.000.0000	Repair & Maintenance	\$15,000.00	\$10,063.00	\$15,000.00	\$15,000.00	\$0.00	
000.2721.443.00.000.0000	Lease/Purchase	\$675.00	\$0.00	\$675.00	\$1,000.00	\$325.00	
000.2721.519.00.000.0000	Purchased Transportation Services	\$0.00	\$1,187.94	\$0.00	\$0.00	\$0.00	
000.2721.521.00.000.0000	Insurance - Other	\$3,000.00	\$1,952.00	\$3,000.00	\$4,642.00	\$1,642.00	
000.2721.531.00.000.0000	Communications	\$700.00	\$720.00	\$700.00	\$2,860.00	\$2,160.00	
000.2721.580.00.000.0000	Travel	\$550.00	\$0.00	\$550.00	\$550.00	\$0.00	
000.2721.610.00.000.0000	Supplies	\$2,500.00	\$667.27	\$2,500.00	\$1,500.00	(\$1,000.00)	
000.2721.622.00.000.0000	Electricity	\$1,080.00	\$68.00	\$1,800.00	\$1,800.00	\$0.00	
000.2721.629.00.000.0000	Diesel Fuel	\$21,250.00	\$10,950.55	\$18,000.00	\$18,000.00	\$0.00	
000.2721.732.00.000.0000	New Vehicles	\$0.00	\$65,000.00	\$0.00	\$0.00	\$0.00	
000.2721.739.00.000.0000	Equipment	\$0.00	\$0.00	\$1,200.00	\$1,200.00	\$0.00	
000.2721.810.00.000.0000	Dues & Fees	\$570.00	\$1,413.99	\$1,220.00	\$1,220.00	\$0.00	
000.2721.840.00.000.0000	Retention Funds Object Code	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	
FUNCTION: 2721	Student Transportation - Regular Programs -	\$128,822.00	\$204,090.28	\$126,207.00	\$130,203.00	\$3,996.00	BB.
000.2722.110.00.000.0000	Salaries - Regular Employees	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	
000.2722.220.00.000.0000	Social Security Tax	\$8.00	\$0.00	\$8.00	\$8.00	\$0.00	

Stewartstown School District

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From Date: 11/1/2024

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Definition: Budget Comparison- School Budget Summary

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance
000.2722.260.00.000.0000	Worker's Compensation	\$5.00	\$1.57	\$5.00	\$5.00	\$0.00
000.2722.519.00.000.0000	Purchased Transportation Services	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
000.2722.629.00.000.0000	Diesel Fuel	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
FUNCTION: Student Transportation - Special Programs - 2722		\$313.00	\$1.57	\$313.00	\$313.00	\$0.00
000.2723.519.00.000.0000	Purchased Transportation Services	\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
FUNCTION: Student Transportation - Vocational Programs - 2723		\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
000.2725.110.00.000.0000	Salaries - Regular Employees	\$1,836.00	\$1,699.21	\$2,340.00	\$3,493.00	\$1,153.00
000.2725.220.00.000.0000	Social Security Tax	\$140.00	\$130.02	\$179.00	\$267.00	\$88.00
000.2725.260.00.000.0000	Worker's Compensation	\$110.00	\$34.61	\$140.00	\$210.00	\$70.00
000.2725.430.00.000.0000	Repair & Maintenance	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
000.2725.519.00.000.0000	Purchased Transportation Services	\$350.00	\$0.00	\$500.00	\$1,500.00	\$1,000.00
000.2725.629.00.000.0000	Diesel Fuel	\$752.00	\$473.35	\$977.00	\$1,661.00	\$684.00
FUNCTION: Student Transportation - Field Trips/Cocurricula - 2725		\$4,188.00	\$2,337.19	\$5,136.00	\$8,131.00	\$2,995.00 CC.
000.2729.110.00.000.0000	Salaries - Regular Employees	\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
FUNCTION: Student Transportation - Afterschool Program - 2729		\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
000.2829.329.00.000.0000	Other Professional Services	\$0.00	\$0.00	\$800.00	\$500.00	(\$300.00)
000.2829.531.00.000.0000	Communications	\$6,000.00	\$3,162.56	\$6,000.00	\$6,000.00	\$0.00

