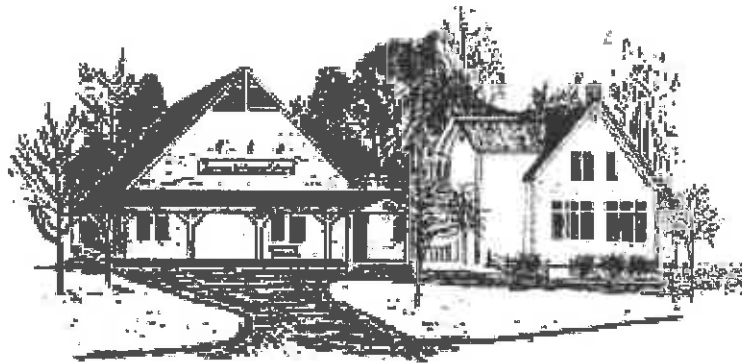


ANNUAL REPORT
of the
SCHOOL DISTRICT
of
JACKSON
New Hampshire

Jackson Grammar School

1806-2023

The Little School with a BIG Heart



Art Work by Daphne LeMay

FOR THE FISCAL YEAR ENDING
JUNE 30, 2023

2014 Elementary School of Excellence for the State of New Hampshire

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SCHOOL DISTRICT OF JACKSON

SCHOOL BOARD

Genn Anzaldi, Chair	Term Expires 2026
James Glazer (appointed January 4, 2024)	Term Expires 2024
Majka Burhardt	Term Expires 2026
Jerome Dougherty	Term Expires 2025
Jessica Della Valla (appointed term expires 3/2024)	Term Expires 2024
Sasha Tracy, Moderator	Term Expires 2024
Noah Weeder, Treasurer	Term Expires 2024
Tim Scott, Clerk	Term Expires 2024
Roberge & Co., Auditors	

JACKSON GRAMMAR SCHOOL (383-6861)

Erin Messer, Principal

SCHOOL ADMINISTRATIVE UNIT NO. 9 (447-8368)

Kevin Richard, Superintendent of Schools
Aimee Frechette, Assistant Superintendent
Pamela Stimpson, Director of Special Services
James Hill, Director of Administrative Services
Michael Wade, Director of Budget & Finance
Lindsey Brandon, Finance Manager
Michelle Leahy, Payroll Manager
Jackie Dziedzic, Human Resources Manager



**JACKSON SCHOOL DISTRICT WARRANT
STATE OF NEW HAMPSHIRE**

To the Inhabitants of the School District of Jackson, in the County of Carroll, State of New Hampshire, qualified to vote on District affairs:

You are hereby notified to meet at the Whitney Center in said District on Thursday, March 7, 2024 at 7:00 in the evening to act upon the following subjects:

ARTICLE 1. To see if the School District will vote to raise and appropriate the sum of \$3,046,203 for the support of schools, for the payment of salaries for school district officials and agents, and for the payment of the statutory obligations of the District, with \$20,400 offsetting this amount from various grants. This article does not include appropriations voted in other warrant articles. (Majority vote required) (Recommended by the School Board 5-0)

ARTICLE 2. To see if the School District will vote to raise and appropriate the sum of \$15,000 to be added to the Capital Reserve Fund (Special Education) previously established for this purpose. (Majority vote required) (Recommended by the School Board 5-0)

ARTICLE 3. To see if the School District will vote to raise and appropriate the sum of \$3,000 to be added to the Whitney Maintenance Trust Fund previously established for this purpose in 2010. (Majority vote required) (Recommended by the School Board 5-0)

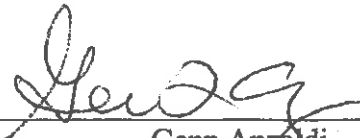
ARTICLE 4. To see if the school district will vote to raise and appropriate \$125,000 to purchase one school bus; and authorize the withdrawal of \$125,000 from the Capital Reserve Fund (School Buses), previously established for this purpose. (Majority Vote Required) (Recommended by the School Board 5-0)

ARTICLE 5. To see if the School District will vote to appoint the Jackson School Board as agents to expend from the Capital Reserve Fund (School Buses), the Capital Reserve Fund (Special Education), and the Tuition Expendable Trust Fund. (Majority vote required). (Recommended by the School Board 5-0)


ARTICLE 6. To see if the School District will vote to raise and appropriate up to \$15,000 to be placed in the Capital Reserve Fund (School Buses) previously established. This sum is to come from June 30 fund balance available to transfer on July 1st. No amount to be raised from taxation. (Majority Vote Required) (Recommended by the School Board 5-0).

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


Given under our hands, this 8th day of February 2024.



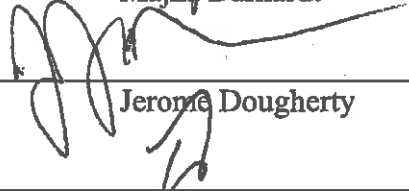
Genn Anzaldi




Jessica Della Valla



Majka Burnhardt

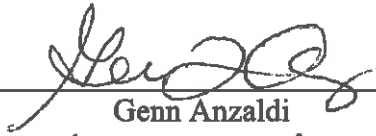


Jerome Dougherty




James Glazer

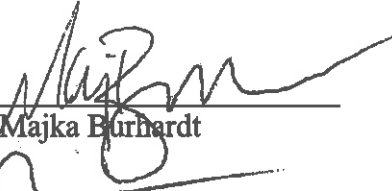
A TRUE COPY OF WARRANT - ATTEST



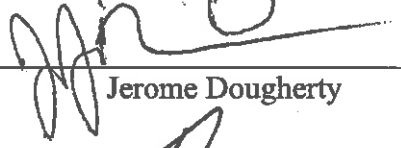
Genn Anzaldi




Jessica Della Valla



Majka Burnhardt



Jerome Dougherty



James Glazer

JACKSON SCHOOL DISTRICT WARRANT
Election of Officers

To the Inhabitants of the School District in the Town of Jackson, County of Carroll and State of New Hampshire, qualified to vote on District affairs.

You are hereby notified to meet at the Whitney Center in said District on Tuesday, March 12, 2024 to elect the following School District Officers. The polls will be open for this purpose from 8:00 a.m. to 7:00 p.m.

ARTICLE 1. To elect a Moderator for the ensuing year.

ARTICLE 2. To elect a Clerk for the ensuing year.

ARTICLE 3. To elect one member of the School Board for the ensuing three years.

ARTICLE 4. To elect one member of the School Board for the ensuing three years.

ARTICLE 5. To elect a Treasurer for the ensuing year.


Given under our hands, this 8th day of February 2024.



Genn Anzaldi



Jessica Della Valla



Majka Burhardt



Jerome Dougherty



James Glazer

A TRUE COPY OF WARRANT - ATTEST



Genn Anzaldi



Jessica Della Valla



Majka Burhardt



Jerome Dougherty



James Glazer

**JACKSON SCHOOL DISTRICT
SUMMARY 2024-2025 BUDGET**

	ADOPTED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025	
Proposed Budget	\$ 3,104,417	\$ 3,046,203	
Less Special Articles			
Capital Reserve- School Bus/ Special Education	\$ -	\$ -	
Exp Trust - Tuition	\$ -	\$ -	
Exp Trust - Whitney	\$ -	\$ -	
Exp Trust - Maintenance	\$ -	\$ -	
	\$ 3,104,417	\$ 3,046,203	
Total Budget, Excluding Special Articles	\$ 3,104,417	\$ 3,046,203	-\$58,214 -1.88%
Less Grants	\$ (21,812)	\$ (20,400)	
	\$ 3,082,605	\$ 3,025,803	-\$56,802 -1.84%

SUMMARY OF PROPOSED INCREASES/ DECREASES:

Salaries, All Incl Contingency/ Perf (Incl. contingency Suppt Staff/Admin/Tchrs)	\$ (10,834)	
Health/Dental/Life Insurance (Health incr 9.85%)	\$ 18,367	
FICA	\$ (112)	
Retirement	\$ (14,487)	
Workers Comp/ Unemployment	\$ 1,415	
	\$ (5,651)	
Sub Total Salaries and Benefits		\$ (5,651)
Various	\$ (550)	
1200.322.120	\$ (14,460)	
1200.330.135	\$ (3,000)	
1200.560.109	\$ -	
2140.330.120	\$ (481)	
Various	\$ (3,750)	
Various	\$ 5,455	
	\$ (16,786)	
Sub Total Special Education (Excl. Salaries/ Benefits)		\$ (16,786)
1100.560.102	\$ 20,388	
1100.560.103	\$ (35,343)	
1100.561.103	\$ (50,304)	
1100.562.103	\$ (56)	
	\$ (65,315)	
Sub Total MS/HS Tuition - Regular Education		\$ (65,315)
2620.411.094	\$ -	
2620.421.100	\$ 1,200	
2620.431.119	\$ -	
2620.430.120	\$ 9,228	
2620.531.91/92	\$ 700	
2620.610.053	\$ -	
2620.622.089	\$ (1,035)	
2620.623.090	\$ (1,000)	
2620.624.091	\$ -	

2620.737.129	Replacement Furniture	\$	3,000
2620.739.083	New Equipment, Maint	\$	800

	Sub Total Maintenance		\$ 12,893
Various	Supplies, Instructional	\$	841
2320.311.104	SAU Share	\$	884
2120.320.031	504 Implementation	\$	(500)
2210.322.045	Staff & Curriculum Development	\$	(2,000)
2220.330.120	Contracted Service- Library	\$	6,000
2317.330.047	Audit	\$	2,850
2318.330.047	Legal/ Professional Services	\$	5,000
2319.330.021	NCES Membership	\$	75
2720.430.099	Transportation, Labor	\$	1,914
1400.520.143	Student Accident Insurance	\$	20
2319.520.035	Insurance - Property & Liability	\$	1,740
Various	Supplies, Department	\$	(1,100)
Various	Supplies, Transportation	\$	2,014
Various	Books/ Information Resources	\$	210
Various	Equipment/ Furniture (All)	\$	(291)
2319.810.021	Dues	\$	400

	Sub Total Other		\$ 18,057

	TOTAL SUMMARY OF INCREASES/ DECREASES		\$ (56,802)

