

Colebrook School District



Annual Report of the School Officials
Colebrook School District
2023-2024

Annual Meeting
Tuesday, March 4, 2025
6:00 pm
Colebrook Academy & Elementary School:
Trask Gymnasium

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REPORT OF
COLEBROOK SCHOOL DISTRICT

OFFICERS

MODERATOR

Ron Patterson

CLERK

Mary Jolles

TREASURER

Gaetane Boire

SCHOOL BOARD

Tim Stevens, Chairman

David Brooks

Rhonda Lyons

Robert Murphy

Cayenne Amey

Julie Brunault

Nathan Lebel

Term Expires 2025

Term Expires 2026

Term Expires 2026

Term Expires 2025

Term Expires 2027

Term Expires 2027

Term Expires 2025

SUPERINTENDENT OF SCHOOLS

Dana Hilliard

BUSINESS MANAGER

Bridget Cross

**COORDINATOR OF STUDENT
SERVICES**

Jennifer Noyes

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

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

You are hereby notified to meet at the Colebrook Elementary School Cafeteria in said District on Tuesday, the 4th day of March 2025 **at 6:00 o'clock** in the evening to act upon the following subjects:

01. To determine the salaries of the School Board and fix the compensation of any other officers or agents of the District. The amounts for these wages are included in Article 03.
02. To see if the District will raise and appropriate the sum of TWENTY THOUSAND DOLLARS (\$20,000.00) to be added to the School Bus Expendable Trust Fund previously established in 2016 . The School Board recommends this appropriation. (Majority Vote Required)
03. To see if the District will vote to raise and appropriate the sum of EIGHT MILLION, NINETY-FIVE THOUSAND, TWO HUNDRED FIFTY SIX DOLLARS (\$8,095,256.00) for the support of schools, for the payment of salaries for the School District officials and agents, and for the payment of the statutory obligations of the District. This article does not include appropriations contained in special or individual articles addressed separately. The School Board recommends this appropriation. (Majority vote required)
04. Shall the School District agree to move the Curriculum Director position which is an Administrator position from the Colebrook School District budget to the SAU budget as provided in RSA 194-C:5 effective in the 2026-2027 school year?
05. To transact any other business that may legally come before this meeting.

Given under our hands at said Colebrook this 4th day of February 2025.

COLEBROOK SCHOOL BOARD:

TIMOTHY STEVENS, BOARD CHAIR

CAYENNE AMEY

DAVID BROOKS

JULIE BRUNAUT

NATHAN LEBEL

RHONDA LYONS

ROBERT MURPHY

*Note change in location: This meeting will be held in the Trask Gymnasium not the Cafeteria

Curriculum Director Warrant Article Information

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

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

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

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

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

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

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

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

You are hereby notified to meet at the Colebrook Schools' Trask Gymnasium in said District on Tuesday, the 11th day of March 2025, to act upon the following subjects:

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

(Polls will be open at 8:00 o'clock in the morning until 6:00 o'clock in the evening)

Given under our hands at said Colebrook this 4th day of February 2025.

COLEBROOK SCHOOL BOARD:

TIMOTHY STEVENS, BOARD CHAIR

CAYENNE AMEY

DAVID BROOKS

JULIE BRUNAUT

NATHAN LEBEL

RHONDA LYONS

ROBERT MURPHY



January 2025,

Dear SAU #7 community members;

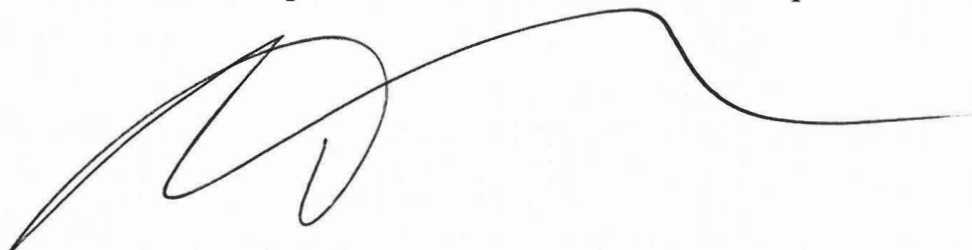
It is with honor that I submit to you the Annual report of Clarksville, Colebrook, Columbia, Pittsburg and Stewartstown. Each morning members of the SAU 7 team rise and rededicate themselves to our mission “**To prepare all SAU 7 students for success in whatever path they choose**”. Our mission reflects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

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

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

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

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



2023-2024 Principal Report

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



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

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



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

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



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



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

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

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

Respectfully Submitted,

Kimberly Wheelock

Kimberly Wheelock,
Colebrook Schools
Principal





**2023-2024 Annual Report
Colebrook Elementary**

Town Overview

This annual report highlights the key initiatives, outcomes, and financial expenditures for the Title I program in Colebrook during the 2023-2024 fiscal year. The program aims to provide additional academic support and learning opportunities to students who are at risk of failing to meet state standards. Colebrook Elementary School is a targeted-assisted school that offers intervention services in reading and math to grades kindergarten through fifth. The focus is on early intervention, ensuring that every student receives appropriate and timely support for academic success, and developing partnerships between school personnel and families to meet grade-level expectations.

Key Program Initiatives

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

Funding and Expenditures

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

- Learning materials and books/supplies for student giveaways.

- Classroom learning materials were purchased to enhance student engagement and make lessons more effective.
- Summer Learning Camp for students in grades K-3
- Educational workshops and staff training sessions.

Outcomes and Achievements

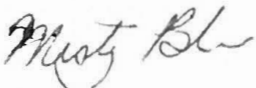
- **Increased Family Engagement:** Families participated in many events, reflecting a 15% increase from the previous year.
- **Improved Literacy Rates:** Preliminary assessments indicate a 87% improvement in reading and an 89% improvement in math proficiency among participating students.
- **Strengthened Community Collaboration:** Family Literacy Night and Book Fair fostered partnerships between schools, families, and community organizations.

Challenges and Next Steps

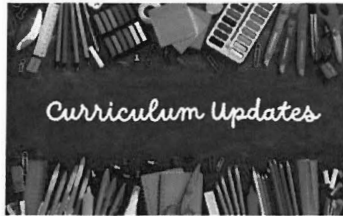
- **Resource Allocation:** Ensuring equitable distribution of materials remains a priority.
- **Sustained Engagement:** Developing year-round engagement opportunities for families is essential.
- **Future Goals:** Expand the scope of events and ensure measurable academic improvements for all students.

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

Respectfully submitted,



Misty Blais Title I Project Manager



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

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

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

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

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

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

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

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

Respectfully,

Mrs. Jennifer Mathieu
Curriculum Director

Dear Residents,

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

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

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

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

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

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

Respectfully Submitted,



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



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

Dana Hilliard

Superintendent of Schools

dhilliard@sau7.org

Jennifer Noyes

Coordinator of Special Services

jnoyes@sau7.org

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

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

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

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

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

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

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

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

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

Jennifer Noyes
Jennifer Noyes

SAU 7 Director of Special Services



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



COLEBROOK ACADEMY & ELEMENTARY SCHOOL
SCHOOL COUNSELING REPORT
2023 - 2024

CAES graduated twenty-four seniors in 2024. Six of these graduates were New Hampshire Scholars. The New Hampshire Scholars program encourages and motivates all high school students to complete a rigorous course of study that prepares them for successful transition to college coursework or technical training necessary to enter today's competitive job market. In addition, six seniors were silver cord recipients. A silver cord signifies the completion of more than 100 hours of community service. Lastly, five graduates were inducted into the National Honor Society.

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

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

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

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

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

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

Respectfully submitted by,



Brandi Covell, MS Psychology
7-12 School Counselor

2023-2024 North Point Career and Technical Education Report

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

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

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

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

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

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

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

Respectfully submitted,



Emilie Hall
North Point CTE Director

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

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

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

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

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

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



Devon Phillips
(Nurse Director)

Colebrook
Employee

Pittsburg
Reimburses

Stewartstown
Reimburses

Carol Bouchard
(Transportation
Coordinator)

Pittsburg
Employee

Stewartstown
Reimburses

Jennifer Mathieu
(Curriculum
Director)

Colebrook
Employee

Pittsburg
Reimburses

Stewartstown
Reimburses

Samantha Thilkey
(Music)

Pittsburg
Employee

Stewartstown
Reimburses

Josiah Riley
(Athletic Director)

Pittsburg
Employee

Canaan
Reimburses

Misty Blais
(Title 1 Director)

Colebrook

Pittsburg

Dawn Pettit (Guidance)

Pittsburg
Employee

Stewartstown
Reimburses

Misty Blais (Reading
Specialist)

Pittsburg
Employee

Stewartstown
Reimburses

Valerie Rella (Social
Emotional Counselor)

Colebrook
Employee

Pittsburg
Reimburses

Shelley Crossley (Student Assistance Program/Case Manager)

Stewartstown

Pittsburg

REGISTRATION & ATTENDANCE

GRADES	2023-2024 NO. OF PUPILS	2024 – 2025 NO. OF PUPILS
P	14	13
K	24	24
1	18	20
2	18	16
3	22	15
4	21	24
5	18	19
6	22	16
7	22	22
8	19	19
9	22	16
10	37	24
11	28	28
12	24	28
TOTAL	309	284

2024 - 2025 TUITION PUPILS

Sending District	Pre-K Kindergarten	Elementary	High School
Tuition Rate	PK \$15,198/K \$24,632	\$19,257	\$26,785
NEK Choice SD (VT)	1-K	6	5
Errol			5
Millsfield			1
Stewartstown			11
Tuition Rate	PK \$15,198/K \$24,303	\$18,722	\$26,232
Columbia, NH	3-PK 5-K	32	11

2024-2025 TRANSPORTATION

Transporter	Pupils	Miles Per Day	Route
#117	29	76	Columbia: Rte. 3, Harvey Brook Rd., Fish Pond Road, Preston Lane
#118	26	43	Colebrook: Rte. 26, Carlton Hill, Marshall Hill, First St. Rte. 3, South, South Main St., Piper Hill Rd., Rte. 145
#123	18	82	Colebrook: Bungy Rd., Rte 26, Diamond Pond Rd., East Colebrook Rd., Bear Rock Rd., Windswept Rd., Harvey Swell Rd.
Owned Bus - #160	Varies	181	Out of District-Whitefield, NH (2 trips per day), Meridan Hill (1 trip per day), Tech trips from CAES to Aggie Building (7 trips per day)

Scholarships By Student

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

COLEBROOK SCHOOL DISTRICT MEETING

Tuesday, March 5, 2024

6:00 p.m.

CAES Gymnasium

School Board Members Present: Chairman Nathan Lebel, Deborah Greene, Tim Stevens, Tanya Young, Bryan Griffin. Absent: Rhonda Lyons, Robert Murphy.

School District officials present: Dr. Debra Taylor, Superintendent of Schools, Bridget Cross, Business Manager, Mary Jolles, School District Clerk.

Other representatives/guests: Lance Whitehead, architect; Attorney Gordon Graham, District Counsel.

Meeting was called to order at 6:00 p.m. by Moderator John Frizzell. Moderator introduced members of the school board, and asked that the audience stand for the Pledge of Allegiance. Moderator then went over housekeeping matters, e.g. emergency exits, voting cards, etc. as well as ground rules for the meeting, procedures for participating in discussion, making motions, and voting. Moderator made clear that he would not recognize a motion to close discussion before a reasonable amount of discussion had taken place—such a motion would be premature and contrary to the purpose of the meeting.

Motion was made by Greg Placy, seconded by John Falconer, to allow identified non-residents to speak as long as they don't vote. Motion passed by floor vote.

Moderator Frizzell then read aloud from the notification of Town Meeting which will be held on Tuesday, March 12, 2024, at 7:00 p.m., and at which time voters will act upon the following subjects: the vote for school board, two 3-year terms, school board, one 2-year term, school moderator, one 1-year term, school district clerk, one 1-year term, and school treasurer, one 1-year term. Polls will be open on that day from 8:00 a.m. to 6:00 p.m.

Moderator Frizzell then read aloud Article I of the School District warrant:

To see if the district will raise and appropriate the sum of SEVEN MILLION, FIVE HUNDRED FIFTEEN THOUSAND, SEVENTY-ONE DOLLARS (\$7,515,071.00) FOR THE RENOVATION OF THE Colebrook school, and the construction, furnishing and equipping of an addition thereto ("the project"), with this entire sum to come from a state building aid grant, and to authorize the school board to apply for, accept, and expend federal or additional state aid or any other aid, grant, donation, gift or bequest for the project; and to authorize the school board to take any other action or to pass any other vote relative thereto. The balance of the construction costs for the project (\$5,010,047.00) must be raised on or before June 30th, 2024 from additional grants or donations, gifts or bequests to the School District or to the District's private expendable trust fund previously established in 2022 for the design, engineering, construction and equipping of renovations, additions or new school buildings and/or grounds to serve the students of the Colebrook School District, failing which this article will be nul and

void and of no effect. No money for the project will be raised by taxation. The School Board recommends this appropriation. (Majority vote required).

Motion was made by Board member Tanya Young, seconded by Board member Nathan Lebel, to approve the motion. Moderator Frizzell noted that a written request for a secret ballot on this article had been submitted, and that the vote would be taken by secret ballot. Moderator Frizzell identified those voters who had made the request, confirmed that they were all still present, and handed the written request to the Clerk.

Discussion on the motion: Tanya Young addressed the purpose of the Article. Renovation is needed, additional classroom space is needed, new tech space is essential, and she enumerated the CTE programs served by the new construction. Lance Whitehead, architect, spoke to the savings in cost to operate the building. There will be a net savings of \$15,000, as the old Tech Center was very costly to maintain and new addition which replaces it will cost \$15,000 less to maintain. Mr. Whitehead also explained that the project included necessary renovations, which, if not done under this proposal, would be paid for by the taxpayers at some point in the future. Moderator invited members of the audience to ask questions or comment.

Steve Madonna had a question about cost overruns. Mr. Whitehead explained that there would be no cost overruns allowed—if they reach the limit of expenditure, construction stops.

Joe Greenman asked if the School Board had looked into grants to take care of the renovations.

Brian LaPerle noted that the audience cares about education and also cares about the value of what they get for their tax money. He referenced the Connecticut River Collaborative Committee and stated that the Board missed an opportunity in not pursuing a regional high school further.

Michelle Strasburger spoke at length about her support for Article 1. She stated that the proposal will be funded by state funds and donations, not tax dollars. A new building would be needed anyway in the future if regionalization is pursued. She addressed the importance of the CTE program, which adds to our local workforce.

Rob Dawson asked about what costs there would be in extra staff, maintenance or energy. Board member responded that there would be no extra staff, and that there would be a large savings in energy costs due to the new lighting being installed, the savings in heating due to the Tech program being moved from the old to the new building, and the elimination of transportation of students to and from the old Tech building. Mr. Dawson also said he believed that the Board should be actively pursuing the option of regionalization.

Carrie Rancourt had a question about the renovation costs. Mr. Whitehead the architect responded that the costs have been updated since they were calculated in 2022. Mrs. Rancourt also asked about what would happen when the culinary arts program (currently in Pittsburg) is

moved to Colebrook. Board Chairman Nathan Lebel explained how costs would be shared between Pittsburg and Colebrook. Mrs. Rancourt also asked if it was correct that the state money would still be available for another two years. It was clarified for her that Colebrook would remain on the list but that the amount of money remaining available was unclear. Mrs. Rancourt mentioned that she had been part of the Collaborative committee years ago and that the consultant had told the committee at that time that new construction would not be needed.

Tami Placy stated that she had been a member of the regionalization committee, and asked if the other towns in SAU 7 are interested in revitalizing the committee. She also mentioned that the State of Vermont is investigating problems in schools around the state with PCBs.

Haven Haynes, a former selectman of Canaan but now a resident of Colebrook, stated that the Canaan School was already investigated for PCBs. He also asked a question about stacks of Styrofoam on the roof of the Colebrook school. The purpose of the Styrofoam was explained. Haven also mentioned the loss of jobs in the area and concern for people's incomes.