Stewartstown School District

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Definition: Budget Comparison- School Budget Summary

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance
000.2829.610.00.000.0000	Supplies	\$500.00	\$0.00	\$1,300.00	\$1,550.00	\$250.00
000.2829.642.00.000.0000	Software	\$21,612.00	\$21,192.75	\$28,045.00	\$44,811.00	\$16,766.00 DD.
000.2829.734.00.000.0000	Computer Equipment	\$7,500.00	\$7,467.96	\$12,550.00	\$13,000.00	\$450.00
000.2829.739.00.000.0000	Equipment	\$7,348.00	\$8,533.48	\$10,239.00	\$8,250.00	(\$1,989.00)
FUNCTION: Informational Systems - 2829		\$42,960.00	\$40,356.75	\$58,934.00	\$74,111.00	\$15,177.00
000.3300.810.00.000.0000	Dues & Fees	\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
FUNCTION: Community Service - 3300		\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
000.4100.500.00.000.0000	Educational Development	\$0.00	\$0.00	\$10.00	\$0.00	(\$10.00)
000.4100.710.00.000.0000	Land & Improvement	\$10.00	\$0.00	\$0.00	\$10.00	\$10.00
FUNCTION: SRSA REAP Grants - 4100		\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
000.4200.450.00.000.0000	Construction Services	\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
FUNCTION: Site Improvement - 4200		\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
000.4300.330.00.000.0000	Other Professional Services	\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
FUNCTION: Architecture & Engineering Services - 4300		\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
000.4400.500.00.000.0000	Educational Development	\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
FUNCTION: Educational Specifications Development Services - 4400		\$10.00	\$0.00	\$10.00	\$10.00	\$0.00

Stewartstown School District

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Definition: Budget Comparison- School Budget Summary

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance	
000.4500.450.00.000.0000	Construction Services	\$10.00	\$0.00	\$10.00	\$10.00	\$0.00	
FUNCTION: Building Construction - 4500		\$10.00	\$0.00	\$10.00	\$10.00	\$0.00	
000.4600.450.00.000.0000	Construction Services	\$10.00	\$0.00	\$10.00	\$10.00	\$0.00	
FUNCTION: Building Improvement - 4600		\$10.00	\$0.00	\$10.00	\$10.00	\$0.00	
000.5251.930.00.000.0000	Fund Transfers	\$108,422.00	\$108,422.00	\$50,000.00	\$55,000.00	\$5,000.00	EE.
FUNCTION: Transfer to Trust Funds - 5251		\$108,422.00	\$108,422.00	\$50,000.00	\$55,000.00	\$5,000.00	
000.5310.564.00.000.0000	Tuition to Private Schools	\$0.00	\$6,628.13	\$6,229.00	\$6,827.00	\$598.00	
000.5310.810.00.000.0000	Dues & Fees	\$10.00	\$0.00	\$0.00	\$0.00	\$0.00	
FUNCTION: Allocations to Charter Schools - 5310		\$10.00	\$6,628.13	\$6,229.00	\$6,827.00	\$598.00	
FUND: General Fund - 000		\$2,886,517.00	\$2,667,879.44	\$3,145,542.00	\$3,092,922.00	(\$52,620.00)	
029.3100.250.00.000.0000	Unemployment Compensation	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	
029.3100.421.00.000.0000	Rubbish Removal	\$0.00	\$466.11	\$900.00	\$900.00	\$0.00	
029.3100.430.00.000.0000	Repair & Maintenance	\$500.00	\$2,852.24	\$2,945.00	\$3,350.00	\$405.00	
029.3100.570.00.000.0000	Food Service Management	\$63,000.00	\$57,852.10	\$72,373.00	\$78,000.00	\$5,627.00	

Stewartstown School District

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Definition: Budget Comparison- School Budget Summary

