



School Officials' Annual Report

Stewartstown School District

2021-2022

Annual Meeting

Monday, March 13, 2023

6:00 p.m.

Stewartstown Community School

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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 2023

Courtney Sierad

Term Expires 2024

SUPERINTENDENT OF SCHOOLS

Dr. Debra J. Taylor

BUSINESS MANAGER

Bridget Cross

COORDINATOR OF SPECIAL SERVICES

Jennifer Noyes



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

*Debra J. Taylor, Ph.D.
Superintendent of Schools
dtaylor@sau7.org*

2021-2022 School Year

Dear School Community Members,

January, 2023

We truly are a community-centered and community-supported school system, and it is a privilege and honor to serve as your Superintendent. As a school system, we are proud of each unique community united together in School Administrative Unit # 7 including Clarksville, Colebrook, Columbia, Pittsburg and Stewartstown.

We have risen to new heights over the course of a few short years in SAU 7. I am proud of the progress we have made through the SAU 7 Strategic Plan which has reimagined our school system. As expressed in our vision, “We believe in a future where our entire school community – in commitment to the success of every student – will leverage the power of collaborative relationships to advance our education system and will serve as vital and supportive advocates for educational equity and opportunity.” We have made great strides at all levels in our schools. Our students' achievements are seen every day in our classrooms. We have remained true to our mission “to prepare all SAU 7 students for success in whatever path they choose.”

Our high school graduation rates are at an all-time high. Many seniors graduated from high school with college credits and the offerings continue to grow. In fact, this year, one of our students will graduate with an Associates Degree (the equivalent of 2 years of college)! We have developed strong partnerships with our community colleges, and state colleges as well as local employers which have flourished with the implementation of the North Point Career and Technical Education Center which was approved last spring by the Department of Education. We were the first new Regional CTE Center to be approved in the state of New Hampshire in over forty years!

Upon Department of Education approval, the North Point Career and Technical Education Center (CTE) was initiated this fall. Dr. Tia Cloutier was appointed by the Colebrook School Board to serve as the CTE Director and College, Career and Technical Education Counselor. The CTE includes the following five programs: Automotive, Culinary and Hospitality, Education, Health Sciences, and Information Technology. The application process was extensive, and many business and college partnerships were established. We have seen many successes this year as we implement our new CTE Center which serves communities in the North Country Region.

The Colebrook School Board is advancing Phase II of their building project to replace the Colebrook Academy and Technical Center. This follows the closure of the Colebrook Academy in 2019 when all high school students transitioned to the Colebrook Elementary School. The Phase II building project aims to complete the plan

established in 2000, when the elementary school was built. It was known that the old academy high school was aging, and future renovations would have been too costly and not a good investment of our taxpayer dollars. The district formed a building committee in the Fall of 2021, contracted with architects in January of 2022, and held several meetings to guide the architects and engineers as they prepared the initial design for the new Academy and CTE Center and drafted the application for building aid. The Colebrook School District received approval for a state building aid grant for the renovation and expansion of the school in the amount of \$9.6 million dollars (60%) of the proposed project. The new Academy, CTE Center and adjacent gym will serve our students well and support the Colebrook community now and into the future.

In Pittsburg, we welcomed Debbie Lynch in November 2021 to serve as Principal of Pittsburg School! Debbie brings several years of leadership and teaching experience to the role. She is passionate about students and works hard to engage them in their learning. She also regularly attends school extracurricular and athletic events - promoting teamwork and school spirit. Mrs. Lynch is a North Country native and has brought several programs to the school such as the Siskin Outdoor Learning program, where our students combine an outdoor investigation and an indoor activity designed to cultivate curiosity, inquiry, perseverance, and evidence-based decision-making. She also welcomed parents to the school for various school celebrations such as the celebration of the International Olympics where students studied a country, learning about the culture and history.

In Stewartstown, we welcomed Stephanie Humphrey in July 2021 to serve as Principal of the Stewartstown Community School. Mrs. Humphrey has been a welcome addition to our school. She is student-centered in her focus and has implemented meaningful collaborative teamwork in the school including a data driven approach to instruction and assessment. The student after school program began last year with the help of a grant. Mrs. Humphrey also re-initiated our student ski and snowboard program which now includes all schools in SAU 7! The students have taken on more leadership roles. Several school-wide projects and celebrations have been held. Stewartstown was recognized by the White Mountain Science Institute (WMSI) for their work on Science, Technology, Engineering, Arts, and Mathematics projects as Stewartstown students were featured in a statewide video!

In SAU 7, we congratulated Cheryl Covill on her retirement, following 30 years of service as Business Administrator. This summer, we welcomed Bridget Cross, who comes to us with extensive experience in finance including business management in a neighboring district.

During 2021-22, our school community - teachers, support staff and administrators - continued to grow professionally as individuals and as a team as we implement our competency-based learning education methods, gained knowledge on quality assessment and instructional practices and continued to support student learning both academically and socially. Our focus on academic achievement and building our professional learning community continues with renewed enthusiasm and commitment.

Our proposed 2023-24 school district budgets are focused on programs that have a strong focus on student learning. There is an urgency to address our literacy and mathematics achievement gap which has been exacerbated by the pandemic. All of our students deserve high-quality classroom instruction and a system that responds to their needs if they don't learn. Our schools not only provide a strong educational experience, they provide a nurturing environment, where we care for the whole child academically, physically, socially, and emotionally.

Here in SAU 7, we are proud of our past, engaged in the present, and looking ahead to a remarkable future that is beckoning. We can be, and must strive to become, the schools that our children need today:

- ★ Deeply integrated into the world at the highest possible levels of excellence
- ★ Providing our students with precise tools, facilities and scholarship that they need now
- ★ Preparing them to lead, shape and improve the world that is to come.

We have a tremendous opportunity to invent our future. I am excited about what is on the horizon for us all, and I thank you for your support and participation in the school communities that comprise SAU 7. Thank you to School Board Members, Administration, and all Staff for their outstanding dedication and support of our children and families. Expressing gratitude in many ways is most appropriate, and I am ever so grateful to live and work here.

With my best wishes for all,

Debra Taylor, PhD.
Superintendent of Schools



Stewartstown
COMMUNITY SCHOOL

Stephanie Humphrey
Principal

60 School Street / PO Box 120
West Stewartstown, NH 03597
PH: (603) 246-7082 FAX: (603) 246-3311

Dorothy Stebbins
Assistant Principal

"WHERE GREAT KIDS LEARN GREAT THINGS"

Report of the Principal
Stephanie Humphrey
2021-2022

I am delighted to report that my first year as Principal at Stewartstown Community School was both a pleasure and a success. At the end of 2021/2022, we were returning to normal after the last two years of the pandemic. In January 2022, we welcomed Amy Falconer as our new Media Specialist, who took over for Jeanette Damato. We also welcomed Nicole Pariseau, our new speech assistant, who filled Amy Patterson's position when she retired in February 2022. We wished both of them good luck on their new adventures. In June, we wished Meg Miller a happy retirement after thirty years at Stewartstown as our Special Education teacher. In August 2022, we welcomed Noah Covill as our new Special Education teacher and Katherine Heckler-Lewis, Amanda Smith, and Karen Kidder-Prehemo as the newest paraprofessionals. In addition, we welcomed Bailey Beres and Erica Boutin in September and November to our Stewartstown learning community. Mrs. Beres filled the speech assistant position, and Ms. Boutin is a new paraprofessional.

In the second half of 2021/2022, students and staff were able to get back to "normal". In the spring, students held a student showcase to show their work to their families. The night ended with a musical performance by some of our Stewartstown Community School students. Students were able to go on field trips as whole grades. They enjoyed trips to Squam Lake, Lost River Gorge & Boulder Caves, and Piper Hill Tree Farm and took a nature hike on a river walk. Students gained knowledge of the outdoors and were able to enjoy some time out of the classroom and experience the community. The eighth graders spent the day at a local entertainment center where they played games, made memories, and enjoyed their peers' company one last time before heading to high school.

In June, twelve eighth graders graduated from Stewartstown Community School. Five students went to Pittsburg High school, three went to Colebrook Academy, and four chose Canaan High School to attend for their secondary education. I enjoyed getting to know each of the eighth graders, as they were my first graduating class at Stewartstown Community School. Over the year, we worked together on Holiday Cheer week, creating a mural for the holidays in the hallway, winter carnival, and other projects.

During the course of the year, we continued to receive several COVID-related grants as well as other federal grants. We met as an administrative team to make decisions on the best way to spend the funds that would improve and support our students. Some of the funding was spent in the following areas:

- **Technology**, 3D printers for a new Makerspace, view boards for classrooms, a screen for the lobby to run announcements, and updated security cameras.
- **Professional Development Opportunities**, we have continued training and working

with consultants in the area of Competency-Based Education as we work toward implementing change district-wide, continue working with a reading/writing consultant, Responsive Classroom Training, CPI Training, and RULER training (a social-emotional curriculum).

- **Learning/wellness opportunities**, such as an outdoor balance beam and fitness station, student opportunities with White Mountain Science Institute (WMSI), After School Program, and the addition of a Safety Officer (November of 2022).

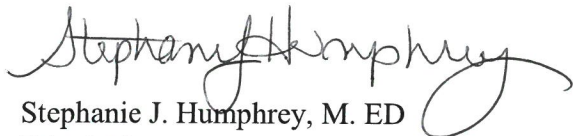
Through grant funding, we have created a Makerspace in our library. This is a space that teaches problem-solving through hands-on activities as well as engineering. Science, technology, engineering, and math are critical to a well-rounded education. For example, Mr. Kennedy and Mrs. Falconer have been working with WMSI, White Mountain Science Institute, on a robotics program. A well-rounded robotics program can help younger students develop cognitive skills and mathematical thinking that can transfer to other areas well.

The new year has brought some changes that have impacted the whole school community. First, we adjusted our start time to five minutes earlier and the ending time to fifteen minutes earlier. This time change allows staff to attend meetings to collaborate with other teachers and staff in the district by aligning our schedule to meet both Pittsburg and Colebrook. Another change is to help with safety during dismissal, as families pick students up at a side door rather than the front with the buses. This allows parents to pull up to load students and leave the parking area safely.

As an administrator, my main goal is to keep students and staff safe. Safety is both physical and emotional. Over the next year, one area of focus is meeting students' and staff's social and emotional needs using the RULER approach. This is an evidence-based approach to social and emotional learning. RULER supports the entire school community in understanding the value of emotions, building emotional intelligence skills, and creating and maintaining a positive school climate.

I look forward to continuing the work our staff and students have done. Stewartstown Community School promotes a learning environment that focuses on the whole child. This whole child approach looks at each student individually on academics, strengths, and social-emotional learning. The collaboration of my staff is the driving force in the success of each other and all of our students.

I look forward to the rest of the year and many more.

A handwritten signature in cursive script, reading "Stephanie J. Humphrey". The signature is fluid and elegant, with a large, sweeping "S" and a long, horizontal flourish at the end.

Stephanie J. Humphrey, M. ED
Principal



60 School Street / PO Box 120

Stephanie Humphrey
Principal

West Stewartstown, NH 03597
PH: (603) 246-7082 FAX: (603) 246-3311

Dorothy Stebbins
Assistant
Principal

"WHERE GREAT KIDS LEARN GREAT THINGS"

Title I Annual Report 2021 - 2022

The Stewartstown Community School Title I program provided services to sixty students in Kindergarten through Eighth Grade for the 2021 - 2022 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 Ms. Alexis Scott. Mr. John Kennedy assisted with the transition to a new director.

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, 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 2022. The program was open to all students in Kindergarten through Eighth Grade. A group of twelve 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. We had our local 45th Parallel EMTs, Beecher Falls Firefighters, and State Police visit to teach us about their jobs and how they help our community.

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



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Debra J. Taylor, Ph.D.
Superintendent of Schools
dtaylor@sau7.org

Mrs. Jennifer Mathieu
SAU 7 Director of Curriculum & Assessment
2021-2022

The excitement and pleasure I find in this role continues to grow as time goes on. I have had many unique opportunities to work with teachers and administrators throughout the past year, during which time I strive to ensure I'm helping to support my colleagues as much as possible. I can state with confidence that the collaborative nature of our work over the past year has grown tremendously, further allowing for effective communication and achievement.

Curriculum, Instruction, and Assessment Team/Work: A great deal of work continues in the area of curriculum. A team of teacher leaders comprises the "CIA Team" and is working closely with consultants Brian Stack & Jonathan Vander Els of V & S Solutions as we work diligently in our transition to Competency Based Education. Teacher teams, by grade-level and/or subject-level meet on a monthly basis, as well as with myself a few times a year, to work on alignment, quality performance assessments, common formative assessments, rubrics, and to ensure consistency and rigor. As a result, assessment literacy has increased tremendously across the district, leading to a higher quality education for our students. Be on the lookout - each principal is including information about Competency Based Education in their monthly newsletters and informational nights will begin, at the start of the 23-24 school year.

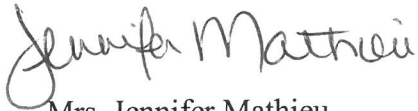
Grants: Grant work is ongoing, but I am excited to report that, all grants have been thoroughly organized and a system put into place to ensure everyone involved has the information necessary for our grant work to continue moving forward smoothly. The Administrative Team meets to discuss and brainstorm grants on a regular basis, ensuring we are utilizing as much of our funding as we possibly can. SAU 7 staff has input on types of activities and professional development that would be beneficial to them via a Needs Assessment, completed each year, that also assists in what is written into our grants.

New Reading Program for K-8: Last year, a team of teacher representatives from grades K-8 gathered to examine various reading programs as the program that the district was using at the time was being discontinued. After several meetings and research, it was decided that we would purchase Houghton Mifflin Harcourt's "Into Reading" for grades K-5 and "Into Literature" for grades 6-8. Teachers have received several training sessions on the program and have access to a coach who will work with them on any questions or concerns they come across.

Professional Development – We work hard to try to ensure that our teachers have access to a variety of professional development opportunities in-district. Over the past year, these have included the Design Studio for competency-based education, Responsive Classroom training, Teacher Mentor training, Orientation for new staff, and various other SEL, behavioral, and academic-based workshops.

This brief overview just gets to the tip of the iceberg of all the great work that is happening in SAU 7. I look forward to continuing this work and helping to move SAU 7 forward in order to make our school system as successful as we can possibly be, for both our students and our staff!

Respectfully,

A handwritten signature in cursive script that reads "Jennifer Mathieu". The signature is written in dark ink and is positioned above the printed name and title.