Dawn Cameron, a resident but non-registered voter, spoke. She asked questions about the cost effectiveness of the building design, green energy, solar panels, and energy efficiency. Mr. Whitehead answered that in designing the building they followed the guidelines of the CHIPS program (Collaborative for High Performing Schools) which list features of a high-efficiency building. The design has to incorporate a minimum number of these in order to qualify for state aid.

Richard Cole made a motion to move the question. Motion was seconded by Lisa Chamberlain. Motion passed by floor vote.

Moderator Frizzell gave instructions to voters on which color ballot to use for voting on Article 1 (yellow). Polls do not have to be open for an hour since this is not a bond vote. Ballots will be counted immediately following the voting.

Dean Neary, assistant moderator, and Officer Scanisi accompanied the ballot box to the stage. Ballots were emptied onto two tables where 12 ballot counters tallied the ballots.

Moderator Frizzell informed the audience that 361 votes were cast, 122 yes, 239 no. Article 1 fails.

Motion was made by David Brooks, seconded by Richard Cole to skip Article 2 as per the warrant. Motion passed by floor vote.

Article 3: Deborah Greene made a motion, seconded by Tim Stevens, **to accept the salaries of the School Board and fix the compensation of any other officers or agents of the district.**

Discussion on the motion: Ms. Greene listed compensation amounts: \$1,200 for school board chair, \$1,000 each for school board members, treasurer is \$2,000, school district clerk is \$100, and secretary minutes taker is \$1,000.

Haven Haynes asked about the definition of “district.” He thought it may have meant the SAU. It was explained to him that Colebrook School District is not the entire SAU.

Richard Cole asked that in future, negative signs not be used in front of numbers because it was confusing.

Hearing no more discussion, Moderator Frizzell called for a vote on Article 3. Motion passed by floor vote.

Article 4: Bryan Griffin made a motion, seconded by Tanya Young, **to accept the reports of agents, auditors, committees or officers chosen and pass any vote relating thereto.**

Discussion on the motion: Richard Cole made a motion to amend Article 4 to add the words “with the exception of the auditors’ report,” because the auditors’ letter enclosed in the school district report states that they have not yet finished the report. Some audience members questioned what the consequence would be if they voted not to accept the auditors report. Attorney Graham assured them that nothing would be negatively impacted. After some discussion with Attorney Graham, business manager Bridget Cross, and voters Richard Cole and David Hodge, the motion to amend was voted on from the floor. Motion to amend failed.

Article 4 was then put to a vote. Motion passed from the floor.

Article 5: Nathan Lebel made a motion, seconded by Deb Greene, **to approve the cost items included in the collective bargaining agreement reached between the Colebrook School District and the Colebrook Support Staff Association which calls for the following increases in salaries and benefits at the current staff level over the amount paid in the prior fiscal year:**

Year	Estimated Increase/Decrease
2024-2025	\$ 44,615.00
2025-2026	\$ 17,319.00
2026-2027	\$ 17,278.00

And further to raise and appropriate FORTY-FOUR THOUSAND, SIX HUNDRED FIFTEEN DOLLARS (\$44,615.00) for the upcoming fiscal year, and such sum representing the additional costs attributable to increases in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. The School Board recommends this appropriation. (Majority vote required.)

Chairman Lebel then explained what the increases would mean.

Discussion on the motion: Richard Cole had questions about the increases and percentages. Chairman Lebel clarified that the \$44,615.00 was for this year.

Jules Kennett asked for comparisons of Colebrook's support staff to other neighboring districts. It was explained that in Canaan, for instance, support staff are paid more, and are given 80 percent of their medical insurance benefits. In Colebrook they are not given these benefits.

Jessica Dagesse spoke on behalf of the support staff. She explained that Colebrook is in competition with neighboring school districts which pay more. She said the agreement is fair and modest, and that the raises are minimal. She asked that the article be approved.

Tyler Snyder asked what the base pay of a support staff member is. The business manager replied that base pay is \$16.87 per hour.

Richard Downs commented that that was "slave labor."

Michelle Strasburger commented that the minimum living wage in NH is \$23/hour. She explained that support staff members are key to our school and urged voters to support the article.

Moderator Frizzell called for a floor vote on Article 5. Motion passed.

Chairman Nathan Lebel moved that reconsideration on the article be restricted. Deb Greene seconded the motion. Motion passed by floor vote.

Article 6: To authorize the governing body to call one special meeting at its option to address Article 5 cost items only.

Richard Cole made a motion, seconded by Ron Patterson, that this article be passed over, since Article 5 has already passed and will not be reconsidered. Moderator called for a vote on the motion. Motion passed by floor vote.

Article 7: Nathan Lebel made a motion, seconded by Tanya Young, to raise and appropriate the sum of TWENTY THOUSAND DOLLARS (\$20,000.00) to be added to the School Bus Expendable Trust Fund previously established in 2016. The School Board recommends this appropriation. (Majority vote required.)

Discussion on the motion: Nathan Lebel explained that the district established the trust fund on 2016 and tries to set money aside each year, so as not to ask for the full cost of a bus in a single year. In five years the district will need a new bus. Price of a comparable bus is \$90,000.00. The bus is used daily during the school year and winter is very hard on vehicles.

Richard Cole made a motion to change the amount in the article to \$5,000.00. Motion died for lack of a second.

Haven Haynes asked if the district had considered leasing a bus with an option to buy.

Carrie Rancourt asked what the bus was used for, and if no transport is needed to/from the Tech Center in 2 years, would a bus be needed at all? Nathan Lebel explained that the bus was used for other purposes.

Moderator called for a vote on the motion. Motion passed by floor vote.

Article 8: Nathan Lebel made a motion, seconded by Deb Greene, **to raise and appropriate the sum of EIGHT MILLION, TWO HUNDRED THIRTY-TWO THOUSAND, SIX HUNDRED FOURTEEN DOLLARS (\$8,232,614.00) for the support of schools, for the payment of salaries for the School District officials and agents, and for the payment of the statutory obligations of the district. This article does not include appropriations contained in special or individual articles addressed separately. The School Board recommends this appropriation. (Majority vote required.)**

Moderator Frizzell noted that a written request for a secret ballot on this article had been submitted, and that the vote would be taken by secret ballot. Moderator Frizzell identified those voters who had made the request, confirmed that they were all still present, and handed the written request to the Clerk.

Discussion on the motion: Nathan Lebel went through a series of slides visible on the stage screen and explained the line items in the budget, revenues, proposed expenditures and amount to be raised by taxes. He explained that certain items, such as health insurance, cannot be changed. Contracted services increased by 16 percent. Money was added to the budget to pay for a crossing guard. Negotiated teachers' salaries have gone up. He noted that revenues have gone down which places the burden on the taxpayer. Adequacy aid has not increased by much in the last 10 years, but cost per pupil has risen by about \$7,000-\$8,000 per student. Mr. Lebel explained how the different tax rates are set and how difficult it is for the school district to come up with an accurate amount. He also noted that any surplus from the budget each year goes back to the taxpayers to lower the tax rate. The amount to be raised by taxes to support this budget will be \$3,577,648.00, up from last year's tax revenue by over \$1,000,000.00. The school district has tried to trim the budget where possible. Two positions, a special education position and a custodial position, have been cut.

Kristen Wheelock, a first grade teacher at CAES, spoke in favor of the motion. She noted that in town there have been calls to "Vote No on all warrant articles." She pointed out that the school cannot run without a budget, and listed the many positive educational opportunities for students the school provides. She noted that she, too, is a taxpayer and feels the pressure of

increased taxes, but that it is not a solution to just vote down everything the school board proposes. “We need to look for other ways to move forward as a community,” she said. “This town has always supported our school and our students and I hope that continues tonight with supporting our budget.”

Gaetane Boire asked what happens if the budget is voted down?

Moderator Frizzell stated that a dollar amount was needed to pass a budget. He stated that the meeting would not be adjourned until we get a dollar vote.

Motion was made and seconded to end discussion on Article 8, and Moderator Frizzell called for a vote on this motion. Motion passed by floor vote.

Moderator Frizzell instructed the audience to use the pink ballot for voting on Article 8.

Moderator Frizzell announced the results of the vote: 295 votes were cast, 155 Yes, 140 No. Article 8 passed.

Nathan Lebel made a motion, seconded by Tim Stevens, to restrict reconsideration of Article 8. Moderator called for a vote, and the motion passed by floor vote

Article 9: To transact any other business that may legally come before the meeting.

Moderator Frizzell recognized the School Board chair, Nathan Lebel. Mr. Lebel thanked Deb Greene for her 7 years on the School Board, and Dr. Debra Taylor, who is finishing 4 years of service to SAU 7.

David Brooks made a motion to adjourn the meeting. Moderator Frizzell called for a vote, and motion passed by floor vote.

Respectfully submitted,

Mary M. Jolles, School District Clerk

FINANCIAL REPORT	
2023 - 2024	
GENERAL FUND AND GRANT FUNDS BALANCE SHEET	
June 30, 2024	
ASSETS:	
Current Assets	
Cash In Bank	\$586,225.02
Interfund Receivables	\$445,480.18
Intergovernmental Receivables	\$564,528.27
Other Receivables	\$0.00
Total Current Assets	\$1,596,233.47
TOTAL ASSETS	\$1,596,233.47
LIABILITIES AND FUND EQUITY:	
Current Liabilities	
Interfund Payables	\$84,227.23
Intergovernmental Payables	\$0.00
Other Payables	\$163,465.82
Accrued Expenses	\$199,323.24
Payroll Deductions	\$541.66
Deferred Revenues	\$19,448.42
Total Current Liabilities	\$467,006.37
Fund Equity	
Unassigned Fund Balance Retained	\$141,073.55
Reserved for Encumbrances	\$65,684.31
Unassigned Fund Balance	\$922,469.24
Total Fund Equity	\$1,129,227.10
TOTAL LIABILITIES AND FUND EQUITY	\$1,596,233.47

Colebrook Grant Expenditures in FY 23-24 (not FY 24 grants)		
Title I	\$10,408.18	Title I Teacher Salary, FICA, Retirement Summer School supplies & salaries
Title II	\$5,520.52	Professional Development training (CPI, Polly Bath), PD Books, Law Conference dues & fees, Indirect Costs
	\$27,750.99	V&S School Solutions (consultants for PD)
Title IV	\$956.04	Law Conference dues & fees, Indirect Costs
ESSER II	\$44,652.10	SRO, Viewboards, After School Programs, SEL Consultants, Teacher training (Alma), Tuition reimbursement, Timbernook, Vape Detectors, Laptops, Poster Printer
ESSER III	\$169,359.65	Math Interventionist, Teachers Pay Teachers licenses, SRO, Middle School Science Curriculum, HVAC evaluation & work
Great NH Restaurant Grant	\$5,486.00	Kitchen equipment & supplies for Culinary program
Colebrook Grant Expenditures from FY 23-24 Grants		
Title I	\$178,023.08	Title I Teacher Salary, FICA, Retirement
Title II	\$21,654.03	Stipends for Leadership & CIA teams, ALICE training, Design Studio, Responsive Classroom training, Restorative Practices training, V&S School Solutions (consultants), indirect costs
Title IV	\$16,520	SRO, Indirect Costs
Perkins	\$15,326.26	OSHA-10 student assessment licenses, Outdoor Industry Career Expo fees, Welding Week @ WMCC, Auto supplies, Education class UDL Certification fees, computer hardware for IT program, Membership fees to Educators Rising, Equipment for Health Science program
REAP	\$4,073	SRO
RLIS (Title V)	\$6,720	SRO, Indirect Costs

**STATEMENT OF ANALYSIS OF CHANGES
IN FUND EQUITY
GENERAL FUND & GRANT FUNDS
For the Year Ended June 30, 2024**

Fund Equity, July 1, 2023	\$936,687.59
Plus Total Revenue	\$7,503,692.51
Other Additions	\$2,124.98
Less Total Expenditures	\$7,313,277.98
Other Deletions	\$0.00
Fund Equity, June 30, 2024	\$1,129,227.10

**STATEMENT OF ANALYSIS OF CHANGES
IN FUND EQUITY
FOOD SERVICE
For the Year Ended June 30, 2024**

Fund Equity, July 1, 2023	\$76,936.13
Plus Total Revenue	\$164,674.26
Other Additions	\$0.00
Less Total Expenditures	\$198,807.79
Other Deletions	\$4,178.54
Fund Equity, June 30, 2024	\$38,624.06



COLEBROOK SCHOOL DISTRICT 2023 - 2024 GROSS WAGES	
NAME	GROSS WAGES
ALLIN, THOMAS L	\$67,660.00
AMER, HOLLY S	\$37,089.08
ANGIER, DANIELLE L	\$10,446.09
ARSENAULT, MINDY S	\$11,030.76
AUGUST, ROXANNE C	\$155.23
BACH, JOHN W JR	\$1,328.30
BILLE, DALE R	\$525.00
BIRON, MICHAELLA M	\$2,040.00
BLAIS, MISTY D	\$2,769.16
BLAKE, SPENCER M	\$781.55
BOIRE, GAETANE R	\$2,000.00
BOIRE, MARIK C	\$3,480.00
BOIRE, MOLLY A	\$37,394.50
BOUCHER, JAMIE R	\$902.43
BRADY, JEANNINE F	\$53,654.57
BRITTON, ANNA M	\$41,710.80
BROWN, HEATHER L	\$431.25
CALL, DUANE	\$7,560.00
CALL, EMALIE C	\$38,859.58
CALL, RYAN M	\$60,158.87
CAMERON, STEPHANIE A	\$72,000.00
CARON, AMY M	\$51,718.13
CASTINE, ELAINE P	\$31,616.33
CLOUTIER, TIA A	\$65,080.11
COOK, ANNACA M	\$9,166.01
COONEY, CHANDLA CH	\$20,778.54
COTE, CHRISTINE M	\$46,039.61
COVELL, BRANDI R	\$33,761.30
DAGESSE, JESSICA L	\$49,074.47
DAGESSE, MAX R	\$33,126.33
DALEY, LUCIE	\$1,404.23
DEBLOIS, AMBER E	\$320.80
DEBLOIS, LUCAS P	\$33,573.72
DEJACKOME, ERIC S SR	\$27,133.35
DEJACKOME, KELLY M	\$27,793.84
DESMOND, MICHELLE M	\$28,139.06
DESMOND, WILLIAM S	\$63,260.00
DEVINE, HAILYN R	\$9,719.53
DEVINE, LYNDSAY J	\$30,347.11
DORMAN, KIMBERLY A	\$72,896.68
DOWSE, KAIDEN T	\$2,760.34
DOWSE, STEPHEN T	\$16,717.94
EAMES, RYAN E	\$64,474.38
ELLIOTT, ALLISON S	\$23,744.99
ERICKSON, HAYLEA M	\$40,310.25

FACEY, TODD D	\$35,326.25
FALCONER, JESSICA M	\$284.80
FARNSWORTH, ALAN W	\$6,123.35
FRIZZELL, JENNIFER N	\$47,300.00
GILSON, HOLLY K	\$24,349.20
GRANT, LISA L	\$55,008.76
GREENE, DEBORAH B	\$1,000.00
GRIFFIN, BRYAN T	\$83.33
GRIFFIN, ELIZABETH C	\$57,248.98
GROVER, BRIAN M	\$729.28
HAILEY, REBECCA L	\$47,273.06
HALEY, KYLE J	\$51,804.00
HALL, DAWN E	\$49,770.00
HALL, EMILIE L	\$51,742.29
HAMELIN, TINA M	\$57,079.79
HAMMOND, JR., STANLEY E	\$44,843.48
HAND, APRIL L	\$54,393.95
HARRIS, CARLTON L	\$62,210.57
HART, JANET M	\$6,009.60
HECKLER-LEWIS, KATHERINE G	\$1,454.84
HICKS, JOHNATHAN	\$963.05
HOWES, BETH A	\$24,927.30
HURLEY, NICHOLAS R	\$45,576.87
JOHNSEN, MICHELE	\$3,780.00
JOLLES, MARY M	\$100.00
KEAZER, JENNIFER L	\$1,843.90
KENNEY, BROOKE A	\$2,730.88
KENNY, LISA M	\$31,127.40
KLEE, JESSICA A	\$37,409.08
KUHN, LINDA J	\$5,592.26
LANE, LINDA M	\$4,391.49
LAPERLE, ADRIENNE C	\$8,327.52
LAWTON-HAYNES, KATHLEEN L	\$63,967.71
LEARNED, KENDRA E	\$255.86
LEBEL, NATHAN M	\$1,200.00
LECLAIR, JACIE C	\$23,897.54
LINDOR, SKYLER I.E.	\$43.13
LYONS, RHONDA L	\$24,365.40
MARCHAND, NANCY	\$14,386.29
MARDIN, DEBRA S	\$30,070.90
MARQUIS, GUY J	\$381.71
MATHIEU, JENNIFER S	\$86,916.56
MAXWELL, ROBIN C	\$4,710.79
MURPHY, ROBERT B	\$1,000.00
NEARY, MARYANN W	\$34,241.98
NEARY, RENEE K	\$33,888.00
NEARY, SCOTT E	\$37,706.26
NEUROTH, VANESSA RG	\$42,856.25