1100 REGULAR EDUCATION

	Adopted Budget FY23 7/1/22- 6/30/23	Actuals FY23 7/1/22- 6/30/23	Adopted Budget FY24 7/1/23- 6/30/24	Proposed Budget FY25 7/1/24- 6/30/25
1	71-10-1100-5110-0011	\$ 12,300	\$ 12,500	\$ 11,820
2	71-10-1100-5110-0067	\$ 23,000	\$ 23,400	\$ 25,480
3	71-10-1100-5110-0069	\$ 12,614	\$ 14,083	\$ 13,554
4	71-10-1100-5110-0077	\$ 274,603	\$ 287,960	\$ 262,854
5	71-10-1100-5110-0078	\$ 45,682	\$ 35,114	\$ 62,297
6	71-10-1100-5110-0170	\$ -	\$ -	\$ -
7	71-10-1100-5120-0028	\$ 7,920	\$ 21,048	\$ 27,841
8	71-10-1100-5120-0076	\$ 12,000	\$ 15,445	\$ 15,000
9	71-10-1100-5211-0028	\$ -	\$ 563	\$ 4,069
10	71-10-1100-5211-0077	\$ 112,257	\$ 97,856	\$ 89,102
11	71-10-1100-5211-0078	\$ 44,548	\$ 34,031	\$ 43,685
12	71-10-1100-5211-0170	\$ -	\$ -	\$ -
13	71-10-1100-5212-0077	\$ -	\$ -	\$ 3,825
14	71-10-1100-5212-0078	\$ -	\$ -	\$ 1,409
15	71-10-1100-5213-0077	\$ -	\$ -	\$ 348
16	71-10-1100-5213-0078	\$ -	\$ -	\$ 168
17	71-10-1100-5220-0011	\$ 941	\$ 956	\$ 897
18	71-10-1100-5220-0028	\$ 606	\$ 1,653	\$ 2,145
19	71-10-1100-5220-0067	\$ 1,760	\$ 1,790	\$ 1,965
20	71-10-1100-5220-0069	\$ 965	\$ 1,077	\$ 1,045
21	71-10-1100-5220-0076	\$ 918	\$ 1,173	\$ 1,148
22	71-10-1100-5220-0077	\$ 21,520	\$ 20,348	\$ 22,727
23	71-10-1100-5220-0078	\$ 3,640	\$ 2,250	\$ 3,551
24	71-10-1100-5220-0170	\$ -	\$ -	\$ -
25	71-10-1100-5231-0076	\$ -	\$ 159	\$ -
26	71-10-1100-5231-0078	\$ 6,689	\$ 4,658	\$ 8,496
27	71-10-1100-5232-0067	\$ 4,835	\$ -	\$ -
28	71-10-1100-5232-0076	\$ -	\$ 36	\$ -
29	71-10-1100-5232-0077	\$ 59,130	\$ 60,179	\$ 47,391
30	71-10-1100-5232-0170	\$ -	\$ -	\$ -
31	71-10-1100-5250-0011	\$ 60	\$ 35	\$ 60
32	71-10-1100-5250-0028	\$ -	\$ 23	\$ 60
33	71-10-1100-5250-0067	\$ 60	\$ 41	\$ 60
34	71-10-1100-5250-0069	\$ 60	\$ 37	\$ 60
35	71-10-1100-5250-0076	\$ 60	\$ 35	\$ 65
36	71-10-1100-5250-0077	\$ 350	\$ 162	\$ 301
37	71-10-1100-5250-0078	\$ 150	\$ 81	\$ 120
38	71-10-1100-5250-0170	\$ -	\$ -	\$ -
39	71-10-1100-5260-0011	\$ 75	\$ 24	\$ 25

JACKSON SCHOOL DISTRICT - FY25 PROPOSED BUDGET

40	71-10-1100-5260-0028	WORKERS, COMP., FOREIGN LANG	\$	-	\$	16	\$	-	\$	59
41	71-10-1100-5260-0067	WORKERS COMP., MUSIC	\$	150	\$	45	\$	37	\$	54
42	71-10-1100-5260-0069	WORKERS COMP., PHYS EDUC	\$	150	\$	25	\$	21	\$	29
43	71-10-1100-5260-0076	WORKERS COMP., SUBSTITUTES	\$	150	\$	23	\$	-	\$	32
44	71-10-1100-5260-0077	WORKERS COMP., TEACHERS REGED	\$	1,250	\$	538	\$	470	\$	555
45	71-10-1100-5260-0078	WORKERS COMP., AIDE REG EDUC	\$	200	\$	89	\$	66	\$	132
46	71-10-1100-5260-0170	WORKERS COMP., PLC	\$	-	\$	-	\$	-	\$	-
47	71-10-1100-5321-0120	TIN MOUNTAIN PROJECT	\$	4,250	\$	4,250	\$	4,785	\$	4,785
48	71-10-1100-5321-0170	PERSONALIZED LEARNING PROGRAM	\$	-	\$	-	\$	-	\$	-
49	71-10-1100-5430-0067	REPAIRS TO EQUIPMENT, MUSIC	\$	-	\$	-	\$	-	\$	-
50	71-10-1100-5430-0118	REPAIRS TO EQUIPMENT, COPIER	\$	3,250	\$	2,715	\$	3,250	\$	3,250
51	71-10-1100-5430-0138	REPAIRS TO EQUIPMENT, COMPUTERS	\$	1,500	\$	498	\$	1,500	\$	1,500
52	71-10-1100-5560-0102	REPAIRS TO EQUIPMENT, COMPUTERS	\$	325,059	\$	228,145	\$	258,084	\$	278,472
53	71-10-1100-5560-0103	TUITION, MIDDLE SCHOOL	\$	514,676	\$	514,676	\$	679,591	\$	644,248
54	71-10-1100-5561-0103	TUITION, HS BOND SHARE	\$	56,577	\$	56,577	\$	50,304	\$	-
55	71-10-1100-5562-0103	TUITION, HS MAINT TRUST SHARE	\$	4,629	\$	4,629	\$	4,497	\$	4,441
56	71-10-1100-5610-0011	SUPPLIES,ART	\$	800	\$	783	\$	875	\$	700
57	71-10-1100-5610-0023	SUPPLIES,LANGUAGE ARTS	\$	1,262	\$	859	\$	800	\$	2,300
58	71-10-1100-5610-0028	SUPPLIES,FOREIGN LANGUAGE	\$	100	\$	100	\$	100	\$	230
59	71-10-1100-5610-0032	SUPPLIES, HEALTH	\$	50	\$	277	\$	100	\$	150
60	71-10-1100-5610-0061	SUPPLIES,MATH	\$	1,055	\$	873	\$	675	\$	300
61	71-10-1100-5610-0067	SUPPLIES,MUSIC	\$	115	\$	-	\$	100	\$	100
62	71-10-1100-5610-0069	SUPPLIES,PHYS EDUC	\$	250	\$	119	\$	350	\$	100
63	71-10-1100-5610-0080	SUPPLIES,SCIENCE	\$	852	\$	851	\$	1,144	\$	1,020
64	71-10-1100-5610-0081	SUPPLIES,SOCIAL STUDIES	\$	-	\$	-	\$	165	\$	150
65	71-10-1100-5610-0083	SUPPLIES,GENERAL	\$	3,000	\$	3,395	\$	3,500	\$	3,600
66	71-10-1100-5610-0138	SUPPLIES,COMPUTER	\$	3,000	\$	3,000	\$	3,000	\$	3,000
67	71-10-1100-5641-0011	BOOKS, ART	\$	-	\$	-	\$	100	\$	-
68	71-10-1100-5641-0023	BOOKS,LANGUAGE ARTS	\$	845	\$	180	\$	215	\$	450
69	71-10-1100-5642-0028	BOOKS, FOREIGN LANGUAGE	\$	-	\$	-	\$	-	\$	-
70	71-10-1100-5641-0059	PERIODICALS	\$	212	\$	157	\$	200	\$	200
71	71-10-1100-5641-0067	BOOKS, MUSIC	\$	100	\$	96	\$	100	\$	100
72	71-10-1100-5641-0080	BOOKS, SCIENCE	\$	-	\$	-	\$	-	\$	225
73	71-10-1100-5641-0081	BOOKS,SOCIAL STUDIES	\$	410	\$	6	\$	300	\$	100
74	71-10-1100-5642-0138	SOFTWARE,COMPUTER LIT	\$	4,000	\$	3,973	\$	4,000	\$	4,000
75	71-10-1100-5642-0085	SOFTWARE, UNIFIED ARTS	\$	-	\$	-	\$	-	\$	-
76	71-10-1100-5731-0011	NEW EQUIPMENT,ART	\$	425	\$	309	\$	-	\$	200
77	71-10-1100-5731-0067	NEW EQUIPMENT,MUSIC	\$	150	\$	147	\$	-	\$	150
78	71-10-1100-5731-0069	NEW EQUIPMENT, PE	\$	-	\$	-	\$	-	\$	-
79	71-10-1100-5731-0083	NEW EQUIPMENT, GENERAL	\$	-	\$	-	\$	-	\$	-
80	71-10-1100-5734-0138	NEW EQUIPMENT,COMPUTER/TECHNOL	\$	8,000	\$	7,992	\$	11,641	\$	12,000
81	71-10-1100-5739-0083	NEW FURNITURE, GENERAL	\$	-	\$	-	\$	1,500	\$	-
82	71-10-1100-5840-0200	PERFORMANCE BASED SALARY	\$	8,595	\$	-	\$	12,487	\$	3,200

