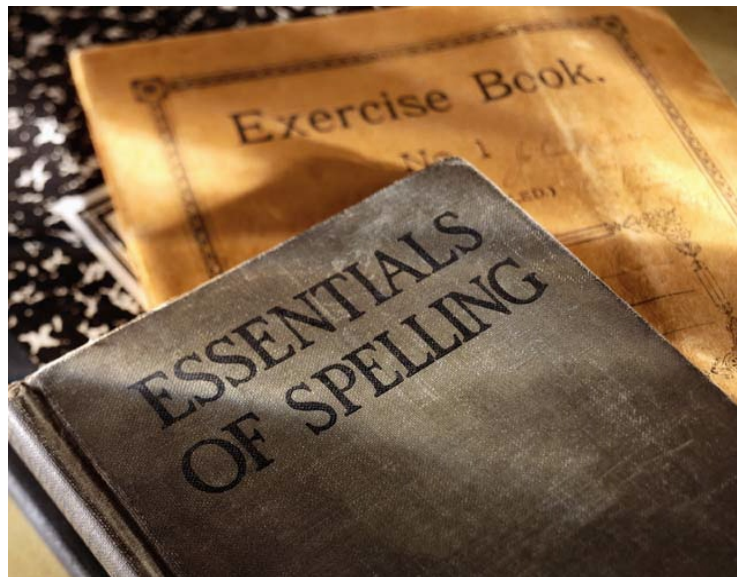


WILTON-LYNDEBOROUGH  
COOPERATIVE SCHOOL DISTRICT

ANNUAL REPORT

Year Ending June 30, 2014



WILTON AND LYNDEBOROUGH  
NEW HAMPSHIRE

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Wilton-Lyndeborough Cooperative School District provides a safe and educational environment that promotes student exploration, critical thinking, and responsible citizenship.

**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**

**SCHOOL DISTRICT OFFICERS**

|            |                     |           |
|------------|---------------------|-----------|
| Moderator: | Mr. Walter Holland  | 2015      |
| Clerk:     | Ms. Kristina Fowler | Appointed |
| Treasurer: | Mr. Stanley Greene  | Appointed |

**SCHOOL BOARD MEMBERS**

|          |                                  |      |
|----------|----------------------------------|------|
| Chair:   | Mr. Geoffrey Brock, Lyndeborough | 2015 |
| Members: | Mr. Harry Dailey, Wilton         | 2016 |
|          | Mr. Matthew Ballou, Lyndeborough | 2017 |
|          | Mr. Francis Bujak, Lyndeborough  | 2016 |
|          | Mr. James Button, Lyndeborough   | 2017 |
|          | Ms. Joyce Fisk, Wilton           | 2017 |
|          | Ms. Mary Guild, Wilton           | 2016 |
|          | Ms. Carol LeBlanc, Wilton        | 2015 |
|          | Mr. Alexander LoVerme, Wilton    | 2015 |

**BUDGET COMMITTEE MEMBERS**

|                       |                                |      |
|-----------------------|--------------------------------|------|
| Chair:                | Mr. Donald Davidson, Wilton    | 2016 |
| School Board Liaison: | Mr. Harry Dailey, Wilton       | 2016 |
| Members:              | Ms. Leslie Browne, Wilton      | 2017 |
|                       | Ms. Kelly Eshback, Wilton      | 2016 |
|                       | Mr. John Giese, Lyndeborough   | 2016 |
|                       | Ms. Karen Grybko, Lyndeborough | 2015 |
|                       | Mr. Cary Hughes, Wilton        | 2015 |
|                       | Ms. Ellen Pomer, Lyndeborough  | 2017 |
|                       | Mr. Mark Altner, Lyndeborough  | 2017 |
|                       | Ms. Dawn Tuomala, Wilton       | 2015 |

**SUPERINTENDENT OF SCHOOLS**

Christine Tyrie, Ed.D.

**PRINCIPALS**

Mr. Brian Bagley-Wilton-Lyndeborough Cooperative Middle/Senior High School

Mr. Timothy O'Connell-Florence Rideout Elementary School and Lyndeborough Central School

**OTHER ADMINISTRATIVE STAFF**

Ms. Susan Ballou-Wilton-Lyndeborough Cooperative Middle/Senior High School  
Assistant Principal

Ms. Amanda Kovaliv-Wilton-Lyndeborough Cooperative Middle/High School  
Director of Guidance

Ms. Lisa Ambrosio-Business Administrator

Ms. Betty Moore-Director of Student Support Services

Wilton-Lyndeborough Cooperative School District  
Annual District Meeting Minutes  
March 7, 2014

**Present:**

School Board Members: Mr. Matthew Ballou, Mr. Geoffrey Brock (Chair), Mr. Harry Dailey (Vice Chair), Mr. Francis Bujak, Mr. James Button, Ms. Joyce Fisk, Ms. Mary Guild, Ms. Carol LeBlanc, and Mr. Alexander LoVerme

Budget Committee Members: Mr. Don Davidson (Chair), Mr. Dave Roemer (Vice Chair), Ms. Kelly Eshback, Mr. Cary Hughes, Ms. Dawn Tuomala, Ms. Karen Grybko, Ms. Ellen Pomer, Ms. Leslie Brown, and Mr. John Giese member, not present

Other: Moderator – Walter Holland, Clerk Pro-Tempore-Lyn Jennings

Walter Holland, Moderator, called the meeting to order at 7:13 p.m.

Moderator Holland led the group in the Pledge of Allegiance.

Moderator Holland welcomed attendees to the Annual District Meeting. Moderator Holland told meeting attendees at the end of the meeting they would have a special presentation for a long-term member of the school board and budget committee member.

Moderator Holland read the voting announcement as follows:

*To the inhabitants of the Wilton-Lyndeborough Cooperative School District in the Towns of Wilton and Lyndeborough, in the County of Hillsborough, State of New Hampshire, qualified to vote upon Wilton-Lyndeborough Cooperative School District affairs:*

*You are hereby notified to meet on the eleventh day of March 2014 Wilton voters at the Wilton Town Hall at 8:00 o'clock in the forenoon and Lyndeborough voters at the Lyndeborough Old Town Hall (Center Hall) at 10:00 o'clock in the forenoon.*

To vote for District officers:

**Article 1:** To choose one (1) Moderator, by ballot, for the ensuing year.

**Article 2:** To choose one (1) At Large Member of the School Board, by ballot, from the Town of Lyndeborough for the ensuing three years; one (1) Member of the School Board, by ballot, from the Town of Wilton for the ensuing three years; one (1) Member of the School Board, by ballot, from the Town of Lyndeborough for the ensuing three years.

**Article 3:** To choose one (1) At Large Member of the Budget Committee, by ballot, from the Town of Lyndeborough for the ensuing three years; one (1) Member of the Budget Committee, by ballot, from the Town of Wilton for the ensuing three years; one (1) Member of the Budget Committee, by ballot, from the Town of Lyndeborough for the ensuing three years.

Polls will not close before 7:00 P.M.

Moderator Holland read the School District Warrant for the Annual District Meeting of March 7, 2014 as follows:

*To the inhabitants of the Wilton-Lyndeborough Cooperative School District in the Towns of Wilton and Lyndeborough, in the County of Hillsborough, State of New Hampshire, qualified to vote upon Wilton-Lyndeborough Cooperative School District affairs:*

*You are hereby notified to meet at the Wilton-Lyndeborough Cooperative Middle-Senior High School Auditorium in said District on March 7, 2014 at Seven (7:00 p.m.) o'clock in the evening to act upon the following:*

Moderator Holland proposed the rules of the meeting to which no one objected.

#### **ARTICLE 4**

Moderator Holland read Article 4:

*To see if the Wilton-Lyndeborough Cooperative School District will vote to raise and appropriate the sum of \$8,250,000 (Gross Budget) for the construction of one combined project consisting of a new addition at Florence Rideout Elementary School, along with general building renovations to the Florence Rideout Elementary School and Lyndeborough Central School including furnishings, equipment, site development, architectural fees and for any other items incidental to or necessary for said construction for the purpose of housing PreK through Fifth grade and central office administrative space (the "Project"), \$8,250,000 of such sum to be raised through the issuance of bonds or notes (the "Bonds") under and in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33:1 et seq., as amended); to authorize the School Board to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the School Board to issue, negotiate, sell and deliver said Bonds and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the School Board to take any other action or to pass any other vote relative thereto; and further raise and appropriate through general taxation the sum of up to \$260,907 for the payment of the first year's interest on the Bonds.*

*Adoption of this article is contingent on passage of Article 5 relative to amendments to the Articles of Agreement.*

*(This article is **not** included in the operating budget warrant article). (2/3 ballot vote required).*

*Recommended by the School Board –Recommended by the Budget Committee*

**A MOTION was made by Mr. Harry Dailey and SECONDED by Mr. Geoff Brock to approve Article 4.**

Mr. Dailey spoke to Article 4.

Mr. Dailey told meeting attendees a considerable amount of effort to get the word out with regards to the passage of this Article has taken place over the past 3-4 months. Mr. Dailey said they have held Public Hearings, School Board meetings, and several other public meetings.

Mr. Dailey said this Bond is the culmination of work done over the past 3-4 years by several committees, individuals and sub-committees. This is the last of the major steps to be a fully cooperative school district.

Mr. Dailey said it is not fiscally responsible to put money into a building reaching its end of life. Mr. Dailey said with the passage of this Bond, they would be choosing the most fiscally responsible plan and choosing the plan that offers the best use of space.

Mr. Dailey said the children would be in a safe and secure building with the best technology we can possibly afford.

Superintendent Dr. Christine Tyrie referred meeting attendees to the slide entitled the Best Option Includes Flexibility. Dr. Tyrie told meeting attendees the current declining enrollments in both Wilton and Lyndeborough create the opportunity for consolidation savings that can be used to upgrade facilities. Dr. Tyrie told meeting attendees in 2003 they had 800 students in PK-12, in 2014 they have approximately 600 students and in 2023 they are projecting 500 students.

Elementary Principal, Mr. Tim O'Connell presented some Educational Benefits of a Co-op.

- Taxpayers: Instead of maintaining separate but equal programs in a time of declining enrollments, the savings of consolidation will improve the learning environment for students.
- Students – A larger peer group will increase learning with, and from, others. Effective class sizes will support the development of independent learners.
- Parents – There will be opportunities to match student-learning style to teacher teaching style. All resources for a grade level will be under one roof.
- Teachers – More effective collaboration will be possible with everyone at a grade level at one school.

Mr. O'Connell said he fully supports the plan for students and staff.

Superintendent Tyrie presented the Educational Benefits for the Reconfigured Space.

Mr. Dailey told meeting attendees in November 2013, they formed a sub-committee with four representatives from each district. The committee had three to four meetings to discuss potential options to determine the best way to fund the project going forward. They wanted to determine the fairest way to make an equitable distribution of the costs between the two towns.

Mr. Dailey presented the Financials as follows:

- Guaranteed maximum price for construction is \$7 million. In addition there are site costs, construction management and architectural fees, and a contingency.
- The complete project is estimated to be \$8.25 million and will be financed through a 30-year bond.
- The bond bank has provided tables at 5.5% interest. If the project is approved, the bond would be purchased at the next bond sale in June.
- The current WLC MS bond ends in August 2019, which will decrease overall debt service in the co-op from two bonds to one.