O'BRIEN, JOANNE	\$7,173.40
OUIMETTE, AVA R	\$370.00
OUIMETTE, CRYSTAL L	\$38,682.71
OUIMETTE, RYAN J	\$10,031.14
PAQUETTE, TABITHA L	\$51,807.71
PARISEAU, NICOLE M	\$11,391.01
PARKER, KATIE S	\$55,096.40
PATTERSON, AMY C	\$443.45
PHILLIPS, DEVON L	\$63,648.13
PIRES LYNCH, BARBARA M	\$662.40
PURRINGTON, TIMOTHY M	\$4,720.00
READ, JESSILY A	\$180.00
RELLA, VALERIE C	\$58,984.80
RIFF, BRIAN H	\$4,720.00
RIFF, DAEGAN S	\$1,600.00
RILEY, SUSIE C	\$217.60
ROLLINS, KRISTEN	\$600.00
ROSSITTO, ANTHONY J	\$2,000.00
SABOURIN, BRIANNA D	\$43,862.50
SAMBITO, WILLIAM B	\$1,226.32
SANCHEZ-ROOSA, NICOLAS	\$63,833.69
SARAZIN-JOHNSON, NICHOLE J	\$1,032.92
SHAW, PHILIP S	\$1,045.00
SIEWIERSKI, RICHARD H	\$1,600.00
SLOCUM, FAITH A	\$51,143.26
SMITH, MERIDETH T	\$1,501.87
SMITH-GAGNON, KIAHNA T	\$29,383.51
SNYDER, TYLER J	\$47,746.79
STANWOOD, VERA A	\$5,765.40
STEVENS, TIMOTHY F	\$1,000.00
SWEATT, AMELIA J	\$36,772.08
SWEATT, JOEY S	\$810.00
SWITSER, JEANIE MARIE	\$69,383.24
THATCHER, SAMANTHA M	\$1,556.25
URAN, LORI A	\$23,021.68
WHEELOCK, KIMBERLY J	\$94,430.00
WHEELOCK, KRISTEN R	\$48,815.04
WHITNEY, CHERYL A	\$9,405.96
WOOD, KAITLIN B	\$3,480.00
WOODARD, KATHI K	\$5,041.68
WOODARD-NEARY, DEAN R	\$46.00
WORSTER, LISA M	\$14,645.73
YOUNG, TANYA L	\$1,000.00

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

COLEBROOK SCHOOL DISTRICT

RETENTION FUNDS REPORT 2023-2024

Total Amount Retained \$122,681.00

Amount Expended - \$ 77,696.74

Amount Remaining \$ 44,984.26

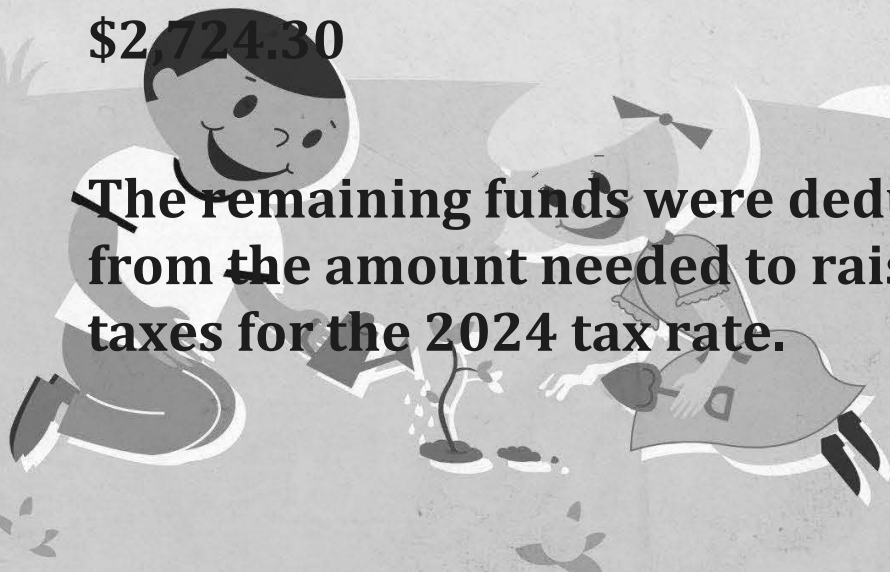
These funds were spent on the following:

**Out of District Special Ed Placement
(Tuition, Services, Transportation)
\$64,153.69**

**Afterschool Program
\$10,818.75**

**Bus Antenna for Radio Connection at
CAES
\$2,724.30**

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





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
Colebrook School District
Colebrook, New Hampshire

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Colebrook School District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Colebrook School District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Colebrook School District, as of June 30, 2024, and the respective changes in financial position and the respective budgetary comparison for the major general, grants and food service funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Colebrook School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Change in Accounting Principle

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Colebrook 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.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Colebrook 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 Colebrook School District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Colebrook 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.

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

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.

January 23, 2025
Concord, New Hampshire

***Plodzík & Sanderson
Professional Association***

Colebrook School District
Accounts held by TTF - July 1, 2023 through June 30, 2024

ACCT#	ACCT NAME	BEGINNING PRINC BAL 7/1/2023	ADDITIONS	W/D FROM PRINCIPAL	ENDING PRINC BAL 6/30/2024	INTEREST BALANCE 7/1/2023	INTEREST WITHDRAWN	ENDING INT BAL 6/30/2024	ACCT TOTAL END BAL 6/30/2024	OLD ACCT#	
2823030034	A Boucher Mem Schol	1,000.00	0.00	100.00	900.00	111.82	22.13	0.00	1,033.95	0.00	
2822780285	CA EG Manning Expend Trust	171,600.00	0.00	0.00	171,600.00	59,433.30	4,647.72	0.00	64081.02	235,681.02	
2822749647	CA EG Manning Scholarship	253,250.00	0.00	2400.00	250,850.00	2,871.51	5,124.84	0.00	7996.35	258,846.35	
2822757968	CA Future Leaders Scholarship	19,428.32	0.00	0.00	19,428.32	1,345.76	417.92	0.00	1763.68	21,192.00	
2822931658	CA James Berry Scholarship	7,948.08	4000.00	300.00	11,648.08	126.51	230.39	0.00	356.90	12,004.98	
2822972958	CA Summer Camp (Pike) Fund	5,114.00	0.00	0.00	5,114.00	1,811.99	139.33	0.00	1951.32	7,065.32	
28222707138	Cole Bldgs & Grounds CR Fund	622,119.82	0.00	177,066.59	445,053.23	5,975.40	10,062.76	0.00	16038.16	461,091.39	
2822815089	Colebrook Academy Band	5,040.00	0.00	0.00	5,040.00	2,325.73	148.18	0.00	2473.91	7,513.91	
2822902046	CSD Facilities Exp Trust (DONATIONS)	350.00	7448.10	0.00	7,798.10	4.70	99.16	0.00	103.86	7,901.96	
2822821178	David Howe Scholarship	4,615.00	0.00	500.00	4,115.00	348.98	94.28	0.00	443.26	4,558.26	
2822749604	Eva Owen Mem Scholarship	10,100.00	0.00	0.00	10,100.00	219.07	207.59	0.00	426.66	10,526.66	
2823030050	Expend Tech Ed Fund	14,625.00	0.00	0.00	14,625.00	7,921.40	453.57	0.00	8374.97	22,999.97	
2822842728	Fannie O'Neil Fund	12,000.00	0.00	0.00	12,000.00	3,986.13	321.60	0.00	4307.73	16,307.73	
2822749558	G & H Placy Scholarship	19,500.00	0.00	500.00	19,000.00	369.92	393.98	0.00	763.90	19,763.90	
2823030522	IOOF Satellite System	0.00	0.00	0.00	0.00	1,667.22	33.54	0.00	1700.76	1,700.76	
2822944180	Lambert/Hastings Schol	0.00	0.00	339.35	-339.35	336.37	2.98	0.00	339.35	0.00	
2822749566	Leighton Cree Scholarship	19,600.00	0.00	0.00	19,600.00	346.35	401.26	0.00	747.61	20,347.61	
2822669147	Leighton & Miriam Cree Mem	9,800.00	0.00	0.00	9,800.00	147.51	200.11	0.00	347.62	10,147.62	
2822998498	Lorence Sweatt Scholarship	721.00	0.00	350.00	371.00	316.65	16.86	0.00	333.51	704.51	
2822659028	News & Sentinal Valedictorian	0.00	0.00	371.55	-371.55	365.06	6.49	0.00	371.55	0.00	
2822944466	Out of District Placement	136,216.00	0.00	0.00	136,216.00	27,220.19	3,287.86	0.00	30508.05	166,724.05	
282285097	P & N Ames Scholarship	4,310.00	500.00	1000.00	3,810.00	524.23	91.51	0.00	615.74	4,425.74	
2822668736	Richard J. Moore Scholarship	7,575.00	0.00	0.00	7,575.00	115.63	154.71	0.00	270.34	7,845.34	
2823452397	Richard W. Collins Mem Schol	3,000.00	0.00	1,000.00	2,000.00	803.40	69.87	0.00	873.27	2,873.27	
2822764379	S J Cummings Scholarship	5,034.00	645.00	1,000.00	4,679.00	675.19	115.54	0.00	790.73	5,469.73	
2149087	Scholarship Holding Acct	1,339.00	0.00	0.00	1,339.00	786.47	42.76	0.00	829.23	2,168.23	
2822597766	School Building Expend	195,088.00	0.00	32,000.50	163,087.50	48,018.66	4,688.88	0.00	52707.54	215,795.04	
2822597707	School Bus Expend Trust	5,000.00	0.00	0.00	5,000.00	2,110.77	143.05	0.00	2253.82	7,253.82	
2822597758	Severance Benefit	61,584.00	0.00	0.00	61,584.00	9,410.98	1,428.22	0.00	10839.20	72,423.20	
2822597790	Technology Capital Reserve	10,000.00	0.00	0.00	10,000.00	119.01	203.56	0.00	322.57	10,322.57	
2822749620	Thomas Mathews Trust	25,000.00	0.00	0.00	25,000.00	23,768.09	981.08	0.00	24749.17	49,749.17	
		1,630,957.22	12593.10	216927.99	1,426,622.33	203584.00	34231.73	0.00	237,815.73	1,664,438.06	
						Total					
										1,664,438.06	

COLEBROOK SCHOOL DISTRICT WARRANT
The State of New Hampshire

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

You are hereby notified to meet at the Colebrook School's Gymnasium in said District on Tuesday, the 6th day of August 2024 at 5:30 pm, to act on Article 1:

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

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

COLEBROOK SCHOOL BOARD:

TIM STEVENS, CHAIRMAN

RHONDA LYONS

CAYENNE AMEY

JULIE BRUNAUT

ROBERT MURPHY

NATHAN LEBEL

DAVID BROOKS

COLEBROOK SCHOOL DISTRICT SPECIAL MEETING

Tuesday, August 6, 2024 - 5:30 p.m.

Colebrook Academy & Elementary Gymnasium

Present: Superintendent Dana Hilliard, Board Members David Brooks, Rhonda Lyons, Nathan Lebel, Robert Murphy, Tim Stevens, Cayenne Amey, Julie Brunault, Business Administrator Bridget Cross, School District Clerk Mary Jolles.

School District Clerk nominated Ron Patterson to serve as moderator.

Moderator Patterson opened the meeting. The audience joined him in saying the Pledge of Allegiance.

Moderator Patterson acknowledged the previous moderator, Jonathan Frizzell, and asked that the audience & board give a round of applause for his service.

Moderator read aloud the article to be considered:

"To the inhabitants of the School District in the Town of Colebrook qualified to vote in District affairs:

"You are hereby notified to meet at the Colebrook Schools' Gymnasium in said District on Tuesday, the 6th day of August 2024, at 5:30 p.m. to act on Article 1:

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

Tim Stevens/David Brooks made motion/seconded to approve the area agreement.

Discussion: There was no discussion. Moderator Patterson called for a voice vote. Vote was in favor of the motion, with a few nays.

Superintendent Hilliard explained at that point that a ballot vote was to be taken. Ballots to be used had been placed on the podium, and voting booths had been erected in the background of the gymnasium.

Audience present went to the back table and were checked to be registered Colebrook voters. Mike Ouellet, supervisor of the checklist, did the checking and issued a ballot to each voter. Voters voted and deposited their ballots in the ballot box, supervised by Bill Sambito and Mary Jolles.

Ballots were removed from the ballot box by the moderator and counted on the table in view of the public. There were 15 ballots, matching the 15 voters present. 11 votes were in favor, 4 against.

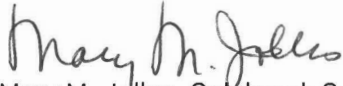
Moderator announced the results of the vote to the public. Motion passed.

Tim Stevens: motion to have no reconsideration of the vote.
seconded by Nathan Lebel. Motion passed.

Motion to adjourn was made and seconded, motion passed.

Meeting was adjourned at 5:51 p.m.

Respectfully submitted,



Mary M. Jolles, Colebrook School District Clerk



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

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

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

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

E. State Aid

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

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

DRAFT FINAL AREA AGREEMENT

- F. The receiving district shall bill the sending district on a quarterly basis: November 30th, January 31st, April 30th and June 30thst.
- G. The date of operating responsibility shall be July 1, 2026 and this agreement shall run for ten (10) consecutive years, expiring June 30, 2036. No District comprising the authorized regionals enrollment AREA may withdraw from the agreement except pursuant to the provisions of RSA 195-A:14.
- H. All students living within the sending district shall attend the AREA school if assigned to one of the grades listed in Article A.
- I. The receiving district will provide facilities to accommodate all students in Grades PK – 12 from the sending district. This will include PreK students that meet the requirements established in section C.
- J. Columbia students who attend the CTE program in Canaan will have tuition assessed by Colebrook and Canaan based on the portion of the day enrolled in each school. Columbia students who attend the CTE program in Colebrook will not be charged an additional fee for their enrollment, unless required by the State of New Hampshire or otherwise specified by the regional CTE agreement.
- K. There will be at least two joint school board meetings of the Colebrook and Columbia School Boards annually for the purpose of consulting and advising about any and all matters of joint interest. The sending district will be advised of any improvements or changes in policies, curriculum, and other school programs and services.
- L. The same pupil regulations will apply to pupils from the sending district as to those of the receiving district.
- M. The written plan may be amended by the two districts comprising the region, consistent with the provisions of RSA 195-A, except that no amendment shall be effective unless the question of adopting such amendment is submitted at an annual or special school district meeting to the voters of the district voting by ballot with the use of a checklist, if requested, by any registered voter of the district, after reasonable opportunity for debate in open meeting and unless a majority of the voters of each district who are present and voting shall vote in favor of adopting such amendment. Furthermore, no amendment to the written plan shall be considered except at an annual or special school meeting of each district and unless the text of such amendment is included in an appropriate article in the warrant of such meeting. It shall be the duty of the school board of each district to hold a public hearing concerning the adoption of any amendment to the written plan at least ten days before such meeting and to cause notice of

DRAFT FINAL AREA AGREEMENT

such hearing and the text of the proposed amendment to be published in a newspaper having a general circulation in the area before such hearing.