Mrs. Jennifer Mathieu
Curriculum Director



21 Academy Street, Colebrook, New Hampshire 03576

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Debra J. Taylor, Ph.D.
Superintendent of Schools
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Jennifer Noyes
Coordinator of Special Services
jnoyes@sau7.org

Office of Special Services Annual Report
2021-2022

Last school year the SAU serviced approximately 88 students on Individual Education Plans (IEP). An IEP is provided when a child has a disability that impact them academically and when they need individualized instruction. These students are given evaluations to qualify and if they qualify are serviced through special education and entitled to protections under the Individuals with Disabilities Act. 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 area 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. As far as 504 plans, we serviced approximately 73 students within the SAU. These students have plans that allow them to receive accommodations and at times support. 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 IDEA and 504 Law entitles them to.

Our biggest special education category at this time is Specific Learning Disability, meaning that most of the students we service have a learning disability in math, reading, or written expression. Many of our students are experiencing autism, other health impairments, and emotional disturbance. In the 504 plans, many of these are for ADHD, anxiety, and behavioral concerns. As you can imagine, our case managers, special education teachers, and paraprofessionals were (and continue to be) very busy servicing students and managing the plans.

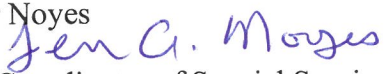
Within the department we have been focused on student progress, providing evidence-based

interventions that impact student growth towards goals, and behavioral support. We have worked to utilize evidence-based interventions within our services that align with classroom-wide programs and provide what our students need. Our staff has been trained in the following programs: Foundations, Seeing Stars, and the Wilson Reading System. We are working on math interventions and will participate in training focused on math throughout the upcoming summer. Additionally, we have received training focused on behavior management including the development and completion of the associated functional behavioral assessments and plans. Both paras and special educators have been provided the opportunity to participate in this behavior training.

Within special education we also focused on using technology to not only improve our work with students in the classrooms, but also to manage paperwork/meetings. We have begun to utilize Google calendar to house all meetings and invite team members. We have begun scanning and storing all paperwork in the hopes that in the future we will be able to move towards paperless files. Additionally, parents have the opportunity to sign and view IEPs and other special education paperwork online through the state system.

At the end of the 21/22 school year Meg Miller retired from Special Education in Stewartstown Community School and an opening became available at Colebrook Academy and Elementary School as a special educator in high school. This fall we welcomed William (Scott) Desmond and Noah Covill as special educators within the SAU, filling these two vacancies. They have been contributors to our team! We wish Meg well in retirement!

Jennifer Noyes


SAU 7 Coordinator of Special Services



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Debra J. Taylor, Ph.D.
Superintendent of Schools
dtaylor@sau7.org

With each completed school year, a golden opportunity for reflection arrives, allowing the school health team to collaborate and improve its role in caring for the school community. School nurses were certainly not exempted from the challenges of the COVID-19 pandemic, often delving into unfamiliar tasks such as implementing complex and rapidly altering COVID-19 workflows, completing countless hours of contact tracing, providing opt-in testing, issuing ever-changing guidance to students, families, and staff, and so much more.

Now, as the world shifts toward a recovery phase, school health staff must also re-establish their priorities in the return to more typical school health roles and responsibilities. The school health team will revisit health related policies and procedures to assure best practices are in place for provision of care to the school community. Further, health education programs that were previously suspended due to the complications of COVID-19 are being reinvented and reintroduced to meet the needs of the current student body.

Pre-pandemic school health programs were comprised of both school-based care such as first aid, emergency care, vision and hearing screenings, as well as assurance of adequate primary healthcare, including well-child examinations, routine vaccinations and developmental screening programs. Over the course of the last several months, school health staff have been redirected to focus their attention on assisting staff, students and their families in securing preventative care that was overlooked, postponed or abandoned during the course of the COVID-19 pandemic. In an already medically underserved community, the pandemic stretched pre-existing gaps to new heights. As such, school health staff must now be prepared to help break barriers and close gaps to promote learning by assuring as healthy an environment as is possible for our school community.

As we reflect upon the last year to evaluate our trials, successes, frustrations, and advances, it becomes apparent that our school community is one of dedicated individuals who committed themselves despite challenge throughout the COVID-19 pandemic. The dedication of the school health team remains steadfast, and we sincerely appreciate those who came forward with kind words, considerations, and thoughtful gestures to support our team during a time in which demand often surpassed obtainable resources. We remain grateful for the support of our school community and look forward to the opportunities that will surely be in our future within SAU #7.

Respectfully submitted,
The SAU #7 School Health Team

Devon Phillips, RN, CEN;

Barbara Pires Lynch, RN;

Tanya Young, RN

2022-2023 Stewartstown School District Staff Listing

Name	Description
HUMPHREY, STEPHANIE J	Principal
LAPOINT, DOROTHY G	Assistant Principal & Teacher Grades 6 & 7
ADAMS, KATHLEEN D	Administrative Assistant
HEMON, LAUREL A	Teacher-PreK, K & Grade 1
RICKER, SHARON L	Teacher-Grades 2 & 3
GOURLAY, ALEXANDRA L	Teacher-Grade 3
WONKKA, ALYSSA	Teacher-Grades 4 & 5
KENNEDY, JOHN B	Teacher-Grade 8
COVILL, NOAH L	Special Education Teacher
SCOTT, ALEXIS J	Title I Teacher & Director
JOOS, OXANA	Title I Teacher
WADE, DANIEL	Art Teacher
PIRES LYNCH, BARBARA M	Nurse
FALCONER, AMY L	Library/Media Assistant
FARNSWORTH, ALAN W	Library Consultant
ALLARD, ARLENE	Para Professional
BERES, BAILEY E	One on One Para Professional
BOUTIN, ERICA L	One on One Para Professional
MATHIEU, TAMMY A	One on One Para Professional
RAINVILLE, DENNIS M	Custodian
BOUCHARD, CAROL D	Bus Driver
KNAPP, DONALD A	Bus Driver
TOWLE, MARK F	Bus Driver
COTE, CHRISTINE M	Occupational Therapist
GRAY, BETSY D	Elected Official - School Board
PARISEAU, PHILIP B	Elected Official - School Board

SIERAD, COURTNEY B	Elected Official - School Board
GROVER, PATRICIA E	Clerk of the Minutes
DALEY, KYLE M	Elected Official - Moderator
EASTMAN, CHERYL A	Elected Official - Treasurer

2022-2023 SAU #7 STAFF LISTING	
Name	Description
TAYLOR, DEBRA J	Superintendent
PAQUETTE, BILLIE J	Executive Assistant to Superintendent
CROSS, BRIDGET E	Business Manager
PERREAULT, TINA E	Lead Payroll/Human Resources Coordinator
HIBBARD, CASEY J	Payroll/Human Resources Clerk
CASTONGUAY, ADRIANNA D	Bookkeeper
COVILL, CHERYL A	Business Consultant (as needed)
CLOUTIER, SHANE T	IT Director
PAQUETTE, CHRISTOPHER M	Technology Integrator
NOYES, JENNIFER A	Coordinator of Special Services
PUGLISI, BRENDA	Special Services Administrative Assistant
FOOTE, KATHLEEN M	School Psychologist
LAUGHTON, DONNA I	P/T Administrative Assistant
BROOKS, ELDONNA L	Treasurer

REGISTRATION AND ATTENDANCE				
GRADES		2021 - 2022 NO OF PUPILS		2022 - 2023 NO OF PUPILS
PK		1		2
K		5		5
1		8		5
2		8		8
3		5		8
4		7		5
5		2		6
6		8		2
7		4		8
8		12		4
TOTAL		60		53
High School		30		36
Out of District		1		1
TRANSPORTATION 2022 - 2023				
TRANSPORTER	PUPILS	MILES/DAY	ROUTE	
Bus #16	7	18.0	Rte. 145, Creampoke Rd., East Rd., County Rd. and Rte 145.	
Bus #301	11	66.0	Bear Rock Rd., South Hill Rd., Bishop Brook Rd. and Rte. 145.	
Bus #11	30	70.0	Rte. 3 Ladd Rd., Back Pond Rd., High St., Rte. 3.	

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		

**STEWARTSTOWN SCHOOL DISTRICT
DISTRICT MINUTES
State of New Hampshire
MARCH 7, 2022**

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

The meeting convened at the Stewartstown Community School in said District on Monday, the 7th day of March 2022, at 6:00 o'clock in the evening to act upon the following subjects:

There were ten voters: three school board members(Christina Brochu, Betsy Gray, Philip Pariseau), moderator (Kyle Daley), clerk (Patricia Grover), three Selectmen (Allen Coats, Dwayne Covell, James Gilbert), one supervisor of checklist (Joan Coats) and one parent (Courtney Sierad), who is a candidate for the open two-year board member position. There were also four non-voters, which included three SAU staff members (Debra Taylor, Superintendent of Schools; Cheryl Covill, Business Administrator; Shane Cloutier, IT Director) and one Stewartstown Community School staff member (Stephanie Humphrey, Principal).

1. I move to accept 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 6.

Motion: Betsy Gray

Second: Philip Pariseau

Vote: Aye

2. I move to accept the reports of Agents, Auditors, Committees or Officers chosen as printed in the school report and pass any vote relating thereto.

Motion: Philip Pariseau

Second: Betsy Gray

Vote: Aye

3. I move to raise and appropriate the sum of Ninety-Nine Thousand, Eight Hundred Sixty-Five Dollars (\$99,865.00) to pave the front of the school and withdraw Fifty Thousand Dollars (\$50,000.00) from the Building Expendable Trust Fund previously established.

Motion: Christina Brochu

Second: Joan Coats

Vote: Aye

4. I move to raise and appropriate Five Thousand Dollars (\$5,000.00) to be placed in the Technology Capital Reserve Fund established in March 2021.

Motion: Joan Coats

Second: Betsy Gray

Vote: Aye

5. I move for the District to adopt the revisions to RSA 198:4-b, II enacted in 2020, which allows the district to retain up to 5% of the District's net assessment in any year, allows the expenditure of any amount retained after the School Board first holds a public hearing, and further requires the School Board to include a report on the retained fund balance in its annual report to the District.

Motion: Betsy Gray

Second: Philip Pariseau

Vote: Aye

**STEWARTSTOWN SCHOOL DISTRICT
DISTRICT MINUTES
State of New Hampshire
MARCH 7, 2022**

6. I move to raise and appropriate the sum of Two Million, Eight Hundred Eighty-Three Thousand, Six Hundred Sixty-Eight Dollars (\$2,883,668.00) 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.

Motion: Christina Brochu

Second: Dwayne Covell

Vote: Aye

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

Motion: Philip Pariseau

Second: Christina Brochu

Vote: Aye

Philip Pariseau, School Board Chairman, recognized Cheryl Covill, who is retiring after 38 years at the SAU Office (first as bookkeeper and then Business Administrator). He also recognized Meg Miller, who is retiring from Stewartstown Community School after 30 years.

Debra Taylor introduced Stephanie Humphrey, principal at SCS, who briefly spoke about her first year at Stewartstown. She commended the staff.

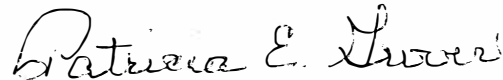
To adjourn at 6:12 pm.

Motion: Joan Coats

Second: Dwayne Covell

Vote: Aye

Respectfully submitted,



Patricia E. Grover
School District Clerk

**Results of voting on March 8,
2022: (Total of 56 voters)**

School Board Member 3-year	Philip Pariseau	52
School Board Member 2-year	Courtney Sierad	53
School Moderator	Kyle Daley	54
School Treasurer	Cheryl Eastman	52
School Clerk	Patricia Grover	53

FINANCIAL REPORT		
BALANCE SHEET		
GENERAL FUND & GRANT FUNDS		
June 30, 2022		
ASSETS		
Current Assets		
Cash in Bank	\$286,005.35	
Investments	\$0.00	
Interfund Receivables	\$125,073.59	
Intergovernmental Receivables	\$129,881.68	
Other Receivables	\$66.03	
Prepaid Expenses	\$0.00	
Total Current Assets		\$541,026.65
TOTAL ASSETS		\$541,026.65
LIABILITIES AND FUND EQUITY		
Current Liabilities		
Interfund Payables	\$125,073.59	
Accounts Payable	\$15,210.67	
Accrued Expenses	\$2,210.09	
Payroll Deductions	\$3,130.32	
Deferred Revenue	\$545.08	
Total Current Liabilities		\$146,169.75
Fund Equity		
Unassigned Fund Balance Retained**	\$33,385.00	
Reserved for Encumbrances	\$4,971.59	
Reserved for Special Purposes	\$0.00	
Unassigned Fund Balance	\$356,500.31	
Total Fund Equity		\$394,856.90
TOTAL LIABILITIES AND FUND EQUITY		\$541,026.65

STATEMENT OF ANALYSIS OF CHANGES IN FUND EQUITY	
GENERAL FUND & GRANT FUNDS	
For the Year Ended June 30, 2022	
Fund Equity, July 1, 2021	\$410,159.33
Plus Total Revenue	\$2,607,109.82
Other Additions	\$1,655.00
Less Total Expenditures	\$2,624,067.25
Other Deletions	\$0.00
Fund Equity, June 30, 2022	\$394,856.90

STEWARTSTOWN SCHOOL DISTRICT**2021-2022 GROSS WAGES**

Name	Gross Wages
ADAMS, KATHLEEN D	\$39,452.53
ALLARD, ARLENE	\$24,893.80
BOUCHARD, CAROL D	\$7,837.50
BROCHU, CHRISTINA S	\$600.00
COTE, CHRISTINE M	\$14,816.11
COVILL, NOAH L	\$23,667.37
CRAWFORD, BRANDON R	\$944.85
CROSSLEY, SHELLEY A	\$2,411.45
DALEY, KYLE M	\$75.00
DAMATO, JEANETTE F	\$13,189.40
EASTMAN, CHERYL A	\$550.00
ELLIOTT, ALLISON S	\$1,069.61
FALCONER, AMY L	\$15,172.80
FARNSWORTH, ALAN W	\$1,916.50
GOURLAY, ALEXANDRA L	\$40,308.60
GRAY, BETSY D	\$900.00
GROVER, PATRICIA E	\$776.96
HARRIS, CARLTON	\$250.00
HECKLER-LEWIS, KATHERINE G	\$5,424.11
HEMON, LAUREL A	\$53,215.00
HUMPHREY, STEPHANIE J	\$62,873.98
JOOS, OXANA	\$37,935.20
KENNEDY, JOHN B	\$50,227.50
KNAPP, DONALD A	\$15,142.01
LANE, LINDA M	\$100.00

LYONS, ALICE L	\$100.00
MATHIEU, TAMMY A	\$27,219.75
MCALLISTER, JENNIFER L	\$2,583.24
MILLER, MARGARET M	\$60,031.25
PARISEAU, PHILIP B	\$900.00
PATTERSON, AMY	\$7,631.75
PIRES LYNCH, BARBARA M	\$46,050.42
PLACEY, CANDACE G	\$6,931.98
RAINVILLE, DENNIS M	\$50,927.82
RICKER, SHARON L	\$45,825.00
SCOTT, ALEXIS J	\$45,472.30
STANWOOD, VERA A	\$6,200.00
STEBBINS, DOROTHY G	\$53,600.00
TOWLE, MARK F	\$20,336.99
WADE, DANIEL	\$13,786.10
WONKKA, ALYSSA	\$48,700.00
WRIGHT, THERESE S	\$500.00



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

Qualified and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Stewartstown School District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Unmodified
General Fund	Unmodified
Grants Fund	Unmodified
Aggregate Remaining Fund Information	Qualified

Qualified Opinion on Aggregate Remaining Fund Information

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion on Aggregate Remaining Fund Information" paragraph, the financial statements referred to above present fairly, in all material respects, the respective aggregate remaining fund information of the Stewartstown School District, as of June 30, 2022, and the changes in financial position for the aggregate remaining fund information for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of the Stewartstown School District as of June 30, 2022, and the respective changes in financial position and the respective budgetary comparison for the general fund and the grants fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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.