Mr. Dailey said the impact of the proposed project on the tax rate would be minimal due to:

- Consolidation savings (\$315,000) and SAU rent savings (\$29,871).
- Cost avoidance of piecemeal repairs and renovations to FRES for Wilton = \$250,000 per year for approximately 10 years to otherwise address facilities deficiencies.
- End of the WLC MS bond. Bond payments on WLC MS will continually decrease over the next 6 years. The WLC MS bond will end in 2019.

Mr. Dailey said the anticipated savings they are projecting does not include savings from decreased operational costs due to improved energy efficiencies.

Mr. Dailey presented slides, which detailed the Financial Impact to the Taxpayers of Wilton and to the Taxpayer's of Lyndeborough.

Mr. Dailey explained should the bond pass, during the first three years, Wilton residents would see a decrease in their tax rate and in years 4-6 they would see an increase in their tax rate. Mr. Dailey explained Lyndeborough residents would pay a share of \$96,564 each year for the Co-op Bond however, Lyndeborough taxpayers, would not see a tax impact for the Co-op Bond.

Mr. Dailey provided the Benefits to the Wilton-Lyndeborough Taxpayers:

- Stop spending money on "end of life" FRES building.
- Solve the Elementary Schools facility issues for the foreseeable future.
- Reap the financial and educational benefits of consolidation.
- Both facilities remain available for community use.
- Addresses all problems identified in the engineering studies.
- Long-term space flexibility, whether enrollment increases or decreases.

Mr. Dailey highlighted the Benefits to the Wilton-Lyndeborough Students:

- Safe, comfortable, modern facility.
- Consistent educational experience in grades K-12.
- School principal primarily focused in one building rather than equally split between two.
- Teacher collaboration to support high quality instruction.
- Classes sized for effective learning.
- Potential for expanded after school and extra curricular opportunities.
- A safer and healthier learning environment.
- Improved access to resources such as reading support and special education related service.
- More opportunities for interactions with a larger number of peers in and out of the classroom.

Mr. Dailey spoke about the Benefits to Wilton-Lyndeborough Parents:

- Enhanced security and safety.
- All District resources under, one roof for each grade level.
- Options/choices with respect to multiple teachers and stakeholders to meet the needs of individual students.
- Opportunity to match student-learning style with teacher teaching style.
- Confidence that the space, programs, instruction and quality have been optimized for individual student achievement.

Mr. Dailey told meeting attendees to be aware that Articles 4 & Article 5 have to pass by a 2/3 majority vote or neither can proceed. Mr. Dailey said if Articles 4 & 5 pass; then they would table Article 9. Mr. Dailey reminded attendees Article 9 was for \$250,000 for Capital Improvements to FRES.

Mr. Dailey said all members of the School Board voted in favor of the project.

Mr. Dailey introduced Mr. Don Davidson, Chair of the Budget Committee.

Mr. Davidson told meeting attendees he thought it was important to know the members of the Budget Committee and members of the School Board. Mr. Davidson introduced members of the Budget Committee. Mr. Brock introduced members of the School Board.

Mr. Davidson presented a slide entitled School Operating Budget since consolidation.

Mr. Davidson said we cannot forget education costs money. Since the districts have consolidated this is the 4<sup>th</sup> budget that has been presented. The districts have learned how to work together. The Budget Committee worked hard to achieve savings, and they often times hold feet to the fire, but find savings.

Mr. Davidson said the Budget Committee unanimously supports the passage of Article 4. Mr. Davidson said Article 4 provides the best education for the kids of our towns.

Moderator Holland asked if there were any questions from the floor.

Bob Prest of Lyndeborough said his kids went to school here years ago. He questioned the need for the Bond as all he heard as justification was for the students to have a better environment. He questioned whether structures improve student learning. Mr. Prest asked where were the curriculum changes. Mr. Prest said he was interested to see where some money would go to improve the education of the students, not necessarily just for architectural improvements.

Mr. Prest also asked how the work plan/construction would be managed as in the past; they had received poor construction work.

Mr. Prest also questioned if the consolidation would impact the amount of time students are on the buses.

Mr. Dailey said the district is currently going through a curriculum re-alignment and it will continue no matter what happens with this vote. They are working to align the curriculum between both schools.

Mr. Dailey said the heating system is inefficient and it is not a conducive learning environment for students. The bond also addresses the air quality.

Mr. Dailey said if students are on a bus for additional time, it should be minimal. The bus schedules will be reconfigured. Mr. Dailey said if this bond passes, it would be another 16-18 months before the consolidation will occur. Mr. Dailey said since they don't know what the population would look like in 16-18 months, they have spoken to the bus company and the bus company agreed to work with them should this bond pass. The bus company also agreed the students would be on the buses only minimal additional time if needed.

Mr. Dailey said they have hired a professional contractor, Hutter Construction, to manage the process should the bond pass. They feel confident they picked the right contractor.

Dan Nelson of Wilton spoke about the school system really needing some help. Mr. Nelson said his son has come to him saying he needs some warmth he is so cold in class he wears his winter coat. Mr. Nelson asked that people vote in favor of this bond.

Sarafin Anderson said she moved to the area 28 years ago and when she looked at the schools for her children, she saw no vision for education.

Ms. Anderson said she agreed with an earlier comment, you could teach anything if you have a great teacher!

Ms. Anderson said if you look at Amherst and Bedford, their enrollment figures are increasing. There is still no vision in Wilton-Lyndeborough. Ms. Anderson said this is a beautiful town however the tax rate is \$26.02 per \$1,000. She said they don't have taxable Wealth in Wilton. Ms. Anderson said she is in favor of the bond, but it doesn't address the issue of education.

Mr. Dailey said declining enrollment is not just a Wilton-Lyndeborough issue; it is a Southern New Hampshire issue.

Karina Ortiz, a Lyndeborough resident, said she is not opposed to making sure the school in Wilton is heated adequately and updated but the issue on the table is whether we should be combining Lyndeborough and Wilton Elementary.

Ms. Ortiz said she is reading between the lines, and she is struggling with what are the benefits – passage of the bond – larger class size, possible reductions in work force – if someone doesn't retire, then the student to teacher ratio would not be in favor of the student. A larger class size is of no benefit to the student.

Mr. Pierre Willems stated he has four kids of which, 3 currently attend FRES, 1 in 1<sup>st</sup> grade, 1 in 2<sup>nd</sup> grade and 1 in 3<sup>rd</sup> grade. Mr. Willems said he always attended private schools and when he moved to the area, he questioned the quality of the education his children would receive and was very concerned. He was surprised and thrilled at the education they receive. He said if there is ever an issue or a question, he always receives a response immediately by the staff. Mr. Willems said the quality of education does depend on the facilities, which is why they are talking about them. Mr. Willems said facilities do make a difference. He asked that attendees please vote the Bond in.

Jennifer Lowton, a Lyndeborough resident, said she had three children in the district however she pulled one of them out two years ago because she needed access to afterschool programs since both her and her husband work full time.

Ms. Lowton said by passing this Bond, they will be able to share resources between Wilton and Lyndeborough. She said kids are worth equal access to a better facility/environment, not a continuous band-aid solution. The temperature and climate in the building affects both teachers and students. She said all students of Lyndeborough and Wilton matter.

Mark Altner, a Budget Committee Member candidate in Lyndeborough said conceptually, the Bond is an excellent idea as some class sizes are too small however; he has a problem with the scope of the project.

Mr. Altner said he would like to propose an amendment to the article to reduce the amount of the bond

to \$7.25 million. Mr. Altner said they do not need a full-blown HVAC System at LCS. Mr. Altner said he agrees that Florence Rideout needs to be renovated, as he would not want anyone he cares about to be in the school.

**A motion was made by Mr. Altner to reduce the bond to \$7,250,000 and appropriate through general taxation the sum of up to \$260,908 for the payment of the first year's interest on the Bond. A member of the audience seconded the motion.**

Mr. Dailey said they would not be able to complete the project for \$1 million less. Mr. Dailey said a savings of \$20,000-\$40,000 will cause them to do the project incorrectly.

Mr. Bujak said he feels confident with the word of the engineer as they are updating and renovating buildings for decades to come, not just today. Mr. Bujak said it is worth spending the money for quality construction that will last for 30+ years rather than to spend less for \$2.00 of savings on a \$200,000 home.

*Moderator Holland read the proposed Amendment to Article 4. Motion failed by voice vote.*

Jim Provolt of Wilton acknowledged the work accomplished by the committee and he said he appreciated the openness of the process however he had some questions and concerns.

Mr. Provolt also believes the scope of the project is too great. He questioned the need for the addition at Florence Rideout. He commented that the capacity of the school looks pretty large and if the enrollment is declining, why is the extra space needed.

Architect Kyle Barker responded to Mr. Provolt. Mr. Barker said you don't build a building according to current needs you take into consideration potential spikes in future years.

Mr. Provolt questioned the need for the language "to authorize the school Board to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project and to comply with all laws applicable to said project."

Mr. Dailey said this language should be included in the Article because 20 years from now if funds become available from the federal government, they could apply for them. Right now, there is no known source of funds to apply for, but they are unsure of the possibilities in the future.

Mr. Provolt said he would like to propose they remove this language from the Article.

Mr. Dailey said they cannot expend any federal funds without the authorization from this body.

**A motion was made by Jim Provolt to amend Article 4 to remove the words federal, state or other. A member of the audience seconded the motion.**

Mr. Dailey said by removing these words, it may destroy the possibility of getting the funding for the bond.

*Moderator Holland read the Article as amended and the motion failed by voice vote..*

Dan Nelson said the space is not just for now; it is for the future as well.

Eric Parsons, a Wilton resident commented that they have a budget and are they sure it is going to be enough.

Mr. Dailey said the construction company has guaranteed us that the cost of the project is \$7 million. They have a contingency and they control the contingency.

Kevin Boette, Lyndeborough Selectman, said Lyndeborough didn't vote in opposition or in favor of this Article. He said they felt it should be decided in a forum such as this evenings.

Mr. Boette said financially both towns will save money with this proposal. However, he is a little torn with loosing the school in Lyndeborough. He said without the school, he feels they will loose site of their community so this is the part he is struggling with right now.

Moderator Holland read Article 4.