COLUMBIA SCHOOL BOARD

Stacey Campbell, Board Chair

Kristin Brooks

Diane Little

COLEBROOK SCHOOL BOARD

Tim Stevens, Board Chair

Nate Lebel

Rhonda Lyons

Cayenne Amey

Robert Murphy

David Brooks

Julie Brunault

DATE

DATE

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

Approved by Joint Area Agreement Committee on April 30, 2024

Approved by Columbia School Board on

Approved by Colebrook School Board on

COLEBROOK SCHOOL DISTRICT

ESTIMATED REVENUE

2025-2026

	2022-2023	2023-2024	2024-2025	2025-2026	Variance
	Revenue	Revenue	Anticipated Revenue	Proposed Revenue	
<i>Revenue From Local Sources</i>					
Tuition	1,200,000.00	1,400,000.00	1,450,000.00	1,550,000.00	100,000.00
Earning on Investment	25.00	25.00	25.00	25.00	0.00
Food Service Sales/Other	65,000.00	65,000.00	65,000.00	55,000.00	(10,000.00)
Rental Income	18,000.00	18,000.00	18,000.00	18,000.00	0.00
Driver Education	0.00	0.00	0.00	0.00	0.00
Refunds	0.00	0.00	0.00	0.00	0.00
Services to Other LEA's	80,000.00	115,000.00	115,000.00	120,000.00	5,000.00
Other Local Revenue	0.00	0.00	0.00	0.00	0.00
Other Local Grants and Donations	0.00	0.00	15,000.00	0.00	(15,000.00)
Proceeds from the Sale of Colebrook Academy	2,000,000.00	0.00	0.00	0.00	0.00
<i>Revenue From State Sources</i>					
State Education Grant	2,198,647.00	2,066,171.00	2,066,171.00	1,925,253.00	(140,918.00)
Other Restricted State Aid		798.00	0.00	0.00	0.00
Child Nutrition	2,500.00	2,500.00	2,500.00	1,000.00	(1,500.00)
Special Education Aid	0.00	0.00	0.00	0.00	0.00
Vocational Aid & Transportation	25,000.00	25,000.00	14,000.00	6,000.00	(8,000.00)
Other State Sources	33,611.00	0.00	0.00	0.00	0.00
<i>Revenue From Federal Sources</i>					
Title I	182,000.00	200,000.00	200,000.00	200,000.00	0.00
Other Federal Program Grants	93,000.00	77,350.00	87,000.00	118,000.00	31,000.00
Child Nutrition	81,000.00	81,000.00	81,000.00	85,000.00	4,000.00
National Forrest Reserve Funds	54,994.00	22,994.00	15,938.00	0.00	(15,938.00)
Medicaid	4,000.00	4,000.00	0.00	0.00	0.00
<i>Other Financing Sources</i>					
Transfer from Expendable Trust Fund	0.00	0.00	0.00	0.00	0.00
Transfer from unreserved fund balance	0.00	0.00	0.00	0.00	0.00
Estimated Balance on Hand June 30th	940,956.00	799,422.54	922,469.00	790,000.00	(132,469.00)
TOTAL ESTIMATED REVENUE	6,978,733.00	4,877,260.54	5,052,103.00	4,868,278.00	(183,825.00)

COLEBROOK SCHOOL DISTRICT REVENUE SUMMARY						
	Budget 2022-2023	Budget 2023 - 2024	Actual Budget 2024 - 2025	Proposed Budget 2025- 2026	Variance from Prior Year	
Estimated Revenue	6,978,733.00	4,877,260.54	5,052,103.00	4,868,278.00	(183,825.00)	
Proposed Budget-Budget Article, Trust Fund Article	9,432,346.00	7,698,732.00	8,297,229.00	8,115,256.00	(181,973.00)	
Amount to be raised by taxes= includes All	2,453,613.00	2,821,471.46	3,245,126.00	3,246,978.00	1,852.00	
State Property Tax	213,803.00	290,737.00	383,885.00	382,555.00	(1,330.00)	
Local Property Tax - includes All	2,239,810.00	2,530,734.46	2,861,241.00	2,864,423.00	3,182.00	

COLEBROOK SCHOOL DISTRICT TAX SUMMARY						
	Tax Rate	Tax Rate	Actual Tax Rate	Proposed Tax Rate		Variance
TYPE OF TAX	2022-2023	2023-2024	2024-2025	2025-2026		
School Portion						
Local Tax Rate-Includes All	11.51	13.07	14.75	14.76		0.01
State Education Tax	1.21	1.64	2.16	2.15		(0.01)
Total Tax	12.72	14.71	16.91	16.91		(0.00)
Town Portion	11.87	12.09	12.87			
County Portion	3.73	4.86	5.19			
Total Tax Rate per Thousand	28.32	31.66	34.97			
Net Assessed Valuation (Local Tax)	194,613,320.00	193,600,126.00	194,025,926.00	194,025,926.00		
Net Assessed Valuation w/o utilities (State Tax)	176,454,120.00	177,107,126.00	177,814,926.00	177,814,926.00		

Colebrook School District

3 Year Budget Comparison

Fiscal Year: 2024-2025

Print accounts with zero balance
 Round to whole dollars
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 Exclude inactive accounts with zero balance

From Date: 1/1/2025 To Date: 1/31/2025

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

Account	Description	Adopted Budget	Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance
000.1100.110.00.000.0000	Salaries - Regular Employees	\$0.00	\$143.33	\$0.00	\$0.00	\$0.00
000.1100.111.00.000.0000	Salary - Running Start Courses	\$14,000.00	\$10,000.00	\$22,000.00	\$22,000.00	\$0.00
000.1100.114.00.000.0000	Salaries	\$1,332,050.50	\$1,277,708.19	\$1,416,960.00	\$1,344,628.00	(\$72,332.00)
000.1100.123.00.000.0000	Substitute Salaries	\$75,600.00	\$58,568.38	\$75,600.00	\$75,600.00	\$0.00
000.1100.211.00.000.0000	Health Insurance	\$386,045.00	\$418,987.79	\$549,063.00	\$497,375.00	(\$51,688.00)
000.1100.213.00.000.0000	Life Insurance	\$1,887.00	\$1,860.71	\$1,978.00	\$1,737.00	(\$241.00)
000.1100.220.00.000.0000	Social Security Tax	\$112,557.92	\$98,921.12	\$119,183.00	\$114,336.00	(\$4,847.00)
000.1100.232.00.000.0000	Retirement	\$269,636.00	\$240,971.87	\$287,427.00	\$267,634.00	(\$19,793.00)
000.1100.250.00.000.0000	Unemployment Compensation	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00
000.1100.260.00.000.0000	Worker's Compensation	\$8,829.01	\$4,842.85	\$9,350.00	\$8,967.00	(\$383.00)
000.1100.290.00.000.0000	Other Employee Benefits	\$57,638.00	\$18,660.93	\$50,624.00	\$52,348.00	\$1,724.00
000.1100.322.00.000.0000	Professional Services - Instr. Program Improve	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00
000.1100.329.00.000.0000	Other Professional Services	\$6,000.00	\$3,743.88	\$6,000.00	\$6,600.00	\$600.00
000.1100.430.00.000.0000	Repair & Maintenance	\$7,510.00	\$6,005.28	\$7,060.00	\$6,450.00	(\$610.00)
000.1100.442.00.000.0000	Rental - Miscellaneous	\$2,520.00	\$1,207.25	\$1,500.00	\$1,800.00	\$300.00
000.1100.521.00.000.0000	Insurance - Other	\$200.00	\$295.00	\$200.00	\$300.00	\$100.00
000.1100.550.00.000.0000	Printing & Binding	\$0.00	\$0.00	\$0.00	\$725.00	\$725.00
000.1100.561.00.000.0000	Tuition to Other NH LEAs	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
000.1100.562.00.000.0000	Tuition to LEAs Outside of NH	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00

Colebrook School District

3 Year Budget Comparison

Fiscal Year: 2024-2025

From Date: 1/1/2025 To Date: 1/31/2025

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 report Bu
2023-2024 2024-2025 2025-2026
Adopted Actual Adopted Proposed

Account	Description	Budget	Expenditures	Actual	Adopted Budget	Proposed Budget	Variance
000.1100.580.00.000.0000	Travel	\$605.00	\$0.00	\$0.00	\$605.00	\$605.00	\$0.00
000.1100.610.00.000.0000	Supplies	\$46,912.55	\$33,922.32	\$44,401.00	\$45,232.00	\$45,232.00	\$831.00
000.1100.641.00.000.0000	Books	\$9,648.00	\$9,358.51	\$15,411.00	\$12,194.00	\$12,194.00	(\$3,217.00)
000.1100.642.00.000.0000	Electronic Information	\$0.00	\$117.00	\$0.00	\$0.00	\$0.00	\$0.00
000.1100.733.00.000.0000	Furniture & Fixtures	\$164.00	\$1,587.59	\$1,982.00	\$2,027.00	\$2,027.00	\$45.00
000.1100.739.00.000.0000	Equipment	\$0.00	\$479.99	\$300.00	\$1,795.00	\$1,795.00	\$1,495.00
000.1100.810.00.000.0000	Dues & Fees	\$13,280.00	\$6,614.42	\$13,280.00	\$6,050.00	\$6,050.00	(\$7,230.00)
FUNCTION: Regular Education Programs - 1100		\$2,355,282.98	\$2,193,996.41	\$2,633,124.00	\$2,483,603.00	\$2,483,603.00	(\$149,521.00) A.
000.1190.114.00.000.0000	Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$13,250.00	\$13,250.00
000.1190.220.00.000.0000	Social Security Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$1,014.00	\$1,014.00
000.1190.232.00.000.0000	Retirement	\$0.00	\$0.00	\$0.00	\$0.00	\$2,548.00	\$2,548.00
000.1190.260.00.000.0000	Worker's Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$126.00	\$126.00
FUNCTION: Title 1 - 1190		\$0.00	\$0.00	\$0.00	\$0.00	\$16,938.00	\$16,938.00 B.
000.1210.110.00.000.0000	Salaries - Regular Employees	\$368,879.00	\$305,571.94	\$367,689.00	\$395,666.00	\$395,666.00	\$27,977.00
000.1210.114.00.000.0000	Salaries	\$203,350.00	\$185,630.76	\$162,050.00	\$73,050.00	\$73,050.00	(\$89,000.00)
000.1210.120.00.000.0000	Salaries	\$5,064.00	\$0.00	\$4,853.00	\$4,442.00	\$4,442.00	(\$411.00)
000.1210.122.00.000.0000	Summer School	\$8,400.00	\$3,482.50	\$3,500.00	\$4,000.00	\$4,000.00	\$500.00
000.1210.123.00.000.0000	Substitute Salaries	\$2,380.00	\$37,353.21	\$4,200.00	\$14,000.00	\$14,000.00	\$9,800.00
000.1210.211.00.000.0000	Health Insurance	\$44,248.00	\$40,968.03	\$75,309.00	\$64,944.00	\$64,944.00	(\$10,365.00)

Colebrook School District

3 Year Budget Comparison

Fiscal Year: 2024-2025

From Date: 1/1/2025 To Date: 1/31/2025

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 report Bu
2023-2024 2023-2024 2024-2025 2025-2026

Account	Adopted Budget	Actual Expenditures	Adopted Budget	Proposed Budget	Variance
000.1210.213.00.000.0000	\$418.00	\$270.00	\$1,296.00	\$1,226.00	(\$70.00)
000.1210.220.00.000.0000	\$48,259.00	\$40,547.82	\$45,532.00	\$44,572.00	(\$960.00)
000.1210.232.00.000.0000	\$47,274.00	\$33,378.20	\$41,058.00	\$30,394.00	(\$10,664.00)
000.1210.260.00.000.0000	\$2,384.00	\$1,323.54	\$3,572.00	\$3,496.00	(\$76.00)
000.1210.290.00.000.0000	\$5,411.00	\$5,538.06	\$15,683.00	\$16,982.00	\$1,299.00
000.1210.322.00.000.0000	\$35,000.00	\$10,368.00	\$66,298.00	\$68,000.00	\$1,702.00
000.1210.330.00.000.0000	\$0.00	\$28,500.00	\$0.00	\$0.00	\$0.00
000.1210.430.00.000.0000	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
000.1210.561.00.000.0000	\$20,000.00	\$0.00	\$10.00	\$10.00	\$0.00
000.1210.564.00.000.0000	\$0.00	\$0.00	\$73,488.00	\$76,000.00	\$2,512.00
000.1210.569.00.000.0000	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
000.1210.580.00.000.0000	\$50.00	\$296.01	\$50.00	\$50.00	\$0.00
000.1210.610.00.000.0000	\$1,977.00	\$866.59	\$2,225.00	\$528.00	(\$1,697.00)
000.1210.640.00.000.0000	\$227.00	\$160.65	\$1,215.00	\$0.00	(\$1,215.00)
000.1210.733.00.000.0000	\$949.00	\$0.00	\$876.00	\$437.00	(\$439.00)
000.1210.810.00.000.0000	\$0.00	\$96.50	\$0.00	\$0.00	\$0.00
FUNCTION: Special Education Programs - 1210	\$794,470.00	\$694,351.81	\$869,004.00	\$797,897.00	(\$71,107.00) C.
000.1300.110.000.000.0000	\$0.00	\$75.97	\$0.00	\$0.00	\$0.00
000.1300.111.000.000.0000	\$12,000.00	\$14,000.00	\$12,000.00	\$12,000.00	\$0.00

Colebrook School District

3 Year Budget Comparison

Fiscal Year: 2024-2025

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

From Date: 1/1/2025 To Date: 1/31/2025

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

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance
000.1300.114.00.000.0000	Salaries	\$112,862.50	\$75,720.46	\$80,667.00	\$110,457.00	\$29,790.00
000.1300.123.00.000.0000	Substitute Salaries	\$0.00	\$3,441.69	\$0.00	\$0.00	\$0.00
000.1300.211.00.000.0000	Health Insurance	\$47,543.00	\$31,349.66	\$41,126.00	\$32,039.00	(\$9,087.00)
000.1300.213.00.000.0000	Life Insurance	\$144.00	\$95.29	\$100.00	\$135.00	\$35.00
000.1300.220.00.000.0000	Social Security Tax	\$9,552.01	\$6,679.17	\$7,090.00	\$9,368.00	\$2,278.00
000.1300.232.00.000.0000	Retirement	\$24,523.00	\$17,621.06	\$18,200.00	\$23,549.00	\$5,349.00
000.1300.260.00.000.0000	Worker's Compensation	\$677.00	\$341.87	\$484.00	\$663.00	\$179.00
000.1300.562.00.000.0000	Tuition to LEAs Outside of NH	\$110,000.00	\$57,261.11	\$57,500.00	\$36,000.00	(\$21,500.00)
000.1300.580.00.000.0000	Travel	\$0.00	\$154.10	\$0.00	\$0.00	\$0.00
000.1300.610.00.000.0000	Supplies	\$13,000.00	\$10,528.99	\$2,845.00	\$14,716.00	\$11,871.00
000.1300.641.00.000.0000	Books	\$2,783.00	\$2,753.86	\$1,633.00	\$2,468.00	\$835.00
000.1300.739.00.000.0000	Equipment	\$1,500.00	\$978.89	\$0.00	\$1,500.00	\$1,500.00
000.1300.810.00.000.0000	Dues & Fees	\$0.00	\$445.00	\$690.00	\$600.00	(\$90.00)
FUNCTION: Vocational Education - 1300		\$334,584.51	\$221,447.12	\$222,335.00	\$243,495.00	\$21,160.00 D.
000.1410.110.00.000.0000	Salaries - Regular Employees	\$42,040.00	\$37,361.00	\$42,567.00	\$41,861.00	(\$706.00)
000.1410.220.00.000.0000	Social Security Tax	\$3,216.00	\$2,858.06	\$3,257.00	\$3,203.00	(\$54.00)
000.1410.232.00.000.0000	Retirement	\$7,464.00	\$5,452.25	\$7,907.00	\$8,051.00	\$144.00
000.1410.260.00.000.0000	Worker's Compensation	\$252.00	\$127.25	\$256.00	\$251.00	(\$5.00)
000.1410.610.00.000.0000	Supplies	\$1,600.00	\$1,122.48	\$1,204.00	\$1,750.00	\$546.00