\$ 1,591,805 \$ 1,472,059 \$ 1,710,642 \$ 1,619,685

TOTAL 1100 REGULAR EDUCATION

1200 SPECIAL EDUCATION

83	71-10-1200-5110-0078	SALARIES, AIDE SPECIAL EDUC	\$	-	\$	-	\$	-
84	71-10-1200-5110-0082	SALARIES, TEACHERS SPECIAL EDUC	\$	54,082	\$	78,325	\$	72,845
85	71-10-1200-5110-0995	SALARIES, AIDE SPECIAL EDUC 1:1	\$	-	\$	16,888	\$	25,671
86	71-10-1200-5120-0135	SALARIES, TEMPORARY ESY	\$	1,500	\$	2,958	\$	-
87	71-10-1200-5211-0078	HEALTH INSUR, AIDE SPECIAL EDU	\$	-	\$	-	\$	-
88	71-10-1200-5211-0082	HEALTH, TEACHERS SPEC EDUC	\$	19,567	\$	11,956	\$	10,171
89	71-10-1200-5211-0995	HEALTH/DENTAL INSUR, AIDE SPECIAL EDU 1:1	\$	-	\$	9,177	\$	-
90	71-10-1200-5212-0082	DENTAL INSUR, TEACHERS SPEC EDU	\$	-	\$	-	\$	-
91	71-10-1200-5213-0082	LIFE INSUR, TEACHERS SPEC EDUC	\$	-	\$	-	\$	86
92	71-10-1200-5220-0078	FICA, AIDE SPECIAL EDUC	\$	-	\$	-	\$	-
93	71-10-1200-5220-0082	FICA, TEACHERS SPECIAL EDUC	\$	4,176	\$	6,634	\$	5,772
94	71-10-1200-5220-0135	FICA, EXTENDED SCHOOL YEAR	\$	115	\$	226	\$	-
95	71-10-1200-5220-0995	FICA, AIDE SPECIAL EDUC 1:1	\$	-	\$	1,053	\$	-
96	71-10-1200-5231-0078	EMPLOYEE RETIREMENT, AIDE SPECIAL EDUC	\$	-	\$	-	\$	-
97	71-10-1200-5231-0995	EMPLOYEE RETIREMENT, AIDE SPECIAL EDUC 1:1	\$	-	\$	2,306	\$	-
98	71-10-1200-5232-0082	TEACHER RETIREMENT, SPEC EDUC	\$	11,473	\$	16,383	\$	14,818
99	71-10-1200-5232-0135	TEACHER RETIREMENT, EXTENDED SCHOOL YEAR	\$	315	\$	605	\$	-
100	71-10-1200-5250-0078	UNEMPLOYMENT, AIDE SPECIAL EDUC	\$	-	\$	-	\$	39
101	71-10-1200-5250-0082	UNEMPLOYMENT, TEACHERS SPECIAL EDUC	\$	125	\$	41	\$	95
102	71-10-1200-5250-0995	UNEMPLOYMENT, AIDES 1:1 SPEC ED	\$	-	\$	41	\$	-
103	71-10-1200-5260-0078	WORKERS COMP., AIDE SPECIAL EDUC	\$	-	\$	1	\$	-
104	71-10-1200-5260-0082	WORKERS COMP., TEACHERS SPECIAL EDUC	\$	125	\$	106	\$	163
105	71-10-1200-5322-0120	CONT SERV-CONSULTANT SPED	\$	-	\$	14,010	\$	12,300
106	71-10-1200-5330-0135	EXTENDED SCHOOL YEAR PROGRAM	\$	2,000	\$	-	\$	3,000
107	71-10-1200-5560-0109	TUITION, SPECIAL EDUCATION	\$	2,000	\$	605	\$	-
108	71-10-1200-5580-0082	TRAVEL, SPEC EDUC	\$	250	\$	-	\$	200
109	71-10-1200-5610-0082	SUPPLIES, SPECIAL EDUC	\$	250	\$	249	\$	450
110	71-10-1200-5641-0082	BOOKS, SPECIAL EDUC	\$	100	\$	-	\$	100
111	71-10-1200-5731-0082	NEW EQUIPMENT, SPECIAL EDUC	\$	-	\$	-	\$	-
112	71-10-1200-5840-0200	PERFORMANCE BASED SALARY	\$	500	\$	-	\$	3,371
			\$	96,578	\$	161,264	\$	190,152
TOTAL 1200 SPECIAL EDUCATION			\$		\$		\$	122,856

1260 ESOL

113	71-10-1260-5120-0992	SALARIES, ESOL	\$	500	\$	-	\$	1,000
114	71-10-1260-5220-0992	FICA, ESOL	\$	38	\$	-	\$	77
115	71-10-1260-5250-0992	UNEMPLOYMENT, ESOL	\$	25	\$	-	\$	25
116	71-10-1260-5260-0992	WORKERS COMP., ESOL	\$	15	\$	-	\$	15
TOTAL 1260 ESOL			\$	578	\$	-	\$	1,117

1400 CO-CURRICULAR

117	71-10-1400-5110-0077	SALARIES, SUMMER PROGRAM	\$	12,000	\$	-	\$	12,000
118	71-10-1400-5120-0077	SALARY, COCURR STIPENDS	\$	2,250	\$	1,500	\$	2,250
119	71-10-1400-5130-0077	SALARIES, ARTIST IN RESIDENCE	\$	2,000	\$	2,000	\$	2,000

120	71-10-1400-5220-0077	FICA, SUMMER PROGRAM/COCURR STIPENDS	\$	1,243	\$	268	\$	1,243	\$	1,243
121	71-10-1400-5231-0077	EMPLOYEE RETIREMENT, SUMMER PROG/COCURR	\$	-	\$	-	\$	-	\$	-
122	71-10-1400-5260-0077	WORKERS COMP., SUMMER PROG/COCURR	\$	75	\$	32	\$	5	\$	5
123	71-10-1400-5320-0083	CONTR SERV-OFFICIALS COCURR	\$	150	\$	100	\$	150	\$	150
124	71-10-1400-5320-0120	WHITNEY CENTER PROJECTS	\$	9,000	\$	6,022	\$	9,000	\$	9,000
125	71-10-1400-5330-0170	ARTIST IN RESIDENCE	\$	1,200	\$	1,200	\$	1,500	\$	1,500
126	71-10-1400-5520-0143	STUDENT ACCIDENT INSURANCE	\$	440	\$	550	\$	450	\$	470
127	71-10-1400-5610-0083	SUPPLIES, COCURRICULAR	\$	500	\$	257	\$	500	\$	600
128	71-10-1400-5610-0100	SUPPLIES, SUMMER PROGRAM	\$	300	\$	201	\$	300	\$	400
129	71-10-1400-5641-0100	NEW EQUIPMENT, COCURR	\$	-	\$	-	\$	-	\$	-
		TOTAL 1400 CO-CURRICULAR	\$	29,158	\$	12,129	\$	29,398	\$	29,613

130	71-10-1410-5120-0077	1410 COCURR AFTER SCHOOL PROGRAM	\$	7,920	\$	10,887	\$	15,624	\$	34,760
131	71-10-1410-5220-0077	SALARY, AFTER SCHOOL PROGRAM	\$	606	\$	824	\$	1,196	\$	2,659
132	71-10-1410-5231-0077	FICA, AFTER SCHOOL PROGRAM	\$	-	\$	-	\$	-	\$	-
133	71-10-1410-5232-0077	EMPL RETIREMENT, AFTER SCHOOL PROG	\$	1,665	\$	-	\$	-	\$	-
134	71-10-1410-5250-0077	TCHR RETIREMENT, AFTER SCHOOL PROG	\$	-	\$	16	\$	-	\$	120
135	71-10-1410-5260-0077	UNEMPLOYMENT, AFTER SCHOOL PROG	\$	55	\$	-	\$	55	\$	73
		WORKERS COMP., AFTER SCHOOL PROG	\$	-	\$	-	\$	-	\$	-
		TOTAL 1410 COCURR AFTER SCHOOL PROGRAM	\$	10,246	\$	11,738	\$	16,875	\$	37,612

136	71-10-2120-5110-0077	2120 GUIDANCE SERVICES	\$	66,884	\$	70,843	\$	70,343	\$	70,972
137	71-10-2120-5211-0077	SALARY, GUIDANCE COUNSELOR	\$	8,663	\$	9,552	\$	10,531	\$	10,171
138	71-10-2120-5212-0077	HEALTH INSUR., GUIDANCE	\$	-	\$	-	\$	-	\$	1,169
139	71-10-2120-5213-0077	DENTAL INSUR., GUIDANCE	\$	-	\$	-	\$	-	\$	86
140	71-10-2120-5220-0077	LIFE INSUR., GUIDANCE	\$	5,117	\$	6,062	\$	5,581	\$	5,468
141	71-10-2120-5232-0077	FICA, GUIDANCE	\$	14,059	\$	14,799	\$	14,327	\$	14,037
142	71-10-2120-5250-0077	T/RETIREMENT, TCHR GUID	\$	100	\$	41	\$	95	\$	60
143	71-10-2120-5260-0077	UNEMPLOYMENT, GUIDANCE	\$	250	\$	131	\$	110	\$	150
144	71-10-2120-5320-0031	WORKERS COMP., GUIDANCE	\$	500	\$	-	\$	500	\$	-
145	71-10-2120-5330-0120	CONTR SERV, 504 IMPLEMENTATION	\$	1,500	\$	1,500	\$	1,500	\$	1,500
146	71-10-2120-5580-0031	TESTING, ACHIEVEMENT	\$	300	\$	-	\$	300	\$	300
147	71-10-2120-5610-0031	MILEAGE, GUIDANCE	\$	100	\$	56	\$	150	\$	100
148	71-10-2120-5840-0120	SUPPLIES, GUIDANCE	\$	500	\$	-	\$	2,600	\$	500
		PERFORMANCE BASED SALARY	\$	-	\$	-	\$	-	\$	-
		TOTAL 2120 GUIDANCE SERVICES	\$	97,973	\$	102,984	\$	106,037	\$	104,513

149	71-10-2130-5330-0120	2130 HEALTH SERVICES	\$	7,524	\$	-	\$	-	\$	-
150	71-10-2130-5110-0120	CONTR SERVICES, NURSE	\$	-	\$	11,500	\$	12,020	\$	13,998
151	71-10-2130-5220-0032	SALARIES, NURSE	\$	-	\$	880	\$	-	\$	-
		FICA, SCHOOL NURSE	\$	-	\$	-	\$	-	\$	-