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance	
029.3100.610.00.000.0000	Supplies	\$77.00	\$648.11	\$375.00	\$750.00	\$375.00	
029.3100.629.00.000.0000	Diesel Fuel	\$500.00	\$344.53	\$688.00	\$688.00	\$0.00	
029.3100.630.00.000.0000	Food	\$0.00	\$7,939.82	\$0.00	\$0.00	\$0.00	
029.3100.739.00.000.0000	Equipment	\$1,400.00	\$12,847.00	\$0.00	\$2,000.00	\$2,000.00	
FUNCTION: Food Service Operations - 3100		\$65,727.00	\$82,949.91	\$77,531.00	\$85,938.00	\$8,407.00	
FUND: Food Service - 029		\$65,727.00	\$82,949.91	\$77,531.00	\$85,938.00	\$8,407.00	FF.
040.1100.739.00.000.0000	Equipment	\$0.00	\$0.00	\$3,057.00	\$0.00	(\$3,057.00)	
FUNCTION: Regular Education Programs - 1100		\$0.00	\$0.00	\$3,057.00	\$0.00	(\$3,057.00)	NFR FUNDS
040.1190.114.00.000.0000	Salaries	\$45,000.00	\$0.00	\$45,000.00	\$75,000.00	\$30,000.00	
FUNCTION: Title I - 1190		\$45,000.00	\$0.00	\$45,000.00	\$75,000.00	\$30,000.00	TITLE I
040.2190.329.00.000.0000	Other Professional Services	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	
FUNCTION: Other Support Services - Students - 2190		\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	TITLE IV

Stewartstown School District

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Definition: Budget Comparison- School Budget Summary

Account	Description	2023-2024		2024-2025	2025-2026	Variance	
		Adopted Budget	Actual Expenditures	Adopted Budget	Proposed Budget		
040.2210.114.00.000.0000	Salaries	\$12,000.00	\$0.00	\$10,000.00	\$7,500.00	(\$2,500.00)	TITLE II
FUNCTION: Improvement of Instruction Services - 2210		\$12,000.00	\$0.00	\$10,000.00	\$7,500.00	(\$2,500.00)	
FUND: Grant Funds - 040		\$57,000.00	\$0.00	\$68,057.00	\$92,500.00	\$24,443.00	
Grand Total:		\$3,009,244.00	\$2,751,429.35	\$3,291,130.00	\$3,271,360.00	(\$19,770.00)	

End of Report

Stewartstown SD Budget Variances Explanations FY 26 Proposed Budget

REVENUE VARIANCES

Balance on Hand	We ended fiscal year 2024 with a fund balance of \$305,468. We are estimating a fund balance of \$150,000 for FY 25. If this is higher, the funds will be returned to offset the tax rate.	(\$155,468.00)
Food Service Sales/Food Service State Revenue	Due to high numbers of free and reduced status students, the amount of paid meals has dwindled. Based on last year's amount this was adjusted to reflect the anticipated amount to be received for food sales in FY 26. (\$4,300) The state match has also been lower in year's past therefore we decreased the anticipated state match. (\$500)	(\$4,800.00)
State Adequate Education Grant	There is an anticipated increase in Adequacy Aid for Stewartstown compared to FY 25.	\$133,010.00
Food Service - Federal Revenue	Due to high numbers of free and reduced status students, the amount reimbursed by the federal government for meal sales is anticipated to increase.	\$5,000.00
Title I Allocation	Based on the last two year's allocation for Title I grant funds received, we have increased the allocation amount for FY 26	\$30,000.00
Other Federal Programs	Anticipated decrease in Title II funds for FY 26. This offsets the expenditures under function 2210.	(\$2,500.00)
NFR Funds	We won't know the amount anticipated to receive until the tax rate is set the following year. Therefore we are not including these funds as an offsetting revenue for this budget.	(\$4,561.00)