Colebrook School District

3 Year Budget Comparison

Fiscal Year: 2024-2025

From Date: 1/1/2025 To Date: 1/31/2025

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Exclude inactive accounts with zero balance

Definition: Budget Comparison - School Board Summary report Bu
2023-2024 2024-2025 2025-2026

Account	Description	Adopted Budget	Actual Expenditures	Adopted Budget	Proposed Budget	Variance
000.1410.810.00.000.0000	Dues & Fees	\$10,776.00	\$6,544.54	\$13,313.00	\$13,927.00	\$614.00
FUNCTION: School-Sponsored Curricular Activities - 1410						
000.1420.110.00.000.0000	Salaries - Regular Employees	\$82,520.00	\$82,680.00	\$88,406.00	\$89,732.00	\$1,326.00
000.1420.220.00.000.0000	Social Security Tax	\$6,313.00	\$6,265.09	\$6,763.00	\$6,864.00	\$101.00
000.1420.232.00.000.0000	Retirement	\$6,693.50	\$9,622.37	\$7,735.00	\$7,718.00	(\$17.00)
000.1420.260.00.000.0000	Worker's Compensation	\$495.00	\$249.97	\$531.00	\$538.00	\$7.00
000.1420.329.00.000.0000	Other Professional Services	\$19,424.00	\$19,332.62	\$19,480.00	\$19,480.00	\$0.00
000.1420.580.00.000.0000	Travel	\$3,864.00	\$1,157.20	\$3,864.00	\$3,864.00	\$0.00
000.1420.610.00.000.0000	Supplies	\$5,150.00	\$8,595.51	\$5,214.00	\$5,213.00	(\$1.00)
000.1420.739.00.000.0000	Equipment	\$1,250.00	\$12,593.09	\$1,250.00	\$7,750.00	\$6,500.00
000.1420.810.00.000.0000	Dues & Fees	\$4,710.00	\$2,867.00	\$4,710.00	\$2,905.00	(\$1,805.00)
FUNCTION: School-Sponsored Athletics - 1420						
000.1430.110.00.000.0000	Salaries - Regular Employees	\$2,989.00	\$0.00	\$3,840.00	\$4,224.00	\$384.00
000.1430.114.00.000.0000	Salaries	\$0.00	\$0.00	\$9,600.00	\$10,050.00	\$450.00
000.1430.220.00.000.0000	Social Security Tax	\$0.00	\$0.00	\$1,028.00	\$1,092.00	\$64.00
000.1430.232.00.000.0000	Retirement	\$0.00	\$0.00	\$1,886.00	\$1,933.00	\$47.00
000.1430.610.00.000.0000	Supplies	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
FUNCTION: Summer School Programs - 1430						
000.1430.810.00.000.0000	Dues & Fees	\$3,489.00	\$0.00	\$16,854.00	\$17,799.00	\$945.00

Colebrook School District

3 Year Budget Comparison

Fiscal Year: 2024-2025

From Date: 1/1/2025 To Date: 1/31/2025

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 Exclude inactive accounts with zero balance

Definition: Budget Comparison - School Board Summary report Bu
 2023-2024 2024-2025 2025-2026
 Adopted Adopted Proposed

Account	Description	Budget	Actual Expenditures	Adopted Budget	Proposed Budget	Variance
000.1490.110.000.0000	Salaries - Regular Employees	\$6,750.00	\$4,652.50	\$0.00	\$0.00	\$0.00
000.1490.220.000.0000	Social Security Tax	\$517.00	\$1,183.52	\$0.00	\$0.00	\$0.00
000.1490.260.000.0000	Worker's Compensation	\$40.50	\$20.45	\$0.00	\$0.00	\$0.00
000.1490.610.000.0000	Supplies	\$1,000.00	\$623.94	\$0.00	\$0.00	\$0.00
FUNCTION: After School Programs - 1490						
000.2120.110.000.0000	Salaries - Regular Employees	\$21,924.00	\$20,857.65	\$23,877.00	\$0.00	(\$23,877.00)
000.2120.114.000.0000	Salaries	\$29,858.00	\$29,773.05	\$35,000.00	\$47,650.00	\$12,650.00
000.2120.211.000.0000	Health Insurance	\$4,708.00	\$7,453.06	\$11,767.00	\$32,472.00	\$20,705.00
000.2120.213.000.0000	Life Insurance	\$36.00	\$36.00	\$72.00	\$68.00	(\$4.00)
000.2120.220.000.0000	Social Security Tax	\$4,192.00	\$3,994.99	\$4,756.00	\$3,646.00	(\$1,110.00)
000.2120.232.000.0000	Retirement	\$5,865.00	\$5,847.38	\$6,874.00	\$9,163.00	\$2,289.00
000.2120.260.000.0000	Worker's Compensation	\$311.00	\$157.05	\$354.00	\$286.00	(\$68.00)
000.2120.290.000.0000	Other Employee Benefits	\$3,006.00	\$3,005.39	\$3,292.00	\$0.00	(\$3,292.00)
000.2120.323.000.0000	Professional Services	\$2,950.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
000.2120.580.000.0000	Travel	\$1,000.00	\$165.05	\$1,000.00	\$1,000.00	\$0.00
000.2120.610.000.0000	Supplies	\$1,000.00	\$1,208.45	\$4,931.00	\$7,003.00	\$2,072.00
000.2120.810.000.0000	Dues & Fees	\$850.00	\$487.82	\$3,800.00	\$3,800.00	\$0.00
FUNCTION: Guidance Services - 2120						
000.2122.114.000.0000	Salaries	\$55,050.00	\$55,050.00	\$56,750.00	\$58,450.00	\$1,700.00

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Colebrook School District

3 Year Budget Comparison

Fiscal Year: 2024-2025

From Date: 1/1/2025 To Date: 1/31/2025

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 report Bu
2023-2024 2023-2024 2024-2025 2025-2026

Account	Adopted Budget	Actual Expenditures	Adopted Budget	Proposed Budget	Variance
000.2122.211.00.000.0000	\$18,829.00	\$9,414.36	\$11,767.00	\$12,027.00	\$260.00
Health Insurance					
000.2122.213.00.000.0000	\$72.00	\$72.00	\$72.00	\$68.00	(\$4.00)
Life Insurance					
000.2122.220.00.000.0000	\$4,212.00	\$4,103.63	\$4,342.00	\$4,471.00	\$129.00
Social Security Tax					
000.2122.232.00.000.0000	\$10,812.00	\$10,811.84	\$11,146.00	\$11,240.00	\$94.00
Retirement					
000.2122.260.00.000.0000	\$330.00	\$166.64	\$341.00	\$351.00	\$10.00
Worker's Compensation					
000.2122.610.00.000.0000	\$260.00	\$260.00	\$317.00	\$320.00	\$3.00
Supplies					
000.2122.641.00.000.0000	\$156.00	\$148.91	\$115.00	\$115.00	\$0.00
Books					
000.2122.733.00.000.0000	\$108.00	\$0.00	\$143.00	\$103.00	(\$40.00)
Furniture & Fixtures					
FUNCTION: Counseling Services - 2122	\$89,829.00	\$80,027.38	\$84,993.00	\$87,145.00	\$2,152.00
000.2130.110.00.000.0000	\$68,936.00	\$61,062.41	\$62,100.00	\$63,800.00	\$1,700.00
Salaries - Regular Employees					
000.2130.120.00.000.0000	\$0.00	\$0.00	\$9,675.00	\$10,215.00	\$540.00
Salaries					
000.2130.123.00.000.0000	\$5,400.00	\$5,765.40	\$6,750.00	\$9,000.00	\$2,250.00
Substitute Salaries					
000.2130.211.00.000.0000	\$25,419.00	\$25,418.64	\$31,771.00	\$32,472.00	\$701.00
Health Insurance					
000.2130.213.00.000.0000	\$0.00	\$72.00	\$0.00	\$68.00	\$68.00
Life Insurance					
000.2130.220.00.000.0000	\$5,687.01	\$4,868.42	\$6,008.00	\$6,351.00	\$343.00
Social Security Tax					
000.2130.232.00.000.0000	\$15,216.00	\$11,992.59	\$14,097.00	\$14,233.00	\$136.00
Retirement					
000.2130.260.00.000.0000	\$446.00	\$225.22	\$472.00	\$498.00	\$26.00
Worker's Compensation					
000.2130.323.00.000.0000	\$0.00	\$440.00	\$0.00	\$0.00	\$0.00
Professional Services					
000.2130.430.00.000.0000	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00
Repair & Maintenance					

Colebrook School District

3 Year Budget Comparison

Fiscal Year: 2024-2025 Print accounts with zero balance Round to whole dollars Account on new page

From Date: 1/1/2025 To Date: 1/31/2025 Exclude inactive accounts with zero balance

Definition: Budget Comparison - School Board Summary report Bu
2023-2024 2024-2025 2025-2026

Account	Adopted Budget	Actual Expenditures	Adopted Budget	Proposed Budget	Variance
000.2130.610.000.0000	\$4,111.50	\$2,708.48	\$5,175.00	\$4,645.00	(\$530.00)
000.2130.641.000.0000	\$1,696.50	\$669.47	\$0.00	\$0.00	\$0.00
000.2130.642.000.0000	\$0.00	\$925.00	\$0.00	\$0.00	\$0.00
000.2130.739.000.0000	\$0.00	\$0.00	\$180.00	\$0.00	(\$180.00)
000.2130.810.000.0000	\$0.00	\$240.00	\$0.00	\$0.00	\$0.00
FUNCTION: Health Services - 2130	\$127,112.01	\$114,387.63	\$136,428.00	\$141,482.00	\$5,054.00 J.
000.2140.323.000.0000	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
FUNCTION: Psychological Services - 2140	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
000.2150.120.000.0000	\$56,689.00	\$35,198.63	\$55,634.00	\$76,090.00	\$20,456.00
000.2150.121.000.0000	\$56,657.50	\$69,383.24	\$73,878.00	\$55,673.00	(\$18,205.00)
000.2150.122.000.0000	\$8,141.00	\$787.73	\$1,700.00	\$1,705.00	\$5.00
000.2150.220.000.0000	\$4,960.00	\$8,060.24	\$14,655.00	\$11,142.00	(\$3,513.00)
000.2150.260.000.0000	\$389.00	\$196.44	\$788.00	\$801.00	\$13.00
000.2150.290.000.0000	\$0.00	\$0.00	\$1,400.00	\$1,400.00	\$0.00
000.2150.323.000.0000	\$33,840.00	\$17,134.17	\$37,472.00	\$34,072.00	(\$3,400.00)
000.2150.580.000.0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
000.2150.610.000.0000	\$184.00	\$71.87	\$591.00	\$210.00	(\$381.00)
000.2150.810.000.0000	\$1,900.00	\$662.90	\$1,900.00	\$1,900.00	\$0.00
FUNCTION: Speech Pathology & Audiology Services - 2150	\$163,760.50	\$131,495.22	\$189,018.00	\$183,993.00	(\$5,025.00) K.

Colebrook School District

3 Year Budget Comparison

Fiscal Year: 2024-2025

From Date: 1/1/2025 To Date: 1/31/2025

- 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 report Bu
 2023-2024 2024-2025 2025-2026

Account	Description	Adopted Budget	Actual Expenditures	Adopted Budget	Proposed Budget	Variance
000.2160.121.00.000.0000	Professional Staff Salary	\$34,776.00	\$42,934.53	\$35,820.00	\$36,897.00	\$1,077.00
000.2160.122.00.000.0000	Summer School	\$6,922.00	\$3,105.08	\$3,935.00	\$4,053.00	\$118.00
000.2160.220.00.000.0000	Social Security Tax	\$3,190.00	\$3,522.04	\$3,042.00	\$3,133.00	\$91.00
000.2160.260.00.000.0000	Worker's Compensation	\$250.00	\$126.24	\$239.00	\$246.00	\$7.00
000.2160.323.00.000.0000	Professional Services	\$30,720.00	\$18,963.00	\$27,468.00	\$24,000.00	(\$3,468.00)
000.2160.580.00.000.0000	Travel	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
000.2160.610.00.000.0000	Supplies	\$397.00	\$374.32	\$426.00	\$403.00	(\$23.00)
000.2160.810.00.000.0000	Dues & Fees	\$500.00	\$99.00	\$500.00	\$250.00	(\$250.00)
FUNCTION: Physical & Occupational Therapy Services -						
2160		\$77,255.00	\$69,124.21	\$71,930.00	\$69,482.00	(\$2,448.00) L.
000.2190.110.00.000.0000	Salaries - Regular Employees	\$99,146.00	\$95,907.54	\$102,120.00	\$103,066.00	\$946.00
000.2190.120.00.000.0000	Salaries	\$2,000.00	\$0.00	\$2,000.00	\$7,400.00	\$5,400.00
000.2190.211.00.000.0000	Health Insurance	\$18,829.00	\$19,377.77	\$31,771.00	\$24,053.00	(\$7,718.00)
000.2190.220.00.000.0000	Social Security Tax	\$7,738.00	\$7,529.23	\$8,416.00	\$8,947.00	\$531.00
000.2190.260.00.000.0000	Worker's Compensation	\$607.00	\$306.52	\$626.00	\$664.00	\$38.00
000.2190.290.00.000.0000	Other Employee Benefits	\$5,411.00	\$5,410.56	\$5,883.00	\$6,482.00	\$599.00
000.2190.323.00.000.0000	Professional Services	\$5,822.00	\$6,468.94	\$5,822.00	\$4,750.00	(\$1,072.00)
000.2190.329.00.000.0000	Other Professional Services	\$16,920.00	\$8,400.00	\$42,600.00	\$49,800.00	\$7,200.00
000.2190.330.00.000.0000	Other Professional Services	\$0.00	\$0.00	\$5,400.00	\$0.00	(\$5,400.00)
000.2190.580.00.000.0000	Travel	\$0.00	\$76.38	\$500.00	\$500.00	\$0.00

Colebrook School District

3 Year Budget Comparison

Fiscal Year: 2024-2025

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

Definition: Budget Comparison - School Board Summary report Bu
 2023-2024 2024-2025 2025-2026
 Adopted Adopted Proposed
 Budget Budget Budget

Account	Description	2023-2024 Adopted Budget	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Proposed Budget	Variance
000.2190.610.00.000.0000	Supplies	\$1,304.00	\$1,286.87	\$697.00	\$840.00	\$143.00
000.2190.641.00.000.0000	Books	\$238.00	\$78.19	\$169.00	\$36.00	(\$133.00)
000.2190.733.00.000.0000	Furniture & Fixtures	\$0.00	\$0.00	\$86.00	\$323.00	\$237.00
000.2190.810.00.000.0000	Dues & Fees	\$10,599.00	\$10,152.00	\$10,710.00	\$11,270.00	\$560.00
FUNCTION: Other Support Services - Students - 2190						
		\$168,614.00	\$154,994.00	\$216,800.00	\$218,131.00	\$1,331.00 M.
000.2210.110.00.000.0000	Salaries - Regular Employees	\$31,000.00	\$2,087.50	\$14,808.00	\$29,835.00	\$15,027.00
000.2210.114.00.000.0000	Salaries	\$81,506.00	\$86,631.00	\$83,951.00	\$86,470.00	\$2,519.00
000.2210.123.00.000.0000	Substitute Salaries	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00
000.2210.213.00.000.0000	Life Insurance	\$72.00	\$72.00	\$72.00	\$68.00	(\$4.00)
000.2210.220.00.000.0000	Social Security Tax	\$9,021.01	\$7,194.70	\$10,033.00	\$10,885.50	\$852.50
000.2210.232.00.000.0000	Retirement	\$22,097.00	\$17,257.39	\$24,307.00	\$25,827.00	\$1,520.00
000.2210.240.00.000.0000	Tuition Reimbursement	\$30,000.00	\$5,703.00	\$30,000.00	\$30,000.00	\$0.00
000.2210.260.00.000.0000	Worker's Compensation	\$675.00	\$340.86	\$752.00	\$815.00	\$63.00
000.2210.290.00.000.0000	Other Employee Benefits	\$30,411.00	\$16,410.56	\$30,883.00	\$18,482.00	(\$12,401.00)
000.2210.329.00.000.0000	Other Professional Services	\$4,626.00	\$0.00	\$15,181.00	\$12,705.50	(\$2,475.50)
000.2210.580.00.000.0000	Travel	\$750.00	\$284.67	\$3,881.00	\$3,378.00	(\$503.00)
000.2210.610.00.000.0000	Supplies	\$3,500.00	\$464.90	\$2,625.00	\$3,013.00	\$388.00
000.2210.641.00.000.0000	Books	\$500.00	\$150.97	\$500.00	\$500.00	\$0.00
000.2210.810.00.000.0000	Dues & Fees	\$1,000.00	\$2,631.36	\$4,150.00	\$7,800.00	\$3,650.00