152	71-10-2130-5220-0120	FICA, NURSE	\$	600	\$	-	\$	920	\$	1,071
153	71-10-2130-5250-0032	UNEMPLOYMENT, SCHOOL NURSE	\$	150	\$	41	\$	250	\$	60
154	71-10-2130-5610-0032	SUPPLIES, HEALTH	\$	8,274	\$	12,560	\$	13,190	\$	250
		TOTAL 2130 HEALTH SERVICES								15,379
		2140 PSYCHOLOGICAL SERVICES								
155	71-10-2140-5330-0120	PSYCH. TESTING/COUNSELING	\$	8,000	\$	8,989	\$	10,556	\$	10,075
		TOTAL 2140 PSYCHOLOGICAL SERVICES								10,075
		2150 SPEECH SERVICES								
156	71-10-2150-5330-0120	SPEECH SERVICES	\$	20,000	\$	31,738	\$	20,000	\$	16,400
157	71-10-2150-5610-0082	SUPPLIES,SPEECH	\$	150	\$	-	\$	150	\$	-
		TOTAL 2150 SPEECH SERVICES								16,400
		2160 PHYS/OCCUP THERAPY SERVICES								
158	71-10-2160-5330-0120	PHYS/OCCUP THERAPY	\$	2,000	\$	3,938	\$	6,680	\$	12,285
159	71-10-2160-5610-0082	SUPPLIES, PHY/OT THERAPY	\$	100	\$	-	\$	150	\$	-
		TOTAL 2160 PHYS/OCCUP THERAPY SERVICES								12,285
		2210 IMPROVEMENT OF INSTRUCTION								
160	71-10-2210-5110-0045	SALARY, CURRICULUM DEVELOPMENT	\$	-	\$	-	\$	-	\$	4,000
161	71-10-2210-5110-0138	SALARY, TECHNOLOGY COOR	\$	16,500	\$	20,485	\$	-	\$	23,892
162	71-10-2210-5110-0140	SALARY, TECH/LIBRARY MEDIA	\$	-	\$	-	\$	54,082	\$	-
163	71-10-2210-5120-0077	SALARY, MENTOR STIPEND	\$	2,000	\$	-	\$	2,000	\$	2,000
164	71-10-2210-5211-0138	HEALTH TECHNOLOGY COOR	\$	-	\$	-	\$	-	\$	1,920
165	71-10-2210-5211-0140	HEALTH TECH/LIBRARY MEDIA	\$	-	\$	-	\$	21,255	\$	-
166	71-10-2210-5220-0045	FICA,CURR/STAFF DEVELOPMENT	\$	235	\$	73	\$	306	\$	459
167	71-10-2210-5220-0140	FICA, TECH/LIBRARY MEDIA	\$	-	\$	-	\$	4,137	\$	-
168	71-10-2210-5220-0077	FICA, MENTORS	\$	153	\$	-	\$	153	\$	153
169	71-10-2210-5220-0138	FICA, TECHNOLOGY	\$	-	\$	1,567	\$	-	\$	1,843
170	71-10-2210-5231-0045	EMPL RETIREMENT, STAFF DEV/CURR	\$	-	\$	-	\$	-	\$	-
171	71-10-2210-5232-0045	TCHR RETIREMENT,CURR/STAFF DEV	\$	75	\$	201	\$	786	\$	1,178
172	71-10-2210-5232-0140	TCHR RETIREMENT, TECH/LIBRARY MEDIA	\$	-	\$	-	\$	10,622	\$	-
173	71-10-2210-5232-0077	TCHR RETIREMENT, MENTORS	\$	420	\$	-	\$	393	\$	393
174	71-10-2210-5250-0138	UNEMPLOYMENT, TECHNOLOGY	\$	-	\$	41	\$	-	\$	60
175	71-10-2210-5250-0140	UNEMPLOYMENT, TECH/LIBRARY MEDIA	\$	-	\$	-	\$	-	\$	-
176	71-10-2210-5260-0138	WORKERS COMP., TECHNOLOGY	\$	-	\$	32	\$	-	\$	51
177	71-10-2210-5260-0140	WORKERS COMP., TECH/LIBRARY MEDIA	\$	-	\$	-	\$	75	\$	-
178	71-10-2210-5320-0120	PROFESSIONAL DEV/COURSE REIMB	\$	7,000	\$	2,670	\$	6,000	\$	6,000
179	71-10-2210-5322-0045	STAFF & CURRICULUM DEVELOPMENT	\$	3,000	\$	1,869	\$	4,000	\$	2,000
180	71-10-2210-5330-0120	CONTR. SERVICES TECHNOLOGY	\$	-	\$	-	\$	5,000	\$	5,000

181	71-10-2210-5641-0071	PROFESSIONAL BOOKS/PERIODICALS		\$	250	\$	97	\$	300	\$	350
182	71-10-2210-5840-0200	PERFORMANCE, TECH COOR		\$	-	\$	-	\$	-	\$	200
TOTAL 2210 IMPROVEMENT OF INSTRUCTION											
				\$	29,633	\$	27,034	\$	109,233	\$	49,499
2220 EDUCATIONAL MEDIA SERVICES											
183	71-10-2220-5110-0077	SALARY, MEDIA LIBRARY SPECIALIST		\$	-	\$	4,500	\$	-	\$	-
184	71-10-2220-5220-0077	FICA, MEDIA LIBRARY SPECIALIST		\$	-	\$	344	\$	-	\$	-
185	71-10-2220-5232-0077	TCHR RETIREMENT, LIBRARY MEDIA		\$	-	\$	946	\$	-	\$	-
186	71-10-2220-5330-0120	CONT SERVICE, LIBRARY		\$	11,000	\$	6,174	\$	-	\$	6,000
187	71-10-2220-5610-0050	SUPPLIES, LIBRARY		\$	300	\$	-	\$	-	\$	-
188	71-10-2220-5641-0058	SOFTWARE, LIBRARY		\$	2,000	\$	1,365	\$	2,000	\$	2,000
189	71-10-2220-5641-0059	BOOKS, LIBRARY		\$	800	\$	785	\$	800	\$	800
TOTAL 2220 EDUCATIONAL MEDIA SERVICES											
				\$	14,100	\$	14,114	\$	2,800	\$	8,800
2310 SCHOOL BOARD SERVICES											
190	71-10-2310-5110-0074	SALARIES, SCHOOL BOARD		\$	12,000	\$	12,000	\$	12,000	\$	12,000
191	71-10-2310-5220-0074	FICA, SCHOOL BOARD SERVICES		\$	918	\$	918	\$	918	\$	918
192	71-10-2310-5380-0047	CENSUS		\$	200	\$	200	\$	200	\$	200
TOTAL 2310 SCHOOL BOARD SERVICES											
				\$	13,118	\$	13,118	\$	13,118	\$	13,118
2313 DISTRICT TREASURER SERVICES											
193	71-10-2313-5110-0074	SALARY, TREASURER		\$	600	\$	600	\$	600	\$	600
TOTAL 2313 DISTRICT TREASURER SERVICES											
				\$	600	\$	600	\$	600	\$	600
2314 ELECTION SERVICES											
194	71-10-2314-5380-0074	SALARY, CLERK		\$	100	\$	100	\$	100	\$	100
TOTAL 2314 ELECTION SERVICES											
				\$	100	\$	100	\$	100	\$	100
2317 AUDIT											
195	71-10-2317-5330-0047	AUDIT		\$	6,500	\$	8,400	\$	5,000	\$	7,850
TOTAL 2317 AUDIT											
				\$	6,500	\$	8,400	\$	5,000	\$	7,850
2318 LEGAL/PROFESSIONAL SERVICES											
196	71-10-2318-5330-0047	LEGAL/PROFESSIONAL SERVICES		\$	5,000	\$	25,086	\$	5,000	\$	10,000
TOTAL 2318 LEGAL/PROFESSIONAL SERVICES											
				\$	5,000	\$	25,086	\$	5,000	\$	10,000
2319 SCHOOL BOARD SERVICES, OTHER											
197	71-10-2319-5120-0117	SALARIES, HIRING INCENTIVE		\$	-	\$	-	\$	7,500	\$	8,343
198	71-10-2319-5211-0100	HEALTH DEDUCTIBLE POOL		\$	-	\$	-	\$	-	\$	-

199	71-10-2319-5220-0117	FICA, HIRING INCENTIVE	\$ -	\$ -	\$ -	\$ 574	\$ 574
200	71-10-2319-5310-0021	STRATEGIC PLANNING	\$ 5,000	\$ 4,587	\$ -	\$ 5,000	\$ 5,000
201	71-10-2319-5330-0021	NCES MEMBERSHIP	\$ 1,200	\$ 1,200	\$ -	\$ 1,575	\$ 1,575
202	71-10-2319-5330-0117	SCHOOL BOARD EXPENSES	\$ 4,000	\$ 3,687	\$ -	\$ 4,000	\$ 4,000
203	71-10-2319-5380-0047	SALARY, MODERATOR	\$ 100	\$ 200	\$ -	\$ 100	\$ 100
204	71-10-2319-5520-0035	INSURANCE, PROPERTY/LIABILITY	\$ 4,647	\$ 5,509	\$ -	\$ 5,893	\$ 7,633
205	71-10-2319-5540-0070	ADVERTISING/PRINTING	\$ 1,900	\$ 6,005	\$ -	\$ 3,500	\$ 3,500
206	71-10-2319-5550-0070	PRINTING, SCHOOL/COMMUNITY	\$ 100	\$ -	\$ -	\$ 100	\$ 100
207	71-10-2319-5810-0021	DUES, NHSBA	\$ 2,100	\$ 2,601	\$ -	\$ 2,100	\$ 2,500
		TOTAL 2319 SCHOOL BOARD SERVICES, OTHER	\$ 19,047	\$ 23,689	\$ -	\$ 30,267	\$ 33,325

208	71-10-2320-5311-0104	2320 OFFICE OF SUPT, DISTRICT SHARE SAU9 SHARE	\$ 138,542	\$ 138,542	\$ -	\$ 137,037	\$ 137,921
		TOTAL 2320 OFFICE OF SUPT, DISTRICT SHARE	\$ 138,542	\$ 138,542	\$ -	\$ 137,037	\$ 137,921