EXPENDITURE VARIANCES

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>AMOUNT of Increase/Decrease</u>
A. (1100-110, 220, 232, 260)	The Administration team reviewed the salary schedule and compared it to area salary schedules. Upon further review it was discovered there were disparities. In agreement with the school board and budget committee it was decided to adjust the salary schedule to be more equitable. Increases this year for teachers will range from \$2,000 to \$3,700. The amount of \$16,186 comprises of the increase in salaries, payroll taxes and retirement.	\$16,186.00
B. (1100-123 & 1210-123)	Due to the influx and need for substitutes to fill vacant positions, we are increasing the substitute line item to account for 1 substitute needed per day during the school year for teaching and support staff.	\$39,760.00
C. (1100-330)	We included additional days for Siskin and for a TIGER presentation to be held for all students. These are enrichment programs that provide great benefits to our students.	\$5,971.00
D. (1100-561 & 562)	Tuition to NH Schools increased by \$103,600 and to VT schools decreased by (\$245,000)	(\$141,400.00)
E. (1100, 610, 641, 733)	Supplies requests by teachers decreased (\$1,547), books increased by \$5,282 mostly due to increased need in materials for Envisions curriculum. No furniture or fixture requests were made. (\$1,320)	\$2,415.00
F. (1190-Title I)	This is the local portion of the salaries, benefits, and other costs to cover the 2 Title I teachers. The remaining \$75,000 is paid from the Title I grant.	\$19,792.00
G. (1210-330 & 564)	Out of District tuition and contracted services decreased based on student needs anticipated in FY 26	(\$88,950.00)
H. (1300) Vocational Tech	CTE Tuition to Canaan- two are currently enrolled and anticipated for next year as well. These students are not enrolled as a full time student in Canaan.	\$23,990.00

I. (1410-810) Co Curricular	Anticipated increase for dues and fees to attend field trips or events	\$1,211.00
J.(1430) Summer School	Anticipated increase based on number of hours and staff required.	\$606.00
K.(1490) Afterschool	Reduced the number of days that Afterschool will be held.	(\$8,265.00)
L. (2122) Counseling Services	Cont Services with Northern Human Services based on anticipated increase.	\$2,380.00
M. (2130) Health Services	Salaries/Benefits- 3% increase in salary	\$1,112.00
N. (2150) Speech Services	Costs based on new speech assistant hired in FY 25 as well as additional costs for the contracted speech pathologist.	\$11,180.00
O. (2160) OT/PT Services	Decrease in costs for Occupational Therapy services based on student needs.	(\$8,196.00)
P. (2190-329) Other Support Services	School Safety Officer - Contracted Service increase based on 4 additional hours per week for the school year. The remainder of this is paid with Title IV funds \$10,000	\$12,240.00
Q. (2190-330)Other Prof Services	Student Assistance Provider (SAP) anticipated increase in contracted service for FY 26	\$2,380.00
R. (2210) Improv of Inst	\$7,500 paid out of Title II Grant Funds (040-2210)	(\$3,651.00)
	Overall decrease in this line item based on Professional development budgetary needs for staff in FY 26	
S. (2220) Media/Library Services	Salaries/Benefits increase \$1,135.00	\$1,133.00
	Supplies/Books (\$2.00)	
T. (2310) School Board Services	Increases in professional services fees for auditing as well as GASB reporting which is required every 2 years	\$1,873.00
U. (2321) Office of Superintendent	SAU Assessment-SAU Office Expenses 12.87%. SAU overall budget has decreased for FY 26	(\$8,239.00)
V. (2410-531) Office of Principal	Telephone services has increased since FY 24 due to new contract and change in billing.	\$2,460.00
W. (2410-810) Office of Principal	Dues/Fees \$1440 (workshop fees & conferences	\$1,440.00
X. (2600-110) Plant Operations	Salaries increase - added additional hours for painting assistance in the summer time	\$2,218.00
Y. (2600-329) Plant Operations	Contracted services increased to include install of additional fire alarm and purchase and install owned propane tank.	\$3,021.00
Z. (2600-430) Plant Operations	Repairs/Maintenance increase due to additional repair needs for building on doors and other facility needs	\$12,300.00
AA. (2600-739) Plant Operations	Equipment purchase-portable radios and other equipment	\$1,800.00
BB. (2721) Regular Transportation	Increase in payment to Pittsburg for Transportation Coordinator hours. Budgeted 3 hrs per day instead of 2.\$4683 Increased cost in auto insurance \$1642. Increased cost in communications to cover the repeater charge for the bus radios \$2160	\$3,996.00
CC.(2725) Field Trips Transportation	Field Trips transportations requests increased. Budgeted an additional whole school trip as well.	\$2,995.00
DD. (2829-642) Technology	Software/Licenses increased due to new Science Curriculum purchase and other software needs or increases	\$16,766.00