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

Basis for Qualified Opinion on Aggregate Remaining Fund Information

We did not observe the physical inventory in the food service fund (stated at \$13,899) taken as of June 30, 2022, since that date was prior to our initial engagement as auditors for the Stewartstown School District, and the Stewartstown School District's records do not permit retroactive tests of inventory quantities. Consequently, we were unable to obtain sufficient appropriate audit evidence about the inventory quantities by other auditing procedures.

Responsibilities of Management for the Financial Statements

The Stewartstown School District's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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 generally accepted auditing standards 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 generally accepted auditing standards, 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.

Change in Accounting Principle

As discussed in Note 2-C to the financial statements, in the fiscal year 2022, the School District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

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,

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

- Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios, and
- Notes to the Required Supplementary Information

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

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

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

February 7, 2023
Concord, New Hampshire

*Plodzik & Sanderson
Professional Association*

**Town of Stewartstown
Trustee of Trust Funds - School Accounts
June 30, 2022**

Name of Fund	Balance 7/1/2021	Income	Interest Earned 7/1/2021-06/30/2022	Expense - Payout	Balance June 30, 2022
Shirley McAlister Fund	\$ 957.19	\$	1.44	\$ (50.00)	\$ 908.63
Building Fund	\$ 36,210.96	\$ 104,270.00	\$ 43.91	\$	\$ 140,524.87
Building Fund	\$ 37,033.38	\$	6.72	\$	\$ 37,040.10
School Bus Fund	\$ 2,451.24	\$	1.23	\$	\$ 2,452.47
Tuition Fund	\$ 162,168.31	\$ -	\$ 111.27	\$	\$ 162,279.58
Reserve Fund 09/17/2021	\$ -	\$ 5,000.00	\$ 2.33	\$	\$ 5,002.33
	\$ 238,821.08	\$ 109,270.00	\$ 166.90	\$ (50.00)	\$ 348,207.98

Prepared By: Rita M. Hibbard

8/23/2022

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 13th day of March 2023, at 6:00 o'clock in the evening to act upon the following subjects:

1. To determine the salaries of the School Board and fix the compensation of any other officers or agents of the District. The proposed salaries are currently included in Article 6.
2. To hear the reports of agents, auditors, committees or officers chosen and pass any vote relating thereto.
3. To see if the District will vote to raise and appropriate the sum of TWO MILLION, EIGHT HUNDRED NINETY FOUR THOUSAND, THREE HUNDRED TWENTY TWO DOLLARS (\$2,894,322.00) 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)
4. To see if the School District will vote to raise and appropriate the sum of TWENTY THOUSAND DOLLARS (\$20,000.00) to be deposited into the School District School Bus Capital Reserve Fund. The School Board and Budget Committee recommend this appropriation. (Majority vote required)
5. To see if the School District will vote to raise and appropriate the sum of FIVE THOUSAND DOLLARS (\$5,000.00) to be added to the School District Technology Trust Fund previously established in 2021. The School Board and Budget Committee recommend this appropriation. (Majority vote required)
6. To see if the School District will vote to raise and appropriate SIX THOUSAND, FIVE HUNDRED DOLLARS (\$6,500.00) for the purpose of completing necessary repairs with said funds to come from the previously established School District Building Expendable Trust Fund. The School Board and Budget Committee recommend this appropriation. (Majority vote required)
7. To see if the School District will vote to NOT tuition Stewartstown students to Colebrook Academy if the new school expansion is approved by the Colebrook School District voters, because of the increased tuition rate that will result. (Majority vote required) By Petition.
8. To transact any other business that may legally come before this meeting. Given under our hands at said Stewartstown, the 6th of February 2023.

STEWARTSTOWN SCHOOL BOARD

Philip Pariseau, Chairman

Betsy Gray

Courtney Sierad

STEWARTSTOWN SCHOOL BOARD

A true copy of warrant, attest:

Philip Pariseau, Chairman

Betsy Gray

Courtney Sierad

****Final warrants will be posted in the Town Office, in the Stewartstown School and on the Website.**

**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 14th day of March 2023, 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 6th day of February 2023.

Stewartstown School Board Members:

Philip Pariseau, Chairman
Betsy Gray
Courtney Sierad

Stewartstown School Board

A True copy of Warrant, Attest:

Philip Pariseau, Chairman
Betsy Gray
Courtney Sierad

STEWARTSTOWN SCHOOL DISTRICT ESTIMATED REVENUE				
	2021 - 2022	2022 - 2023	2023 - 2024	2023 - 2024 Compared to 2022 - 2023 Budget
	Total Revenue Received	Budget	Proposed Budget	Variance
Balance on Hand, June 30	369,415.33	356,500.00	200,000.00	(156,500.00)
Local Revenue Source				
Food Service(Sales of Breakfasts & Lunches)	2,684.00	12,300.00	12,300.00	0.00
Earnings on Investment	26.42	50.00	50.00	0.00
Other Local Grants	0.00	0.00	0.00	0.00
Refund/Other Local Revenue	43,959.26	0.00	0.00	0.00
				0.00
State Revenue Source				
Food Service	723.79	700.00	700.00	0.00
State Adequate Education Grant	515,945.82	578,053.00	530,863.00	(47,190.00)
Other State Sources - Retirement Funds	0.00	7,871.00	0.00	(7,871.00)
				0.00
Federal Revenue Source				
Food Service	35,083.94	25,000.00	25,000.00	0.00
Title I	62,850.19	135,928.00	45,000.00	(90,928.00)
Other Federal Programs (Title II, IDEA)	95,081.10	6,000.00	12,000.00	6,000.00
Medicaid	0.00	1,500.00	1,500.00	0.00
Transfer from General Fund to Food Serv	21,000.00	0.00	0.00	0.00
National Forrest Reserve Funds	0.00	3,000.00	0.00	(3,000.00)
Transfer from Facility Expend. Trust	0.00	50,000.00	6,500.00	(43,500.00)
Transfer From Capital Reserve Fund	60,000.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUE	1,206,769.85	1,176,902.00	833,913.00	(342,989.00)
			-29.14%	reduction in revenue

BUDGET SUMMARY				
	2021 - 2022 Actual	2022 - 2023 Budget	2023-2024 Proposed Budget	Variance
TOTAL ESTIMATED REVENUE*	1,206,769.85	1,176,902.00	833,913.00	(342,989.00)
Budget	2,834,139.00	3,008,778.00	2,925,822.00	(82,956.00)
			-2.76%	decrease in budg
Total Appropriations	1,627,369.15	1,831,876.00	2,091,909.00	260,033.00
State Property Tax (SWEPT Grant)	173,600.00	120,019.00	169,811.00	49,792.00
Estimated District Assessment	1,453,769.15	1,711,857.00	1,922,098.00	210,241.00
			12.28%	increase in assessment

Stewartstown School District

3 Year Budget Comparison

Fiscal Year: Proposed

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

Budget FY 24

To Date: 1/31/2023

Definition: 3 Year Comparison

2023 - 2024
Proposed
Budget

Account	Description	2021 - 2022 Actual Budget	2021 - 2022 Expenditures	2022 - 2023 Budget	2023 - 2024 Proposed Budget	Variance
000.1100.110.00.000.0000	Salaries - Regular Employees	\$277,950.00	\$268,650.00	\$281,250.00	\$297,251.00	\$16,001.00 A.
000.1100.114.00.000.0000	Salaries	\$0.00	\$0.00	\$0.00	\$25,804.00	\$25,804.00 B.
000.1100.120.00.000.0000	Part-time Salaries	\$26,486.00	\$13,786.10	\$12,061.00	\$13,152.00	\$1,091.00 C.
000.1100.123.00.000.0000	Substitute Salaries	\$12,000.00	\$23,440.00	\$14,400.00	\$5,320.00	(\$9,080.00)
000.1100.211.00.000.0000	Health Insurance	\$133,410.00	\$92,397.84	\$115,690.00	\$97,909.00	(\$17,781.00) D.
000.1100.220.00.000.0000	Social Security Tax	\$24,207.00	\$22,568.25	\$23,540.00	\$27,391.00	\$3,851.00
000.1100.232.00.000.0000	Retirement	\$58,425.00	\$56,470.26	\$59,119.00	\$61,038.00	\$1,919.00
000.1100.250.00.000.0000	Unemployment Compensatic	\$2,964.00	\$0.00	\$2,964.00	\$2,964.00	\$0.00
000.1100.260.00.000.0000	Worker's Compensation	\$1,266.00	\$900.00	\$1,231.00	\$2,029.00	\$798.00
000.1100.270.00.000.0000	HRA	\$0.00	\$0.00	\$0.00	\$16,500.00	\$16,500.00 D.
000.1100.290.00.000.0000	Other Employee Benefits	\$1,160.00	\$3,463.25	\$1,160.00	\$16,785.00	\$15,625.00 E.
000.1100.329.00.000.0000	Other Professional Services	\$0.00	\$1,039.80	\$2,133.00	\$1,320.00	(\$813.00)
000.1100.330.00.000.0000	Other Professional Services	\$23,174.00	\$24,306.26	\$30,100.00	\$29,142.00	(\$958.00)
000.1100.430.00.000.0000	Repair & Maintenance	\$1,600.00	\$844.35	\$3,500.00	\$2,520.00	(\$980.00)
000.1100.561.00.000.0000	Tuition to Other NH LEAs	\$199,150.00	\$136,966.34	\$199,588.00	\$378,250.00	\$178,662.00 F.
000.1100.562.00.000.0000	Tuition to LEAs Outside of N	\$520,000.00	\$439,666.67	\$574,000.00	\$286,000.00	(\$288,000.00) F.
000.1100.580.00.000.0000	Travel	\$90.00	\$441.00	\$90.00	\$1,210.00	\$1,120.00
000.1100.610.00.000.0000	Supplies	\$17,841.00	\$11,765.39	\$17,434.00	\$15,343.00	(\$2,091.00)
000.1100.641.00.000.0000	Books	\$6,334.00	\$3,358.08	\$5,551.00	\$3,259.00	(\$2,292.00)
000.1100.642.00.000.0000	Software	\$1,426.00	\$1,572.99	\$5,644.00	\$0.00	(\$5,644.00) G.
000.1100.643.00.000.0000	Video	\$30.00	\$0.00	\$30.00	\$0.00	(\$30.00) G.
000.1100.650.00.000.0000	Software	\$0.00	\$599.00	\$0.00	\$0.00	\$0.00
000.1100.733.00.000.0000	Furniture & Fixtures	\$0.00	\$264.02	\$0.00	\$0.00	\$0.00

Stewartstown School District

3 Year Budget Comparison

Fiscal Year: 2022-2023

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

From Date: 1/1/2023

To Date: 1/31/2023

Definition: 3 Year Comparison

Account	Description	2021 - 2022 Actual Budget	2021 - 2022 Expenditures	2022 - 2023 Budget	2023 - 2024 Proposed Budget	Variance
000.1100.734.00.000.0000	Computer Equipment	\$0.00	\$29.09	\$0.00	\$0.00	\$0.00
000.1100.739.00.000.0000	Equipment	\$2,746.00	\$13.20	\$2,700.00	\$0.00	(\$2,700.00) H.
000.1100.810.00.000.0000	Dues & Fees	\$250.00	\$0.00	\$1,850.00	\$436.50	(\$1,413.50)
FUNCTION: Regular Education Programs - 1100		\$1,310,509.00	\$1,102,541.89	\$1,354,035.00	\$1,283,623.50	(\$70,411.50)
000.1190.110.00.000.0000	Salaries - Regular Employees	\$79,000.00	\$0.00	\$77,900.00	\$42,100.00	(\$35,800.00)
000.1190.211.00.000.0000	Health Insurance	\$29,819.00	\$0.00	\$31,707.00	\$25,419.00	(\$6,288.00)
000.1190.220.00.000.0000	Social Security Tax	\$6,044.00	\$229.50	\$5,959.00	\$3,450.00	(\$2,509.00)
000.1190.232.00.000.0000	Retirement	\$16,606.00	\$0.00	\$16,375.00	\$13,803.00	(\$2,572.00)
000.1190.260.00.000.0000	Worker's Compensation	\$316.00	\$280.00	\$312.00	\$491.00	\$179.00
000.1190.270.00.000.0000	HRA	\$0.00	\$0.00	\$0.00	\$4,500.00	\$4,500.00
000.1190.290.00.000.0000	Other Employee Benefits	\$0.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00
000.1190.580.00.000.0000	Travel	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00
000.1190.610.00.000.0000	Supplies	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00
FUNCTION: Title I - 1190		\$131,985.00	\$3,509.50	\$132,453.00	\$93,213.00	(\$39,240.00) I.
000.1210.110.00.000.0000	Salaries - Regular Employees	\$58,200.00	\$58,300.40	\$41,700.00	\$39,000.00	(\$2,700.00)
000.1210.114.00.000.0000	Salaries	\$72,138.00	\$69,818.91	\$109,077.00	\$83,496.00	(\$25,581.00) B.
000.1210.120.00.000.0000	Part-time Salaries	\$3,420.00	\$4,130.42	\$0.00	\$15,000.00	\$15,000.00 J.
000.1210.123.00.000.0000	Substitute Salaries	\$1,500.00	\$2,147.34	\$1,800.00	\$1,400.00	(\$400.00)
000.1210.211.00.000.0000	Health Insurance	\$8,237.00	\$7,920.00	\$8,569.00	\$0.00	(\$8,569.00)
000.1210.220.00.000.0000	Social Security Tax	\$10,348.00	\$10,197.52	\$14,092.00	\$10,740.00	(\$3,352.00)
000.1210.232.00.000.0000	Retirement	\$12,233.00	\$12,618.48	\$12,090.00	\$8,838.00	(\$3,252.00)
000.1210.260.00.000.0000	Worker's Compensation	\$541.00	\$291.00	\$674.00	\$742.00	\$68.00