209	71-10-2410-5110-0072	2410 OFFICE OF PRINCIPAL SALARY, PRINCIPAL	\$ 99,324	\$ 113,414	\$ -	\$ 94,000	\$ 95,680
210	71-10-2410-5110-0075	SALARIES, SECRETARY/PT TIME CLERICAL	\$ 40,964	\$ 40,121	\$ -	\$ 40,714	\$ 48,820
211	71-10-2410-5130-0075	SALARY, TEMP ADDIT TIME AIDE/CLERICAL	\$ 3,000	\$ 955	\$ -	\$ 3,000	\$ 3,000
212	71-10-2410-5211-0072	HEALTH INSUR, PRINCIPAL	\$ 25,760	\$ 25,131	\$ -	\$ 27,477	\$ 28,544
213	71-10-2410-5211-0075	HEALTH INSUR, SECY/CLERICAL	\$ 25,723	\$ 27,900	\$ -	\$ 27,440	\$ 28,544
214	71-10-2410-5212-0072	DENTAL INSUR, PRINCIPAL	\$ -	\$ -	\$ -	\$ -	\$ 1,107
215	71-10-2410-5212-0075	DENTAL INSUR, SECY/CLERICAL	\$ -	\$ -	\$ -	\$ -	\$ 1,107
216	71-10-2410-5213-0072	LIFE INSUR, PRINCIPAL	\$ -	\$ -	\$ -	\$ -	\$ 123
217	71-10-2410-5213-0075	LIFE INSUR, SECY/CLERICAL	\$ -	\$ -	\$ -	\$ -	\$ 86
218	71-10-2410-5220-0072	FICA, PRINCIPAL	\$ 7,823	\$ 8,242	\$ -	\$ 7,191	\$ 7,531
219	71-10-2410-5220-0075	FICA, SECY/CLERICAL	\$ 3,134	\$ 2,903	\$ -	\$ 3,208	\$ 3,964
220	71-10-2410-5231-0075	EMPL RETIREMENT, SECY/CLERICAL	\$ 6,181	\$ 5,740	\$ -	\$ 5,673	\$ 6,673
221	71-10-2410-5232-0072	TCHR RETIREMENT, PRINCIPAL	\$ 21,495	\$ 23,840	\$ -	\$ 18,462	\$ 19,324
222	71-10-2410-5250-0072	UNEMPLOYMENT, PRINCIPAL	\$ 135	\$ 41	\$ -	\$ 95	\$ 60
223	71-10-2410-5250-0075	UNEMPLOYMENT, SECY/CLERICAL	\$ 325	\$ 41	\$ -	\$ 95	\$ 60
224	71-10-2410-5260-0072	WORKERS COMP., PRINCIPAL	\$ 150	\$ 194	\$ -	\$ 166	\$ 199
225	71-10-2410-5260-0075	WORKERS COMP., SECY/CLERICAL	\$ 1,500	\$ 1,590	\$ -	\$ 1,750	\$ 1,750
226	71-10-2410-5430-0138	CONTR SERV-SOFTWARE SUPPT POWERSCHOOL	\$ 750	\$ 448	\$ -	\$ 750	\$ 750
227	71-10-2410-5580-0015	TRAVEL/CONFERENCES, PRINCIPAL	\$ 3,250	\$ 3,860	\$ -	\$ 3,250	\$ 3,500
228	71-10-2410-5610-0083	SUPPLIES-PRINCIPAL'S OFFICE/STUDENT ACTV	\$ 300	\$ 300	\$ -	\$ 3,000	\$ 1,500
229	71-10-2410-5610-0100	SUPPLIES, MEETINGS	\$ 2,000	\$ 1,683	\$ -	\$ 2,500	\$ 2,500
230	71-10-2410-5642-0083	SOFTWARE, PRINCIPAL'S OFFICE	\$ -	\$ -	\$ -	\$ 3,000	\$ 2,300
231	71-10-2410-5731-0100	NEW EQUIPMENT, ADMIN	\$ 700	\$ 134	\$ -	\$ 1,200	\$ 1,200
232	71-10-2410-5810-0021	DUES	\$ 2,935	\$ -	\$ -	\$ 1,214	\$ 3,260
233	71-10-2410-5840-0200	PERFORMANCE BASED SALARY	\$ -	\$ -	\$ -	\$ -	\$ -
		TOTAL 2410 OFFICE OF PRINCIPAL	\$ 245,584	\$ 256,617	\$ -	\$ 244,244	\$ 261,686

2620 OPERATION/MAINTENANCE OF PLANT

234	71-10-2620-5110-0072	SALARY, CUSTODIAN	\$ 21,539	\$ 21,280	\$ 25,862
235	71-10-2620-5120-0072	SALARY, MAINTENANCE	\$ 49,962	\$ 54,815	\$ 57,886
236	71-10-2620-5130-0072	SALARY, ADDIT TIME CUST/MAINT	\$ 5,000	\$ 1,873	\$ 3,000
237	71-10-2620-5211-0072	HEALTH INSURANCE, MAINTENANCE	\$ 8,750	\$ 8,538	\$ 21,843
238	71-10-2620-5212-0072	DENTAL INSURANCE, MAINTENANCE	\$ -	\$ -	\$ 705
239	71-10-2620-5213-0072	LIFE INSURANCE, MAINTENANCE	\$ -	\$ -	\$ 86
240	71-10-2620-5220-0072	FICA, CUSTODIAN/MAINTENANCE	\$ 5,470	\$ 6,611	\$ 6,636
241	71-10-2620-5231-0072	EMPL RETIREMENT, MAINTENANCE	\$ 7,025	\$ 8,103	\$ 7,832
242	71-10-2620-5250-0072	UNEMPLOYMENT, CUST/MAINT	\$ 15	\$ 61	\$ 120
243	71-10-2620-5260-0072	WORKERS COMP., CUST/MAINT	\$ 1,750	\$ 1,029	\$ 1,420
244	71-10-2620-5411-0094	UTILITIES, WATER	\$ 120	\$ 234	\$ 300
245	71-10-2620-5421-0100	INCINERATOR/GROUNDS,CONT SERV	\$ 3,300	\$ 5,154	\$ 6,000
246	71-10-2620-5430-0119	REPAIRS, BUILDING (MATERIALS)	\$ 8,700	\$ 7,175	\$ 8,700
247	71-10-2620-5430-0120	CONTR SERV-REPAIRS BUILDINGS	\$ 25,150	\$ 7,148	\$ 34,378
248	71-10-2620-5531-0092	UTILITIES,TELEPHONE/INTERNET	\$ 6,100	\$ 7,196	\$ 7,640
249	71-10-2620-5580-0015	TRAVEL, CUST/MAINT	\$ 150	\$ -	\$ 150
250	71-10-2620-5610-0053	SUPPLIES,CLEANING	\$ 2,491	\$ 1,634	\$ 3,000
251	71-10-2620-5622-0089	UTILITIES,ELECTRICITY	\$ 11,887	\$ 9,282	\$ 10,674
252	71-10-2620-5623-0090	UTILITIES, LP GAS	\$ 5,575	\$ 4,681	\$ 7,000
253	71-10-2620-5624-0091	HEAT,FUEL OIL	\$ 11,844	\$ 12,960	\$ 15,228
254	71-10-2620-5642-0100	SOFTWARE, OP/MAINT OF PLANT	\$ -	\$ -	\$ -
255	71-10-2620-5737-0129	REPL FURNITURE, OP/MAINT PLANT	\$ -	\$ -	\$ 3,000
256	71-10-2620-5739-0083	NEW EQUIPMENT, OP/MAINT PLANT	\$ -	\$ -	\$ 800
257	71-10-2620-5840-0200	PERFORMANCE BASED SALARY	\$ 4,680	\$ -	\$ -
TOTAL 2620 OPERATION/MAINTENANCE OF PLANT			\$ 179,508	\$ 157,774	\$ 222,260

2630 OPERATION/MAINTENANCE OF GROUNDS

258	71-10-2630-5430-0120	CONTR SERV-GROUNDS	\$ 15,500	\$ 7,870	\$ 9,300
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TOTAL 2630 OPERATION/MAINTENANCE OF GROUNDS

TOTAL 2630 OPERATION/MAINTENANCE OF GROUNDS			\$ 15,500	\$ 7,870	\$ 9,300
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2720 PUPIL TRANSPORTATION

259	71-10-2720-5110-0072	SALARIES, BUS DRIVERS	\$ 72,276	\$ 71,446	\$ 74,580
260	71-10-2720-5120-0076	SALARIES, SUBSTITUTE DRIVERS	\$ 3,050	\$ 1,687	\$ 4,500
261	71-10-2720-5211-0072	HEALTH INSUR, BUS DRIVERS	\$ 35,575	\$ 34,682	\$ 38,715
262	71-10-2720-5212-0072	DENTAL INSUR, BUS DRIVERS	\$ -	\$ -	\$ 2,215
263	71-10-2720-5213-0072	LIFE INSUR, BUS DRIVERS	\$ -	\$ -	\$ 172
264	71-10-2720-5220-0072	FICA, BUS DRIVERS	\$ 5,529	\$ 5,690	\$ 5,782
265	71-10-2720-5220-0076	FICA, SUBSTITUTE BUS DRIVERS	\$ 233	\$ 123	\$ 344
266	71-10-2720-5231-0072	EMPL RETIREMENT, BUS DRIVERS	\$ 10,162	\$ 9,947	\$ 10,226
267	71-10-2720-5231-0076	RETIREMENT, SUB BUS DRIVER	\$ -	\$ 38	\$ -
268	71-10-2720-5250-0072	UNEMPLOYMENT, BUS DRIVERS	\$ 250	\$ 81	\$ 120
269	71-10-2720-5250-0076	UNEMPLOYMENT, SUBSTITUTE BUS DRIVERS	\$ 25	\$ 9	\$ 19
270	71-10-2720-5260-0072	WORKERS COMP., BUS DRIVERS	\$ 3,008	\$ 1,817	\$ 1,927

271	71-10-2720-5260-0076	WORKERS COMP., SUBSTITUTE BUS DRIVERS	\$	125	\$	74	\$	115
272	71-10-2720-5430-0099	TRANSPORATION, LABOR (GARAGE)	\$	9,327	\$	9,772	\$	10,749
273	71-10-2720-5580-0015	CONFERENCES/WRKSHOPS BUSDRIVER	\$	1,200	\$	-	\$	100
274	71-10-2720-5580-0120	TRANSPORTATION, OTHER HOMELESS	\$	500	\$	506	\$	500
275	71-10-2720-5610-0087	SUPPLIES, PARTS	\$	13,575	\$	9,928	\$	10,921
276	71-10-2720-5626-0086	SUPPLIES, FUEL	\$	18,004	\$	20,405	\$	23,148
277	71-10-2720-5736-0100	TRANSPORTATION, REPLACE BUS	\$	-	\$	-	\$	-
278	71-10-2720-5840-0200	PERFORMANCE BASED SALARY	\$	-	\$	-	\$	1,973

TOTAL 2720 PUPIL TRANSPORTATION \$ 172,839 \$ 166,207 \$ 167,946 \$ 185,133

2725 PUPIL TRANSP., FIELD TRIPS								
279	71-10-2725-5110-0120	SALARIES, TRANSP FIELD TRIPS	\$	2,700	\$	2,060	\$	3,000
280	71-10-2725-5220-0120	FICA, TRANSP FIELD TRIPS	\$	207	\$	141	\$	230
281	71-10-2725-5231-0120	EMPL RETIREMENT, TRANSP FIELD TRIPS	\$	380	\$	240	\$	-

TOTAL 2725 PUPIL TRANSP., FIELD TRIPS \$ 3,287 \$ 2,441 \$ 3,230 \$ 3,230

2729 PUPIL TRANSP., SUMMER PROGRAM								
282	71-10-2729-5110-0120	SALARIES, TRANSP SUMMER PROGRAM	\$	1,700	\$	119	\$	3,000
283	71-10-2729-5220-0120	FICA, TRANSP SUMMER PROG	\$	130	\$	8	\$	230
284	71-10-2729-5231-0120	EMPL RETIREMENT SUMMER TRANSP	\$	239	\$	17	\$	406