Colebrook School District

3 Year Budget Comparison

Fiscal Year: 2024-2025

From Date: 1/1/2025 To Date: 1/31/2025

- 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 report Bu
 2023-2024 2024-2025 2025-2026
 Adopted Adopted Proposed
 Budget Expenditures Budget Budget Variance

Account	Description	2023-2024 Adopted Budget	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance
000.2210.930.000.0000	Fund Transfers	\$16,000.00	\$15,600.00	\$18,000.00	\$0.00
FUNCTION: Improvement of Instruction Services - 2210					
000.2220.114.000.0000	Salaries	\$52,650.00	\$52,650.00	\$56,800.00	\$2,450.00
000.2220.211.000.0000	Health Insurance	\$9,415.01	\$9,414.37	\$12,027.00	\$260.00
000.2220.213.000.0000	Life Insurance	\$72.00	\$72.00	\$68.00	(\$4.00)
000.2220.220.000.0000	Social Security Tax	\$4,027.99	\$3,920.09	\$4,346.00	\$188.00
000.2220.232.000.0000	Retirement	\$10,341.00	\$10,340.47	\$10,923.00	\$248.00
000.2220.260.000.0000	Worker's Compensation	\$316.00	\$159.56	\$341.00	\$14.00
000.2220.610.000.0000	Supplies	\$789.00	\$658.57	\$834.00	\$16.00
000.2220.641.000.0000	Books	\$3,105.50	\$3,232.88	\$7,000.00	(\$3,500.00)
FUNCTION: Educational Media Services - 2220					
000.2310.110.000.0000	Salaries - Regular Employees	\$10,308.00	\$9,282.46	\$10,850.00	\$542.00
000.2310.220.000.0000	Social Security Tax	\$789.00	\$710.12	\$830.00	\$41.00
000.2310.260.000.0000	Worker's Compensation	\$62.00	\$31.31	\$65.00	\$3.00
000.2310.320.000.0000	Professional Educational Services	\$40,300.00	\$52,869.09	\$46,065.00	(\$2,535.00)
000.2310.330.000.0000	Other Professional Services	\$0.00	\$4,886.00	\$0.00	\$0.00
000.2310.521.000.0000	Insurance - Other	\$9,000.00	\$6,624.00	\$9,000.00	(\$1,000.00)
000.2310.540.000.0000	Advertising	\$9,000.00	\$6,070.20	\$9,000.00	(\$3,000.00)
000.2310.550.000.0000	Printing & Binding	\$2,000.00	\$1,863.56	\$2,000.00	\$0.00

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Colebrook School District

3 Year Budget Comparison

Fiscal Year: 2024-2025

From Date: 1/1/2025 To Date: 1/31/2025

- 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 report Bu
 2023-2024 2024-2025 2025-2026

Account	Adopted Budget	Actual Expenditures	Adopted Budget	Proposed Budget	Variance
000.2310.610.00.000.0000	\$2,000.00	\$988.80	\$2,500.00	\$2,700.00	\$200.00
000.2310.810.00.000.0000	\$6,247.00	\$6,985.10	\$4,747.00	\$9,000.00	\$4,253.00
000.2310.890.00.000.0000	\$500.00	\$0.00	\$750.00	\$750.00	\$0.00
FUNCTION: School Board Services - 2310	\$82,206.00	\$90,310.64	\$87,756.00	\$86,260.00	(\$1,496.00) P.
000.2321.339.00.000.0000	\$572,801.00	\$572,801.12	\$682,362.00	\$628,295.00	(\$54,067.00)
FUNCTION: Office of the Superintendent - 2321	\$572,801.00	\$572,801.12	\$682,362.00	\$628,295.00	(\$54,067.00) Q.
000.2329.580.00.000.0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
FUNCTION: Coordinator of Special Services - 2329	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
000.2330.110.00.000.0000	\$3,000.00	\$3,000.01	\$3,000.00	\$3,000.00	\$0.00
000.2330.220.00.000.0000	\$230.00	\$229.35	\$230.00	\$230.00	\$0.00
000.2330.232.00.000.0000	\$589.00	\$589.19	\$589.00	\$577.00	(\$12.00)
FUNCTION: Grant Director - 2330	\$3,819.00	\$3,818.55	\$3,819.00	\$3,807.00	(\$12.00)
000.2333.110.00.000.0000	\$11,550.00	\$11,549.99	\$11,897.00	\$12,254.00	\$357.00
000.2333.220.00.000.0000	\$883.99	\$836.95	\$910.99	\$938.00	\$27.01
000.2333.232.00.000.0000	\$2,269.00	\$2,268.50	\$2,337.01	\$2,357.00	\$19.99
FUNCTION: Director Nurse - 2333	\$14,702.99	\$14,655.44	\$15,145.00	\$15,549.00	\$404.00 R.
000.2334.114.00.000.0000	\$29,858.00	\$29,671.50	\$35,000.00	\$75,000.00	\$40,000.00

Colebrook School District

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Fiscal Year: 2024-2025

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Definition: Budget Comparison - School Board Summary report Bu
 2023-2024 2024-2025 2025-2026
 Adopted Adopted Proposed
 Budget Budget Budget

Account	Description	2023-2024 Adopted Budget	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Proposed Budget	Variance
000.2334.213.00.000.0000	Life Insurance	\$36.00	\$36.00	\$36.00	\$68.00	\$32.00
000.2334.220.00.000.0000	Social Security Tax	\$2,491.00	\$2,476.79	\$2,903.00	\$5,737.50	\$2,834.50
000.2334.232.00.000.0000	Retirement	\$5,864.00	\$5,827.64	\$6,874.00	\$14,422.50	\$7,548.50
000.2334.240.00.000.0000	Tuition Reimbursement	\$10,000.00	\$9,620.00	\$0.00	\$2,250.00	\$2,250.00
000.2334.260.00.000.0000	Worker's Compensation	\$179.00	\$90.39	\$210.00	\$450.00	\$240.00
000.2334.290.00.000.0000	Other Employee Benefits	\$2,706.00	\$2,705.28	\$2,942.00	\$0.00	(\$2,942.00)
000.2334.580.00.000.0000	Travel	\$0.00	\$344.44	\$0.00	\$0.00	\$0.00
000.2334.610.00.000.0000	Supplies	\$4,188.00	\$4,123.06	\$1,000.00	\$2,300.00	\$1,300.00
000.2334.810.00.000.0000	Dues & Fees	\$1,225.00	\$2,258.73	\$2,175.00	\$2,250.00	\$75.00
FUNCTION: CTE Administration - 2334						
000.2410.110.00.000.0000	Salaries - Regular Employees	\$99,025.00	\$101,276.22	\$102,864.00	\$77,619.00	(\$25,245.00)
000.2410.114.00.000.0000	Salaries	\$172,643.00	\$166,430.00	\$171,423.00	\$173,648.00	\$2,225.00
000.2410.211.00.000.0000	Health Insurance	\$61,194.00	\$47,463.84	\$55,305.00	\$80,578.00	\$25,273.00
000.2410.213.00.000.0000	Life Insurance	\$144.00	\$132.00	\$324.00	\$272.00	(\$52.00)
000.2410.220.00.000.0000	Social Security Tax	\$20,783.01	\$20,029.24	\$21,433.00	\$19,222.00	(\$2,211.00)
000.2410.232.00.000.0000	Retirement	\$33,906.99	\$32,686.88	\$33,668.00	\$33,393.00	(\$275.00)
000.2410.240.00.000.0000	Tuition Reimbursement	\$12,250.00	\$1,975.00	\$4,200.00	\$4,200.00	\$0.00
000.2410.260.00.000.0000	Worker's Compensation	\$1,630.00	\$823.11	\$1,647.00	\$1,508.00	(\$139.00)
000.2410.290.00.000.0000	Other Employee Benefits	\$900.00	\$3,605.17	\$7,633.00	\$1,400.00	(\$6,233.00)

Colebrook School District

3 Year Budget Comparison

Fiscal Year: 2024-2025

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 Exclude inactive accounts with zero balance

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

Account	Description	Adopted Budget	Actual Expenditures	Adopted Budget	Proposed Budget	Variance
000.2410.329.00.000.0000	Other Professional Services	\$1,600.00	\$2,202.84	\$960.00	\$960.00	\$0.00
000.2410.430.00.000.0000	Repair & Maintenance	\$2,160.00	\$2,143.59	\$2,160.00	\$1,800.00	(\$360.00)
000.2410.442.00.000.0000	Rental - Miscellaneous	\$0.00	\$0.00	\$640.00	\$640.00	\$0.00
000.2410.521.00.000.0000	Insurance - Other	\$500.00	\$180.00	\$500.00	\$200.00	(\$300.00)
000.2410.531.00.000.0000	Communications	\$12,000.00	\$12,108.26	\$12,000.00	\$15,600.00	\$3,600.00
000.2410.534.00.000.0000	Postage	\$4,000.00	\$1,450.00	\$4,000.00	\$4,000.00	\$0.00
000.2410.550.00.000.0000	Printing & Binding	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
000.2410.580.00.000.0000	Travel	\$1,785.00	\$5,780.68	\$4,000.00	\$6,000.00	\$2,000.00
000.2410.610.00.000.0000	Supplies	\$10,797.00	\$10,166.49	\$7,786.00	\$11,753.00	\$3,967.00
000.2410.630.00.000.0000	Food	\$500.00	\$1,538.81	\$1,000.00	\$1,000.00	\$0.00
000.2410.641.00.000.0000	Books	\$1,180.00	\$0.00	\$0.00	\$0.00	\$0.00
000.2410.733.00.000.0000	Furniture & Fixtures	\$200.00	\$179.99	\$0.00	\$0.00	\$0.00
000.2410.739.00.000.0000	Equipment	\$0.00	\$0.00	\$0.00	\$1,472.00	\$1,472.00
000.2410.810.00.000.0000	Dues & Fees	\$6,720.00	\$2,867.25	\$5,300.00	\$4,500.00	(\$800.00)
FUNCTION: Office of the Principal Services - 2410		\$444,418.00	\$413,039.37	\$437,343.00	\$440,265.00	\$2,922.00 T.
000.2600.110.00.000.0000	Salaries - Regular Employees	\$189,441.00	\$194,236.68	\$199,631.00	\$197,686.00	(\$1,945.00)
000.2600.120.00.000.0000	Salaries	\$0.00	\$26.34	\$0.00	\$0.00	\$0.00
000.2600.211.00.000.0000	Health Insurance	\$84,729.00	\$65,900.40	\$82,369.00	\$72,160.00	(\$10,209.00)
000.2600.213.00.000.0000	Life Insurance	\$0.00	\$0.00	\$288.00	\$272.00	(\$16.00)

Colebrook School District

3 Year Budget Comparison

Fiscal Year: 2024-2025

From Date: 1/1/2025 To Date: 1/31/2025

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 report Bu
2023-2024 2024-2025 2025-2026

Account	Description	Adopted Budget	Actual Expenditures	Adopted Budget	Proposed Budget	Variance
000.2600.220.00.000.0000	Social Security Tax	\$14,493.00	\$14,136.50	\$15,295.00	\$15,146.00	(\$149.00)
000.2600.260.00.000.0000	Worker's Compensation	\$7,578.00	\$3,826.72	\$7,986.00	\$7,908.00	(\$78.00)
000.2600.290.00.000.0000	Other Employee Benefits	\$2,700.00	\$2,100.00	\$3,100.00	\$3,100.00	\$0.00
000.2600.329.00.000.0000	Other Professional Services	\$74,980.00	\$108,642.34	\$94,040.00	\$94,040.00	\$0.00
000.2600.411.00.000.0000	Water & Sewer	\$8,800.00	\$6,113.05	\$10,200.00	\$8,500.00	(\$1,700.00)
000.2600.421.00.000.0000	Rubbish Removal	\$13,800.00	\$10,832.03	\$14,900.00	\$17,300.00	\$2,400.00
000.2600.422.00.000.0000	Snowplowing Services	\$20,000.00	\$17,179.00	\$22,000.00	\$24,000.00	\$2,000.00
000.2600.430.00.000.0000	Repair & Maintenance	\$82,204.00	\$211,039.01	\$75,150.00	\$72,450.00	(\$2,700.00)
000.2600.441.00.000.0000	Rental Charge	\$0.00	\$1.00	\$0.00	\$0.00	\$0.00
000.2600.521.00.000.0000	Insurance - Other	\$30,000.00	\$22,280.00	\$30,000.00	\$30,000.00	\$0.00
000.2600.580.00.000.0000	Travel	\$500.00	\$155.44	\$500.00	\$500.00	\$0.00
000.2600.610.00.000.0000	Supplies	\$38,757.00	\$57,452.71	\$57,950.00	\$60,450.00	\$2,500.00
000.2600.622.00.000.0000	Electricity	\$90,000.00	\$91,009.21	\$108,000.00	\$96,000.00	(\$12,000.00)
000.2600.624.00.000.0000	Fuel Oil	\$144,365.00	\$108,991.51	\$144,365.00	\$110,950.00	(\$33,415.00)
000.2600.629.00.000.0000	Diesel Fuel	\$800.00	\$1,218.76	\$800.00	\$1,200.00	\$400.00
000.2600.733.00.000.0000	Furniture & Fixtures	\$0.00	\$0.00	\$0.00	\$859.00	\$859.00
000.2600.739.00.000.0000	Equipment	\$7,574.00	\$14,243.40	\$14,191.00	\$21,079.00	\$6,888.00
000.2600.810.00.000.0000	Dues & Fees	\$1,600.00	\$1,001.20	\$1,600.00	\$500.00	(\$1,100.00)
FUNCTION: 2600	Operation & Maintenance of Plant Services -	\$812,321.00	\$930,385.30	\$882,365.00	\$834,100.00	(\$48,265.00) U.