**Ballot voting began at 9:10 p.m.**  
**Ballot boxes closed at 10:13 p.m.**

## **Article 5**

Moderator Holland read Article 5 as follows:

*To see if the Wilton-Lyndeborough Cooperative School District will vote to amend the Articles of Agreement among the School Districts of Wilton and Lyndeborough as follows:*

- *To amend Article 3 relative to authority of the school board to assign or reassign students to schools by deleting all but the first sentence thereof so that Article 3 reads as follows:*

*3. The Wilton-Lyndeborough Cooperative School District shall be responsible for grades Pre-Kindergarten through twelve (Pre K-12).*

- *To amend Article 5 by changing the apportionment formula so that all capital expenses and operating expenses shall be based 50% on the average daily membership of students and 50% on the equalized valuation of the towns within the school district by deleting subsection C. thereof so that Article 5 reads as follows:*

*5. The capital expenses and the operating expenses of the Wilton-Lyndeborough Cooperative School District payable in each fiscal year shall be apportioned as follows:*

*a. Fifty percent (50%) thereof on the average daily membership of the students residing in each town within the Wilton-Lyndeborough Cooperative School District during the preceding fiscal year as determined by the State Department of Education; and*

*b. Fifty percent (50%) thereof on the equalized valuation of the Wilton- Lyndeborough Cooperative School District as most currently available as determined by the State Department of Revenue Administration.*

- *To add a new Article 16 to provide a separate formula for apportionment of the capital expenses related to the amortization of a bond issue to fund renovations to the two elementary schools and an addition to one of the two elementary schools as follows:*

*16. Notwithstanding the formula for apportioning capital expenses set forth in Article 5, if at the 2014 annual meeting of the Wilton-Lyndeborough Cooperative School District a proposed bond issue to be amortized over 30 years is adopted to fund an appropriation of Eight Million Two Hundred and Fifty Thousand Dollars (\$8,250,000.00) for the purpose of (a) renovations to the Lyndeborough Central School and the Florence Rideout Elementary School, (b) construction of an addition to the Florence Rideout Elementary School, and (c) the original equipping and furnishing of such alterations and additions; then the amount payable in each fiscal year on the bond shall be apportioned as follows:*

- a. Town of Lyndeborough \$96,564*
- b. Town of Wilton the remaining balance thereof.*

*Adoption of this Article is contingent upon the adoption of Article 4 relative to a proposed bond issue to fund renovations to the elementary schools and an addition to the Florence Rideout Elementary School. (2/3 ballot vote required).*

*Recommended by the School Board- Recommended by the Budget Committee*

**A MOTION was made by Mr. Geoff Brock and SECONDED by Mr. Harry Dailey to approve Article 5.**

Mr. Brock said when they first consolidated the districts, Article 3 was written so each town maintained a separate elementary school.

Mr. Brock said by amending the Articles of Agreement the School Districts of Wilton and Lyndeborough will be able to utilize staff more efficiently. Mr. Brock said Grades 1-5 will be at Florence Rideout and Kindergarten, Pre-K and the SAU offices will be at LCS.

Mr. Brock said Article 5 changes the apportionment formula, which makes sense to get rid of the capital expense part. Mr. Brock explained if you vote yes, Wilton and Lyndeborough will share the burden for everything, there will be no separation.

Mr. Brock said Article 16 specifically deals with the Bond and it was the result of some pretty complicated discussions. It was agreed that construction at Wilton needs to be done however, Lyndeborough shouldn't have to fix Wilton's problems but if they are fixed in the end, Lyndeborough would save money.

Mark Altner said he would like to change the wording of Article 3 - #3 for grades K-12 and Special Ed Pre-K.

**A motion was made by Mark Altner to change the wording of Article 3 #3 to say The Wilton-Lyndeborough Cooperative School District shall be responsible for grades K-12 and Special Ed Pre-K. The motion was seconded from floor.**

Mr. Brock commented on the amendment. He said they are required by State law to provide Special Ed Pre-K.

Mr. Brock said in order to stay within the budget they currently tuition in regular education students into their program. Mr. Brock said this doesn't cost anything because they are required to have space and teachers.

There was no further discussion on amendment.

Moderator Holland read the proposed amendment and asked attendees to vote on it.

*Motion failed by voice vote.*

Moderator Holland read Article 5 and opened the ballot voting. Ballot voting began at 9:52 p.m. The meeting resumed at 10:05 p.m.

Moderator Holland read Article 6:

**A MOTION was made by Mr. Button and SECONDED by Mr. Bujak to approve Article 6.**

*To see if the Wilton-Lyndeborough Cooperative School District will vote to raise and appropriate the sum of eleven million five hundred and fifty thousand one hundred and fourteen dollars (\$11,550,114) for the support of schools, for the payment of salaries for the school district officials and agents, and for payment of statutory obligations of the district. This warrant article does **not** include appropriations voted in other warrant articles. (Majority vote required)*

*Recommended by the School Board – Recommended by the Budget Committee*

Mr. Jim Button spoke to the motion.

Mr. Button said the School Board and Budget Committee have the responsibility of developing the budget. Mr. Button said over time, the process is working much better.

Mr. Button said the majority of two boards have worked together and our record has shown we can come together and compromise. We have really improved our process.

Chair of the Budget Committee, Don Davidson spoke and welcomed meeting attendees.

Mr. Davidson spoke about the timeline. Mr. Davidson said the process takes a lot of time by a lot of people who put in a lot of work. Mr. Davidson said the Superintendent, Staff, Principals, School Board and Budget Committee also put in a lot of time. Ultimately, the goal is to present a number that is mutually acceptable to the School Board and Budget Committee. Mr. Davidson said they truly felt it was a zero based budget, they actually started from scratch and built the budget.

Mr. Davidson said it takes roughly six months to work through the process.

Mr. Davidson presented some highlights to the budget. (Key Regular Education Budget Drivers)

- Increase of 3.8%
- Operating Budget – Special Education Summary down over 17% this year.
- Decrease of 16.9%

Key contributors were presented:

- Reduced Out of District Placements
- Reduced Need for Support Related Services

- End of Partnership with Autism Bridges - we now have expertise in the district to provide those services

Mr. Davidson presented the Final Budget Summary.

A slide was shown detailing the FY15 Proposed Budget Breakdown. (Key areas of the operating budget)

Mr. Davidson said the budget process continues to improve each year. Everyone is talking to us, which is real evidence of zero-based budgeting.

Dr. Tyrie told meeting attendees the proposed budget adequately supports education – in a fiscally responsible manner and without compromising the students’ education.

Dr. Tyrie said the budget is all about the planning, delivery, etc., and we have the staff to do it, we just need to allow them to do it.

Dr. Tyrie said the budget supports professional development.

Moderator Holland asked if attendees had any questions with regards to Article 6 hearing none, he read Article 6.

*Voting: Article 6 passed by voice vote.*

Moderator Holland Read Article 7.

**A MOTION was made by Mr. Ballou and SECONDED by Ms. Mary Guild to approve Article 7.**

*To see if the Wilton-Lyndeborough Cooperative School District will vote to approve the cost items included in the collective bargaining agreement reached between the Wilton-Lyndeborough Cooperative School Board and the Wilton-Lyndeborough Cooperative Teacher’s Association which calls for the following increases in salaries and benefits at the current staffing levels:*

| <i>Year</i> | <i>Estimated Increase</i> |
|-------------|---------------------------|
| 2014-2015   | \$ 105,151                |
| 2015-2016   | \$ 87,132                 |
| 2016-2017   | \$ 85,078                 |

*and further to raise and appropriate the sum of one hundred and five thousand one hundred and fifty-one dollars (\$105,151) for the 2014-2015 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year. This warrant article does **not** include appropriations voted in other warrant articles. (Majority vote required)*

*Recommended by the School Board – Recommended by the Budget Committee*

Mr. Ballou said there were changes to language in contract but he was speaking to actual cost items.



FY15 Contract includes teacher workshops and tuition and in FY16 & FY17 they will be in the operating budget.

Mr. Ballou provided the proposed salary increases as follows:

FY15 2.1%

FY16 2.0%

FY17 1.8%

Moderator Holland asked if there were any questions.

Ingrid Howard said she had a question on the salary scale on the website – she said there are 13 teachers making over the scale so she doesn't understand where anyone fits on this scale. Also see 2014-2015 steps stopping at 18 so there are a lot of people off the scale.

Ms. Howard asked if the proposed 2.1% increase includes the percentage between steps and Mr. Ballou said yes, it did.

Ms. Howard questioned if a teacher has more than 32 years experience and they are always off scale how do they calculate their salary increase. Mr. Ballou said they are negotiated at a fixed rate for people off scale. Mr. Ballou said he believes it is listed in the Annual Report, on the Salaries Page.

Ms. Howard commented on Health Care – We are asking them (tax payers) to pay 80% of staff health insurance, she is a little concerned they deserve it, as the economy is so bad.

Mr. Brock said the new Teacher Contract is a package, and it is one of the best we've ever gotten. Mr. Brock said the raises are the lowest ever and the contract before them is because times are tough.

Moderator Holland read Article 7 for voting.

*Voting: Article 7 passed by voice vote.*

Moderator Holland told meeting attendees Article 8 was to be passed over as Article 7 passed.

Moderator Holland provided the results of Article 4 as follows:

Yes – 232

No – 113

*67.2% Article 4 passes by ballot vote.*

Moderator Holland provided the results of Article 5 as follow:

Yes – 227

No – 101

*69.2% Article 5 passes by ballot vote.*

Moderator Holland told meeting attendees since Article 4 passed they do not need Article 9.

**Article 10**

Moderator Holland read Article 10 as follows:

*To hear reports of agents, auditors, committees, or officers chosen, and to pass any vote relating thereto.*

**A MOTION was made by Ms. Fisk and SECONDED by Ms. LeBlanc to approve Article 10.**

Moderator Holland read Article 10.

*Voting: Article 10 passed by voice vote.*


Moderator Holland thanked attendees for being here tonight and thanked the custodial staff for all their work.

**A MOTION was made to adjourn the meeting and was SECONDED.**

*Voting: The motion passed unanimously by voice vote. The meeting adjourned at 10:40 p.m.*

Respectfully submitted,

  
Lyn Jennings  
Clerk Pro-Tempore

  
Kristina Fowler  
School District Clerk

**Wilton-Lyndeborough Cooperative School District Ballot Election Results**

|  |                     |
|--|---------------------|
| <b><u>Moderator – (1, 1-year term)</u></b>                                   | <b><u>Total</u></b> |
| <b>Walter Holland-Lyndeborough</b>   | <b>721</b>          |
| Wilton 480   |                     |
| Lyndeborough 241   |                     |
| <br>   |                     |
| <b><u>Wilton School Board Member (1, 3-year term)</u></b>                    |                     |
| <b>Joyce Fisk</b>  | <b>474</b>          |
| <br>   |                     |
| <b><u>Lyndeborough School Board Member (1, 3-year term)</u></b>              |                     |
| <b>Matthew Ballou</b>  | <b>212</b>          |
| <br>   |                     |
| <b><u>Lyndeborough School Board Member At Large (1, 3-year term)</u></b>     |                     |
| <b>James Button</b>  | <b>692</b>          |
| Wilton 467   |                     |
| Lyndeborough 225   |                     |
| <br>   |                     |
| <b><u>Wilton Budget Committee Member (1, 3-year term)</u></b>                |                     |
| <b>Leslie Browne</b>   | <b>471</b>          |
| <br>   |                     |
| <b><u>Lyndeborough Budget Committee Member (1, 3-year term)</u></b>          |                     |
| <b>Ellen Pomer</b>   | <b>219</b>          |
| <br>   |                     |
| <b><u>Lyndeborough Budget Committee Member At Large (1, 3-year term)</u></b> |                     |
| <b>Mark Altner</b>   | <b>652</b>          |
| Wilton 446   |                     |
| Lyndeborough 206   |                     |

**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT  
SUPERINTENDENT'S REPORT  
2013-2014 SCHOOL YEAR**

In March 2014 the Wilton-Lyndeborough Cooperative School voters approved a change in the articles of agreement to allow consolidation of the elementary schools. Declining enrollments at both schools made the decision a good one from an instructional perspective as well as a financial one. With two to three classrooms of students at each grade level, teachers and students will have the opportunity to work more closely together to ensure a positive learning environment that supports high quality instruction. While grades 1 through 5 will all be housed at the Florence Rideout School, the Lyndeborough Central School will house School Administrative Unit personnel as well as students in pre- Kindergarten and Kindergarten. There will be room to adjust to increasing populations that may occur in the future by expanding the number of grades that are assigned to LCS. Unlike other districts struggling with excess space due to declining enrollments, the WLC School District did not face closing a school to consolidate.