TOTAL 2729 PUPIL TRANSP., SUMMER PROGRAM \$ 2,069 \$ 143 \$ 3,635 \$ 3,636

2835 STAFF SERVICES								
285	71-10-2835-5340-0025	EXAMS, HEALTH, STAFF	\$	350	\$	225	\$	350

TOTAL 2835 STAFF SERVICES \$ 350 \$ 225 \$ 350 \$ 350

2835 STAFF SERVICES								
286	71-10-2900-5120-2023	EARLY RETIREMENT, 2023	\$	-	\$	-	\$	24,606
287	71-10-2900-5211-0042	RETIREE HEALTH INSURANCE	\$	-	\$	-	\$	54,088
288	71-10-2900-5220-2023	FICA, EARLY RETIREMENT, 2023	\$	-	\$	-	\$	1,883

TOTAL 2835 STAFF SERVICES \$ - \$ - \$ 26,489 \$ 80,577

4300 ARCHITECT/ENGINEERING SERVICE								
289	71-10-4300-5330-0120	ARCHITECT/ENGINEERING SERVICE	\$	-	\$	-	\$	-

TOTAL 4300 ARCHITECT/ENGINEERING SERVICE \$ - \$ - \$ - \$ -

5221 FOOD SERVICE DISTRICT MONIES								
290	71-10-5221-5930-0063	FOOD SERVICE DISTRICT MONIES	\$	30,000	\$	14,412	\$	30,000

TOTAL 5221 FOOD SERVICE DISTRICT MONIES \$ 30,000 \$ 14,412 \$ 30,000 \$ 30,000

291	71-10-5251-5930-0105	5251 TRANSFER CAPITAL RESERVE FUNDS CAPITAL RESERVE, SCHOOL BUS/SPEC EDUC	\$ -	\$ 60,000	\$ -	\$ -	\$ -
		TOTAL 5251 TRANSFER CAPITAL RESERVE FUNDS	\$ -	\$ 60,000	\$ -	\$ -	\$ -
292	71-10-5252-5930-0105	5252 TRANSFER EXPENDABLE TRUST FUNDS EXPENDABLE TRUST, MAINT/WHITNEY/TUITION	\$ -	\$ 33,000	\$ -	\$ -	\$ -
		TOTAL 5252 TRANSFER EXPENDABLE TRUST FUNDS	\$ -	\$ 33,000	\$ -	\$ -	\$ -
		TOTAL 71 GENERAL FUND	\$ 2,740,639	\$ 2,766,770	\$ 3,082,605	\$ 3,025,803	\$ -
		PROPOSED GRANT EXPENDITURES (100% reimbursed)					
		IDEA for Special Education	\$ 8,000	\$ 13,322	\$ 9,000	\$ 16,000	
		Title I	\$ 600	\$ 804	\$ 600	\$ 400	
		Title II/IV/A	\$ 5,000	\$ 16,355	\$ 7,500	\$ 4,000	
		Small Rural School Achievement Prog (US Dept Ed)	\$ 500	\$ 3,520	\$ 4,712	\$ -	
		CaresAct (ESSER/SPRSF)	\$ -	\$ -	\$ -	\$ -	
		TOTAL GRANTS	\$ 14,100	\$ 34,001	\$ 21,812	\$ 20,400	
		TOTAL GENERAL FUND/GRANTS	\$ 2,754,739	\$ 2,800,771	\$ 3,104,417	\$ 3,046,203	

SUPERINTENDENT'S REPORT

By Kevin Richard

“There are two primary choices in life: to accept conditions as they exist, or accept the responsibility for changing them.”

Denis Waitley- American Author

The 2023-24 school year began with the entire SAU 9 welcome back staff meeting at Kennett High School. There was great cause for celebration as Kennett High School celebrated 100 years of existence during the September homecoming events. Several thousand people attended parades, sporting events, tours of the school and a magnificent fireworks display. Our schools are a special part of the community and it was great to hear from proud alumni who waxed nostalgically about the “good old days”.

In reviewing the program booklet produced by the KHS Alumni Association and Saralynn Smith, the 100 years of the A. Crosby Kennett School document reveals a special community that has fostered generations of scholars, athletes, musicians, business owners, educators and many positive contributors to our local and greater community. Rich with tradition, yet evolving over time to meet the needs of our ever changing society, our schools reflect what our community values and children are at the forefront.

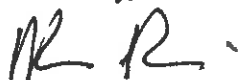
Communities continue to balance the interests of educating our students with being fiscally responsible. Our school boards have challenging jobs to do and difficult decisions to make on a regular basis. The strategic plans help provide a roadmap that will lead to greater student achievement, safer facilities, increased technology and to develop highly effective personnel. Each school board monitors and evaluates the strategic plan and makes informed decisions based upon the results.

We are fortunate to have tremendous opportunities for our students in grades K-12. The class sizes are reasonable and the program offerings are extensive. The Valley is fortunate to have a high school that offers a wide range of courses that can prepare our students for admittance into select colleges and universities with complementing programs that allow students to achieve an industry recognized credential in automotive, culinary, or building trades.

It is hard to believe that our “new” high school is now closing in on the end of the twenty year tuition agreement. The agreement has served the eight towns well and the students have benefited greatly from this arrangement. It is time for all school boards to come together to work collaboratively in the best interest of all students while making modifications and adjustments to suit the needs of the various towns.

It is also hard to believe that I will complete my 34th year in education in Mount Washington Valley and I have thoroughly enjoyed my time as a teacher and administrator. It is with great honor and privilege to have served the students and the community. I have confidence in our staff, administration, school boards and community to continue to serve all of our students well in the future.

Sincerely,



Kevin Richard

Superintendent of Schools, SAU 9

JACKSON GRAMMAR SCHOOL
2024 Principal's Report
By Erin Messer

We kicked off our 2023-24 school year with the theme of "Community, Learning, & Fun". This theme, taken from our school pledge, has been integrated into all aspects of our school day. It defines who we are as a school community and articulates the things we value most. As part of our pledge we strive daily to carry this out with helping hands. You will see this theme come alive in the classrooms, at our all school meetings, on the playground, during our community events, and extracurricular activities.

In addition to our school year theme we have focused on embedding our Portrait of a Learner tenets into our daily practice. Our Jackson Grammar School Portrait of a Learner states that, "Realizing the full potential of each and every student requires the development of mindset, character, communication skills, and learning processes needed to effectively apply knowledge and skills." There are many ways we encourage our students to acquire these traits during their time with us. We work diligently to ensure that students have access to a wide range of learning experiences both indoors and outdoors. Our All School Meeting every Thursday morning is a great time and space for students to practice and transfer these skills on a regular basis. But most importantly we prioritize creating a learning space where students feel safe and valued, a place where they can fail forward and feel supported and encouraged to try again.

We continue to use our strategic plan as a guide in planning and school processes. We value our staff and their commitment to our school community and demonstrate this through ensuring that we are recruiting, recognizing, and retaining staff. One important way we do this is through offering competitive salary and compensation packages. This priority has a direct impact on student growth and achievement which is always our focus as we want all our students to experience a thinking curriculum where they can consistently grow as students and individuals. Our small multi-age classrooms allow students to experience personalized learning opportunities that allow them to demonstrate their learning in a variety of ways. We continue to integrate technology across the curriculum in a variety of ways, teaching our students the importance of being ethical digital citizens. We are grateful for the access to updated hardware platforms, current devices, and various software that support learning and growth. Providing students with a safe and healthy environment to learn is of utmost importance therefore we are continually finding ways to effectively manage our facilities through responsible planning and budgeting. The community is the cornerstone of everything we do and we are committed to creating and maintaining community connections and enhancing the home-school partnership through a variety of modalities.

In closing, I am humbled by the opportunity to serve the Jackson Grammar School community. I have quickly come to understand why JGS is considered the small school with a BIG heart as I get to see examples of this every day. I am grateful for a staff of passionate and committed educators who believe in the power of education and dedicate so much of themselves to our school community. I am grateful to students who show up every day happy, engaged, and ready

to learn. JGS would not be possible without the continued support of the town and community members. If you have not had the opportunity to experience the Learning, Community, and Fun at Jackson Grammar School I encourage you to reach out to see how you can become involved in our school community!

Respectfully Yours in Education,
Erin Messser, M.Ed., Principal

JACKSON SCHOOL DISTRICT
Annual Meeting Minutes
Whitney Community Center
Thursday, March 2, 2023

Call to Order – The meeting was called to order at 7 pm by Sasha Tracy, Moderator. Present are: Genn Anzaldi, Keith Bradley, Jerry Dougherty, Kevin Richard-Superintendent, Gayle Dembowski-Principal, Pam Stimpson. Majka Burhardt and Darlene Ference are absent.

Ms. Tracy led the Pledge of Allegiance.

A motion to dispense of the reading of the checklist was made by Jerry Dougherty, Tim Scott seconded. MOTION CARRIED

A motion to dispense with the reading of the full warrant was made by Jerry Dougherty, Tim Scott seconded. MOTION CARRIED

To the Inhabitants of the School District of Jackson, in the County of Carroll, State of New Hampshire, qualified to vote on District affairs:

You are hereby notified to meet at the Whitney Center in said District on Thursday, March 2, 2023 at 7:00 in the evening to act upon the following subjects:

ARTICLE 1. To see if the School District will vote to raise and appropriate the sum of \$3,104,417 for the support of schools, for the payment of salaries for school district officials and agents, and for the payment of the statutory obligations of the District, with \$21,812 offsetting this amount from various grants. This article does not include appropriations voted in other warrant articles. (Majority vote required) (Recommended by the School Board 5-0-0)

Jerry Dougherty made a motion to approve, Peter Benson seconded.

Discussion - Mr. Benson thanked the moderator and school board. He believes that parts of this budget exceed the reasonable limits. A responsible budget would seek to offset the increases with decreases in other areas. New positions should be broken out in the budget. The staff to student ratio is more than 1 to 4. The increase is simply too much. Will be making a motion to reduce the operation budget by over \$64,946.

Sarah Clemons – what is the tuition per student? Per pupil cost is approximately \$30,000. State average is around \$20,000. Were the students getting what they needed last year in the media category? Ms. Dembowski feels that yes, they were. What is lacking is the certified specialist for the technology. Essential competencies required have not been provided for the students. Ms. Clemons feels that if we were able to make it work this year, perhaps we can make it work for next year. Tuition students pay \$10,000 as opposed to the \$28,000 that we pay for our students. Of the 47 students enrolled - 43 of the students are residents, two are children of teachers, and two are tuition students. Mr. Dougherty explained that the tuition students do not raise the overall budget, but without them, would increase the per pupil cost.