EE. (5252-930) Trust Funds	Deposit \$30,000 into the School Bus Capital Reserve fund and \$25,000 into the Facility Exp Trust fund. Estimated balances for both are \$91,357.12 School Bus and \$141,450 Facility Exp Trust	\$5,000.00
FF.(029-3100) Food Service	Food Service increase anticipated for repairs and maintenance \$405, Supplies \$375, and purchase of a steam table \$2,000	\$8,407.00

Budget is anticipated to decrease by (\$19,770) or .06%

Every \$100,000 that is reduced results in a .49 decrease in the local tax rate



STEWARTSTOWN FOOD SERVICE PROGRAM						
PROPOSED BUDGET						
2025-2026						
	2022 - 2023	2022 - 2023	2023-2024	2023-2024	2024-2025	2025-2026
	Budget	Expenditures	Budget	Expenditures	Budget	Proposed Budget
Contracted Services	\$63,000.00	\$60,052.43	\$63,000.00	\$57,852.10	\$72,373.00	\$78,000.00
Unemployment Compensation	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	\$250.00
Repair/Maintenance	\$500.00	\$886.00	\$500.00	\$2,852.24	\$2,945.00	\$3,350.00
Supplies	\$0.00	\$5,050.58	\$77.00	\$648.11	\$375.00	\$750.00
Utilities/Gas	\$500.00	\$625.75	\$500.00	\$344.53	\$1,588.00	\$1,588.00
Equipment	\$0.00	\$856.52	\$1,400.00	\$12,847.00	\$0.00	\$2,000.00
Dues and Fees	\$0.00	\$103.66	\$0.00	\$0.00	\$0.00	\$0.00
Supply Chain Grant	\$0.00	\$44.40	\$0.00	\$7,939.82	\$0.00	\$0.00
TOTAL	\$64,000.00	\$67,619.34	\$65,727.00	\$82,483.80	\$77,531.00	\$85,938.00
ESTIMATED REVENUES						
REVENUE SOURCE	2022 - 2023	2022 - 2023	2023-2024	2023-2024	2024-2025	2025-2026
	Budget	Actual Revenue	Budget	Actual Revenue	Budget	Proposed Revenue
District Appropriation	\$26,000.00	\$21,917.43	\$27,727.00	\$29,760.78	\$39,531.00	\$47,738.00
Federal Reimbursement	\$25,000.00	\$35,594.10	\$25,000.00	\$35,937.48	\$25,000.00	\$30,000.00
Local Sales	\$12,300.00	\$9,340.30	\$12,300.00	\$8,606.32	\$12,300.00	\$8,000.00
State Reimbursement	\$700.00	\$723.11	\$700.00	\$239.40	\$700.00	\$200.00
Supply Chain Grant	\$0.00	\$44.40	\$0.00	\$7,939.82	\$0.00	\$0.00
TOTAL REVENUES	\$64,000.00	\$67,619.34	\$65,727.00	\$82,483.80	\$77,531.00	\$85,938.00





Proposed Budget

Stewartstown Local School

For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24
Appropriations and Estimates of Revenue for the Fiscal Year from:

July 1, 2025 to June 30, 2026

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

This form was posted with the warrant on: February 6, 2025

SCHOOL BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Allen Coats	Selectman	
Larry Glines	Budget Committee	
Betsy Gray	School Board	
Daniel Laflamme	Water Precinct	
Landon Placey	Budget Committee	