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Stewartstown School District

3 Year Budget Comparison

Fiscal Year: 2022-2023

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Definition: 3 Year Comparison

Account	Description	2021 - 2022 Actual Budget	2021 - 2022 Expenditures	2022 - 2023 Budget	2023 - 2024 Proposed Budget	Variance
000.1210.290.00.000.0000	Other Employee Benefits	\$145.00	\$125.00	\$15,961.00	\$2,004.00	(\$13,957.00)
000.1210.322.00.000.0000	Professional Services - Instr.	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00 K.
000.1210.330.00.000.0000	Other Professional Services	\$60,000.00	\$22,749.50	\$54,600.00	\$62,000.00	\$7,400.00 K.
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	\$0.00	\$63,916.46	\$71,500.00	\$71,500.00	\$0.00
000.1210.580.00.000.0000	Travel	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00
000.1210.610.00.000.0000	Supplies	\$236.00	\$77.30	\$295.00	\$403.00	\$108.00
000.1210.630.00.000.0000	Food	\$118.00	\$50.00	\$0.00	\$0.00	\$0.00
000.1210.641.00.000.0000	Books	\$0.00	\$0.00	\$59.00	\$0.00	(\$59.00)
FUNCTION: Special Education Programs - 1210		\$227,266.00	\$252,342.33	\$330,567.00	\$297,273.00	(\$33,294.00)
000.1300.562.00.000.0000	Tuition to LEAs Outside of N	\$100.00	\$0.00	\$100.00	\$11,000.00	\$10,900.00 F.
FUNCTION: Vocational Education - 1300		\$100.00	\$0.00	\$100.00	\$11,000.00	\$10,900.00
000.1410.330.00.000.0000	Other Professional Services	\$0.00	\$0.00	\$0.00	\$4,400.00	\$4,400.00 L.
000.1410.810.00.000.0000	Dues & Fees	\$225.00	\$75.00	\$727.00	\$740.00	\$13.00
FUNCTION: School-Sponsored Cocurricular Activities - 1410		\$225.00	\$75.00	\$727.00	\$5,140.00	\$4,413.00
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	\$100.00	\$0.00	\$100.00	\$8,625.00	\$8,525.00
000.1430.220.00.000.0000	Social Security Tax	\$0.00	\$0.00	\$0.00	\$660.00	\$660.00
000.1430.232.00.000.0000	Retirement	\$0.00	\$0.00	\$0.00	\$1,694.00	\$1,694.00

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Stewartstown School District

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Definition: 3 Year Comparison

Account	Description	2021 - 2022 Actual Budget	2021 - 2022 Expenditures	2022 - 2023 Budget	2023 - 2024 Proposed Budget	Variance
000.1430.260.00.000.0000	Worker's Compensation	\$0.00	\$0.00	\$0.00	\$52.00	\$52.00
000.1430.610.00.000.0000	Supplies	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
FUNCTION: Summer School Programs - 1430		\$100.00	\$0.00	\$100.00	\$11,531.00	\$11,431.00 M.
000.2120.323.00.000.0000	Professional Services - Pupil	\$41,096.00	\$24,874.05	\$11,710.00	\$10,326.00	(\$1,384.00)
000.2120.580.00.000.0000	Travel	\$0.00	\$180.00	\$0.00	\$0.00	\$0.00
000.2120.610.00.000.0000	Supplies	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
FUNCTION: Guidance Services - 2120		\$41,196.00	\$25,054.05	\$11,810.00	\$10,426.00	(\$1,384.00)
000.2122.323.00.000.0000	Professional Services - Pupil	\$0.00	\$0.00	\$36,370.00	\$30,924.00	(\$5,446.00)
FUNCTION: Counseling Services - 2122		\$0.00	\$0.00	\$36,370.00	\$30,924.00	(\$5,446.00)
000.2130.110.00.000.0000	Salaries - Regular Employees	\$51,700.00	\$45,845.42	\$52,400.00	\$55,019.00	\$2,619.00
000.2130.211.00.000.0000	Health Insurance	\$8,237.00	\$7,920.00	\$8,569.00	\$9,414.00	\$845.00
000.2130.220.00.000.0000	Social Security Tax	\$3,955.00	\$3,423.46	\$4,009.00	\$4,209.00	\$200.00
000.2130.232.00.000.0000	Retirement	\$10,867.00	\$9,636.65	\$11,014.00	\$10,806.00	(\$208.00)
000.2130.260.00.000.0000	Worker's Compensation	\$207.00	\$150.00	\$210.00	\$330.00	\$120.00
000.2130.270.00.000.0000	HRA	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00
000.2130.290.00.000.0000	Other Employee Benefits	\$0.00	\$0.00	\$0.00	\$126.00	\$126.00
000.2130.323.00.000.0000	Professional Services - Pupil	\$1,757.00	\$3,125.64	\$1,757.00	\$1,946.00	\$189.00
000.2130.430.00.000.0000	Repair & Maintenance	\$150.00	\$0.00	\$150.00	\$150.00	\$0.00
000.2130.610.00.000.0000	Supplies	\$2,360.00	\$994.54	\$2,360.00	\$3,536.00	\$1,176.00
000.2130.640.00.000.0000	Books	\$0.00	\$0.00	\$0.00	\$1,269.50	\$1,269.50
FUNCTION: Health Services - 2130		\$79,233.00	\$71,095.71	\$80,469.00	\$88,305.50	\$7,836.50 N.

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Account	Description	2021 - 2022 Actual Budget	2021 - 2022 Expenditures	2022 - 2023 Budget	2023 - 2024 Proposed Budget	Variance
000.2140.323.00.000.0000	Professional Services - Pupil	\$27,930.00	\$1,274.91	\$10.00	\$2,000.00	\$1,990.00 O.
FUNCTION: Psychological Services - 2140		\$27,930.00	\$1,274.91	\$10.00	\$2,000.00	\$1,990.00
000.2150.114.00.000.0000	Salaries	\$12,710.00	\$6,696.78	\$16,400.00	\$12,760.00	(\$3,640.00)
000.2150.121.00.000.0000	Professional Staff Salary	\$0.00	\$557.97	\$0.00	\$0.00	\$0.00
000.2150.220.00.000.0000	Social Security Tax	\$972.00	\$554.99	\$1,254.00	\$976.00	(\$278.00)
000.2150.260.00.000.0000	Worker's Compensation	\$51.00	\$11.00	\$66.00	\$77.00	\$11.00
000.2150.323.00.000.0000	Professional Services - Pupil	\$18,948.00	\$11,990.75	\$17,548.00	\$24,990.00	\$7,442.00 P.
000.2150.580.00.000.0000	Travel	\$0.00	\$3,072.86	\$0.00	\$0.00	\$0.00
000.2150.610.00.000.0000	Supplies	\$30.00	\$0.00	\$30.00	\$1,000.00	\$970.00
000.2150.641.00.000.0000	Books	\$386.00	\$225.42	\$386.00	\$250.00	(\$136.00)
000.2150.733.00.000.0000	Furniture & Fixtures	\$178.00	\$0.00	\$178.00	\$0.00	(\$178.00)
FUNCTION: Speech Pathology & Audiology Services - 2150		\$33,275.00	\$23,109.77	\$35,862.00	\$40,053.00	\$4,191.00
000.2160.121.00.000.0000	Professional Staff Salary	\$20,008.00	\$13,921.85	\$18,376.00	\$19,805.00	\$1,429.00
000.2160.122.00.000.0000	P/T Tutor	\$0.00	\$894.26	\$0.00	\$0.00	\$0.00
000.2160.220.00.000.0000	Social Security Tax	\$1,530.00	\$1,133.41	\$1,405.00	\$1,592.00	\$187.00
000.2160.260.00.000.0000	Worker's Compensation	\$80.00	\$14.00	\$73.00	\$125.00	\$52.00
000.2160.323.00.000.0000	Professional Services - Pupil	\$4,200.00	\$97.00	\$1,000.00	\$1,000.00	\$0.00
000.2160.580.00.000.0000	Travel	\$152.00	\$0.00	\$152.00	\$529.00	\$377.00
000.2160.610.00.000.0000	Supplies	\$203.00	\$179.80	\$301.00	\$394.00	\$93.00
000.2160.733.00.000.0000	Furniture & Fixtures	\$0.00	\$0.00	\$175.00	\$0.00	(\$175.00)
000.2160.810.00.000.0000	Dues & Fees	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00
FUNCTION: Physical & Occupational Therapy Services - 2160		\$26,423.00	\$16,240.32	\$21,732.00	\$23,695.00	\$1,963.00

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Definition: 3 Year Comparison

Account	Description	2021 - 2022 Actual Budget	2021 - 2022 Expenditures	2022 - 2023 Budget	2023 - 2024 Proposed Budget	Variance
000.2190.120.00.000.0000	Part-time Salaries	\$200.00	\$0.00	\$200.00	\$0.00	(\$200.00)
000.2190.323.00.000.0000	Professional Services - Pupil	\$32,025.00	\$26,110.80	\$2,100.00	\$2,100.00	\$0.00
000.2190.329.00.000.0000	Other Professional Services	\$0.00	\$0.00	\$0.00	\$10,160.00	\$10,160.00 Q.
000.2190.330.00.000.0000	Other Professional Services	\$0.00	\$0.00	\$33,250.00	\$28,764.00	(\$4,486.00)
000.2190.580.00.000.0000	Travel	\$300.00	\$0.00	\$300.00	\$420.00	\$120.00
000.2190.610.00.000.0000	Supplies	\$522.00	\$316.88	\$672.00	\$694.00	\$22.00
000.2190.641.00.000.0000	Books	\$295.00	\$0.00	\$295.00	\$90.00	(\$205.00)
000.2190.810.00.000.0000	Dues & Fees	\$2,160.00	\$3,312.53	\$2,160.00	\$2,812.00	\$652.00
FUNCTION: Other Support Services - Students - 2190		\$35,502.00	\$29,740.21	\$38,977.00	\$45,040.00	\$6,063.00
000.2191.323.00.000.0000	Professional Services - Pupil	\$4,985.00	\$0.00	\$0.00	\$0.00	\$0.00
000.2191.610.00.000.0000	Supplies	\$419.00	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)
000.2191.650.00.000.0000	Software	\$0.00	\$2,763.15	\$0.00	\$0.00	\$0.00
000.2191.734.00.000.0000	Computer Equipment	\$6,650.00	\$914.54	\$6,700.00	\$0.00	(\$6,700.00)
000.2191.810.00.000.0000	Dues & Fees	\$1,890.00	\$1,448.60	\$500.00	\$0.00	(\$500.00)
FUNCTION: Technology Services - 2191		\$13,944.00	\$5,126.29	\$8,200.00	\$0.00	(\$8,200.00) G.
000.2210.110.00.000.0000	Salaries - Regular Employees	\$18,900.00	\$355.00	\$18,900.00	\$9,720.00	(\$9,180.00)
000.2210.220.00.000.0000	Social Security Tax	\$1,446.00	\$26.29	\$1,446.00	\$744.00	(\$702.00)
000.2210.232.00.000.0000	Retirement	\$3,973.00	\$74.61	\$3,973.00	\$1,909.00	(\$2,064.00)
000.2210.260.00.000.0000	Worker's Compensation	\$76.00	\$0.00	\$76.00	\$58.00	(\$18.00)
000.2210.322.00.000.0000	Professional Services - Instr.	\$13,800.00	\$7,370.16	\$20,545.00	\$11,272.00	(\$9,273.00)
000.2210.610.00.000.0000	Supplies	\$0.00	\$35.00	\$0.00	\$0.00	\$0.00
000.2210.630.00.000.0000	Food	\$0.00	\$127.18	\$0.00	\$0.00	\$0.00

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Definition: 3 Year Comparison

Account	Description	2021 - 2022 Actual Budget	2021 - 2022 Expenditures	2022 - 2023 Budget	2023 - 2024 Proposed Budget	Variance
000.2210.641.00.000.0000	Books	\$0.00	\$332.82	\$0.00	\$0.00	\$0.00
000.2210.810.00.000.0000	Dues & Fees	\$1,725.00	\$1,136.50	\$625.00	\$300.00	(\$325.00)
000.2210.930.00.000.0000	Fund Transfers	\$1,879.00	\$1,879.00	\$1,879.00	\$4,000.00	\$2,121.00
FUNCTION: Improvement of Instruction Services - 2210		\$41,799.00	\$11,336.56	\$47,444.00	\$28,003.00	(\$19,441.00) CC.
000.2220.110.00.000.0000	Salaries - Regular Employees	\$32,085.00	\$29,578.30	\$35,422.00	\$37,426.00	\$2,004.00
000.2220.220.00.000.0000	Social Security Tax	\$2,454.00	\$2,262.76	\$2,710.00	\$2,863.00	\$153.00
000.2220.260.00.000.0000	Worker's Compensation	\$128.00	\$0.00	\$142.00	\$225.00	\$83.00
000.2220.290.00.000.0000	Other Employee Benefits	\$145.00	\$0.00	\$145.00	\$126.00	(\$19.00)
000.2220.610.00.000.0000	Supplies	\$590.00	\$329.10	\$590.00	\$575.00	(\$15.00)
000.2220.641.00.000.0000	Books	\$2,431.00	\$928.99	\$2,431.00	\$1,398.00	(\$1,033.00)
000.2220.642.00.000.0000	Software	\$0.00	\$0.00	\$5,648.00	\$0.00	(\$5,648.00) G.
000.2220.643.00.000.0000	Video	\$590.00	\$0.00	\$590.00	\$0.00	(\$590.00) G.
000.2220.650.00.000.0000	Software	\$590.00	\$394.60	\$0.00	\$0.00	\$0.00
000.2220.734.00.000.0000	Computer Equipment	\$0.00	\$0.00	\$774.00	\$0.00	(\$774.00) G.
FUNCTION: Educational Media Services - 2220		\$39,013.00	\$33,493.75	\$48,452.00	\$42,613.00	(\$5,839.00)
000.2310.110.00.000.0000	Salaries - Regular Employees	\$4,469.00	\$3,801.96	\$4,469.00	\$4,469.00	\$0.00
000.2310.220.00.000.0000	Social Security Tax	\$342.00	\$290.86	\$342.00	\$342.00	\$0.00
000.2310.260.00.000.0000	Worker's Compensation	\$18.00	\$4.00	\$17.00	\$27.00	\$10.00
000.2310.320.00.000.0000	Professional Educational Serv	\$14,500.00	\$14,630.05	\$14,500.00	\$17,975.00	\$3,475.00 R.
000.2310.521.00.000.0000	Insurance - Other	\$4,050.00	\$2,135.02	\$3,050.00	\$2,050.00	(\$1,000.00)
000.2310.540.00.000.0000	Advertising	\$2,100.00	\$3,959.04	\$4,000.00	\$4,000.00	\$0.00
000.2310.610.00.000.0000	Supplies	\$800.00	\$626.27	\$800.00	\$900.00	\$100.00