Tish Hanlon – addressing salary increases, specifically the \$100 increases – how is this fair

compensation? Maintenance staff and full time teacher increases are not fair compared to the \$100 increases. The line item of \$7,500 for sign on bonus is increased from last year. She suggests changing it to a "moving stipend" for a teacher that is moving to the area for the position. She also asks about the reasons for not having a teaching principal.

Joe Della Valla – what would we get from a full time media specialist? Mr. Dougherty spoke about this position. He also spoke about declining enrollment. When people's children are no longer students, they speak about the decline of the school and what to do when we can no longer be a school. Ms. Dembowski spoke about topics that Meg is covering – coding, virtual reality, smartboards, etc.

Kathleen Maynard attended Jackson School, and is thrilled with her daughter's experience here. Investing in education and having high quality programs attracts more people to the school. If the budget is approved at a different level, will there be continuing conversation and debate about where the money would be taken away from? Mr. Dougherty explained that the reduction is in the control of the legislative body. The Board has to decide how the money is spent and disbursed once the budget is passed. The audience votes on the final number, then the Board determines how to spend it.

Bill Terry – the information provided helps determine what the costs. You would be looking at a community that has a school as opposed to a community that is lifeless, that has to transport students to other areas. You have a premium cost. What are you willing to pay? You have a local school. Half of the taxpayers in town don't live here. They are not here because they cannot vote. Jackson is a wonderful community. That is why we live here, and it is not that expensive. We should be willing to pay it.

Mr. Benson made a motion to decrease the budget by \$64,496 with a strong recommendation to the Board that they not fund the Media/Library Specialist position, leaving the balance of the budget at \$3,039,921. Ms. Clemons seconded. **MOTION FAILED**

Ann Marie – Board of Trustees of the Library, thrilled that Meg is going to be the new librarian, and does not feel that she will be in a position to continue as media specialist for the school.

Vote on original article one as presented. **MOTION CARRIED, ARTICLE PASSED**

ARTICLE 2. To see if the School District will vote to raise and appropriate the sum of \$25,000 to be added to the Capital Reserve Fund (Special Education) previously established for this purpose. (Majority vote required) (Recommended by the School Board 5-0-0)

A motion to approve was made by Jerry Dougherty, seconded by Ann Bennett.

Ms. Bennett suggests a no vote for the following reasons. Currently there is \$210,000 in it. The goal is \$250,000. A large portion of the budget just approved was for the Special Education services. She feels that we could pass over this for this year, or at least reduce it to \$10,000.

Mr. Dougherty spoke to a comment about the No vote. For the past years, we have retained a specific amount to offset the taxes. This has already been spent this year.

Ms. Bennett understands the target number, and that this is a very large percentage increase on the budget.

Mr. Terry – question about the capital reserve funds – he saw that we have a statement of dollars, but did not see anything that indicated what the current balances are. Ms. Anzaldi agrees that it should be provided in the report every year.

Vote on Article 2 – **MOTION CARRIED, ARTICLE PASSED**

ARTICLE 3. To see if the School District will vote to raise and appropriate the sum of \$3,000 to be added to the Whitney Maintenance Trust Fund previously established for this purpose in 2010. (Majority vote required) (Recommended by the School Board 5-0-0)

Mr. Dougherty made a motion to approve, Mr. Scott seconded.

Sarah Clemons – how much is in that fund? \$52,031. Tish spoke about the money being a wash. Mr. Dougherty explained how it is money that is recovered from the Whitney Trust Fund.

Vote on Article 3 – MOTION CARRIED, ARTICLE PASSED

ARTICLE 4. To see if the School District will vote to raise and appropriate the sum of \$75,000 for the purpose of the design, purchase and installation of playground equipment. (Majority vote required) (Designated as a Special Article) (Recommended by the School Board 5-0-0) This appropriation is in addition to Warrant Article #1, the operating budget.

Mr. Dougherty made a motion to approve, Susan Ross-Parent seconded.

Emily Benson – thanked the Playground Committee for their presentation. Is there possible construction that will be happening around the building at some point, how will this be accommodated by this playground. There is some old equipment in storage, has it been looked at? Has any sort of natural playscape been considered in the designs. Ms. Dembowski said that a number of different ideas were looked at. ADA accessible structures are needed for kids of different abilities and sizes. The \$75,000 is a kernel amount to get us started. Christina spoke about the project. She feels this is a small amount. A larger vision is needed to understand future expansion, consideration of wetlands, and providing more accessible structures.

Jessica Della Valla – Can this project stand alone? What is the ultimate cost if additional phases are planned? Christina spoke about grant money that is available for playgrounds. Phases – we are looking for in kind donations, grant money, etc. The structure project is a standalone project. Ms. Della Valla asked what prompted this. Ms. Dembowski explained that a playground committee was formed prior to the building expansion proposal began to be considered. The equipment is getting to be a safety concern.

Peter Benson – spoke to Phase 1 being for structures. He does not want to see a Phase 2 article next year.

Ann Bennett – asked for clarification on timeline. There is a link on the website that details the timeline.

Vote on Article 4 – MOTION CARRIED, ARTICLE PASSED

ARTICLE 5. To transact any other business that may legally come before this meeting.

A motion that there is no other business to come forward tonight was made by Peter Benson, seconded by Jerry Dougherty. **MOTION CARRIED, ARTICLE PASSED**

Mr. Benson thanked the Board. He is disappointed that there are only 3 members of the School Board present tonight.

Ms. Anzaldi thanked Ms. Dembowski for her years of service to the Town.
Ms. Dembowski thanked the community.

Ms. Tracy thanked the Board for their work this year.

A motion to dissolve the meeting was made at 7:59 pm by Jerry Dougherty, seconded by Tim Scott.

Respectfully submitted,



Tim Scott, School District Clerk

Melissa Donaldson
Recording Secretary

3/9/23

JACKSON SCHOOL DISTRICT
Balance Sheet
For the Fiscal Year Ended June 20, 2023

<u>ASSETS:</u>	<u>General Fund</u>	
Cash	\$ 334,176	
Interfund Receivables	\$ 153,372	
Intergovernmental Receivables	\$ -	
Other Receivables	\$ -	
Prepaid Expenses	\$ -	
	<hr/>	
TOTAL ASSETS		\$ 487,548
<u>LIABILITIES AND FUND EQUITY:</u>		
Interfund Payables	\$ 153,872	
Intergovernmental Payables	\$ -	
Other Payables	\$ 177,070	
Accrued Expenses	\$ 2,456	
Deferred Revenues	\$ 14,875	
Unassigned Fund Balance	\$ 139,275	
	<hr/>	
TOTAL LIABILITIES AND FUND EQUITY		\$ 487,548

STATEMENT OF REVENUES
For the Fiscal Year Ended June 30, 2023

<u>REVENUE FROM LOCAL SOURCES:</u>	<u>General Fund</u>	
Current Appropriation	\$ 1,796,891	
Earnings on Investments	\$ 11,130	
Other	\$ 45,776	
	<hr/>	
TOTAL LOCAL REVENUE		\$ 1,853,796
<u>REVENUE FROM STATE SOURCES:</u>		
Statewide Enhanced Education Tax	\$ 619,389	
Adequacy Aid	\$ 236,677	
Special Education Aid	\$ -	
Other	\$ 7,049	
	<hr/>	
TOTAL STATE REVENUE		\$ 863,115
<u>REVENUE FROM FEDERAL SOURCES:</u>		
Medicaid	\$ -	
National Forest	\$ 15,047	
	<hr/>	
TOTAL FEDERAL REVENUE		\$ 15,047
<u>INTERFUND TRANSFERS:</u>		
Transfer from Trust Funds	\$ -	
	<hr/>	
TOTAL INTERFUND REVENUE		\$ -
 TOTAL REVENUE		 \$ 2,731,958

**JACKSON SCHOOL LUNCH PROGRAM
SUMMARY REVENUES/EXPENDITURES FY 2020 - FY 2023**

	2019-2020	2020-2021	2021-2022	2022-2023
OPERATING REVENUES:				
(CHILD NUTRITION)				
Lunch Sales	\$6,602.30	\$542.75	\$952.00	\$13,146.26
Federal/State Reimbursements	\$17,853.20	\$16,728.77	\$20,548.00	\$7,887.79
Total Revenue	\$24,455.50	\$17,271.52	\$21,500.00	\$21,034.05
OPERATING EXPENSES:				
Labor(Salaries & Benefits)	\$11,537.32	\$13,648.13	\$13,640.31	\$17,070.60
Food and Milk	\$22,952.41	\$15,739.35	\$14,820.00	\$15,879.60
Program Transportation	\$1,231.60	\$1,716.95	\$1,991.12	\$481.97
Contracted Services	\$0.00	\$0.00	\$0.00	\$1,995.41
Supplies & Expendibles	\$107.47	\$31.20	\$13.50	\$18.00
Total Expenses	\$35,828.80	\$31,135.63	\$30,464.93	\$35,445.58
DIFFERENCE BETWEEN REVENUE AND EXPENSES	-\$11,373.30	-\$13,864.11	-\$8,964.93	-\$14,411.53
DISTRICT CONTRIBUTION TO LUNCH PROGRAM DEFICIT	\$11,373.30	\$13,865.85	\$8,964.93	\$14,411.53