Voters also approved an \$8.25 million bond to add to and renovate Florence Rideout Elementary School and renovate Lyndeborough Central School. The addition/renovation project will address a number of system wide concerns, including failing HVAC, at Florence Rideout. Lyndeborough Central School will be renovated to accommodate the smallest learners who will be age 3 to 6 as well as the SAU staff. The project was expected to take 15 months. Kyle Barker, Architect, and Hutter Construction, the firm chosen under a construction manager agreement, began planning the work in spring 2014 in order to have the project completed by fall 2015.

The move to competency based education as mandated by legislation and state board administrative rules continued at WLC middle/high school. This initiative, which ties high school credit for graduation to demonstration of competencies and not to traditional grades, will take time and support of teachers to ensure that students receive a 21<sup>st</sup> century education that prepares them for college and career. For students, it requires more engagement in the classroom, more practice applying skills and knowledge and more demonstration of learning outcomes in real world situations.

To ensure that elementary students have a consistent experience in their core instruction, a new math program was chosen for both FRES and LCS. Teacher representatives researched and piloted a number of programs before selecting one that met their criteria. Included in the criteria was a strong technology component. This complements the ongoing incorporation of technology into instruction that is taking place across the district. A new three year technology plan was developed that focused on a reliable networks, interactive white boards and laptops for teachers, and one-to-one computing for students.

The 2013-2014 school year was the first year for a new superintendent, a new elementary principal, and a new facilities director. They joined a high performing group of professional and support staff to work on a School Board vision of Good to Great. This five year plan, developed in spring 2014, focuses on instruction, climate and culture and leadership and service. With assistance from our parents and community partners, incremental positive change will be a reality.

Respectfully submitted,

Christine Tyrie, Ed.D.  
Superintendent of Schools

**WILTON-LYNDEBOROUGH COOPERATIVE MIDDLE/HIGH SCHOOL  
ADMINISTRATOR'S REPORT  
2013-2014 SCHOOL YEAR**

The Wilton Lyndeborough Cooperative Middle/High School has had another successful year. The WLC MS/HS offers a schedule that includes core subjects, unified arts classes, daily advisory periods, SEER time, and at the HS level, elective, online, and AP classes. At the MS level teachers have team-time, joint, vertical, and department meetings,

A NEASC Committee was formed to complete The Five Year NEASC Report. The report was electronically submitted on September 25<sup>th</sup>.

WLC MS/HS is in the fourth year of transitioning to a Competency-Based Education. This year all teachers wrote competencies and uploaded them to PowerSchool. Dolores Fox met with all departments and reviewed how to use the State's Rubric to assess competencies.

District faculty attended a Bullying and Harassment Workshop in the fall. The WLC Emergency Team spent time getting National Incident Management System (NIMS) certified. NIMS identify concepts and principles that answer how to manage emergencies from preparedness to recovery.

Professional Learning Communities (PLC's) met each month and rewrote the WLC Academic Expectations and the school's Mission Statement. The process has been completed and the expectations and mission statement have been posted throughout the school.

WLC will begin in the fall baseline pre/post-concussion testing of all WLC student athletes. Baseline Testing is a pre-season exam conducted by a trained professional. These tests are used to assess an athlete's balance and brain function as well as for the presence of any concussion symptoms.

As part of the district's transition to Smarter Balanced Assessment Testing all teachers participated in a Smarter Balanced Field Test. Each teacher had an opportunity to choose the grade level and subject area to be tested, either Language Arts or Math. The purpose of the field test was to test our technology network and to familiarize the teachers with the test itself.

The Technology Committee rewrote and submitted to the state the District's Technology Plan. The integration of technology into our instructional practices and one to one computing are top priorities. Continuing to use the school's website as a way to better communicate with the WLC community is also a top priority. An "Hour of Code Week" was held in the MS/HS. All students were involved in computer programming activities which highlight the importance of science, technology, engineering, and math education.

Awards Night for the Senior Class was held and \$50,850 was awarded to graduating seniors. I want to thank the WLC Community for supporting our students in such a generous way.

The MS Sports program won the Tri-County League Sportsmanship Award for the 2013-2014 school year. The award was voted on by all of the Athletic Directors in the league. The girls' varsity softball team won their 8th championship in school history with a thrilling 10-9 walk-off victory over Portsmouth Christian. Congratulations to the coaches and girls for this great accomplishment.

Respectfully submitted,

Brian Bagley

**FLORENCE RIDEOUT ELEMENTARY SCHOOL  
LYNDEBOROUGH CENTRAL SCHOOL  
ADMINISTRATOR'S REPORT  
2013-2014 SCHOOL YEAR**

The 2013-14 school year was a year of change and consolidation. In March 2014, district voters approved the construction and renovation of both elementary schools. The Florence Rideout building will house students from Wilton and Lyndeborough in grades 1 through 5. Our preschool and kindergarten programs as well as district administrative offices will be housed at the Lyndeborough Central School. When Wilton students return in the fall, the school and grounds will certainly look much different. The consolidated elementary school project offers students from Wilton and Lyndeborough new updated facilities, increased educational opportunities, and additional resources to support student learning for many years to come. Thank you all for your support in making this project a reality.

We welcomed many new faces to both schools during the 2013-14 school year. Joining the staff at Florence Rideout Elementary School, we are fortunate to have Miss Rebecca Sanborn, first grade teacher, and Mrs. Deborah Cooke, Administrative Assistant. Mrs. Amanda Luter, art teacher and Ms. Anne Reynolds, music teacher, will share their talents with students at Lyndeborough Central School. We welcome all of our new staff and know that their contributions to our students will be many.

Staff at both elementary schools have been working jointly on several initiatives to streamline the eventual consolidation of both schools. We have begun the task of aligning our curriculum to the *Common Core State Standards*. These standards clearly communicate what students should be expected to know and be able to do at each grade level. The *Common Core State Standards* focus on core conceptual understandings and procedures starting in the early grades, thus enabling teachers to take the time needed to teach core concepts and procedures effectively—and to give students the opportunity to master them. This year, grade level teams of teachers at both schools have begun developing rigorous English Language Art units of study based upon these new standards. In addition, members of the Math Curriculum Committee have selected a new math program, “My Math”, which is aligned to the *Common Core State Standards*. We began piloting this new math program at both schools in the spring of 2014.

The use of assessment data to effectively inform and guide our instruction has also been a priority this year. Students participated in *NWEA-MAP* testing. Students in grades 1 through 5 participate in this testing in the fall, winter, and spring. We administer *MAP* tests to assess each student’s instructional level and to measure academic growth throughout the school year. Teachers use the information from the *MAP* test to assess student progress, make adjustments to their instruction, and implement strategies that best meet each student’s individual needs. In addition, a kindergarten screening was conducted in the first weeks of September, providing staff with valuable information about each student’s individual development and learning skills.

Technology continues to transform teaching and learning in our classrooms. Staff have received training and professional development to effectively integrate new technologies into their classrooms including mobile lap-top carts, interactive white boards and document cameras. Our monthly Co-op Connection newsletter is e-mailed to parents and contains an overview of upcoming events, classroom updates, and other important information for students and parents.

The PTO and PTA continue to provide incredible support to our schools. These dedicated individuals work to raise funds for enrichment programs, field trips, and other student activities. I truly appreciate the ongoing commitment of these organizations, and a heartfelt thanks to their members.

My vision incorporates all members of the Wilton and Lyndeborough school communities, working together as partners in the education of our students. It is my wish to continue the spirit of collaboration that exists within both school communities that is essential for the success of all of our students.

Respectfully submitted,

Timothy O’Connell, Principal

**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT  
DIRECTOR OF STUDENT SUPPORT SERVICES REPORT  
2013-2014 SCHOOL YEAR**

The 2013-14 school year has been a very positive year for the Department of Student Support Services. With the continued support of the School Board and the Budget Committee, we have been able to continue to build our capacity to serve all students in the Wilton-Lyndeborough school community. It has been my pleasure to provide the vision and leadership inherent in this position to maintain and to continue to develop positive programming and outcomes for all of our students.

The Department of Student Support Services provides services and supports for students identified with educational disabilities (IDEA and 504 eligible), English Speakers of Other Languages (ESOL), and for students who are experiencing Homelessness in the district. In addition to instructional supports, the department provides evaluation services, transition supports, assistive technology support, and resources/training for staff.

Our uniquely trained professionals (special educators, speech/language pathologists, occupational therapist, physical therapist, school psychologists and behavioral consultants) work collaboratively with all staff to provide the services and supports required to ensure student access to education in an inclusionary model that supports the mission of the Wilton-Lyndeborough Cooperative School District.

Our teams monitor and evaluate the effectiveness of their service delivery systems and adjust programs to ensure that all identified students have the opportunity to achieve success. As a district, we continue to strengthen all of our programs, even with limited resources, by making a conscious effort to focus the resources available to us.

Our goals for the next school year are to continue to work collaboratively with parents and the community as valued members of our educational teams and to continue to provide support services to students as early as possible, before learning gaps have an opportunity to widen.

The Student Support Services Department is dedicated to providing guidance and support to parents of students in need of special education services, ESOL services, and those who may be experiencing Homelessness. Please feel free to contact our department at (603) 654-8086 for any information you may need to assist you in making well informed educational decisions for your children.

Respectfully submitted,

Betty Moore  
Director of Student Support Services

**ANNUAL SCHOOL HEALTH SERVICES REPORT  
WILTON-LYNDEBOROUGH COOPERATIVE MIDDLE/HIGH SCHOOL  
2013-2014 REPORT OF SCHOOL NURSE**

Our health and wellness team in the WLC School District continues to find interesting and innovative ways to promote healthy lifestyles amongst our staff and students. We continue to work hard to implement appropriate measures within the schools to keep the students and staff as safe and healthy as possible.

Nursing Activities

Student Contacts:

|                                   |      |
|-----------------------------------|------|
| Total Visits to the Health Office | 4001 |
| Middle School                     | 1079 |
| High School                       | 2922 |

Medications:

|                                |      |
|--------------------------------|------|
| Total Medications Administered | 1695 |
| Middle School                  | 388  |
| High School                    | 1307 |

Screening: All SPED students who needed screening for their IEP updates were done, as were any other students who presented with problems that needed screening. Fortunately many of our students play sports, and their current physical exams were duly recorded.