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Definition: 3 Year Comparison

Account	Description	2021 - 2022 Actual Budget	2021 - 2022 Expenditures	2022 - 2023 Budget	2023 - 2024 Proposed Budget	Variance
000.2310.630.00.000.0000	Food	\$0.00	\$108.14	\$0.00	\$0.00	\$0.00
000.2310.810.00.000.0000	Dues & Fees	\$3,450.00	\$2,830.13	\$2,748.00	\$2,885.00	\$137.00
FUNCTION: School Board Services - 2310		\$29,729.00	\$28,385.47	\$29,926.00	\$32,648.00	\$2,722.00
000.2321.339.00.000.0000	Appropriations	\$152,750.00	\$152,749.82	\$164,302.00	\$174,393.00	\$10,091.00 S.
FUNCTION: Office of the Superintendent - 2321		\$152,750.00	\$152,749.82	\$164,302.00	\$174,393.00	\$10,091.00
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	\$12.50	\$2,500.00	\$2,500.00	\$0.00
000.2330.220.00.000.0000	Social Security Tax	\$191.00	\$0.96	\$191.00	\$191.00	\$0.00
000.2330.232.00.000.0000	Retirement	\$526.00	\$2.63	\$526.00	\$491.00	(\$35.00)
000.2330.260.00.000.0000	Worker's Compensation	\$10.00	\$6.00	\$10.00	\$15.00	\$5.00
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		\$3,477.00	\$22.09	\$3,477.00	\$3,447.00	(\$30.00)
000.2410.110.00.000.0000	Salaries - Regular Employees	\$66,200.00	\$62,173.98	\$67,275.00	\$70,634.00	\$3,359.00
000.2410.114.00.000.0000	Salaries	\$38,048.00	\$39,231.51	\$41,760.00	\$43,894.00	\$2,134.00
000.2410.120.00.000.0000	Part-time Salaries	\$1,350.00	\$1,350.00	\$1,350.00	\$1,417.50	\$67.50
000.2410.211.00.000.0000	Health Insurance	\$14,468.00	\$29,303.88	\$36,445.00	\$44,247.00	\$7,802.00
000.2410.220.00.000.0000	Social Security Tax	\$8,078.00	\$7,472.79	\$8,444.00	\$8,908.00	\$464.00
000.2410.232.00.000.0000	Retirement	\$14,199.00	\$13,352.58	\$14,425.00	\$14,151.00	(\$274.00)

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Definition: 3 Year Comparison

Account	Description	2021 - 2022 Actual Budget	2021 - 2022 Expenditures	2022 - 2023 Budget	2023 - 2024 Proposed Budget	Variance
000.2410.260.00.000.0000	Worker's Compensation	\$422.00	\$175.00	\$442.00	\$696.00	\$254.00
000.2410.290.00.000.0000	Other Employee Benefits	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
000.2410.320.00.000.0000	Professional Educational Serv	\$2,600.00	\$1,999.58	\$1,690.00	\$0.00	(\$1,690.00)
000.2410.329.00.000.0000	Other Professional Services	\$0.00	\$674.00	\$0.00	\$0.00	\$0.00
000.2410.430.00.000.0000	Repair & Maintenance	\$400.00	\$1,184.63	\$400.00	\$500.00	\$100.00
000.2410.442.00.000.0000	Rental - Miscellaneous	\$140.00	\$122.00	\$140.00	\$140.00	\$0.00
000.2410.521.00.000.0000	Insurance - Other	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00
000.2410.531.00.000.0000	Communications	\$3,262.00	\$3,834.81	\$2,500.00	\$2,400.00	(\$100.00)
000.2410.534.00.000.0000	Postage	\$700.00	\$649.65	\$500.00	\$525.00	\$25.00
000.2410.550.00.000.0000	Printing & Binding	\$800.00	\$0.00	\$100.00	\$150.00	\$50.00
000.2410.580.00.000.0000	Travel	\$1,200.00	\$0.00	\$1,200.00	\$2,300.00	\$1,100.00 T.
000.2410.610.00.000.0000	Supplies	\$2,714.00	\$667.66	\$1,274.00	\$2,914.00	\$1,640.00
000.2410.630.00.000.0000	Food	\$200.00	\$486.96	\$500.00	\$500.00	\$0.00
000.2410.641.00.000.0000	Books	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00
000.2410.733.00.000.0000	Furniture & Fixtures	\$375.00	\$281.18	\$0.00	\$0.00	\$0.00
000.2410.739.00.000.0000	Equipment	\$0.00	\$0.00	\$200.00	\$240.00	\$40.00
000.2410.810.00.000.0000	Dues & Fees	\$2,520.00	\$3,014.92	\$2,870.00	\$2,925.00	\$55.00
FUNCTION: Office of the Principal Services - 2410		\$158,676.00	\$165,975.13	\$182,515.00	\$197,541.50	\$15,026.50
000.2600.110.00.000.0000	Salaries - Regular Employees	\$43,230.00	\$43,390.80	\$48,070.00	\$49,911.50	\$1,841.50
000.2600.120.00.000.0000	Part-time Salaries	\$0.00	\$143.10	\$0.00	\$0.00	\$0.00
000.2600.123.00.000.0000	Substitute Salaries	\$0.00	\$0.00	\$0.00	\$2,800.00	\$2,800.00
000.2600.211.00.000.0000	Health Insurance	\$3,000.00	\$0.00	\$3,000.00	\$0.00	(\$3,000.00)
000.2600.220.00.000.0000	Social Security Tax	\$3,307.00	\$3,558.90	\$3,677.00	\$4,262.00	\$585.00

Stewartstown School District

3 Year Budget Comparison

Fiscal Year: 2022-2023

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From Date: 1/1/2023

To Date: 1/31/2023

Definition: 3 Year Comparison

Account	Description	2021 - 2022 Actual Budget	2021 - 2022 Expenditures	2022 - 2023 Budget	2023 - 2024 Proposed Budget	Variance
000.2600.260.00.000.0000	Worker's Compensation	\$1,297.00	\$735.00	\$1,442.00	\$1,581.00	\$139.00
000.2600.290.00.000.0000	Other Employee Benefits	\$0.00	\$3,000.00	\$0.00	\$3,252.00	\$3,252.00
000.2600.329.00.000.0000	Other Professional Services	\$30,906.00	\$60,158.96	\$6,500.00	\$23,915.00	\$17,415.00 U.
000.2600.411.00.000.0000	Water & Sewer	\$1,000.00	\$1,152.00	\$1,200.00	\$1,300.00	\$100.00
000.2600.421.00.000.0000	Rubbish Removal	\$2,400.00	\$2,867.42	\$2,600.00	\$2,400.00	(\$200.00)
000.2600.422.00.000.0000	Snowplowing Services	\$7,500.00	\$7,615.00	\$6,500.00	\$12,600.00	\$6,100.00 V.
000.2600.430.00.000.0000	Repair & Maintenance	\$25,175.00	\$9,307.28	\$26,125.00	\$25,300.00	(\$825.00)
000.2600.521.00.000.0000	Insurance - Other	\$7,500.00	\$9,592.00	\$9,600.00	\$8,000.00	(\$1,600.00)
000.2600.580.00.000.0000	Travel	\$125.00	\$62.50	\$125.00	\$125.00	\$0.00
000.2600.610.00.000.0000	Supplies	\$7,446.00	\$7,492.88	\$7,446.00	\$7,946.00	\$500.00
000.2600.622.00.000.0000	Electricity	\$19,500.00	\$19,837.66	\$22,000.00	\$20,400.00	(\$1,600.00)
000.2600.624.00.000.0000	Fuel Oil	\$10,000.00	\$6,638.03	\$10,000.00	\$14,000.00	\$4,000.00
000.2600.629.00.000.0000	Diesel Fuel	\$175.00	\$93.89	\$175.00	\$250.00	\$75.00
000.2600.642.00.000.0000	Software	\$0.00	\$385.00	\$0.00	\$0.00	\$0.00
000.2600.739.00.000.0000	Equipment	\$500.00	\$700.00	\$500.00	\$0.00	(\$500.00)
000.2600.810.00.000.0000	Dues & Fees	\$2,200.00	\$1,502.15	\$2,200.00	\$2,200.00	\$0.00
FUNCTION: Operation & Maintenance of Plant Services - 2600		\$165,261.00	\$178,232.57	\$151,160.00	\$180,242.50	\$29,082.50
000.2721.110.00.000.0000	Salaries - Regular Employees	\$58,932.00	\$45,836.64	\$60,729.00	\$67,020.00	\$6,291.00 W.
000.2721.120.00.000.0000	Part-time Salaries	\$1,512.00	\$0.00	\$2,640.00	\$0.00	(\$2,640.00)
000.2721.220.00.000.0000	Social Security Tax	\$4,624.00	\$3,506.50	\$4,848.00	\$5,127.00	\$279.00
000.2721.260.00.000.0000	Worker's Compensation	\$3,022.00	\$1,898.00	\$3,168.00	\$4,021.00	\$853.00
000.2721.290.00.000.0000	Other Employee Benefits	\$1,000.00	\$495.00	\$1,000.00	\$504.00	(\$496.00)
000.2721.329.00.000.0000	Other Professional Services	\$0.00	\$0.00	\$0.00	\$6,825.00	\$6,825.00 X.

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Stewartstown School District

3 Year Budget Comparison

Fiscal Year: 2022-2023

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From Date: 1/1/2023

To Date: 1/31/2023

Definition: 3 Year Comparison

Account	Description	2021 - 2022 Actual Budget	2021 - 2022 Expenditures	2022 - 2023 Budget	2023 - 2024 Proposed Budget	Variance
000.2721.430.00.000.0000	Repair & Maintenance	\$12,000.00	\$10,609.80	\$14,500.00	\$15,000.00	\$500.00
000.2721.443.00.000.0000	Lease/Purchase	\$675.00	\$0.00	\$675.00	\$675.00	\$0.00
000.2721.521.00.000.0000	Insurance - Other	\$4,200.00	\$4,207.00	\$4,500.00	\$3,000.00	(\$1,500.00)
000.2721.531.00.000.0000	Communications	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00
000.2721.580.00.000.0000	Travel	\$550.00	\$0.00	\$550.00	\$550.00	\$0.00
000.2721.610.00.000.0000	Supplies	\$3,500.00	\$1,019.51	\$2,500.00	\$2,500.00	\$0.00
000.2721.622.00.000.0000	Electricity	\$375.00	\$338.00	\$375.00	\$1,080.00	\$705.00
000.2721.629.00.000.0000	Diesel Fuel	\$11,000.00	\$8,409.95	\$11,000.00	\$21,250.00	\$10,250.00 Y.
000.2721.810.00.000.0000	Dues & Fees	\$0.00	\$1,261.29	\$0.00	\$570.00	\$570.00
FUNCTION: Student Transportation - Regular Programs - 2721		\$102,090.00	\$77,581.69	\$107,185.00	\$128,822.00	\$21,637.00
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
000.2722.260.00.000.0000	Worker's Compensation	\$5.00	\$0.00	\$5.00	\$5.00	\$0.00
000.2722.519.00.000.0000	Purchased Transportation Se	\$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	\$0.00	\$313.00	\$313.00	\$0.00
000.2723.519.00.000.0000	Purchased Transportation Se	\$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	\$2,500.00	\$1,009.13	\$2,178.00	\$1,836.00	(\$342.00)
000.2725.220.00.000.0000	Social Security Tax	\$195.00	\$77.21	\$170.00	\$140.00	(\$30.00)
000.2725.260.00.000.0000	Worker's Compensation	\$125.00	\$26.00	\$109.00	\$110.00	\$1.00

Stewartstown School District

3 Year Budget Comparison

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Definition: 3 Year Comparison

Account	Description	2021 - 2022 Actual Budget	2021 - 2022 Expenditures	2022 - 2023 Budget	2023 - 2024 Proposed Budget	Variance
000.2725.430.00.000.0000	Repair & Maintenance	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
000.2725.519.00.000.0000	Purchased Transportation Se	\$350.00	\$0.00	\$350.00	\$350.00	\$0.00
000.2725.629.00.000.0000	Diesel Fuel	\$563.00	\$228.80	\$1,025.00	\$752.00	(\$273.00)
FUNCTION: Student Transportation - Field Trips/Cocurricula - 2725		\$3,733.00	\$1,341.14	\$3,832.00	\$4,188.00	\$356.00
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
000.2829.531.00.000.0000	Communications	\$5,820.00	\$5,789.55	\$6,300.00	\$6,000.00	(\$300.00)
000.2829.610.00.000.0000	Supplies	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
000.2829.642.00.000.0000	Software	\$0.00	\$0.00	\$7,750.00	\$21,612.00	\$13,862.00
000.2829.734.00.000.0000	Computer Equipment	\$0.00	\$0.00	\$0.00	\$7,500.00	\$7,500.00
000.2829.739.00.000.0000	Equipment	\$0.00	\$0.00	\$0.00	\$7,348.00	\$7,348.00
FUNCTION: Informational Systems - 2829		\$5,820.00	\$5,789.55	\$14,050.00	\$42,960.00	\$28,910.00 G.
000.3300.810.00.000.0000	Dues & Fees	\$0.00	\$0.00	\$0.00	\$10.00	\$10.00
FUNCTION: Community Service - 3300		\$0.00	\$0.00	\$0.00	\$10.00	\$10.00
000.4100.500.00.000.0000	Educational Development	\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
FUNCTION: Land Purchases - 4100		\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
000.4200.450.00.000.0000	Construction Services	\$10.00	\$0.00	\$99,875.00	\$10.00	(\$99,865.00)
FUNCTION: Site Improvement - 4200		\$10.00	\$0.00	\$99,875.00	\$10.00	(\$99,865.00)

Stewartstown School District

3 Year Budget Comparison

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Definition: 3 Year Comparison