JACKSON SCHOOL DISTRICT
SPECIAL EDUCATION EXPENSES/ REVENUES 2021-2022, 2022-2023

EXPENSES: SPECIAL EDUCATION	ACTUAL EXPENSES 2021-2022	ACTUAL EXPENSES 2022-2023
1200-5110-0078 SALARIES, AIDE SPECIAL EDUC	\$10,412	\$0
1200-5110-0082 SALARIES, TEACHERS SPECIAL EDUC	\$61,627	\$78,325
1200-5110-0995 SALARIES, AIDE SPECIAL EDUC 1:1	\$0	\$16,588
1200-5120-0135 SALARIES, TEMPORARY ESY	\$0	\$2,958
1200-5211-0078 HEALTH INSUR, AIDE SPECIAL EDU	\$10,066	\$0
1200-5211-0082 HEALTH, TEACHERS SPEC EDUC	\$15,879	\$11,956
1200-5211-0995 HEALTH/DENTAL INSUR, AIDE SPECIAL EDU 1:1	\$0	\$9,177
1200-5212-0082 DENTAL INSUR, TEACHERS SPEC EDU	\$0	\$0
1200-5213-0082 LIFE INSUR, TEACHERS SPEC EDUC	\$0	\$0
1200-5220-0078 FICA, AIDE SPECIAL EDUC	\$797	\$0
1200-5220-0082 FICA, TEACHERS SPECIAL EDUC	\$4,329	\$6,634
1200-5220-0135 FICA, EXTENDED SCHOOL YEAR	\$0	\$226
1200-5220-0995 FICA, AIDE SPECIAL EDUC 1:1	\$0	\$1,053
1200-5231-0078 EMPLOYEE RETIREMENT, AIDE SPECIAL EDUC	\$0	\$0
1200-5231-0995 EMPLOYEE RETIREMENT, AIDE SPECIAL EDUC 1:1	\$0	\$2,306
1200-5232-0082 TEACHER RETIREMENT, SPEC EDUC	\$12,849	\$16,383
1200-5232-0135 TEACHER RETIREMENT, EXTENDED SCHOOL YEAR	\$0	\$605
1200-5250-0078 UNEMPLOYMENT, AIDE SPECIAL EDUC	\$35	\$0
1200-5250-0082 UNEMPLOYMENT, TEACHERS SPECIAL EDUC	\$86	\$41
1200-5250-0995 UNEMPLOYMENT, AIDES 1:1 SPEC ED	\$0	\$41
1200-5260-0078 WORKERS COMP., AIDE SPECIAL EDUC	\$0	\$1
1200-5260-0082 WORKERS COMP., TEACHERS SPECIAL EDUC	\$0	\$106
1200-5322-0120 CONT SERV-CONSULTANT SPED	\$0	\$14,010
1200-5330-0135 EXTENDED SCHOOL YEAR PROGRAM	\$0	\$0
1200-5560-0109 TUITION, SPECIAL EDUCATION	\$0	\$605
1200-5580-0082 TRAVEL, SPEC EDUC	\$0	\$0
1200-5610-0082 SUPPLIES, SPECIAL EDUC	\$0	\$249
1200-5641-0082 BOOKS, SPECIAL EDUC	\$0	\$0
1200-5731-0082 NEW EQUIPMENT, SPECIAL EDUC	\$0	\$0
1200-5840-0200 PERFORMANCE BASED SALARY	\$0	\$0
1260-5120-0992 SALARIES, ESOL	\$0	\$0
1260-5220-0992 FICA, ESOL	\$0	\$0
1260-5250-0992 UNEMPLOYMENT, ESOL	\$0	\$0
1260-5260-0992 WORKERS COMP., ESOL	\$0	\$0
2140-5330-0120 PSYCH TESTING/COUNSELING	\$8,912	\$8,989
2150-5330-0120 SPEECH SERVICES	\$13,738	\$31,738
2150-5610-0082 SUPPLIES,SPEECH	\$41	\$0
2160-5330-0120 PHYS/OCCUP THERAPY	\$632	\$3,938
2160-5610-0082 SUPPLIES, PHY/OT THERAPY	\$0	\$0
2722-5519-0120 TRANSPORTATION, SPECIAL EDUCATION	\$0	\$0
5251-5930-0105 CAPITAL RESERVE, SPEC EDUC	\$25,000	\$10,000
SPECIAL EDUCATION GRANTS	\$12,108	\$13,322
TOTAL ALL SPECIAL EDUCATION EXPENSES	\$176,511	\$229,252
REVENUE: SPECIAL EDUCATION	ACTUAL REVENUE 2021-2022	ACTUAL REVENUE 2022-2023
SPECIAL EDUCATION AID	\$0	\$0
NH STATE ADEQUACY ALLOCATION FOR SPEC. EDUC.	\$37,081	\$31,858
MEDICAIS REIMBURSEMENT	\$0	\$0
SPECIAL EDUCATION GRANTS	\$12,108	\$13,322
TOTAL SPECIAL EDUCATION REVENUE	\$49,189	\$45,181

ROBERGE AND COMPANY, P.C.

Certified Public Accountants

Member – American Institute of CPA's (AICPA)
Member – AICPA Government Audit Quality Center (GAQC)
Member – AICPA Private Company Practice Section (PCPS)
Member – New Hampshire Society of CPA's

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INDEPENDENT AUDITOR'S REPORT

To the School Board
Jackson School District
Jackson, New Hampshire

Opinions

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

In our opinion, the financial statements referred to above 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 Jackson School District, as of June 30, 2022, and the respective changes in financial position 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. 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 Jackson 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.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Jackson School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that

Includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Jackson 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 Jackson 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 management's discussion and analysis, budgetary comparison information, schedule of changes in total OPEB liability, schedules of proportionate share and contributions of the NHRS net OPEB liability, and schedules of the proportionate share and contributions of net pension liability, as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Jackson School District's basic financial statements. The combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is 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. The 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 nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

Roberge and Co., P.C.

ROBERGE & COMPANY, P.C.

Franklin, New Hampshire

March 27, 2023

JACKSON SCHOOL DISTRICT - STAFF SALARIES FISCAL YEAR 2022-2023

ASSIGNMENT	ANNUAL SALARY	LONGEVITY STIPEND	STATUTORY BENEFITS	TOTAL
Principal	100,759	1,500	27,906	\$ 130,165
Teacher	71,318		19,463	\$ 90,781
Teacher	82,020		22,383	\$ 104,403
Teacher	65,672		17,922	\$ 83,594
Teacher	67,450		18,407	\$ 85,857
Teacher/Art & Artist in Residence	12,400		949	\$ 13,349
Teacher/Physical Education	12,714		973	\$ 13,687
Teacher/Music	23,200		1,775	\$ 24,975
Teacher/Special Education	72,845		19,879	\$ 92,724
Family Advocate/School Counselor	70,343		19,197	\$ 89,540
Nurse	11,500		880	\$ 12,380
Administrative Asstant	38,463	500	8,252	\$ 47,215
Paraprofessional	16,164		3,424	\$ 19,588
Paraprofessional	24,186	500	5,228	\$ 29,914
Paraprofessional	8,114		1,719	\$ 9,833
World Language	18,866		1,443	\$ 20,309
Technology Facilitator	19,418		1,485	\$ 20,903
Enrichment/ After School Coordinator	10,527		805	\$ 11,332
Maintenance/Custodian	52,509	250	11,174	\$ 63,933
Custodian	18,853		1,442	\$ 20,295
Bus Driver	33,952		7,191	\$ 41,143
Bus Driver	31,823		6,740	\$ 38,563
Food Service	14,347	215	1,114	\$ 15,676
	\$ 877,443	\$ 2,965	\$ 199,752	\$ 1,080,160

The total paid for Health, Dental, Life, Worker's Compensation and Unemployment insurance from 7/1/2022 to 6/30/2023 was \$274,717

Statutory benefits are employer paid contributions for Social Security and MediCare FICA and NH Retirement System

JACKSON GRAMMAR SCHOOL STAFF (2023-24)

	Salary * <u>2023-24</u>
Erin Messer, Principal	\$92,000
Jennifer Bailey, Special Education/Case Manager	\$74,945
Samantha Davis, Art (20%)	\$11,200
Kristin Nelson Groves, Grade K/1	\$74,918
Joan Heysler, Grade 4/5	\$68,272
Victoria Hill, Family Advocate/School Counselor	\$68,872
Erica Klein, World Language Tutor (12 hrs/wk)	\$22,653
Kathleen Maynard, Nurse (20%)	\$13,478
Sonya Porter, Phys Ed (20%)	\$13,134
Emily Taylor, Grade 2/3	\$32,662
Lauren Weeder, Music (40%)	\$24,640
Daryl Brown, Custodian (50%)	\$22,080
Kathy Byrne, Afterschool Enrichment Support (8-12 hrs/wk)	\$3,339
Douglas Clement, Bus Driver	\$33,627
Cynthia Engvall, Technology Facilitator (40%)	\$24,110
Owen McAndrew, Enrichment Coordinator (13.5 hrs/wk)	\$21,643
Ryan Murphy, Bus Driver	\$34,644
Susan Ross-Parent, Administrative Assistant	\$41,670
Heather Tower, Paraprofessional	\$31,580
Amy DuFault, 1:1 Special Education Aide	\$26,438
Lisa White, Food Service	\$14,302

* Includes longevity

2024-25 Proposed Salary for Principal –Salary plus potential of up to 3% based on performance, plus longevity

2024-25 Proposed Salaries for Teachers = 2023-24 salary plus Merit Pay (\$1,150/\$2,100), plus longevity, plus bonus prorated FTE of \$500

2024-25 Proposed Salaries for Support Personnel = 2023-24 salary plus potential of up to 3% performance increase, plus bonus prorated FTE of \$500, plus longevity

ENROLLMENT

(as of January 17, 2024)

Total K-6 = 36 Total 7-8 = 9 Total 9-12 = 23

Kindergarten	1	Grade 7	5
Grade 1	3	Grade 8	4
Grade 2	7	Grade 9	5
Grade 3	6	Grade 10	6
Grade 4	4	Grade 11	8
Grade 5	11	Grade 12	4
Grade 6	4		

Jackson Students Not Attending Local Schools

	<u>Home Ed.</u>	<u>Sp. Ed. Placement</u>	<u>Private/Charter</u>
Grade K-6	2	0	3
Grade 7	1	0	0
Grade 8	0	0	0
Grade 9	0	1	2
Grade 10	1	0	0
Grade 11	0	0	0
Grade 12	<u>1</u>	<u>0</u>	<u>0</u>
Total	5	1	5

Anticipated Enrollment

Entering Kindergarten in 2024	6
Entering Kindergarten in 2025	5
Entering Kindergarten in 2026	4
Entering Kindergarten in 2027	5
Entering Kindergarten in 2028	2

**SCHOOL DISTRICT APPORTIONMENT FOR THE
SCHOOL ADMINISTRATIVE UNIT #9 BUDGET 2024-2025**

School District	Total Equalized Valuation 2022	Average Daily Membership 2022-2023	Percentage Equalized Valuation 2024-2025	Percentage Average Daily Membership 2024-2025	Percentage Apport. 2024-2025	School District Share Of SAU Budget 2024-2025
Conway	3,056,995,489	1,519.60	48.69%	87.11%	67.90%	\$1,320,320
Bartlett	2,039,435,437	178.80	32.48%	10.25%	21.37%	\$415,480
Jackson	724,807,675	46.07	11.55%	2.64%	7.09%	\$137,921
Albany	191,650,688	0.00	3.05%	0.00%	1.53%	\$29,679
Eaton	158,623,879	0.00	2.53%	0.00%	1.26%	\$24,565
Chatham	82,116,510	0.00	1.31%	0.00%	0.65%	\$12,717
Harts Loc.	24,466,114	0.00	0.39%	0.00%	0.19%	\$3,788
Total	6,278,095,792	1,744.47	100.00%	100.00%	100.00%	\$1,944,470