Professional Associations

New Hampshire School Nurses Association  
National Association of School Nurses

Respectively Submitted,

Fiona Tibbetts, RN, BSN



**ANNUAL SCHOOL HEALTH SERVICES REPORT  
FLORENCE RIDEOUT ELEMENTARY SCHOOL  
2013-2014 REPORT OF SCHOOL NURSE**

|   |                          |
|---|--------------------------|
| Screenings (may include ht. /wt., vision, hearing, lice, and/or blood pressure) | 320                      |
| Vision/Hearing Referrals  | 9                        |
| Minor Injury  | 102                      |
| Minor Illness   | 843                      |
| Other Events/Mental Health  | 543                      |
| Case Management   | 278                      |
| Medication Administered (Includes scheduled and as needed)                      | 1470                     |
| Ambulance Called  | 0                        |
| “Significant” Health Status   | 3 Students and 2 Staff 5 |
| Individual/Emergency Health Plans   | 23                       |
| Immunizations Support, Tracking, Documentation, and/or Referrals                | 224                      |

Educational Activities (may include classroom presentations, newsletter articles, and/or bulletin boards) 54

- \*OrganWise Guys Health Education program taught from kindergarten to third grade with an extension into fifth grade specifically related to nutrition, obesity, Type II diabetes, and cardiovascular disease.
- \*Continued the 12 week First Aid for Children Today (F.A.C.T.) course with third grade; materials provided by the American Red Cross.
- \*Continued the 6 week Basic Aid Training (B.A.T.) course for fifth grade; materials provided by the American Red Cross
- \*The fourth grade participated in a 7 week enrichment health education program titled Granite State Fit Kids that discussed various body systems, general health and wellness topics.
- \*Utilized community resources in collaboration to present hygiene, growth and development to fourth and fifth grade.
- \*Continued health program with Pre-K on a monthly basis

Give Back Projects to Wilton Community (includes multiple food and donation drives, clothes voucher program, and weekend backpack project) 4

Professional Development/Activities (attended multiple nursing workshops and college courses, coordinated staff flu clinic, coordinator for wellness program provided through our district insurance, preceptor to 3 LPN students) 12

Improvement of Student/Family Wellness: The Grab and Go program continues with great success – feeding approximately 60 children daily. Collaboration continued with “Chef Deb”, the Food Service Manager, to bring opportunities for health and wellness into our daily activities. Created a bi-monthly newsletter focused on nutrition and physical activity – the newsletter was sent home in print and posted on a new webpage.

Respectfully submitted,

Diana Zoltko, RN

**ANNUAL SCHOOL HEALTH SERVICES REPORT  
LYNDEBOROUGH CENTRAL SCHOOL  
2013-2014 REPORT OF SCHOOL NURSE**

|   |                        |
|---|------------------------|
| Screenings included ht./wt., vision, hearing, blood pressure, teeth | 45                     |
| Vision/Hearing Referrals  | 3                      |
| Minor Injury  | 271                    |
| Minor Illness   | 290                    |
| Other Events/Mental Health  | 44                     |
| Case Management   | 7                      |
| Ambulance Called  | 0                      |
| "Significant" Health Status   | 2 Students and 3 Staff |
| Individual/Emergency Health Plans                                   | 5                      |
| Immunizations Support, Tracking, Documentation                      | 70                     |

Educational Activities: (may include classroom presentations, newsletter articles, and/or bulletin boards)

- \*Instruction given to all grade levels on germs and proper hand washing using the *Germ Buster* program.
- \* Health Education program using *The Great Body Shop*, taught from kindergarten to fifth grade. Nutrition, obesity, diabetes, nervous and skeletal systems were addressed.
- \*Food Allergy education for all students.
- \*Diabetic Educator, Susan Grosso from Monadnock Community Hospital, instructed each grade level on Diabetes, Nutrition and physical activity.
- \*The fourth grade participated in a 7 week enrichment health education program titled *Granite State Fit Kids* that discussed various body systems, general health and wellness topics.
- \*Presentation to fourth and fifth grades on hygiene, growth and development.
- \*Education on *Fuel up for 60* to third grade class.
- \*Third grade class developed their own play with original storyline, characters and scripts and made props. The Play was called "The Mr. O Show" and consisted of reporters interviewing students, staff and Police Chief on the importance of nutrition verses junk foods and physical activity verses inactivity.
- \* A video was made of the play with third grade, and presented on the Promethean board for parents at Open House.
- \*Education to all student on dental hygiene, brushing and flossing. Students were given toothbrushes, toothpaste and floss contributed by Dr. Roy.

Give Back Projects: Food and paper drive was carried out for the *Open Cupboard Pantry*. Mittens, gloves, and hats were provided for students in need along with coats and snow pants for winter wear.

Professional Development/Activities: Attended nursing workshops, coordinated staff flu clinic, CPR and First Aid class, School wide Staff training on Food Allergies and use of Epi Pen with return demonstration from staff members. Participated in Wellness Committee, Crisis Committee, Kindergarten Registration and Safety meetings. Implemented a cleaning program for school multipurpose room during lunch.

Improvement of Student/Family Wellness: Started the *Fuel Up to Play 60* program. Created articles for the newsletter that focused on nutrition and safety which was then sent home in print as well as being posted on the school's webpage.

It has been a pleasure serving at the LCS school for six years.

Respectfully submitted,

Laura Gifford RN, BSN, BA

## 2013-2014 Wilton-Lyndeborough Cooperative HS/MS Teaching Staff

| <u>Last Name</u> | <u>First Name</u> | <u>Degree</u>  | <u>Years of Exp</u> | <u>Position</u>       |
|------------------|-------------------|----------------|---------------------|-----------------------|
| Bourassa         | Joyce             | Bachelors + 15 | 33                  | Mathematics           |
| Bujak            | Laura             | Bachelors + 15 | 12                  | Elem. Ed./Grade 6     |
| Clark            | Denise            | Bachelors + 15 | 13                  | Spanish               |
| Clark            | Olympia           | Bachelors + 15 | 25                  | Science               |
| Contarino        | Marcia            | Bachelors + 15 | 20                  | English               |
| Cordileone       | Linda             | Bachelors      | 32                  | Business              |
| Daly             | Elisabeth         | Masters        | 9                   | Language Arts         |
| Doore            | Joel              | Bachelors      | 13                  | Mathematics           |
| Dring            | Michael           | Masters + 15   | 15                  | Social Studies        |
| Driscoll         | Elise             | Bachelors      | 7                   | Social Studies        |
| Dudek            | Kathryn           | Masters        | 7                   | Language Arts         |
| Dupont           | Michael           | Masters        | 6                   | Social Studies        |
| Ekberg           | Mark              | Masters        | 14                  | Industrial Arts       |
| Finch            | David             | Bachelors      | 33                  | Physical Education    |
| Fox              | M. Dolores        | Masters + 30   | 22                  | Language Arts         |
| Fox              | William           | Masters        | 16                  | Science               |
| Gladson          | Holly             | Masters + 15   | 18                  | Language Arts         |
| Jutras           | Carl              | Bachelors      | 7                   | Elem. Ed./Grade 6     |
| Kalsi            | Rajbir            | Masters + 30   | 8                   | Biology               |
| Kovaliv          | Nicholas          | Masters        | 6                   | Physical Science      |
| Livolsi          | Kathryn           | Bachelors      | 1                   | Special Education     |
| Miller           | Brice             | Bachelors      | 13                  | Physical Education    |
| Morrow           | Kathryn           | Bachelors      | 2                   | Special Education     |
| Nolin            | Audra             | Bachelors + 15 | 20                  | World Languages       |
| O'Donnell        | Tara Shannon      | Masters        | 1                   | MS Guidance Counselor |
| Pawlik           | Muriel            | Masters + 30   | 26                  | Elem. Ed./Grade 6     |
| Ramsell          | Jennifer          | Masters        | 1                   | Language Arts         |
| Schneider        | Shirley           | Masters + 15   | 8                   | Mathematics           |
| Shelsky          | David             | Masters        | 7                   | Mathematics           |
| Sinisi           | Diana             | Bachelors + 30 | 6                   | Mathematics           |
| Thomas           | Michele           | Masters + 30   | 20                  | Social Studies        |
| Tibbetts         | Fiona             | Bachelors      | 16                  | Nurse                 |
| Tong             | Nancy             | Bachelors      | 37                  | Music                 |
| Weir             | David             | Masters + 30   | 25                  | Chemistry/Physics     |
| White            | Amy               | Bachelors + 15 | 10                  | Media Generalist      |
| Wiedman          | Jason             | Masters + 15   | 7                   | Special Education     |
| Williams         | Kelly             | Bachelors + 15 | 6                   | Science               |
| Wing             | Judith            | Masters        | 31                  | Art                   |
| Yannone          | Eric              | Bachelors + 30 | 41                  | Social Studies        |

## 2013-2014 Wilton-Lyndeborough Cooperative HS/MS Support Staff

| <u>Last Name</u> | <u>First Name</u> | <u>Position</u>                   |
|------------------|-------------------|-----------------------------------|
| Ballou           | Bruce             | Technology Coordinator/Specialist |
| Bird             | Ann               | Custodian - PT                    |
| Clark            | Lori              | Food Service                      |
| Coffey           | Sharon            | Secretary                         |
| Draper           | Linda             | Administrative Assistant          |
| Flynn            | Michael           | Custodian                         |
| Harwood          | Sheila            | Aide - Sped                       |
| Hasu             | Scott             | Custodian - PT                    |
| Klausner         | Kimberly          | Aide - Sped                       |
| Lacroix          | Emily             | Aide - Sped                       |
| McCann           | Leslie            | Math Tutor                        |
| McGettigan       | Donna             | Food Service Manager              |
| Mudrick          | Tyler             | Alternative Education Specialist  |
| Roberts          | Heather           | Aide - Sped                       |
| Rodgers          | Susan             | Aide - Sped                       |
| Ryan             | Mary-Jane         | Secretary                         |
| Rykken           | Nancy             | Aide - Sped                       |
| Rysnik           | John              | Aide - Sped                       |
| Veer             | Diane             | Food Service                      |

## 2013-2014 Florence Rideout Elementary School Teaching Staff

| <u>Last Name</u> | <u>First Name</u> | <u>Degree</u>  | <u>Years of Exp.</u> | <u>Position</u>       |
|------------------|-------------------|----------------|----------------------|-----------------------|
| Andreasen        | Jaqueline         | Bachelors      | 14                   | Elem. Ed./Grade 1     |
| Bober            | Audrey            | Masters + 15   | 11                   | Special Education     |
| Cargill          | Tamara            | Masters + 15   | 11                   | Reading Specialist    |
| Dane             | Nicole            | Masters + 15   | 8                    | Special Education     |
| Desmarais        | Heather           | Bachelors      | 13                   | Elem. Ed./Grade 2     |
| Dignan           | Samantha          | Bachelors      | 6                    | Special Education     |
| Fuller           | Bridgette         | Masters + 15   | 14                   | Elem. Ed./Grade 4     |
| Hamilton         | Cathy             | Bachelors      | 34                   | Elem. Ed./Grade 3     |
| Hebert           | Kristen           | Masters        | 10                   | Elem. Ed./Grade 2     |
| Knotts           | Sharon            | Bachelors + 30 | 23                   | Elem. Ed./Music - 60% |
| Lammers          | Gail              | Masters        | 39                   | Preschool - 50%       |
| LaRochelle       | Samantha          | Masters + 15   | 3                    | Elem Guid. - 60%      |
| Luter            | Amanda            | Bachelors      | 4                    | Ed/Art - 60%          |
| MacPherson       | Vicki             | Bachelors      | 13                   | Kindergarten          |
| Martz            | Carol             | Bachelors      | 28                   | Elem. Ed./Grade 3     |
| McGandy          | Melanie           | Masters        | 19                   | Elem. Ed./Grade 1     |
| Mitchell         | Alice             | Bachelors      | 26                   | Elem. Ed./Grade 4     |
| Moore-Lazar      | Molly             | Masters        | 6                    | Elem. Ed./Grade 5     |
| Sanborn          | Rebecca           | Bachelors      | 1                    | Elem. Ed./Grade 1     |
| Shenk            | Frederick         | Bachelors      | 15                   | Physical Education    |
| Zink             | George            | Bachelors + 30 | 15                   | Elem. Ed./Grade 5     |
| Zoltko           | Diana             | Bachelors      | 8                    | Nurse                 |