Account	Description	2021 - 2022 Actual Budget	2021 - 2022 Expenditures	2022 - 2023 Budget	2023 - 2024 Proposed Budget	Variance
000.4300.330.00.000.0000	Other Professional Services	\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
FUNCTION: Architecture & Engineering Services - 4300		\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
000.4400.500.00.000.0000	Educational Development	\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
FUNCTION: Educational Specifications Development Services - 4400		\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
000.4500.450.00.000.0000	Construction Services	\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
FUNCTION: Building Construction - 4500		\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
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
000.5221.930.00.000.0000	Fund Transfers	\$64,000.00	\$26,000.00	\$64,000.00	\$0.00	(\$64,000.00)
FUNCTION: Transfers to Food Service Fund - 5221		\$64,000.00	\$26,000.00	\$64,000.00	\$0.00	(\$64,000.00) Z.
000.5251.930.00.000.0000	Fund Transfers	\$25,000.00	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00
FUNCTION: Transfer to Capital Reserve - 5251		\$25,000.00	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00 AA.
000.5252.930.00.000.0000	Fund Transfers	\$84,270.00	\$84,270.00	\$25,245.00	\$0.00	(\$25,245.00)
FUNCTION: Transfer to Other Expendable Trust Funds - 5252		\$84,270.00	\$84,270.00	\$25,245.00	\$0.00	(\$25,245.00)
000.5310.810.00.000.0000	Dues & Fees	\$29,840.00	\$0.00	\$14,920.00	\$10.00	(\$14,910.00)
FUNCTION: Allocations to Charter Schools - 5310		\$29,840.00	\$0.00	\$14,920.00	\$10.00	(\$14,910.00) BB.
FUND: General Fund - 000		\$2,834,139.00	\$2,320,287.75	\$3,008,778.00	\$2,803,095.00	(\$205,683.00)

Stewartstown School District

3 Year Budget Comparison

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Definition: 3 Year Comparison

Account	Description	2021 - 2022 Actual Budget	2021 - 2022 Expenditures	2022 - 2023 Budget	2023 - 2024 Proposed Budget	Variance
029.3100.250.00.000.0000	Unemployment Compensatic	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00
029.3100.430.00.000.0000	Repair & Maintenance	\$0.00	\$1,500.00	\$0.00	\$500.00	\$500.00
029.3100.570.00.000.0000	Food Service Management	\$0.00	\$65,562.65	\$0.00	\$63,000.00	\$63,000.00
029.3100.610.00.000.0000	Supplies	\$0.00	\$0.00	\$0.00	\$77.00	\$77.00
029.3100.629.00.000.0000	Diesel Fuel	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
029.3100.651.00.000.0000	Utilities	\$0.00	\$222.49	\$0.00	\$0.00	\$0.00
029.3100.739.00.000.0000	Equipment	\$0.00	\$0.00	\$0.00	\$1,400.00	\$1,400.00
029.3100.810.00.000.0000	Dues & Fees	\$0.00	\$162.00	\$0.00	\$0.00	\$0.00
029.3100.895.00.000.0000	COVID 19	\$0.00	\$1,279.63	\$0.00	\$0.00	\$0.00
FUNCTION: Food Service Operations - 3100		\$0.00	\$68,726.77	\$0.00	\$65,727.00	\$65,727.00
FUND: Food Service - 029		\$0.00	\$68,726.77	\$0.00	\$65,727.00	\$65,727.00 Z.
040.1190.114.00.000.0000	Salaries	\$0.00	\$0.00	\$0.00	\$39,700.00	\$39,700.00
040.1190.220.00.000.0000	Social Security Tax	\$0.00	\$0.00	\$0.00	\$3,037.00	\$3,037.00
040.1190.232.00.000.0000	Retirement	\$0.00	\$0.00	\$0.00	\$2,263.00	\$2,263.00
FUNCTION: Title I - 1190		\$0.00	\$0.00	\$0.00	\$45,000.00	\$45,000.00 I.
040.2210.329.00.000.0000	Other Professional Services	\$0.00	\$0.00	\$0.00	\$12,000.00	\$12,000.00
FUNCTION: Improvement of Instruction Services - 2210		\$0.00	\$0.00	\$0.00	\$12,000.00	\$12,000.00 CC.
FUND: Grant Funds - 040		\$0.00	\$0.00	\$0.00	\$57,000.00	\$57,000.00
Grand Total:		\$2,834,139.00	\$2,389,014.52	\$3,008,778.00	\$2,925,822.00	(\$82,956.00)

End of Report

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**STEWARTSTOWN BUDGET
EXPLANATIONS-FY 24**

<u>Letter</u>	<u>Changes in Revenues Description</u>	<u>Dollar Amount</u>
Revenue Decreases-Balance on Hand/Other State Sources	Balance on Hand-Unanticipated Revenues the past 2 years which include Health Insurance Reimbursements and Retirement Reimbursements have caused a much higher than anticipated surplus. We do not foresee this being the case for next year's budget	(\$164,371.00)
Revenue Decreases-Adequacy Aid	State Adequacy Aid was decreased compared to current school year	(\$47,190.00)
Revenue Decreases-Title I Funds	Title I funds have been redistributed to include Independent Schools which caused less of an allocation to our district	(\$90,928.00)
Revenue Decreases-NFR Funds	There isn't anticipated to be any NFR funds received for next school year	(\$3,000.00)
	Reductions in Revenue that Impact the Tax Rate:	(\$305,489.00)
	If we added \$300,000 in revenues to our proposed budget the tax rate would be \$14.49 compared to \$17.17 as proposed, this is a reduction of \$2.68	
<u>Letter</u>	<u>Changes in Expenditures Description</u>	<u>Dollar Amount of Change</u>
A. (1100-110)	Teacher Salaries-updates to the salary schedule were made to be more competitive with local area salary schedules \$12,601/Mentor Salaries were originally grant funded and now are paid locally \$3400	\$16,001.00
B. (1100-114 & 1210-114)	Para Position moved to Regular Ed Para for Grades PK/K/1 from Special Education para position	\$0.00
C. (1100-120)	Art Teacher position (part time employee)-increase based on revised salary schedule	\$1,091.00
D. (1100-211 & 1100-270)	HRA was budgeted under the Health Insurance acct in FY 23, moved to its own object code	\$16,500.00
E. (1100-290)	Severance Benefit and other employee benefits are included here	\$15,625.00
F. (1100-561 & 1100-562 & 1300-562)	Tuition Costs for anticipated students attending High School at area schools, CTE Tuition is under 1300-562	(\$98,438.00)
G. (Objects 641,642, 650,734) Function 2829	Technology Costs for Software and Computer Equipment has moved to Function 2829	Various
H. (1100-739)	NFR funds are not anticipated for FY 24	\$2,700.00
I. (000-1190 & 040-1190)	Title I Funds that are listed under 000-1190 are locally raised, Funds listed under 040-1190 are paid by grants	\$5,760.00
J. (1210-120)	Special Ed Summer School Salaries were grant funded in the past	\$15,000.00
K. (1210-322 & 1210-330)	Special Ed Professional Development for Paras \$2,000 & Increased Costs for student needs \$7,400	\$9,400.00
L. (1410-330)	White Mountain Science Consultants work with students on various projects, was originally grant funded	\$4,400.00
M. (Function 1430)	Summer School for general ed students was originally grant funded	\$11,431.00

N. (Function 2130)	School Nurse Salary and Benefits increase \$5,202/School Nurse Supplies and Books due to outdated information \$2,445.50	\$7,647.50
O. (2140-323)	Psychological Services-Funds to cover unanticipated evaluations	\$1,990.00
P. (2150-323)	Speech Contracted Services-Increase due to student needs	\$7,442.00
Q. (2190-329)	School Resource Officer - was originally 100% covered by grants, approximately 50% will need to be raised locally	\$10,160.00
R. (2310-320)	School Board Services-Audit increase \$475 and GASB reporting required every 2 years \$3,000	\$3,475.00
S. (2321-339)	SAU Appropriation to cover the SAU office expenses	\$10,091.00
T. (2410-580)	Principal's Office-Travel increase due to mileage rate increase and additional travel required for out-of-town workshops	\$1,100.00
U. (2600-329)	Plant Ops-Garage Roof replacement \$6500, additional contracted services and fees added as costs for these services has increased over the last two years	\$17,415.00
V. (2600-422)	Snowplowing Bid was much higher than anticipated in current school year	\$6,100.00
W. (2721-110)	Regular Bus Service- Salary increases and additional hours for collaboration trips to other SAU schools	\$6,291.00
X. (2721-329)	Transportation Coordinator Salary-Pittsburg pays, and Stewartstown reimburses, average of 2 hours per day	\$6,825.00
Y. (2721-629)	Bus Diesel Fuel Increase	\$10,250.00
Z. (5221-930) (Fund 029)	Food Service Fund Transfer originally here from local, moved all expenses for food service to Fund 029	\$1,727.00
AA. (5251-930)	Deposits into the Trust Funds - \$20,000 into the Bus Fund (Current Bal \$2,452) & \$5,000 into the Technology Fund (Current Balance \$10,000)	\$25,000.00
BB. (5310-810)	Charter School-no students anticipated for FY 24	(\$14,910.00)
CC. (000-2210)(040-2210)	Title II Funds-used to be included under 000-2210	\$12,000.00

STEWARTSTOWN FOOD SERVICE PROGRAM						
PROPOSED BUDGET						
2023 - 2024						
	2020 - 2021	2020 - 2021	2021 - 2022	2021-2022	2022 - 2023	2023-2024
	Budget	Expenditures	Budget	Expenditures	Budget	Proposed Budget
Salaries	\$0.00	\$44.11	\$0.00	\$0.00	\$0.00	\$0.00
Social Security	\$0.00	\$3.38	\$0.00	\$0.00	\$0.00	\$0.00
Contracted Services	\$63,000.00	\$53,714.01	\$63,000.00	\$65,562.65	\$63,000.00	\$63,000.00
Unemployment Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00
Repair/Maintenance	\$600.00	\$3,885.98	\$600.00	\$1,500.00	\$500.00	\$500.00
Supplies	\$0.00	\$991.57	\$0.00	\$0.00	\$0.00	\$77.00
Utilities/Gas	\$400.00	\$176.72	\$400.00	\$222.49	\$500.00	\$500.00
Equipment	\$0.00	\$77.93	\$0.00	\$0.00	\$0.00	\$1,400.00
Dues and Fees	\$0.00	\$9.35	\$0.00	\$162.00	\$0.00	\$0.00
Transportation	\$0.00	\$256.40	\$0.00	\$0.00	\$0.00	\$0.00
Covid Expenses	\$0.00	\$0.00	\$0.00	\$1,279.63	\$0.00	\$0.00
TOTAL	\$64,000.00	\$59,159.45	\$ 64,000.00	\$ 68,726.77	\$64,000.00	\$65,727.00
ESTIMATED REVENUES						
REVENUE SOURCE	2020 - 2021	2020 - 2021	2021 - 2022	2021-2022	2022 - 2023	2023-2024
	Budget	Revenue	Budget	Revenue	Budget	Proposed Revenue
District Appropriation	\$26,000.00	\$21,000.00	\$ 26,000.00	\$ 26,000.00	\$26,000.00	\$27,727.00
Federal Reimbursement	\$25,000.00	\$35,083.94	\$ 25,000.00	\$ 52,786.02	\$25,000.00	\$25,000.00
Local Sales	\$12,300.00	\$2,684.00	\$ 12,300.00	\$ 3,631.97	\$12,300.00	\$12,300.00
State Reimbursement	\$700.00	\$723.79	\$ 700.00	\$ 826.14	\$700.00	\$700.00
Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Covid Reimbursement	\$0.00	\$0.00	\$0.00	\$291.72	\$0.00	\$0.00
TOTAL REVENUES	\$64,000.00	\$59,491.73	\$ 64,000.00	\$ 83,535.85	\$64,000.00	\$65,727.00



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, 2023 to June 30, 2024

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: _____

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
Nelson Boire, Budget Committee Chairman	Budget Comm.	<i>Nelson Boire</i>
Larry Glines, Budget Committee		
Landon Placey, Budget Committee		
Alan Coats, Selectmen Representative	selectmen	<i>Alan A. Coats</i>
James Belknap, Water Precinct Representative	James Belknap	<i>James Belknap</i>
Philip Pariseau, School Board Representative	Philip Pariseau	<i>Philip Pariseau</i>

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
<http://www.revenue.nh.gov/mun-prop/>



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations as Approved by DRA for period ending 6/30/2023	School Board's Appropriations for period ending 6/30/2024 (Recommended)	School Board's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
Instruction								
1100-1199	Regular Programs	03	\$1,106,051	\$1,486,488	\$1,421,837	\$0	\$1,421,837	\$0
1200-1299	Special Programs	03	\$252,342	\$330,567	\$297,273	\$0	\$297,273	\$0
1300-1399	Vocational Programs	03	\$0	\$100	\$11,000	\$0	\$11,000	\$0
1400-1499	Other Programs	03	\$75	\$927	\$16,771	\$0	\$16,771	\$0
1500-1599	Non-Public Programs	03	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	03	\$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	\$10	\$0	\$0	\$0	\$0
Instruction Subtotal			\$1,358,468	\$1,818,092	\$1,746,881	\$0	\$1,746,881	\$0
Support Services								
2000-2199	Student Support Services	03	\$171,641	\$233,420	\$240,443	\$0	\$240,443	\$0
2200-2299	Instructional Staff Services	03	\$44,830	\$95,896	\$82,616	\$0	\$82,616	\$0
Support Services Subtotal			\$216,471	\$329,316	\$323,059	\$0	\$323,059	\$0
General Administration								
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	03	\$28,385	\$29,926	\$32,648	\$0	\$32,648	\$0
General Administration Subtotal			\$28,385	\$29,926	\$32,648	\$0	\$32,648	\$0



New Hampshire
Department of
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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations as Approved by DRA for period ending 6/30/2023	School Board's Appropriations for period ending 6/30/2024 (Recommended)	School Board's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
Executive Administration								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	03	\$152,772	\$168,279	\$178,340	\$0	\$178,340	\$0
2400-2499	School Administration Service	03	\$165,975	\$182,515	\$197,542	\$0	\$197,542	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	03	\$178,233	\$151,160	\$173,742	\$0	\$173,742	\$0
2700-2799	Student Transportation	03	\$78,923	\$111,350	\$133,343	\$0	\$133,343	\$0
2800-2999	Support Service, Central and Other	03	\$5,790	\$14,050	\$42,960	\$0	\$42,960	\$0
Executive Administration Subtotal			\$581,693	\$627,354	\$725,927	\$0	\$725,927	\$0
Non-Instructional Services								
3100	Food Service Operations	03	\$68,727	\$0	\$65,727	\$0	\$65,727	\$0
3200	Enterprise Operations	03	\$0	\$0	\$10	\$0	\$10	\$0
Non-Instructional Services Subtotal			\$68,727	\$0	\$65,737	\$0	\$65,737	\$0
Facilities Acquisition and Construction								
4100	Site Acquisition	03	\$0	\$10	\$10	\$0	\$10	\$0
4200	Site Improvement	03	\$0	\$99,875	\$10	\$0	\$10	\$0
4300	Architectural/Engineering	03	\$0	\$10	\$10	\$0	\$10	\$0
4400	Educational Specification Development	03	\$0	\$10	\$10	\$0	\$10	\$0
4500	Building Acquisition/Construction	03	\$0	\$10	\$10	\$0	\$10	\$0
4600	Building Improvement Services	03	\$0	\$10	\$10	\$0	\$10	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$0	\$99,925	\$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