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

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090

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



**2025
MS-27**

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2024	Appropriations as Approved by DRA for period ending 6/30/2025	School Board's Appropriations for period ending 6/30/2026 (Recommended)	School Board's Appropriations for period ending 6/30/2026 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Not Recommended)
Instruction								
1100-1199	Regular Programs	02	\$1,308,920	\$1,582,196	\$1,525,144	\$0	\$1,525,144	\$0
1200-1299	Special Programs	02	\$289,157	\$385,851	\$332,194	\$0	\$332,194	\$0
1300-1399	Vocational Programs	02	\$11,000	\$10	\$24,000	\$0	\$24,000	\$0
1400-1499	Other Programs	02	\$6,854	\$35,137	\$29,792	\$0	\$29,792	\$0
1500-1599	Non-Public Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
Instruction Subtotal			\$1,615,931	\$2,003,194	\$1,911,130	\$0	\$1,911,130	\$0
Support Services								
2000-2199	Student Support Services	02	\$206,372	\$266,775	\$287,878	\$0	\$287,878	\$0
2200-2299	Instructional Staff Services	02	\$77,454	\$96,513	\$91,495	\$0	\$91,495	\$0
Support Services Subtotal			\$283,826	\$363,288	\$379,373	\$0	\$379,373	\$0
General Administration								
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	02	\$28,956	\$33,709	\$35,582	\$0	\$35,582	\$0
General Administration Subtotal			\$28,956	\$33,709	\$35,582	\$0	\$35,582	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2024	Appropriations as Approved by DRA for period ending 6/30/2025	School Board's Appropriations for period ending 6/30/2026 (Recommended)	School Board's Appropriations for period ending 6/30/2026 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Not Recommended)
Executive Administration								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	02	\$177,567	\$181,525	\$173,277	\$0	\$173,277	\$0
2400-2499	School Administration Service	02	\$195,883	\$208,857	\$218,216	\$0	\$218,216	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	02	\$130,684	\$176,117	\$193,169	\$0	\$193,169	\$0
2700-2799	Student Transportation	02	\$270,959	\$131,676	\$138,667	\$0	\$138,667	\$0
2800-2999	Support Service, Central and Other	02	\$40,357	\$58,934	\$74,111	\$0	\$74,111	\$0
Executive Administration Subtotal			\$815,450	\$757,109	\$797,440	\$0	\$797,440	\$0
Non-Instructional Services								
3100	Food Service Operations	02	\$87,598	\$77,531	\$85,938	\$0	\$85,938	\$0
3200	Enterprise Operations	02	\$0	\$10	\$10	\$0	\$10	\$0
Non-Instructional Services Subtotal			\$87,598	\$77,541	\$85,948	\$0	\$85,948	\$0
Facilities Acquisition and Construction								
4100	Site Acquisition	02	\$0	\$10	\$10	\$0	\$10	\$0
4200	Site Improvement	02	\$0	\$10	\$10	\$0	\$10	\$0
4300	Architectural/Engineering	02	\$0	\$10	\$10	\$0	\$10	\$0
4400	Educational Specification Development	02	\$0	\$10	\$10	\$0	\$10	\$0
4500	Building Acquisition/Construction	02	\$0	\$10	\$10	\$0	\$10	\$0
4600	Building Improvement Services	02	\$0	\$10	\$10	\$0	\$10	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$0	\$60	\$60	\$0	\$60	\$0
Other Outlays								
5110	Debt Service - Principal		\$0	\$0	\$0	\$0	\$0	\$0
5120	Debt Service - Interest		\$0	\$0	\$0	\$0	\$0	\$0
Other Outlays Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2024	Appropriations as Approved by DRA for period ending 6/30/2025	School Board's Appropriations for period ending 6/30/2026 (Recommended)	School Board's Appropriations for period ending 6/30/2026 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Not Recommended)
Fund Transfers								
5220-5221	To Food Service		\$0	\$0	\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation	02	\$6,628	\$6,229	\$6,827	\$0	\$6,827	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
Fund Transfers Subtotal			\$6,628	\$6,229	\$6,827	\$0	\$6,827	\$0
Total Operating Budget Appropriations					\$3,216,360	\$0	\$3,216,360	\$0