## 2013-2014 Florence Rideout Elementary School Support Staff

| <u>Last Name</u> | <u>First Name</u> | <u>Position</u>             |
|------------------|-------------------|-----------------------------|
| Airey            | Carolyn           | Aide - Preschool            |
| AuCoin           | Tracy             | Aide - Preschool            |
| Bara             | Leonilda          | Title 1 Coordinator/Tutor   |
| Berube           | Patricia          | Secretary - PT              |
| Carey            | William           | Custodian - PT              |
| Caruso           | Anthony           | Custodian                   |
| Cooke            | Deborah           | Secretary                   |
| Dailey           | Gisele            | Aide - Sped                 |
| Dame             | Kristin           | Title 1 Tutor               |
| Eshback          | Kelly             | Aide - Kindergarten         |
| Gilbert          | Stephanie         | Aide - Sped                 |
| Girouard         | Tracy             | ABA Therapist               |
| Griffin          | Pamela            | Library Aide                |
| Harkleroad       | Ann               | Aide -Regular & Sped        |
| Hernandez        | Jacqueline        | Computer Support Specialist |
| Ingraham         | Melissa-Sue       | ABA Therapist               |
| Kennedy          | Michelle          | Aide - Instructional        |
| LaSala           | Daniel            | Custodian                   |
| Lundwall         | Jayne             | Aide - Sped                 |
| Meagher          | Wanda             | Computer Instructor         |
| Polson           | Patricia          | Aide - Sped                 |
| Powers           | Caitlin           | ABA Therapist               |
| Roske            | Deborah           | Food Service Manager        |
| Salisbury        | Stacie            | Aide - Sped                 |
| Shaw             | Melinda           | ABA Therapist               |
| Walker           | Jayma             | Aide - Sped                 |

## 2013-2014 Lyndeborough Central School Teaching Staff

| <u>Last Name</u> | <u>First Name</u> | <u>Degree</u>  | <u>Years of Exp</u> | <u>Position</u>          |
|------------------|-------------------|----------------|---------------------|--------------------------|
| Buttrick         | Linda             | Bachelors + 30 | 32                  | Elem. Ed./Grade 3        |
| Cottle           | Jacqueline        | Masters + 15   | 23                  | Special Education        |
| Dufour           | Joanne            | Masters + 30   | 16                  | Elem Guid - 50%          |
| Houdyshel        | Iris              | Masters        | 19                  | Kindergarten - 50%       |
| Lemire           | Julie             | Bachelors + 15 | 13                  | Elem. Ed./Grade 1        |
| Luter            | Amanda            | Bachelors      | 4                   | Elem. Ed./Art - 20%      |
| Nahass           | Kathleen          | Bachelors + 30 | 31                  | Elem. Ed./Grade 5        |
| Reynolds         | Anne              | Bachelors      | 0                   | Elem. Ed./Music - 20%    |
| Roper            | Tara              | Master         | 1                   | Elem. Ed./Grade 4        |
| Songer           | Brenda            | Masters        | 15                  | Elem. Ed./Grade 2        |
| Swim-Gifford     | Laura             | Bachelors + 30 | 13                  | Nurse - 64%              |
| Warburton        | Kristin           | Bachelors      | 5                   | Elem. Ed./Phys Ed. - 20% |

## 2013-2014 Lyndeborough Central School Support Staff

| <u>Last Name</u> | <u>First Name</u> | <u>Position</u>                   |
|------------------|-------------------|-----------------------------------|
| Broderick        | Carrie            | Aide - Sped                       |
| Doran            | Jeanne            | Aide - SPED Kindergarten          |
| Fisher           | Kathleen          | Aide - Sped                       |
| Garnham          | Donna             | Food Service Manager              |
| Gauthier         | Linda             | Custodian - PT                    |
| Griffin          | Pamela            | Aide - Library - 25%              |
| Hernandez        | Jacqueline        | Computer Support Specialist - 60% |
| Kemmerer         | Heidi             | Aide Instructional                |
| McCormack        | John              | Custodian - PT                    |
| Meagher          | Wanda             | Computer Instructor               |
| Preftakes        | Nadine            | Secretary - PT                    |
| Setaro           | Anne              | Aide - Sped                       |

**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT  
STATISTICS FOR SCHOOL YEAR ENDING JUNE 30, 2014**

|  | <u>PK-5</u> | <u>6-8</u> | <u>9-12</u> | <u>Total</u> |
|--|-------------|------------|-------------|--------------|
| Enrollment October 1                   | 275         | 122        | 212         | 609          |
| District Total 609                     |             |            |             |              |
| Percent of Attendance 95.8%            |             |            |             |              |
| Average Daily Membership in Attendance | 244.3       | 118.1      | 192.1       | 554.6        |
|  |             |            |             |              |
| Average Daily Membership-Resident      |             |            |             |              |
| Wilton                                 | 186.63      | 81.66      | 158.58      | 426.87       |
| Lyndeborough                           | 62.83       | 41.24      | 45.34       | 149.41       |
| Other                                  | 2.50        | 0          | 0           | 2.50         |
| Average Daily Membership               |             |            |             | 578.78       |
|  |             |            |             |              |
| Home School District Total 5           |             |            |             |              |



## 2014 GRADUATES

|   |   |   |
|---|---|---|
| <p>† † π * <i>Hannah Bailey</i></p> <p>† † π * <i>Kayla Barnes</i></p> <p>† † π * <i>Jessica Bean</i></p> <p>† † π * <i>Samantha Bosquet</i></p> <p><i>Jake Bourdon</i></p> <p><i>Sophie Brown</i></p> <p><i>Sarah Burke</i></p> <p><i>Madison Cheney</i></p> <p><i>Tyler Cornwell</i></p> <p><i>Michael Cunningham</i></p> <p>♦ π <i>Wade Cutler</i></p> <p><i>Mark Davidson</i></p> <p><i>Kayla Demanche</i></p> <p><i>Hannah Earle</i></p> <p>♦ π <i>James Edmunds</i></p> <p>† † π * <i>Kimberly Edmunds</i></p> <p>π <i>Patrick Farrell</i></p> <p><i>Rebekah Floyd</i></p> <p>♦ π <i>Kelly Gilbert</i></p> <p><i>Talyn Green</i></p> <p><i>Kyle Hagen</i></p> <p><i>William Holt</i></p> <p>♦ <i>Brendan Hussey</i></p> <p>♦ <i>Kaley Jacques</i></p> | <p><i>Hayley Lavigne</i></p> <p>† † π * <i>John Lemire</i></p> <p>π <i>Sophie LeVert</i></p> <p>† † π * <i>Victoria Lorvig</i></p> <p>† ♦ π * <i>Allison MacDonald</i></p> <p>† π * <i>Patrick Martin</i></p> <p><i>Michaela McEntee</i></p> <p> <i>Hunter Mills</i></p> <p>† π * <i>Miguel Moya</i></p> <p><i>Brianna Moynihan</i></p> <p><i>Kyle Pratt</i></p> <p><i>Brittany Price</i></p> <p>† † * <i>James Proctor</i></p> <p><i>Isaiah Ray</i></p> <p><i>Kyla Ray</i></p> <p>† ♦ π <i>Emily Rocca</i></p> <p><i>Colton Salisbury</i></p> <p><i>Brianna Sousa</i></p> <p><i>Joel Stackpole</i></p> <p><i>Ryane Sullivan</i></p> <p>π <i>Adam Teger</i></p> <p><i>Michael Thibault</i></p> <p>♦ <i>Alycia Waterman</i></p> <p>π <i>Margaret Weigle</i></p> | <p><i>Hayley Lavigne</i></p> <p><i>John Lemire</i></p> <p><i>Sophie LeVert</i></p> <p><i>Victoria Lorvig</i></p> <p><i>Allison MacDonald</i></p> <p><i>Patrick Martin</i></p> <p><i>Michaela McEntee</i></p> <p><i>Hunter Mills</i></p> <p><i>Miguel Moya</i></p> <p><i>Brianna Moynihan</i></p> <p><i>Kyle Pratt</i></p> <p><i>Brittany Price</i></p> <p><i>James Proctor</i></p> <p><i>Isaiah Ray</i></p> <p><i>Kyla Ray</i></p> <p><i>Emily Rocca</i></p> <p><i>Colton Salisbury</i></p> <p><i>Brianna Sousa</i></p> <p><i>Joel Stackpole</i></p> <p><i>Ryane Sullivan</i></p> <p><i>Adam Teger</i></p> <p><i>Michael Thibault</i></p> <p><i>Alycia Waterman</i></p> <p><i>Margaret Weigle</i></p> |
| <p>π <i>New Hampshire Scholar</i></p> <p>† <i>High Distinction</i></p>  | <p>† <i>National Honor Society</i></p> <p>♦ <i>Distinction</i></p> <p> <i>Fire Fighter Certification</i></p>   | <p>* <i>Top Ten</i></p> <p> <i>LNA Certification</i></p>   |

Treasurer's Monthly Report  
Wilton-Lyndeborough Coop S.D.  
Ending June 30, 2014

Revenues for the Month:

| Date           | Source                       | Description                                     | Amount               |
|----------------|------------------------------|---|----------------------|
| 06/06/2014     | State of New Hampshire       | Medicaid  | \$ 503.67            |
| 06/06/2014     | State of New Hampshire       | Food Service - May 2014                         | \$ 10,992.08         |
| 06/06/2014     | Town of Wilton               | Final Appropriation - 2013/2014                 | \$ 558,907.80        |
| 06/06/2014     | Barry Reed                   | Dental Insurance - July 2014                    | \$ 100.10            |
| 06/06/2014     | Carolann Wais                | Dental Insurance - July 2014                    | \$ 52.17             |
| 06/06/2014     | Francine Fullam              | Dental Insurance - July 2014                    | \$ 52.17             |
| 06/06/2014     | Margaret Robbins             | Dental Insurance - July & August 2014           | \$ 104.34            |
| 06/06/2014     | David Cahoon                 | Sale of Sawmill                                 | \$ 600.00            |
| 06/06/2014     | State of New Hampshire       | Food Service - May 2014                         | \$ 68.37             |
| 06/11/2014     | State of New Hampshire       | Medicaid  | \$ 190.89            |
| 06/11/2014     | State of New Hampshire       | Title II - May 2014                             | \$ 5,553.71          |
| 06/11/2014     | State of New Hampshire       | IDEA - May 2014                                 | \$ 30,142.41         |
| 06/11/2014     | State of New Hampshire       | Title I - May 2014                              | \$ 13,110.18         |
| 06/11/2014     | Patricia Stevens             | Dental Insurance - (July 2014 - September 2014) | \$ 300.30            |
| 06/11/2014     | Constance Forbes             | Dental Insurance - (July 2014 - September 2014) | \$ 156.51            |
| 06/11/2014     | Box Tops for Education       | Donation  | \$ 70.40             |
| 06/11/2014     | Unknown                      | Hoop Camp                                       | \$ 50.00             |
| 06/11/2014     | Tiffany Lane                 | Hoop Camp                                       | \$ 100.00            |
| 06/11/2014     | Tiffany Lane                 | Hoop Camp                                       | \$ 100.00            |
| 06/11/2014     | Kelly Gilmore                | Hoop Camp                                       | \$ 100.00            |
| 06/11/2014     | Melissa Dishong              | Hoop Camp                                       | \$ 100.00            |
| 06/11/2014     | Melissa Dishong              | Hoop Camp                                       | \$ 100.00            |
| 06/11/2014     | Michaela Kennedy             | Hoop Camp                                       | \$ 100.00            |
| 06/11/2014     | Melissa Charron              | Hoop Camp                                       | \$ 100.00            |
| 06/11/2014     | Caroline Partridge           | Hoop Camp                                       | \$ 100.00            |
| 06/11/2014     | Diane Levert                 | Hoop Camp                                       | \$ 100.00            |
| 06/11/2014     | Carol Ward                   | Hoop Camp                                       | \$ 100.00            |
| 06/11/2014     | Alison Hayden                | Hoop Camp                                       | \$ 200.00            |
| 06/11/2014     | Sherry LeBlanc               | Hoop Camp                                       | \$ 200.00            |
| 06/11/2014     | Donna Brennan                | Hoop Camp                                       | \$ 300.00            |
| 06/11/2014     | Susan Jarest                 | Hoop Camp                                       | \$ 100.00            |
| 06/11/2014     | Kelly Loverme                | Hoop Camp                                       | \$ 100.00            |
| 06/20/2014     | State of New Hampshire       | Medicaid  | \$ 3,620.00          |
| 06/20/2014     | Sophie Merrill               | Dental Insurance - July 2014                    | \$ 100.10            |
| 06/20/2014     | Janet Folger                 | Dental Insurance - July & August 2014           | \$ 104.34            |
| 06/20/2014     | Edmund Heffernan             | Dental Insurance - July 2014                    | \$ 100.10            |
| 06/20/2014     | Virginia Gentes              | Dental Insurance - (July 2014 - June 2015)      | \$ 626.04            |
| 06/20/2014     | Roger Denoncourt             | Purchased Old Text Books                        | \$ 124.75            |
| 06/20/2014     | NHIAA                        | Refund  | \$ 50.00             |
| 06/20/2014     | NHASBO                       | Refund  | \$ 786.46            |
| 06/20/2014     | Claire Sills                 | Dental Insurance - July 2014                    | \$ 97.70             |
| 06/20/2014     | Tumbleweeds Child Care, Inc. | Use of Facility                                 | \$ 80.00             |
| 06/20/2014     | WLC MS HS                    | Refund - Payment to Officials                   | \$ 390.75            |
| 06/20/2014     | Roger Denoncourt             | Purchased Old Text Books                        | \$ 204.00            |
| 06/23/2014     | Town of Lyndeborough         | Final Appropriation - 2013/2014                 | \$ 201,226.20        |
|                |                              |   | \$ 830,365.54        |
| For June 2014: |                              |   |                      |
|                |                              | Received from District (Lyndeborough)           | \$ 201,226.20        |
|                |                              | Received from District (Wilton)                 | \$ 558,907.80        |
|                |                              | Received from State                             | \$ 68.37             |
|                |                              | Federal Funds Received                          | \$ 64,112.94         |
|                |                              | Received from Tuition                           | \$ -                 |
|                |                              | Received from Trust Funds                       | \$ -                 |
|                |                              | Received from GAPS (REAP Grant)                 | \$ -                 |
|                |                              | Interest Received                               | \$ -                 |
|                |                              | Other Revenues Received                         | \$ 6,050.23          |
|                |                              | Bank Service Charges                            | \$ -                 |
|                |                              | <b>Total Revenue Received in June 2014</b>      | <b>\$ 830,365.54</b> |

|                                      | <u>Wilton</u>    | <u>Lyndeborough</u> | <u>Total</u>     |
|--------------------------------------|------------------|---------------------|------------------|
| District Assessment for FY 2013-2014 | \$6,565,726.00   | \$2,653,833.00      | \$9,219,559.00   |
|                                      | (\$6,565,726.00) | (\$2,653,833.00)    | (\$9,219,559.00) |
| Due from District (balance of year)  | \$0.00           | \$0.00              | \$0.00           |

| Cash on Hand July 1, 2013  |                             |
|--|-----------------------------|
| Cash on Hand - WLC Checking & Money Market Accounts (July 1, 2013) | \$ 402,030.08               |
| Cash on Hand - Food Service Account (July 1, 2013)                 | <u>\$ 1,927.52</u>          |
| Cash on Hand July 1, 2013 - Total                                  | \$ 403,957.60               |
| <br>   |                             |
| Total Received from Districts YTD                                  | \$ 9,219,559.00             |
| Total Received from State YTD                                      | \$ 1,811,107.39             |
| Total Federal Funds Received YTD                                   | \$ 533,259.65               |
| Total Received from Tuition YTD                                    | \$ 7,500.00                 |
| Total Received from Trust Funds YTD                                | \$ 37,425.51                |
| Total Received from GAPS (REAP Grant) YTD                          | \$ 6,777.35                 |
| Total Interest Received YTD  | \$ -                        |
| Total Other Revenue Received YTD                                   | \$ 57,380.69                |
| Total Bank Service Charges YTD                                     | <u>\$ (15.00)</u>           |
| <br>   |                             |
| Total Receipts YTD   | \$ 11,672,994.59            |
| <br>   |                             |
| Less School Board Orders Paid YTD                                  | \$ (11,665,297.85)          |
| <br>   |                             |
| Money Transferred from WLC Food Service Bank Account               | \$ 85,640.64                |
| <br>   |                             |
| Un-voided 2012/2013 Checks   | \$ (142.70)                 |
| <br>   |                             |
| Voided Checks from FY 2012/2013                                    | \$ 92.00                    |
| <br>   |                             |
| Food Service Deposits - (July 2013 - May 2014)                     | \$ 99,648.47                |
| <br>   |                             |
| Food Service Deposits - June 2014                                  | \$ 2,134.55                 |
| <br>   |                             |
| <b>Balance on Hand per Treasurer's Account</b>                     | <b><u>\$ 513,739.71</u></b> |

To the WLC Coop School Board:

The above is a correct statement of the transactions of the Treasurer to date.

Stanley Greene  
Wilton-Lyndeborough Coop School District Treasurer



# PLODZIK & SANDERSON

*Professional Association/Accountants & Auditors*

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## ***INDEPENDENT AUDITOR'S REPORT***

To the Members of the School Board  
Wilton-Lyndeborough Cooperative School District  
Wilton, New Hampshire

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Wilton-Lyndeborough Cooperative School District as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

### ***Management's Responsibility 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.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

### ***Basis for Adverse Opinion on Governmental Activities***

As discussed in Note 1-B to the financial statements, management has not recorded the capital assets and related accumulated depreciation in the governmental activities, and accordingly, has not recorded depreciation expense on those assets. Accounting principles generally accepted in the United States of America require that capital assets, including infrastructure, be capitalized and depreciated, which would increase the assets, net position, and expenses of the governmental activities. The amount by which this departure would affect the assets, net position, and expenses of the governmental activities is not reasonably determinable.

### ***Adverse Opinion***

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Governmental Activities" paragraph, the financial statements referred to above do not present fairly the financial position of the government-wide financial statements of the Wilton-Lyndeborough Cooperative School District, as of June 30, 2014, or the changes in financial position thereof for the year then ended.

*Wilton-Lyndeborough Cooperative School District  
Independent Auditor's Report*

***Unmodified Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and aggregate remaining fund information of the Wilton-Lyndeborough Cooperative School District as of June 30, 2014, and the respective changes in financial position and the respective budgetary comparison for the general fund, grants fund, and food service fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

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

**Required Supplementary Information** - Accounting principles generally accepted in the United States of America require that the Schedule of Funding Progress for Other Postemployment Benefit Plan (page 25) 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.

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

The individual fund financial 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 individual fund financial schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

January 12, 2015

*Plodzik & Sanderson  
Professional Association*

**EXHIBIT C-1**  
**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
**Governmental Funds**  
**Balance Sheet**  
**June 30, 2014**

|  | General             | Food<br>Service  | Grants           | Capital<br>Project | Total<br>Governmental<br>Funds |
|--|---------------------|------------------|------------------|--------------------|--------------------------------|
| <b>ASSETS</b>  |                     |                  |                  |                    |                                |
| Cash and cash equivalents  | \$ 496,672          | \$ 18,423        | \$ -             | \$ -               | \$ 515,095                     |
| Receivables:   |                     |                  |                  |                    |                                |
| Accounts   | 15,723              | 165              | -                | -                  | 15,888                         |
| Intergovernmental  | 500,597             | 3,676            | 50,284           | -                  | 554,557                        |
| Interfund receivable   | 176,538             | -                | -                | -                  | 176,538                        |
| Inventory  | -                   | 7,620            | -                | -                  | 7,620                          |
| Total assets   | <u>\$ 1,189,530</u> | <u>\$ 29,884</u> | <u>\$ 50,284</u> | <u>\$ -</u>        | <u>\$ 1,269,698</u>            |
| <b>LIABILITIES</b>   |                     |                  |                  |                    |                                |
| Accounts payable   | \$ 53,965           | \$ 2,094         | \$ -             | \$ 39,250          | \$ 95,309                      |
| Accrued salaries and benefits  | 18,030              | -                | -                | -                  | 18,030                         |
| Intergovernmental payable  | 4,409               | -                | -                | -                  | 4,409                          |
| Interfund payable  | -                   | 62,301           | 49,835           | 64,402             | 176,538                        |
| Total liabilities  | <u>76,404</u>       | <u>64,395</u>    | <u>49,835</u>    | <u>103,652</u>     | <u>294,286</u>                 |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                   |                     |                  |                  |                    |                                |
| Unavailable revenue - grants   | -                   | -                | 449              | -                  | 449                            |
| <b>FUND BALANCES (DEFICIT)</b>   |                     |                  |                  |                    |                                |
| Committed  | 485,506             | -                | -                | -                  | 485,506                        |
| Assigned   | 55,719              | -                | -                | -                  | 55,719                         |
| Unassigned   | 571,900             | (34,511)         | -                | (103,652)          | 433,737                        |
| Total fund balances (deficit)  | <u>1,113,125</u>    | <u>(34,511)</u>  | <u>-</u>         | <u>(103,652)</u>   | <u>974,962</u>                 |
| Total liabilities, deferred inflows<br>of resources, and fund balances | <u>\$ 1,189,529</u> | <u>\$ 29,884</u> | <u>\$ 50,284</u> | <u>\$ -</u>        | <u>\$ 1,269,697</u>            |

The notes to the basic financial statements are an integral part of this statement.