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations as Approved by DRA for period ending 6/30/2023	School Board's Appropriations for period ending 6/30/2024 (Recommended)	School Board's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
Fund Transfers								
5220-5221	To Food Service		\$26,000	\$64,000	\$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	03	\$0	\$14,920	\$10	\$0	\$10	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
Fund Transfers Subtotal			\$26,000	\$78,920	\$10	\$0	\$10	\$0
Total Operating Budget Appropriations					\$2,894,322	\$0	\$2,894,322	\$0



Special Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2024 (Recommended)	School Board's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (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
2600-2699	Plant Operations and Maintenance	06	\$6,500	\$0	\$6,500	\$0
<i>Purpose: Expend from the School District Building Expendabl</i>						
5251	To Capital Reserve Fund	04	\$20,000	\$0	\$20,000	\$0
<i>Purpose: Raise \$20,000 into the School District School Bus</i>						
5252	To Expendable Trusts/Fiduciary Funds	05	\$5,000	\$0	\$5,000	\$0
<i>Purpose: To add to the School District Technology Trust Fun</i>						
Total Proposed Special Articles			\$31,500	\$0	\$31,500	\$0



Individual Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2024 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended) (Not Recommended)
Total Proposed Individual Articles			\$0	\$0	\$0	\$0



New Hampshire
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Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2023	School Board's Estimated Revenues for period ending 6/30/2024	Budget Committee's Estimated Revenues for period ending 6/30/2024
Local Sources					
1300-1349	Tuition		\$0	\$0	\$0
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	03	\$50	\$50	\$50
1600-1699	Food Service Sales	03	\$12,300	\$12,300	\$12,300
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	\$12,350	\$12,350
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	03	\$700	\$700	\$700
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
State Sources Subtotal			\$700	\$700	\$700



New Hampshire
Department of
Revenue Administration

2023
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Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2023	School Board's Estimated Revenues for period ending 6/30/2024	Budget Committee's Estimated Revenues for period ending 6/30/2024
Federal Sources					
4100-4539	Federal Program Grants	03	\$141,928	\$57,000	\$57,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	03	\$25,000	\$25,000	\$25,000
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	03	\$1,500	\$1,500	\$1,500
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$3,000	\$0	\$0
Federal Sources Subtotal			\$171,428	\$83,500	\$83,500
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	06	\$50,000	\$6,500	\$6,500
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	03	\$0	\$200,000	\$200,000
Other Financing Sources Subtotal			\$50,000	\$206,500	\$206,500
Total Estimated Revenues and Credits			\$234,478	\$303,050	\$303,050



Budget Summary

Item	School Board Period ending 6/30/2024 (Recommended)	Budget Committee Period ending 6/30/2024 (Recommended)
Operating Budget Appropriations	\$2,894,322	\$2,894,322
Special Warrant Articles	\$31,500	\$31,500
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$2,925,822	\$2,925,822
Less Amount of Estimated Revenues & Credits	\$303,050	\$303,050
Less Amount of State Education Tax/Grant	\$530,863	\$530,863
Estimated Amount of Taxes to be Raised	\$2,091,909	\$2,091,909



Supplemental Schedule

1. Total Recommended by Budget Committee	\$2,925,822
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 (<i>Line 1 less Line 6</i>)	\$2,925,822
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$292,582
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>)	
	\$3,218,404

<p style="text-align: center;">SCHOOL ADMINISTRATIVE UNIT #7 2023 - 2024 APPROVED BUDGET</p>						
CATEGORY	TOTAL	COLE	PITTS	STEW	COLU	CLARKS
		45.36%	30.91%	13.81%	6.10%	3.82%
Psychological Services	\$96,902.00	\$43,954.75	\$29,951.41	\$13,382.17	\$5,911.02	\$3,702.66
Other Support Services	\$18,337.50	\$8,317.89	\$5,668.12	\$2,532.41	\$1,118.59	\$700.49
Technology Services	\$229,003.50	\$103,874.99	\$70,783.98	\$31,625.38	\$13,969.21	\$8,749.93
Improvement of Instruction	\$13,000.00	\$5,896.80	\$4,018.30	\$1,795.30	\$793.00	\$496.60
Office of Superintendent	\$289,692.00	\$131,402.29	\$89,542.80	\$40,006.47	\$17,671.21	\$11,069.23
Coordinator of Special Services	\$212,579.00	\$96,424.83	\$65,708.17	\$29,357.16	\$12,967.32	\$8,121.52
Fiscal Services	\$453,844.00	\$205,860.64	\$140,283.18	\$62,675.86	\$27,684.48	\$17,339.84
Plant Services	\$23,350.00	\$10,591.56	\$7,217.49	\$3,224.64	\$1,424.35	\$891.97
Information Systems	\$66,449.00	\$30,141.27	\$20,538.39	\$9,176.61	\$4,053.39	\$2,539.35
TOTAL	\$1,403,157.00	\$636,465.02	\$433,711.83	\$193,775.98	\$85,592.58	\$53,611.60
Total Estimated Revenue	\$ 140,352.50	\$63,663.89	\$43,382.96	\$19,382.68	\$8,561.50	\$ 5,361.47
Net Appropriation FY 2024	\$1,262,804.50	\$572,801.12	\$390,328.87	\$174,393.30	\$77,031.07	\$48,250.13
District Share - Prior Year	\$ 1,185,443.00	\$545,777.95	\$362,034.29	\$164,302.40	\$69,348.42	\$43,979.94
Increase (Decrease) over FY23	\$77,361.50	\$27,023.17	\$28,294.58	\$10,090.90	\$7,682.65	\$4,270.19

SCHOOL ADMINISTRATIVE UNIT #7

ESTIMATED REVENUE

2023 - 2024

	Budget	Revenue Received	Adopted Budget	Proposed Budget	
	2021 - 2022	2021 - 2022	2022 - 2023	2023 - 2024	Variance
Unreserved Fund Balance(carryover applied)	\$100,000.00	\$0.00	\$100,000.00	\$100,000.00	\$0.00
IDEA Grant-Pd from District Directly FY23	\$43,960.00	\$55,696.93	\$25,000.00	\$22,000.00	(\$3,000.00)
Other Grants	\$14,966.00	\$2,107.83	\$18,308.00	\$18,337.50	\$29.50
Interest	\$15.00	\$31.22	\$15.00	\$15.00	\$0.00
Refund of Prior Years' Expenses	\$0.00	\$37,732.05	\$0.00	\$0.00	\$0.00
Other Local Income	\$5,000.00	\$7,235.46	\$8,000.00	\$0.00	(\$8,000.00)
District Assessment	\$1,092,203.00	\$1,092,203.48	\$1,185,443.00	\$1,262,804.50	\$77,361.50
TOTAL ESTIMATED REVENUE	\$1,256,144.00	\$1,195,006.97	\$1,336,766.00	\$1,403,157.00	\$66,391.00
Total Expenditures/Appropriations	\$1,256,144.00	\$1,238,924.97	\$1,336,766.00	\$1,403,157.00	\$66,391.00

School Administrative Unit #7

Budget Comparison

APPROVED BUDGET FY 24

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

Definition: Budget Comparison -School Board Summary

Account	Description	2021 - 2022 BUDGET	2021 - 2022 YTD Expenditures	2022 - 2023 BUDGET	2023 - 2024 PROPOSED BUDGET	Variance
000.2140.110.00.000.0000	Salaries	\$63,731.00	\$38,847.80	\$65,961.00	\$69,322.00	\$3,361.00
000.2140.211.00.000.0000	Health Insurance	\$16,380.00	\$0.00	\$17,139.00	\$0.00	(\$17,139.00)
000.2140.213.00.000.0000	Life Insurance	\$150.00	\$30.00	\$72.00	\$72.00	\$0.00
000.2140.220.00.000.0000	Social Security Tax	\$4,875.00	\$5,010.32	\$5,046.00	\$5,532.00	\$486.00
000.2140.232.00.000.0000	Retirement	\$13,396.00	\$13,230.69	\$13,865.00	\$13,615.00	(\$250.00)
000.2140.260.00.000.0000	Worker's Compensation	\$255.00	\$136.00	\$264.00	\$416.00	\$152.00
000.2140.270.00.000.0000	HRA	\$0.00	\$0.00	\$3,000.00	\$0.00	(\$3,000.00)
000.2140.290.00.000.0000	Employee Benefit	\$4,645.00	\$5,033.88	\$145.00	\$3,145.00	\$3,000.00
000.2140.320.00.000.0000	Contracted Services	\$650.00	\$716.00	\$0.00	\$0.00	\$0.00
000.2140.323.00.000.0000	Professioanal Services	\$18,315.00	\$0.00	\$800.00	\$800.00	\$0.00
000.2140.580.00.000.0000	Travel	\$2,050.00	\$1,175.00	\$2,050.00	\$2,050.00	\$0.00
000.2140.610.00.000.0000	Supplies	\$1,060.00	\$369.20	\$1,029.00	\$1,200.00	\$171.00
000.2140.641.00.000.0000	Books	\$50.00	\$0.00	\$50.00	\$100.00	\$50.00
000.2140.650.00.000.0000	Software	\$767.00	\$928.40	\$767.00	\$0.00	(\$767.00)
000.2140.739.00.000.0000	Equipment	\$0.00	\$0.00	\$100.00	\$0.00	(\$100.00)
000.2140.810.00.000.0000	Dues and Fees	\$650.00	\$620.20	\$650.00	\$650.00	\$0.00
FUNCTION: Psychological Services - 2140		\$126,974.00	\$66,097.49	\$110,938.00	\$96,902.00	(\$14,036.00)
000.2190.211.00.000.0000	Health Insurance	\$0.00	\$20,198.47	\$0.00	\$0.00	\$0.00
000.2190.580.00.000.0000	Travel	\$0.00	(\$870.44)	\$0.00	\$0.00	\$0.00
000.2190.810.00.000.0000	Dues & Fees	\$0.00	\$105.00	\$0.00	\$0.00	\$0.00
FUNCTION: Other Support Services - Students - 2190		\$0.00	\$19,433.03	\$0.00	\$0.00	\$0.00
000.2191.110.00.000.0000	Salaries - Tech	\$120,135.00	\$119,058.44	\$125,908.00	\$133,965.00	\$8,057.00

School Administrative Unit #7

Budget Comparison

APPROVED BUDGET FY 24

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

Definition: Budget Comparison -School Board Summary

Account	Description	2021 - 2022 BUDGET	2021 - 2022 YTD Expenditures	2022 - 2023 BUDGET	2023 - 2024 PROPOSED BUDGET	Variance
000.2191.211.00.000.0000	Health Insurance	\$38,493.00	\$35,903.77	\$46,275.00	\$50,837.00	\$4,562.00
000.2191.213.00.000.0000	Life Insurance	\$192.00	\$144.00	\$144.00	\$144.00	\$0.00
000.2191.220.00.000.0000	Social Security	\$9,190.00	\$8,542.52	\$9,632.00	\$10,248.00	\$616.00
000.2191.232.00.000.0000	Retiremet	\$16,915.00	\$16,357.44	\$17,727.00	\$18,125.00	\$398.00
000.2191.260.00.000.0000	Worker's Compensation	\$481.00	\$314.00	\$504.00	\$804.00	\$300.00
000.2191.270.00.000.0000	HRA	\$0.00	\$0.00	\$7,500.00	\$9,000.00	\$1,500.00
000.2191.290.00.000.0000	Employee Benefit	\$7,790.00	\$632.17	\$290.00	\$0.00	(\$290.00)
000.2191.580.00.000.0000	Travel	\$1,000.00	\$428.60	\$1,000.00	\$4,605.50	\$3,605.50
000.2191.610.00.000.0000	Supplies	\$1,000.00	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)
000.2191.650.00.000.0000	Software	\$0.00	\$1,769.11	\$0.00	\$0.00	\$0.00
000.2191.734.00.000.0000	Computer Equipment	\$0.00	\$5,819.05	\$0.00	\$0.00	\$0.00
000.2191.810.00.000.0000	Dues and Fees	\$800.00	\$0.00	\$800.00	\$1,275.00	\$475.00
FUNCTION: Technology Services - 2191		\$195,996.00	\$188,969.10	\$210,780.00	\$229,003.50	\$18,223.50
000.2210.240.00.000.0000	Course Reimbursement	\$3,000.00	\$0.00	\$3,000.00	\$10,000.00	\$7,000.00
000.2210.323.00.000.0000	Contracted Services	\$2,000.00	\$364.80	\$2,500.00	\$2,500.00	\$0.00
000.2210.580.00.000.0000	Travel	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
000.2210.810.00.000.0000	Dues and Fees	\$400.00	\$164.58	\$1,050.00	\$0.00	(\$1,050.00)
FUNCTION: Improvement of Instruction Services - 2210		\$5,900.00	\$529.38	\$7,050.00	\$13,000.00	\$5,950.00
000.2321.110.00.000.0000	Salaries	\$152,145.00	\$157,946.02	\$188,193.00	\$173,677.00	(\$14,516.00)
000.2321.120.00.000.0000	Superintendent's Office-Part T	\$0.00	\$0.00	\$0.00	\$10,348.00	\$10,348.00
000.2321.211.00.000.0000	Health Insurance	\$30,304.00	\$24,221.88	\$25,708.00	\$18,829.00	(\$6,879.00)
000.2321.213.00.000.0000	Life Insurance	\$192.00	\$144.00	\$192.00	\$144.00	(\$48.00)