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Special Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2026 (Recommended)	School Board's Appropriations for period ending 6/30/2026 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	03	\$30,000	\$0	\$30,000	\$0
	<i>Purpose: Deposit into School Bus Capital Reserve</i>					
5252	To Expendable Trusts/Fiduciary Funds	04	\$25,000	\$0	\$25,000	\$0
	<i>Purpose: Deposit into Building Expendable Trust Fund</i>					
Total Proposed Special Articles			\$55,000	\$0	\$55,000	\$0



Individual Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2026 (Recommended)	School Board's Appropriations for period ending 6/30/2026 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Not Recommended)
Total Proposed Individual Articles			\$0	\$0	\$0	\$0



Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2025	School Board's Estimated Revenues for period ending 6/30/2026	Budget Committee's 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	02	\$50	\$50	\$50
1600-1699	Food Service Sales	02	\$12,300	\$8,000	\$8,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources		\$0	\$0	\$0
Local Sources Subtotal			\$12,350	\$8,050	\$8,050
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		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	02	\$700	\$200	\$200
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
State Sources Subtotal			\$700	\$200	\$200



Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2025	School Board's Estimated Revenues for period ending 6/30/2026	Budget Committee's Estimated Revenues for period ending 6/30/2026
Federal Sources					
4100-4539	Federal Program Grants	02	\$65,000	\$92,500	\$92,500
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	02	\$25,000	\$30,000	\$30,000
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		\$4,561	\$0	\$0
Federal Sources Subtotal			\$94,561	\$122,500	\$122,500
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfer from Food Service Special Revenue Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	02	\$0	\$150,000	\$150,000
Other Financing Sources Subtotal			\$0	\$150,000	\$150,000
Total Estimated Revenues and Credits			\$107,611	\$280,750	\$280,750



2025
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Budget Summary

Item	School Board Period ending 6/30/2026 (Recommended)	Budget Committee Period ending 6/30/2026 (Recommended)
Operating Budget Appropriations	\$3,216,360	\$3,216,360
Special Warrant Articles	\$55,000	\$55,000
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$3,271,360	\$3,271,360
Less Amount of Estimated Revenues & Credits	\$280,750	\$280,750
Less Amount of State Education Tax/Grant	\$685,107	\$685,107
Estimated Amount of Taxes to be Raised	\$2,305,503	\$2,305,503



Supplemental Schedule

1. Total Recommended by Budget Committee	\$3,271,360
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions <i>(Sum of Lines 2 through 5 above)</i>	\$0
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$3,271,360
8. 10% of Amount Recommended, Less Exclusions <i>(Line 7 x 10%)</i>	\$327,136
 Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
 12. Bond Override (RSA 32:18-a), Amount Voted	 \$0
 Maximum Allowable Appropriations Voted at Meeting: <i>(Line 1 + Line 8 + Line 11 + Line 12)</i>	 \$3,598,496

**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					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

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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

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

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

School Administrative Unit #7

Budget Comparison

Fiscal Year: 2024-2025

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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	
000.2321.329.00.000.0000	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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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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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

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

School Administrative Unit #7

Budget Comparison

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Definition: Budget Comparison -School Board Summary

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

End of Report

SAU BUDGET FY 26 EXPLANATIONS FOR VARIANCES

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



PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

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

INDEPENDENT AUDITOR'S REPORT

To the Members of the School Administrative Unit Board
School Administrative Unit No. 7
Colebrook, New Hampshire

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

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

Emphasis of Matter – Change in Accounting Principle

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

Responsibilities of Management for the Financial Statements

The School Administrative Unit No. 7's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School Administrative Unit No. 7's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School Administrative Unit No. 7's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

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

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

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

Supplementary Information

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

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

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

January 16, 2025
Concord, New Hampshire

***PLODZIK & SANDERSON
Professional Association***



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

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

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