Colebrook School District

3 Year Budget Comparison

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

Account	Description	Budget	Expenditures	Actual	Adopted Budget	Proposed Budget	Variance
000.2721.110.00.000.0000	Salaries - Regular Employees	\$19,144.00	\$14,564.24	\$11,648.00	\$11,998.00	\$350.00	
000.2721.123.00.000.0000	Substitute Salaries	\$1,494.00	\$0.00	\$1,103.00	\$1,155.00	\$52.00	
000.2721.220.00.000.0000	Social Security Tax	\$1,579.00	\$1,110.51	\$976.00	\$1,007.00	\$31.00	
000.2721.260.00.000.0000	Worker's Compensation	\$1,032.00	\$521.14	\$765.00	\$789.00	\$24.00	
000.2721.329.00.000.0000	Other Professional Services	\$840.00	\$0.00	\$840.00	\$840.00	\$0.00	
000.2721.430.00.000.0000	Repair & Maintenance	\$2,000.00	\$1,575.50	\$1,500.00	\$1,500.00	\$0.00	
000.2721.519.00.000.0000	Purchased Transportation Services	\$227,989.00	\$170,938.93	\$232,420.00	\$236,940.00	\$4,520.00	
000.2721.521.00.000.0000	Insurance - Other	\$1,000.00	\$903.00	\$500.00	\$500.00	\$0.00	
000.2721.580.00.000.0000	Travel	\$0.00	\$23.99	\$0.00	\$0.00	\$0.00	
000.2721.610.00.000.0000	Supplies	\$0.00	\$32.00	\$250.00	\$250.00	\$0.00	
000.2721.629.00.000.0000	Diesel Fuel	\$844.50	\$7,549.71	\$856.00	\$856.00	\$0.00	
000.2721.739.00.000.0000	Equipment	\$0.00	\$43.98	\$0.00	\$0.00	\$0.00	
000.2721.810.00.000.0000	Dues & Fees	\$0.00	\$960.79	\$650.00	\$650.00	\$0.00	
FUNCTION: Student Transportation - Regular Programs - 2721		\$255,922.50	\$198,223.79	\$251,508.00	\$256,485.00	\$4,977.00 V.	
000.2722.110.00.000.0000	Salaries - Regular Employees	\$0.00	\$0.00	\$21,706.00	\$22,359.00	\$653.00	
000.2722.123.00.000.0000	Substitute Salaries	\$0.00	\$0.00	\$1,260.00	\$1,320.00	\$60.00	
000.2722.220.00.000.0000	Social Security Tax	\$0.00	\$0.00	\$1,757.00	\$1,812.00	\$55.00	
000.2722.260.00.000.0000	Worker's Compensation	\$0.00	\$0.00	\$181.00	\$188.00	\$7.00	
000.2722.430.00.000.0000	Repair & Maintenance	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	

Colebrook School District

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

Account	Description	Budget	Expenditures	Adopted Budget	Proposed Budget	Variance
000.2722.519.00.000.0000	Purchased Transportation Services	\$6,000.00	\$0.00	\$6,700.00	\$2,848.00	(\$3,852.00)
000.2722.521.00.000.0000	Insurance - Other	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00
000.2722.610.00.000.0000	Supplies	\$0.00	\$5.59	\$250.00	\$250.00	\$0.00
000.2722.629.00.000.0000	Diesel Fuel	\$0.00	\$0.00	\$13,200.00	\$13,200.00	\$0.00
000.2722.739.00.000.0000	Equipment	\$0.00	\$42.68	\$0.00	\$0.00	\$0.00
000.2722.810.00.000.0000	Dues & Fees	\$0.00	\$0.00	\$15.00	\$15.00	\$0.00
FUNCTION: Student Transportation - Special Programs - 2722		\$6,000.00	\$48.27	\$47,069.00	\$43,992.00	(\$3,077.00) W.
000.2723.110.00.000.0000	Salaries - Regular Employees	\$5,089.00	\$7,526.60	\$2,912.00	\$3,000.00	\$88.00
000.2723.123.00.000.0000	Substitute Salaries	\$397.00	\$0.00	\$1,103.00	\$1,155.00	\$52.00
000.2723.220.00.000.0000	Social Security Tax	\$420.00	\$573.89	\$308.00	\$318.00	\$10.00
000.2723.260.00.000.0000	Worker's Compensation	\$275.00	\$0.00	\$241.00	\$249.00	\$8.00
000.2723.430.00.000.0000	Repair & Maintenance	\$500.00	\$272.50	\$500.00	\$500.00	\$0.00
000.2723.521.00.000.0000	Insurance - Other	\$50.00	\$3.00	\$100.00	\$100.00	\$0.00
000.2723.610.00.000.0000	Supplies	\$0.00	\$31.84	\$0.00	\$0.00	\$0.00
000.2723.629.00.000.0000	Diesel Fuel	\$225.00	\$27.76	\$214.00	\$214.00	\$0.00
000.2723.739.00.000.0000	Equipment	\$0.00	\$42.68	\$0.00	\$0.00	\$0.00
FUNCTION: Student Transportation - Vocational Programs - 2723		\$6,956.00	\$8,478.27	\$5,378.00	\$5,536.00	\$158.00
000.2724.260.00.000.0000	Worker's Compensation	\$0.00	\$138.87	\$0.00	\$0.00	\$0.00
000.2724.519.00.000.0000	Purchased Transportation Services	\$45,787.00	\$29,577.75	\$45,787.00	\$46,001.00	\$214.00

Colebrook School District

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 Exclude inactive accounts with zero balance

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

Account	Description	Adopted Budget	Actual Expenditures	Adopted Budget	Proposed Budget	Variance
FUNCTION: Student Transportation - Athletic Programs - 2724						
		\$45,787.00	\$29,716.62	\$45,787.00	\$46,001.00	\$214.00
000.2725.110.000.0000	Salaries - Regular Employees	\$0.00	\$241.20	\$0.00	\$0.00	\$0.00
000.2725.220.000.0000	Social Security Tax	\$0.00	\$18.28	\$0.00	\$0.00	\$0.00
000.2725.519.000.0000	Purchased Transportation Services	\$20,552.00	\$12,081.00	\$15,127.00	\$26,050.00	\$10,923.00
000.2725.580.000.0000	Travel	\$0.00	\$774.65	\$0.00	\$0.00	\$0.00
000.2725.629.000.0000	Diesel Fuel	\$0.00	\$34.39	\$0.00	\$0.00	\$0.00
FUNCTION: Student Transportation - Field Trips/Cocurricula - 2725						
000.2829.329.000.0000	Other Professional Services	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
000.2829.531.000.0000	Communications	\$9,000.00	\$6,536.37	\$12,000.00	\$12,000.00	\$0.00
000.2829.610.000.0000	Supplies	\$2,034.00	\$0.00	\$2,060.00	\$2,000.00	(\$60.00)
000.2829.642.000.0000	Electronic Information	\$50,961.00	\$51,962.67	\$60,036.00	\$81,575.00	\$21,539.00
000.2829.734.000.0000	Computer Equipment	\$34,500.00	\$33,498.25	\$38,400.00	\$35,750.00	(\$2,650.00)
000.2829.739.000.0000	Equipment	\$44,508.00	\$20,540.03	\$30,916.00	\$0.00	(\$30,916.00)
FUNCTION: Technology Dept - 2829						
		\$141,003.00	\$112,537.32	\$143,412.00	\$132,325.00	(\$11,087.00)
000.4100.500.000.0000	Site Acquisition	\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
FUNCTION: FEMA/SRSA REAP - 4100						
		\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
000.4200.500.000.0000	Educational Development	\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
FUNCTION: Site Improvement - 4200						
		\$10.00	\$0.00	\$10.00	\$10.00	\$0.00

Colebrook School District

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2023-2024 2024-2025 2025-2026
Adopted Adopted Proposed
Budget Expenditures Budget Budget

Account Description

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
000.5110.830.00.000.0000	Interest	\$0.00	\$0.00	\$0.00	\$4.00	\$4.00
000.5110.910.00.000.0000	Principal Payment	\$10.00	\$0.00	\$10.00	\$3.00	(\$7.00)
FUNCTION: Debt Services - Principal Payments - 5110		\$10.00	\$0.00	\$10.00	\$7.00	(\$3.00)
000.5120.830.00.000.0000	Interest	\$0.00	\$0.00	\$10.00	\$0.00	(\$10.00)
FUNCTION: Debt Services - Interest Payments - 5120		\$0.00	\$0.00	\$10.00	\$0.00	(\$10.00)
000.5252.930.00.000.0000	Fund Transfers	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00 Z.
FUNCTION: Transfer to Other Expendable Trust Funds - 5252		\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00

Colebrook School District

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 2023-2024 2024-2025 2025-2026
 Adopted Adopted Proposed
 Budget Budget Budget

Account	Description	2023-2024 Adopted Budget	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Proposed Budget	Variance
000.5310.564.00.000.0000	Tuition to Private Schools	\$26,512.00	\$13,256.26	\$26,512.00	\$27,308.00	\$796.00
FUNCTION: Allocations to Charter Schools - 5310						
FUND: General Fund - 000		\$7,196,764.00	\$6,628,969.66	\$7,789,379.00	\$7,586,896.00	(\$202,483.00)
029.3100.329.00.000.0000	Other Professional Services	\$300.00	\$0.00	\$300.00	\$1,560.00	\$1,260.00
029.3100.421.00.000.0000	Rubbish Removal	\$0.00	\$2,139.47	\$0.00	\$0.00	\$0.00
029.3100.430.00.000.0000	Repair & Maintenance	\$5,300.00	\$3,177.85	\$5,300.00	\$5,100.00	(\$200.00)
029.3100.570.00.000.0000	Food Service Management	\$200,000.00	\$149,825.87	\$200,000.00	\$200,000.00	\$0.00
029.3100.610.00.000.0000	Supplies	\$518.00	\$298.53	\$40.00	\$800.00	\$760.00
029.3100.623.00.000.0000	Propane	\$1,500.00	\$1,952.99	\$1,500.00	\$2,400.00	\$900.00
029.3100.630.00.000.0000	Food	\$0.00	\$18,733.09	\$0.00	\$0.00	\$0.00
029.3100.739.00.000.0000	Equipment	\$17,000.00	\$22,679.99	\$13,710.00	\$500.00	(\$13,210.00)
FUNCTION: Food Service Operations - 3100						
FUND: Food Service - 029		\$224,618.00	\$198,807.79	\$220,850.00	\$210,360.00	(\$10,490.00) AA.
040.1100.114.00.000.0000	Salaries	\$123,850.00	\$0.00	\$128,100.00	\$122,875.00	(\$5,225.00)
040.1100.211.00.000.0000	Health Insurance	\$28,243.00	\$0.00	\$35,301.00	\$44,499.00	\$9,198.00
040.1100.220.00.000.0000	Social Security Tax	\$9,475.00	\$0.00	\$9,800.00	\$8,386.00	(\$1,414.00)
040.1100.232.00.000.0000	Retirement	\$24,324.00	\$0.00	\$25,159.00	\$23,629.00	(\$1,530.00)

Colebrook School District

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2023-2024 2024-2025 2025-2026
Adopted Actual Proposed Budget Budget

Account	Description	Budget	Expenditures	Actual	Adopted Budget	Proposed Budget	Variance
040.1100.260.00.000.0000	Worker's Compensation	\$743.00	\$0.00	\$0.00	\$769.00	\$611.00	(\$158.00)
040.1100.610.00.000.0000	Supplies	\$0.00	\$0.00	\$0.00	\$871.00	\$0.00	(\$871.00)
FUNCTION: Regular Education Programs - 1100		\$186,635.00	\$0.00	\$0.00	\$200,000.00	\$200,000.00	\$0.00
							Title I Grant
040.1210.114.00.000.0000	Salaries	\$37,350.00	\$0.00	\$0.00	\$47,000.00	\$85,000.00	\$38,000.00
FUNCTION: Special Education Programs - 1210		\$37,350.00	\$0.00	\$0.00	\$47,000.00	\$85,000.00	\$38,000.00
							IDEA Grant
040.1430.110.00.000.0000	Salaries - Regular Employees	\$851.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
040.1430.114.00.000.0000	Salaries	\$9,600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
040.1430.220.00.000.0000	Social Security Tax	\$1,028.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
040.1430.232.00.000.0000	Retirement	\$1,886.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FUNCTION: Summer School Programs - 1430		\$13,365.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
040.2190.329.00.000.0000	Other Professional Services	\$19,060.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00
FUNCTION: Other Support Services - Students - 2190		\$19,060.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00
							Title IV Grant
040.2210.110.00.000.0000	Salaries - Regular Employees	\$0.00	\$0.00	\$0.00	\$25,000.00	\$18,000.00	(\$7,000.00)
040.2210.329.00.000.0000	Other Professional Services	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FUNCTION: Improvement of Instruction Services - 2210		\$25,000.00	\$0.00	\$0.00	\$25,000.00	\$18,000.00	(\$7,000.00)
FUND: Grant Funds - 040		\$281,410.00	\$0.00	\$0.00	\$287,000.00	\$318,000.00	\$31,000.00
Grand Total:		\$7,702,792.00	\$6,827,777.45	\$8,297,229.00	\$8,115,256.00	\$8,115,256.00	(\$181,973.00)

End of Report

COLEBROOK BUDGET EXPLANATIONS- Proposed 2025-2026 Budget			
<u>CODE/FUNCTION/ OBJECT</u>	<u>DESCRIPTION</u>	<u>Increase/Decrease compared to FY 25 budget</u>	
Revenue-Food Service Sales	Compared the amounts received for student and adult sales over the last two years and noticed a decline. Budgeting according to average received.	(\$10,000.00)	
Revenue - Services to Other LEA's	Increase of \$5,000. This is for shared staff that is reimbursed from other districts as well as special education costs reimbursed for non Colebrook resident students.	\$5,000.00	
Revenue-Other Local Grants and Donations	Last year we utilized a Tillotson grant received for Social Emotional support to offset the SEL at CAES and Pittsburg. This grant will no longer have funds available.	(\$15,000.00)	
Revenue-Adequacy Aid	Reduction in Adequacy Aid	(\$140,918.00)	
Revenue-Child Nutrition	The state portion received has been diminishing over the last two years	(\$1,500.00)	
Revenue - Vocational Aid & Transportation	Less revenue anticipated as less students are enrolled in Canaan CTE from Colebrook	(\$8,000.00)	
Revenue - Other Federal Program Grants	\$7,000 less anticipated in Title II funds which assists with Professional Development and additional anticipated for IDEA grants as we didn't expend the amount to offset the special education teacher in FY 25. Those funds will be available for use to offset a teacher in FY 26.	\$31,000.00	
Revenue - NFR Funds	We don't know how much will be anticipated to be received in National Forest Reserve funds until the tax rate is set the following year.	(\$15,938.00)	
Revenue- Estimated Balance on Hand	Based on current year expenditures, we anticipate this amount to be remaining when the FY 25 year closes. This is a very rough estimate. Any additional surplus above this will be used to offset the tax rate once the retention funds amount is determined.	(\$132,469.00)	
	Overall decrease in revenue is (\$183,825).		
A.1100	Regular Ed - changes in staffing and benefits caused a reduction overall. There is an increase in object code 290 for health insurance buy backs and severance for retiring teacher. We also added \$5,000 under object 322 for contracted services for assemblies that will offer student enrichment and educational opportunities	(\$149,521.00)	
B.1190	Title I-This is the district portion of Title I teacher salaries and benefits not covered under the Title I grant.	\$16,938.00	
C.1210	Special Education - Decrease in salaries and benefits for teachers as we reduced the count from 4 budgeted to 3. We increased the substitute line (object 123) to account for the amount paid out this current year. The increase to employee benefits (object 290) is due to a health insurance buy back increase. Professional services (object 322) and Tuition to private schools (object 564) is for the Out of District placement increase.	(\$71,107.00)	
D. 1300	Vocational Education (CTE)- Added a part time health since CTE position as this is not anticipated to be shared with a regular education teacher. We also included .18 FTE for Hospitality as it is planned to be taught in Colebrook for 1st Semester and taught in Pittsburg 2nd Semester. There is a decrease in tuition to Canaan (object 562) based on current and anticipated enrollments.	\$21,160.00	
E. 1410	Co-curricular - Drama Club/Honor Society (object 610) supplies and field trip requests for fees (object 810)	\$539.00	
F. 1420	Athletics - increase in salaries per CBA, additional equipment needs such as a soccer backstop system (object 739)	\$6,111.00	
G. 1430	Summer School - Anticipated increase in salaries and benefits for summer school	\$945.00	
H. 2120	Guidance (HS) - Full time guidance counselor FY 25 and budgeted for FY 26 as former guidance counselor was split between Guidance and CTE Director. Reduction of .5 FTE for the Administrative Assistant in this area.	\$9,365.00	