School Administrative Unit #7

Budget Comparison

APPROVED BUDGET FY 24

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

Definition: Budget Comparison -School Board Summary

Account	Description	2021 - 2022 BUDGET	2021 - 2022 YTD Expenditures	2022 - 2023 BUDGET	2023 - 2024 PROPOSED BUDGET	Variance
000.2321.220.00.000.0000	Social Security Tax	\$11,639.00	\$11,786.17	\$14,397.00	\$14,460.00	\$63.00
000.2321.232.00.000.0000	Retirement	\$21,392.00	\$22,207.18	\$26,498.00	\$23,498.00	(\$3,000.00)
000.2321.260.00.000.0000	Worker's Compensation	\$609.00	\$287.00	\$753.00	\$1,104.00	\$351.00
000.2321.270.00.000.0000	HRA	\$0.00	\$0.00	\$6,000.00	\$3,000.00	(\$3,000.00)
000.2321.290.00.000.0000	Employee Benefit	\$6,000.00	\$688.60	\$0.00	\$5,000.00	\$5,000.00
000.2321.329.00.000.0000	Professional Services	\$6,000.00	\$8,298.19	\$3,500.00	\$6,494.00	\$2,994.00
000.2321.421.00.000.0000	Copier Lease	\$0.00	\$0.00	\$520.00	\$525.00	\$5.00
000.2321.430.00.000.0000	Repair and Maintenance	\$1,075.00	\$690.40	\$925.00	\$925.00	\$0.00
000.2321.442.00.000.0000	Postage Rental	\$720.00	\$672.00	\$864.00	\$288.00	(\$576.00)
000.2321.521.00.000.0000	Insurance	\$4,200.00	\$5,332.35	\$5,200.00	\$2,500.00	(\$2,700.00)
000.2321.531.00.000.0000	Communication	\$1,500.00	\$1,316.93	\$1,500.00	\$1,800.00	\$300.00
000.2321.534.00.000.0000	Postage	\$2,000.00	\$705.03	\$2,000.00	\$2,000.00	\$0.00
000.2321.540.00.000.0000	Advertising	\$5,000.00	\$6,003.29	\$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	\$8,753.00	\$5,088.76	\$8,753.00	\$10,550.00	\$1,797.00
000.2321.610.00.000.0000	Supplies	\$2,000.00	\$1,007.76	\$3,500.00	\$3,500.00	\$0.00
000.2321.630.00.000.0000	Food	\$1,500.00	\$2,499.82	\$1,500.00	\$2,500.00	\$1,000.00
000.2321.640.00.000.0000	Super Office-Books	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00
000.2321.641.00.000.0000	Books	\$300.00	\$0.00	\$300.00	\$0.00	(\$300.00)
000.2321.739.00.000.0000	Equipment	\$0.00	\$247.49	\$0.00	\$0.00	\$0.00
000.2321.810.00.000.0000	Dues and Fees	\$5,490.00	\$6,541.71	\$5,685.00	\$2,450.00	(\$3,235.00)
FUNCTION: Office of the Superintendent - 2321		\$261,619.00	\$255,684.58	\$301,788.00	\$289,692.00	(\$12,096.00)
000.2332.110.00.000.0000	Salaries - Regular Employees	\$94,060.00	\$94,433.30	\$102,990.00	\$118,444.00	\$15,454.00

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School Administrative Unit #7

Budget Comparison

APPROVED BUDGET FY 24

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

Definition: Budget Comparison -School Board Summary

Account	Description	2021 - 2022 BUDGET	2021 - 2022 YTD Expenditures	2022 - 2023 BUDGET	2023 - 2024 PROPOSED BUDGET	Variance
000.2332.211.00.000.0000	Health Insurance	\$30,303.00	\$23,363.88	\$26,137.00	\$34,833.00	\$8,696.00
000.2332.213.00.000.0000	Life Insurance	\$150.00	\$150.00	\$144.00	\$144.00	\$0.00
000.2332.220.00.000.0000	Social Security Tax	\$7,195.00	\$6,960.51	\$7,880.00	\$9,061.00	\$1,181.00
000.2332.232.00.000.0000	Retirement	\$17,592.00	\$17,146.42	\$19,258.00	\$20,424.00	\$1,166.00
000.2332.260.00.000.0000	Worker's Compensation	\$376.00	\$205.00	\$412.00	\$711.00	\$299.00
000.2332.270.00.000.0000	HRA	\$0.00	\$0.00	\$6,000.00	\$6,000.00	\$0.00
000.2332.290.00.000.0000	Employee Benefit	\$6,000.00	\$642.94	\$0.00	\$0.00	\$0.00
000.2332.329.00.000.0000	Professional Services	\$0.00	\$2,535.44	\$0.00	\$1,494.00	\$1,494.00
000.2332.421.00.000.0000	Lease Copier	\$0.00	\$0.00	\$520.00	\$0.00	(\$520.00)
000.2332.430.00.000.0000	Repair & Maintenance	\$950.00	\$819.39	\$900.00	\$900.00	\$0.00
000.2332.442.00.000.0000	Special Services-Postage Rer	\$0.00	\$0.00	\$0.00	\$288.00	\$288.00
000.2332.443.00.000.0000	Lease/Purchase	\$0.00	\$0.00	\$0.00	\$521.00	\$521.00
000.2332.521.00.000.0000	Insurance - Other	\$2,900.00	\$3,645.34	\$3,645.00	\$3,000.00	(\$645.00)
000.2332.531.00.000.0000	Communications	\$960.00	\$769.14	\$1,020.00	\$1,560.00	\$540.00
000.2332.534.00.000.0000	Postage	\$1,300.00	\$735.62	\$1,500.00	\$2,000.00	\$500.00
000.2332.540.00.000.0000	Advertising	\$800.00	\$1,425.14	\$1,200.00	\$1,200.00	\$0.00
000.2332.550.00.000.0000	Printing & Binding	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00
000.2332.580.00.000.0000	Travel	\$3,350.00	\$1,666.50	\$3,350.00	\$2,700.00	(\$650.00)
000.2332.610.00.000.0000	Supplies	\$1,000.00	\$2,277.98	\$1,500.00	\$1,100.00	(\$400.00)
000.2332.641.00.000.0000	Books	\$300.00	\$178.00	\$300.00	\$300.00	\$0.00
000.2332.650.00.000.0000	Software	\$0.00	\$199.00	\$1,097.00	\$0.00	(\$1,097.00)
000.2332.733.00.000.0000	Furniture & Fixtures	\$0.00	\$0.00	\$0.00	\$5,249.00	\$5,249.00
000.2332.739.00.000.0000	Special Services-Other Equip	\$350.00	\$122.75	\$1.00	\$0.00	(\$1.00)
000.2332.810.00.000.0000	Dues & Fees	\$3,450.00	\$2,189.00	\$2,450.00	\$2,450.00	\$0.00
FUNCTION: Coordinator of Special Services - 2332		\$171,236.00	\$159,465.35	\$180,504.00	\$212,579.00	\$32,075.00

School Administrative Unit #7

Budget Comparison

APPROVED BUDGET FY 24

☐ Print accounts with zero balance
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☐ Exclude inactive accounts with zero balance

Definition: Budget Comparison -School Board Summary

Account	Description	2021 - 2022 BUDGET	2021 - 2022 YTD Expenditures	2022 - 2023 BUDGET	2023 - 2024 PROPOSED BUDGET	Variance
000.2520.110.00.000.0000	Salaries	\$212,632.00	\$220,516.70	\$234,534.00	\$248,577.00	\$14,043.00
000.2520.120.00.000.0000	Part-time Salaries	\$700.00	\$700.00	\$700.00	\$11,098.00	\$10,398.00
000.2520.211.00.000.0000	Health Insurance	\$63,063.00	\$53,063.76	\$71,983.00	\$81,905.00	\$9,922.00
000.2520.213.00.000.0000	Life Insurance	\$288.00	\$288.00	\$288.00	\$288.00	\$0.00
000.2520.220.00.000.0000	Social Security Tax	\$18,001.00	\$18,710.77	\$17,995.00	\$19,865.00	\$1,870.00
000.2520.232.00.000.0000	Retirement	\$37,512.00	\$35,232.92	\$37,423.00	\$38,765.00	\$1,342.00
000.2520.240.00.000.0000	Tuition Reimbursement	\$0.00	\$1,374.20	\$0.00	\$0.00	\$0.00
000.2520.260.00.000.0000	Worker's Compensation	\$941.00	\$424.00	\$941.00	\$1,558.00	\$617.00
000.2520.270.00.000.0000	HRA	\$0.00	\$0.00	\$12,000.00	\$13,500.00	\$1,500.00
000.2520.290.00.000.0000	Employee Benefit	\$34,415.00	\$31,518.70	\$6,607.00	\$145.00	(\$6,462.00)
000.2520.329.00.000.0000	Other Professional Services	\$17,500.00	\$24,445.86	\$8,500.00	\$14,572.00	\$6,072.00
000.2520.330.00.000.0000	Professional Services	\$0.00	\$2,350.00	\$0.00	\$0.00	\$0.00
000.2520.430.00.000.0000	Repair and Maintenance	\$1,275.00	\$835.09	\$1,275.00	\$1,275.00	\$0.00
000.2520.442.00.000.0000	Fiscal-Postage Rental	\$0.00	\$0.00	\$0.00	\$288.00	\$288.00
000.2520.521.00.000.0000	Insurance	\$4,800.00	\$5,111.33	\$4,800.00	\$3,300.00	(\$1,500.00)
000.2520.531.00.000.0000	Communication	\$1,500.00	\$863.94	\$1,500.00	\$1,800.00	\$300.00
000.2520.534.00.000.0000	Postage	\$1,200.00	\$696.25	\$1,200.00	\$2,000.00	\$800.00
000.2520.540.00.000.0000	Advertising	\$1,500.00	\$3,361.42	\$1,500.00	\$1,500.00	\$0.00
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	\$4,116.00	\$2,638.31	\$4,116.00	\$4,200.00	\$84.00
000.2520.610.00.000.0000	Supplies	\$5,500.00	\$6,094.88	\$5,500.00	\$5,500.00	\$0.00
000.2520.630.00.000.0000	Food	\$0.00	\$56.49	\$0.00	\$0.00	\$0.00
000.2520.641.00.000.0000	Books	\$300.00	\$157.25	\$300.00	\$300.00	\$0.00
000.2520.650.00.000.0000	Software	\$0.00	\$0.00	\$1,098.00	\$1,098.00	\$0.00

School Administrative Unit #7

Budget Comparison

APPROVED BUDGET FY 24

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Definition: Budget Comparison -School Board Summary

Account	Description	2021 - 2022 BUDGET	2021 - 2022 YTD Expenditures	2022 - 2023 BUDGET	2023 - 2024 PROPOSED BUDGET	Variance
000.2520.733.00.000.0000	Furniture & Fixtures	\$0.00	\$224.77	\$0.00	\$400.00	\$400.00
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	\$3,350.00	\$2,935.25	\$3,350.00	\$1,210.00	(\$2,140.00)
000.2520.890.00.000.0000	Miscellaneous Expenses	\$0.00	\$30.00	\$0.00	\$0.00	\$0.00
FUNCTION: Fiscal Services - 2520		\$409,293.00	\$411,629.89	\$416,310.00	\$453,844.00	\$37,534.00
000.2600.421.00.000.0000	Rubbish Removal	\$800.00	\$656.16	\$1,100.00	\$1,200.00	\$100.00
000.2600.430.00.000.0000	Repair and Maintenance	\$413.00	\$377.00	\$600.00	\$500.00	(\$100.00)
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	\$2,000.00	\$1,960.00	\$2,000.00	\$3,000.00	\$1,000.00
000.2600.610.00.000.0000	Supplies	\$500.00	\$293.75	\$500.00	\$500.00	\$0.00
000.2600.739.00.000.0000	Equipment	\$11,395.00	\$20,062.90	\$10.00	\$150.00	\$140.00
000.2600.810.00.000.0000	Dues and Fees	\$0.00	\$374.90	\$990.00	\$0.00	(\$990.00)
FUNCTION: Operation & Maintenance of Plant Services - 2600		\$33,108.00	\$41,724.71	\$23,200.00	\$23,350.00	\$150.00
000.2829.329.00.000.0000	Contracted Services	\$4,700.00	\$5,775.00	\$0.00	\$0.00	\$0.00
000.2829.532.00.000.0000	Data Communications	\$22,440.00	\$24,270.74	\$24,000.00	\$30,000.00	\$6,000.00
000.2829.610.00.000.0000	Supplies	\$400.00	\$0.00	\$400.00	\$1,390.00	\$990.00
000.2829.650.00.000.0000	Licenses	\$4,942.00	\$5,698.27	\$0.00	\$26,094.00	\$26,094.00
000.2829.734.00.000.0000	Computer Equipment	\$0.00	\$490.05	\$0.00	\$0.00	\$0.00
000.2829.739.00.000.0000	Equipment	\$1,000.00	\$0.00	\$16,000.00	\$8,965.00	(\$7,035.00)
000.2829.810.00.000.0000	Dues & Fees	\$3,425.00	\$0.00	\$27,488.00	\$0.00	(\$27,488.00)
FUNCTION: Informational Systems - 2829		\$36,907.00	\$36,234.06	\$67,888.00	\$66,449.00	(\$1,439.00)

School Administrative Unit #7

Budget Comparison

APPROVED BUDGET FY 24

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Definition: Budget Comparison -School Board Summary

Account	Description	2021 - 2022 BUDGET	2021 - 2022 YTD Expenditures	2022 - 2023 BUDGET	2023 - 2024 PROPOSED BUDGET	Variance
016.2190.110.00.000.0000	Employee Salary	\$12,000.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00
016.2190.220.00.000.0000	Social Security Tax	\$918.00	\$0.00	\$1,148.00	\$1,147.50	(\$0.50)
016.2190.260.00.000.0000	Worker's Compensation	\$48.00	\$0.00	\$60.00	\$90.00	\$30.00
016.2190.580.00.000.0000	Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
016.2190.610.00.000.0000	Supplies	\$2,000.00	\$1,352.62	\$100.00	\$100.00	\$0.00
016.2190.739.00.000.0000	Equipment	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
016.2190.810.00.000.0000	Dues and Fees	\$145.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
FUNCTION: Other Support Services - Students - 2190		\$15,111.00	\$1,352.62	\$18,308.00	\$18,337.50	\$29.50
Grand Total:		\$1,256,144.00	\$1,181,120.21	\$1,336,766.00	\$1,403,157.00	\$66,391.00

End of Report



James A. Sojka, CPA*

Sheryl A. Pratt, CPA**

Michael J. Campo, CPA, MACCY

Karen M. Lascelle, CPA, CVA, CFE

February 7, 2023

* Also licensed in Maine
** Also licensed in Vermont

Members of the School Board
School Administrative Unit 7
21 Academy Street
Colebrook, NH 03576

To the Members of the School Board:

This is to advise you that as of February 7, 2023, the audit of the financial statements for the year ending June 30, 2022, has been substantially completed and we are in the process of finalizing the audit. A completed audit report will be sent to you by end of February 2023.

Sincerely,

Sheryl A. Pratt, CPA

Sheryl A. Pratt, CPA
Director

PLODZIK & SANDERSON, P.A.
Certified Public Accountants

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