I. 2122	Guidance (Elem) - Increase in salary and benefits per CBA for Elementary guidance counselor	\$2,152.00	
J. 2130	Health Services - Salaries and Benefits increase per CBA. Also increased the substitute salary line (object 123).	\$5,054.00	
K. 2150	Speech Services - Increase in Salaries and Benefits based on hours required for Speech Pathologist. Decrease in salary and benefits for Speech Assistants due to changes in staffing.	(\$5,025.00)	
L. 2160	Occupational Therapy/Physical Therapy Services - Increase in salary and benefits for Occupational therapist and decrease in contracted services for Physical therapist based on student's needs (object 323)	(\$2,448.00)	
M. 2190	Increase for SRO based on hourly rate and days worked. Added hours for additional days for professional development and meetings if necessary. (object 329). Crossing guard is under salaries as we used current staff to fulfill this position in FY 25 (object 120 and object 330). NCES membership increase anticipated (object 810)	\$1,331.00	
N. 2210	Improvement of Instruction - Additional professional development stipends budgeted locally as less Title II funds anticipated (object 110). Curriculum coordinator increase (object 114). We hope to move this position to the SAU budget for FY 27. Student loan repayment was decreased based on anticipated requests of 12 staff members (object 290). We are contracting for less time with V&S solutions for competency based grading (object 329). Additional funds allocated for professional development registration fees or training fees (object 810)	\$8,636.00	
O. 2220	Media/Library - Increase in salary and benefits per CBA. Reduction in books (object 641)	(\$328.00)	
P. 2310	School Board - Decrease in Advertising anticipated due to only one local publication (object 540). We will need to file GASB reports FY 26 (every 2 years) and NH School Boards Association membership fees increased (object 810)	(\$1,496.00)	
Q. 2321	Office of Superintendent - Assessment 48.13% FY 25 and decreased to 47.77% FY 26. Budget shows a decrease as well.	(\$54,067.00)	
R. 2333	Nurse Director - 3% increase in salary	\$404.00	
S. 2334	CTE Director - Budgeted for a full time CTE Director. Was previously budgeted as a 50/50 split with High School Guidance. This year we are utilizing a teacher to provide this service for a stipend.	\$51,338.00	
T. 2410	Office of the Principal - 3% increase in salary for Asst Principal, reduction of .5 FTE Admin Assistant, telephone services increase (object 531), increase in travel based on workshops attended (object 580), supply requests increase (object 610), conference tables and chairs for large conference room (object 733), additional radios (3) needed for Admins (object 739)	\$2,922.00	
U. 2600	Plant Services - Overall decrease in salaries and benefits due to staffing changes. Increase in rubbish removal (object 421), increase in snowplowing services (object 422), increase in supplies (object 610), decrease in electricity and fuel oil based on amounts paid in prior years (object 622 and 624), increase in equipment needs (object 739)	(\$48,265.00)	
V. 2721	Student Transportation - Increase based on contract with WW Berry	\$4,977.00	
W. 2722	Special Education Transportation - decrease in contracted services anticipated as we use our owned bus	(\$3,077.00)	
X. 2725	Field Trip Transportation - Increase based on quotes attained from WW Berry for field trip requests	\$10,923.00	
Y. 2829	Technology - Professional services increase for phone support (object 329), licenses/software increase mostly due to addition of Elementary Science Curriculum of \$20,000 (object 642)	(\$11,087.00)	
Z.5252	Capital Reserve or Trust Funds - Deposit \$20,000 into the School Bus Expendable Trust, Current bus is 2020 and will last 5 more years or so. New cost for same size approximately \$90,000. Current balance is \$27,250.	\$0.00	
AA. 029	Food Service - Increase in Professional services for pest control (object 329), increase in supplies and propane (object 610 & 623)	(\$10,490.00)	
	Overall budget decrease is (181,973.00)		

TRUST FUNDS SUMMARY	<u>Approx Balance after FY 25 (includes deposits but not interest)</u>	<u>Deposit Requested</u>
Building Funds (does not include donation one)	\$559,045.00	
Technology Fund	\$10,322.00	
School Bus Fund	\$27,253.00	\$20,000.00
Severance Benefit Fund	\$72,423.00	

COLEBROOK SCHOOL DISTRICT				
FOOD SERVICE BUDGET COMPARISON AND ANALYSIS				
PROGRAM DESCRIPTION	2023 - 2024 Budget	2023 - 2024 Expenditures	2024 - 2025 Budget	2025 - 2026 Budget
Contracted Services	\$200,000.00	\$149,825.87	\$200,000.00	\$200,000.00
Repair/Maintenance	\$5,300.00	\$3,177.85	\$5,300.00	\$5,100.00
Utilities/Gas	\$1,500.00	\$4,092.46	\$1,500.00	\$3,960.00
Supplies/Equipment	\$17,518.00	\$22,978.52	\$13,710.00	\$1,300.00
Dues, Fees & Refunds	\$300.00	\$0.00	\$300.00	\$0.00
Supply Chain Grant	\$0.00	\$18,733.09	\$0.00	\$0.00
TOTAL EXPENSES	\$224,618.00	\$198,807.79	\$220,810.00	\$210,360.00
REVENUES				
REVENUE SOURCE	2023 - 2024 Budget	2023 - 2024 Actual Revenue	2024 - 2025 Budget	2025 - 2026 Budget
District Appropriation	\$76,118.00	\$34,133.53	\$72,310.00	\$69,360.00
Federal Reimbursement	\$81,000.00	\$89,082.60	\$81,000.00	\$85,000.00
Local Sales	\$65,000.00	\$56,181.74	\$65,000.00	\$55,000.00
State Reimbursement	\$2,500.00	\$676.83	\$2,500.00	\$1,000.00
Supply Chain Grant	\$0.00	\$18,733.09	\$0.00	\$0.00
TOTAL REVENUES	\$224,618.00	\$198,807.79	\$220,810.00	\$210,360.00





Proposed Budget

Colebrook Local School

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

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

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

SCHOOL BOARD CERTIFICATION

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

Name	Position	Signature
Timothy Stevens	School Board Chair	
Cayenne Amey	School Board Member	
David Brooks	School Board Member	
Julie Brunault	School Board Member	
Nathan Lebel	School Board Member	
Rhonda Lyons	School Board Member	
Robert Murphy	School Board Member	

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

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<https://www.revenue.nh.gov/about-dra/municipal-and-property-division/municipal-bureau>



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2024	Appropriations for period ending 6/30/2025	Appropriations for period ending 6/30/2026 (Recommended)	Appropriations for period ending 6/30/2026 (Not Recommended)
Instruction						
1100-1199	Regular Programs	03	\$2,193,996	\$2,833,124	\$2,700,541	\$0
1200-1299	Special Programs	03	\$746,467	\$916,004	\$882,897	\$0
1300-1399	Vocational Programs	03	\$221,447	\$222,335	\$243,495	\$0
1400-1499	Other Programs	03	\$214,128	\$223,311	\$230,906	\$0
1500-1599	Non-Public Programs	03	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	03	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0
Instruction Subtotal			\$3,376,038	\$4,194,774	\$4,057,839	\$0
Support Services						
2000-2199	Student Support Services	03	\$627,087	\$810,992	\$821,421	\$0
2200-2299	Instructional Staff Services	03	\$235,277	\$354,810	\$356,118	\$0
Support Services Subtotal			\$862,364	\$1,165,802	\$1,177,539	\$0
General Administration						
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	03	\$90,311	\$87,756	\$208,094	\$0
General Administration Subtotal			\$90,311	\$87,756	\$208,094	\$0
Executive Administration						
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0
2320-2399	All Other Administration	03	\$648,429	\$753,466	\$629,295	\$0
2400-2499	School Administration Service	03	\$413,039	\$437,343	\$440,265	\$0
2500-2599	Business		\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	03	\$1,138,902	\$882,365	\$834,100	\$0
2700-2799	Student Transportation	03	\$264,379	\$364,869	\$378,064	\$0
2800-2999	Support Service, Central and Other	03	\$112,537	\$143,412	\$132,325	\$0
Executive Administration Subtotal			\$2,577,286	\$2,581,455	\$2,414,049	\$0
Non-Instructional Services						
3100	Food Service Operations	03	\$198,808	\$220,850	\$210,360	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$198,808	\$220,850	\$210,360	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2024	Appropriations for period ending 6/30/2025	Appropriations for period ending 6/30/2026 (Recommended)	Appropriations for period ending 6/30/2026 (Not Recommended)
Facilities Acquisition and Construction						
4100	Site Acquisition	03	\$0	\$10	\$10	\$0
4200	Site Improvement	03	\$0	\$10	\$10	\$0
4300	Architectural/Engineering	03	\$0	\$10	\$10	\$0
4400	Educational Specification Development	03	\$0	\$10	\$10	\$0
4500	Building Acquisition/Construction	03	\$0	\$10	\$10	\$0
4600	Building Improvement Services	03	\$0	\$10	\$10	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$0	\$60	\$60	\$0
Other Outlays						
5110	Debt Service - Principal	03	\$0	\$10	\$4	\$0
5120	Debt Service - Interest	03	\$0	\$10	\$3	\$0
Other Outlays Subtotal			\$0	\$20	\$7	\$0
Fund Transfers						
5220-5221	To Food Service		\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0
5310	To Charter Schools	03	\$13,256	\$26,512	\$27,308	\$0
5390	To Other Agencies		\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0
Fund Transfers Subtotal			\$13,256	\$26,512	\$27,308	\$0
Total Operating Budget Appropriations					\$8,095,256	\$0



Special Warrant Articles

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



New Hampshire
 Department of
 Revenue Administration

**2025
MS-26**

Individual Warrant Articles

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



**2025
MS-26**

Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2024	Revised Estimated Revenues for Period ending 6/30/2025	Estimated Revenues for Period ending 6/30/2026
Local Sources					
1300-1349	Tuition	03	\$1,652,450	\$1,450,000	\$1,550,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	03	\$105	\$25	\$25
1600-1699	Food Service Sales	03	\$56,182	\$65,000	\$55,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	03	\$118,531	\$148,000	\$138,000
Local Sources Subtotal			\$1,827,268	\$1,663,025	\$1,743,025
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	03	\$28,488	\$14,000	\$6,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	03	\$677	\$2,500	\$1,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$798	\$0	\$0
State Sources Subtotal			\$29,963	\$16,500	\$7,000
Federal Sources					
4100-4539	Federal Program Grants	03	\$272,988	\$287,000	\$318,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	03	\$89,083	\$81,000	\$85,000
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution		\$0	\$0	\$0
4590-4999	Other Federal Sources (non-4810)		\$18,733	\$0	\$0
4810	Federal Forest Reserve		\$0	\$22,000	\$0
Federal Sources Subtotal			\$380,804	\$390,000	\$403,000



Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2024	Revised Estimated Revenues for Period ending 6/30/2025	Estimated Revenues for Period ending 6/30/2026
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfers from Food Service Special Revenues Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$209,067	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	03	\$0	\$0	\$790,000
Other Financing Sources Subtotal			\$209,067	\$0	\$790,000
Total Estimated Revenues and Credits			\$2,447,102	\$2,069,525	\$2,943,025



Budget Summary

Item	Period ending 6/30/2026
Operating Budget Appropriations	\$8,095,256
Special Warrant Articles	\$20,000
Individual Warrant Articles	\$0
Total Appropriations	\$8,115,256
Less Amount of Estimated Revenues & Credits	\$2,943,025
Less Amount of State Education Tax/Grant	\$1,925,253
Estimated Amount of Taxes to be Raised	\$3,246,978

SCHOOL ADMINISTRATIVE UNIT #7

2025-2026

APPROVED BUDGET

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

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

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

School Administrative Unit #7

Budget Comparison

Fiscal Year: 2024-2025

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

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

Account **Description** **Variance**

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

A.

School Administrative Unit #7

Budget Comparison

Fiscal Year: 2024-2025

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

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

Account Description

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

School Administrative Unit #7

Budget Comparison

Fiscal Year: 2024-2025

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

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

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

School Administrative Unit #7

Budget Comparison

Fiscal Year: 2024-2025

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

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

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

School Administrative Unit #7

Budget Comparison

Fiscal Year: 2024-2025

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

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

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

School Administrative Unit #7

Budget Comparison

Fiscal Year: 2024-2025

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

Account	Description	ADOPTED BUDGET	YTD Expenditures	2024 - 2025 BUDGET	2025 - 2026 PROPOSED BUDGET	Variance
000.2520.641.00.000.0000	Books	\$300.00	\$0.00	\$300.00	\$0.00	(\$300.00)
000.2520.650.00.000.0000	Software	\$1,098.00	\$0.00	\$0.00	\$0.00	\$0.00
000.2520.733.00.000.0000	Furniture & Fixtures	\$400.00	\$0.00	\$1,000.00	\$200.00	(\$800.00)
000.2520.739.00.000.0000	Equipment-New	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
000.2520.810.00.000.0000	Dues and Fees	\$1,210.00	\$121.30	\$3,770.00	\$3,770.00	\$0.00
FUNCTION: Fiscal Services - 2520		\$453,844.00	\$412,398.81	\$498,770.00	\$507,099.00	\$8,329.00 E.
000.2600.421.00.000.0000	Rubbish Removal	\$1,200.00	\$814.00	\$1,200.00	\$1,200.00	\$0.00
000.2600.430.00.000.0000	Repair and Maintenance	\$500.00	\$150.00	\$500.00	\$500.00	\$0.00
000.2600.441.00.000.0000	Rental Charge	\$18,000.00	\$18,000.00	\$18,000.00	\$18,000.00	\$0.00
000.2600.521.00.000.0000	Property Insurance	\$3,000.00	\$658.00	\$0.00	\$1,000.00	\$1,000.00
000.2600.610.00.000.0000	Supplies	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
000.2600.739.00.000.0000	Equipment	\$150.00	\$0.00	\$150.00	\$150.00	\$0.00
FUNCTION: Operation & Maintenance of Plant Services - 2600		\$23,350.00	\$19,822.00	\$20,350.00	\$21,350.00	\$1,000.00
000.2829.329.00.000.0000	Contracted Services	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
000.2829.430.00.000.0000	Tech Repairs & Maintenance	\$0.00	\$281.25	\$0.00	\$0.00	\$0.00
000.2829.532.00.000.0000	Data Communications	\$30,000.00	\$6,735.66	\$30,000.00	\$18,000.00	(\$12,000.00) F.
000.2829.610.00.000.0000	Supplies	\$1,390.00	\$530.06	\$1,140.00	\$1,000.00	(\$140.00)
000.2829.650.00.000.0000	Licenses	\$26,094.00	\$26,382.18	\$34,600.00	\$30,500.00	(\$4,100.00) G.
000.2829.734.00.000.0000	Computer Equipment	\$0.00	\$0.00	\$11,560.00	\$9,600.00	(\$1,960.00) G.

School Administrative Unit #7

Budget Comparison

Fiscal Year: 2024-2025

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

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

Account Description

000.2829.7390.00.000.0000	Equipment	\$8,965.00	\$9,267.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FUNCTION: Informational Systems - 2829								
016.2190.1100.00.000.0000	Employee Salary	\$17,818.88	\$0.00	\$0.00	\$21,294.00	\$21,294.00	\$21,294.00	\$0.00
016.2190.2200.00.000.0000	Social Security Tax	\$2,258.02	\$0.00	\$0.00	\$1,629.00	\$1,629.00	\$1,629.00	\$0.00
016.2190.2600.00.000.0000	Worker's Compensation	\$0.00	\$0.00	\$0.00	\$128.00	\$128.00	\$128.00	\$0.00
016.2190.5800.00.000.0000	Travel	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
016.2190.6100.00.000.0000	Supplies	\$13,656.00	\$477.63	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00
FUNCTION: Other Support Services - Students - 2190								
Grand Total:		\$1,419,052.40	\$1,272,028.99	\$1,547,715.00	\$1,468,837.00	\$1,468,837.00	\$23,551.00	H. (\$78,878.00)

End of Report

SAU BUDGET FY 26 EXPLANATIONS FOR VARIANCES

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



PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

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

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

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

Emphasis of Matter – Change in Accounting Principle

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

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

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

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

Supplementary Information

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

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

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

January 16, 2025
Concord, New Hampshire

***PLODZIK & SANDERSON
Professional Association***

SCHOOL ADMINISTRATION UNIT 7	
2023 - 2024 GROSS WAGES	
NAME	GROSS WAGES
BROOKS, ELDONNA L	\$750.00
CARPINO, JANE N	\$80.00
CASTONGUAY, ADRIANNA D	\$33,262.45
CLOUTIER, SHANE T	\$81,506.00
CROSS, BRIDGET E	\$87,500.00
HIBBARD, CASEY J	\$52,812.68
LAUGHTON, DONNA I	\$23,696.41
NOYES, JENNIFER A	\$71,986.00
PAQUETTE, BILLIE J	\$59,213.54
PAQUETTE, CHRISTOPHER M	\$52,273.57
PERREAULT, TINA E	\$64,995.58
PUGLISI, BRENDA K	\$44,918.43
TAYLOR, DEBRA J	\$157,920.16
THATCHER, BRENDA S.	\$15,852.60

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