**EXHIBIT C-3**  
**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
**Governmental Funds**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 2014**

|   | General             | Food<br>Service    | Grants         | Capital<br>Project  | Total<br>Governmental<br>Funds |
|---|---------------------|--------------------|----------------|---------------------|--------------------------------|
| <b>REVENUES</b>                         |                     |                    |                |                     |                                |
| School district assessment              | \$ 7,933,015        | \$ -               | \$ -           | \$ -                | \$ 7,933,015                   |
| Other local                             | 32,132              | 102,693            | 630            | -                   | 135,455                        |
| State                                   | 3,094,921           | 2,830              | -              | -                   | 3,097,751                      |
| Federal                                 | 121,351             | 100,150            | 313,203        | -                   | 534,704                        |
| Total revenues                          | <u>11,181,419</u>   | <u>205,673</u>     | <u>313,833</u> | <u>-</u>            | <u>11,700,925</u>              |
| <b>EXPENDITURES</b>                     |                     |                    |                |                     |                                |
| Current:                                |                     |                    |                |                     |                                |
| Instruction                             | 6,174,321           | -                  | 144,047        | -                   | 6,318,368                      |
| Support services:                       |                     |                    |                |                     |                                |
| Student                                 | 1,047,107           | -                  | 100,200        | -                   | 1,147,307                      |
| Instructional staff                     | 265,335             | -                  | 63,808         | -                   | 329,143                        |
| General administration                  | 24,656              | -                  | -              | -                   | 24,656                         |
| Executive administration                | 473,289             | -                  | -              | -                   | 473,289                        |
| School administration                   | 540,726             | -                  | -              | -                   | 540,726                        |
| Business                                | 344,236             | -                  | -              | -                   | 344,236                        |
| Operation and maintenance of plant      | 883,100             | -                  | 5,527          | -                   | 888,627                        |
| Student transportation                  | 410,822             | -                  | -              | -                   | 410,822                        |
| Other                                   | 181,254             | -                  | 251            | -                   | 181,505                        |
| Noninstructional services               | -                   | 244,521            | -              | -                   | 244,521                        |
| Debt service:                           |                     |                    |                |                     |                                |
| Principal                               | 325,000             | -                  | -              | -                   | 325,000                        |
| Interest                                | 109,857             | -                  | -              | -                   | 109,857                        |
| Facilities acquisition and construction | -                   | -                  | -              | 103,652             | 103,652                        |
| Total expenditures                      | <u>10,779,703</u>   | <u>244,521</u>     | <u>313,833</u> | <u>103,652</u>      | <u>11,441,709</u>              |
| Net change in fund balances             | 401,716             | (38,848)           | -              | (103,652)           | 259,216                        |
| Fund balances, beginning                | 711,410             | 4,337              | -              | -                   | 715,747                        |
| Fund balances (deficit), ending         | <u>\$ 1,113,126</u> | <u>\$ (34,511)</u> | <u>\$ -</u>    | <u>\$ (103,652)</u> | <u>\$ 974,963</u>              |

The notes to the basic financial statements are an integral part of this statement.

**WILTON-LYNDEBOROUGH COOP SCHOOL DISTRICT**

**Actual Expenditures for Special Education Programs and Service  
(As Required by RSA 32:11-a)**

| Itemized Special Education Expenditures       | Expenditure Amount<br>2012-2013 | Expenditure Amount<br>2013-2014 |
|---|---------------------------------|---------------------------------|
| 1.) Salary/Benefits                           | 1,292,291.71                    | 1,469,420.39                    |
| 2.) Purchased Services                        | 637,479.60                      | 397,468.34                      |
| 3.) Supplies/Equipment                        | 36,810.82                       | 50,436.80                       |
| 4.) Tuition                                   | 505,338.27                      | 392,037.19                      |
| 5.) Transportation                            | 149,097.15                      | 120,011.57                      |
| Total Expenditures                            | 2,621,017.55                    | 2,429,374.29                    |
|   |                                 |                                 |
| Itemized Revenue Sources                      | Revenue Amount<br>2012-2013     | Revenue Amount<br>2013-2014     |
| 1.) Catastrophic Aid                          | 140,909.77                      | 156,208.37                      |
| 2.) Equitable Education Aid                   | 164,386.00                      | 178,712.82                      |
| 3.) IDEA Entitlement (Grant)                  | 187,731.86                      | 141,111.22                      |
| 4.) Medicaid                                  | 134,266.83                      | 121,351.17                      |
| Total Revenues                                | 627,294.46                      | 597,383.58                      |
|   |                                 |                                 |
| Actual District Cost for<br>Special Education | 1,993,723.09                    | 1,831,990.71                    |

**Capital Reserve Funds\* Balance as of June 30, 2014**

|   |                     |
|---|---------------------|
| Building & roadway reconstruction &<br>building equipment replacement | \$252,565.51        |
| Educating educationally disabled children                             | \$211,376.37        |
| Technology Advancement  | \$21,564.20         |
| <b>TOTAL</b>  | <b>\$485,506.08</b> |

\*In the custody of the Town of Wilton Trustees of Trust Funds



Wilton-Lyndeborough Cooperative School District  
 Financial Expenditure Report of School Board  
 Fiscal Year: 2013-2014

| Account Number       | Description   | Expenditures          |
|----------------------|---|-----------------------|
| 04.1100.100.00.00000 | Salaries and Wages  | \$3,127,764.73        |
| 04.1100.200.00.00000 | Employee Benefits   | \$1,363,881.90        |
| 04.1100.400.00.00000 | Purchased Property Services   | \$52,267.66           |
| 04.1100.600.00.00000 | Supplies, Software  | \$115,811.85          |
| 04.1100.700.00.00000 | Property  | \$35,352.07           |
| 04.1100.800.00.00000 | Dues and Fees   | \$448.90              |
|                      | <b>FUNCTION: Regular Education - 1100</b>                             | <b>\$4,695,527.11</b> |
|                      |   |                       |
| 04.1200.100.00.00000 | Salaries and Wages  | \$683,024.25          |
| 04.1200.200.00.00000 | Employee Benefits   | \$249,111.11          |
| 04.1200.300.00.00000 | Consultants and Professional Services                                 | \$4,937.01            |
| 04.1200.400.00.00000 | Purchased Property Services   | \$405.00              |
| 04.1200.500.00.00000 | Public and Private Tuition  | \$392,037.19          |
| 04.1200.600.00.00000 | Supplies, Software  | \$16,880.14           |
| 04.1200.700.00.00000 | Property  | \$2,738.02            |
| 04.1200.800.00.00000 | Dues and Fees   | \$7,617.67            |
|                      | <b>FUNCTION: Special Programs - 1200</b>                              | <b>\$1,356,750.39</b> |
|                      |   |                       |
| 04.1300.500.00.00000 | Other Purchased Services - Tuition                                    | \$22,488.64           |
|                      | <b>FUNCTION: Vocational Education - 1300</b>                          | <b>\$22,488.64</b>    |
|                      |   |                       |
| 04.1400.100.00.00000 | Salaries and Wages (Academic and Athletic)                            | \$67,672.00           |
| 04.1400.200.00.00000 | Employee Benefits   | \$11,041.25           |
| 04.1400.400.00.00000 | Purchased Property Services   | \$710.06              |
| 04.1400.500.00.00000 | Other Purchased Services  | (\$390.75)            |
| 04.1400.600.00.00000 | Supplies  | \$5,267.30            |
| 04.1400.700.00.00000 | Property  | \$3,495.84            |
| 04.1400.800.00.00000 | Dues and Fees   | \$11,759.23           |
|                      | <b>FUNCTION: Other Instructional - 1400</b>                           | <b>\$99,554.93</b>    |
|                      |   |                       |
| 04.2100.100.00.00000 | Salaries and Wages (Health, Counseling, OT, PT, Speech)               | \$487,230.40          |
| 04.2100.200.00.00000 | Employee Benefits   | \$224,917.96          |
| 04.2100.300.00.00000 | Out of District and Other Professional Services                       | \$320,118.03          |
| 04.2100.400.00.00000 | Purchased Property Services   | \$610.00              |
| 04.2100.500.00.00000 | Other Purchased Services  | \$2,289.00            |
| 04.2100.600.00.00000 | Supplies  | \$9,830.50            |
| 04.2100.700.00.00000 | Property  | \$850.74              |
| 04.2100.800.00.00000 | Dues and Fees   | \$1,263.00            |
|                      | <b>FUNCTION: Student Support Services - 2100</b>                      | <b>\$1,047,109.63</b> |
|                      |   |                       |
| 04.2200.100.00.00000 | Salaries and Wages  | \$126,070.09          |
| 04.2200.200.00.00000 | Employee Benefits and Tuition Reimbursements                          | \$116,132.04          |
| 04.2200.300.00.00000 | Consultants for Program Improvement Services                          | \$8,850.00            |
| 04.2200.400.00.00000 | Purchased Property Services   | \$173.54              |
| 04.2200.500.00.00000 | Other Purchased Services  | \$910.95              |
| 04.2200.600.00.00000 | Supplies, Software  | \$13,177.01           |
| 04.2200.800.00.00000 | Dues and Fees   | \$20.00               |
|                      | <b>FUNCTION: Improvement of Instruction, Educational Media - 2200</b> | <b>\$265,333.63</b>   |
|                      |   |                       |
| 04.2300.100.00.00000 | Salaries and Wages  | \$267,012.99          |
| 04.2300.200.00.00000 | Employee Benefits   | \$109,772.08          |
| 04.2300.300.00.00000 | Consultants, Legal and Professional Services                          | \$11,023.60           |

Wilton-Lyndeborough Cooperative School District  
 Financial Expenditure Report of School Board  
 Fiscal Year: 2013-2014

| Account Number   | Description                                       | Expenditures        |
|--|---|---------------------|
| 04.2300.400.00.00000   | Purchased Property Services                       | \$5,122.82          |
| 04.2300.500.00.00000   | Postage, Advertising and Other Purchased Services | \$25,721.00         |
| 04.2300.600.00.00000   | Supplies  | \$3,809.90          |
| 04.2300.800.00.00000   | Dues and Fees                                     | \$6,465.45          |
| <b>FUNCTION: School Board, SAU, SPED Administration - 2300</b> |   | <b>\$428,927.84</b> |
| 04.2400.100.00.00000   | Salaries and Wages                                | \$394,500.52        |
| 04.2400.200.00.00000   | Employee Benefits                                 | \$146,513.05        |
| 04.2400.400.00.00000   | Purchased Property Services                       | \$12,222.94         |
| 04.2400.500.00.00000   | Other Purchased Services                          | \$38,299.20         |
| 04.2400.600.00.00000   | Supplies  | \$6,557.99          |
| 04.2400.700.00.00000   | Property  | \$289.96            |
| 04.2400.800.00.00000   | Dues, Fees, Assemblies, Graduation                | \$11,352.15         |
| <b>FUNCTION: School Administration - 2400</b>                  |   | <b>\$609,735.81</b> |
| 04.2500.100.00.00000   | Salaries and Wages                                | \$165,390.11        |
| 04.2500.200.00.00000   | Employee Benefits                                 | \$80,791.78         |
| 04.2500.300.00.00000   | Consultants and Professional Services - FSA       | \$2,632.50          |
| 04.2500.400.00.00000   | Purchased Property Services                       | \$2,811.84          |
| 04.2500.500.00.00000   | Other Purchased Services                          | \$4,965.27          |
| 04.2500.600.00.00000   | Supplies, Software                                | \$65,938.50         |
| 04.2500.700.00.00000   | Property  | \$229.99            |
| 04.2500.800.00.00000   | Dues, Fees, Audit                                 | \$21,474.00         |
| <b>FUNCTION: Business Services - 2500</b>                      |   | <b>\$344,233.99</b> |
| 04.2600.100.00.00000   | Salaries and Wages                                | \$250,365.26        |
| 04.2600.200.00.00000   | Employee Benefits                                 | \$95,157.23         |
| 04.2600.300.00.00000   | Consultants and Professional Services             | \$18,058.00         |
| 04.2600.400.00.00000   | Purchased Property Services                       | \$178,430.00        |
| 04.2600.500.00.00000   | Building Insurance and Travel                     | \$32,288.35         |
| 04.2600.600.00.00000   | Supplies and Utilities                            | \$273,108.11        |
| 04.2600.700.00.00000   | Equipment   | \$3,008.27          |
| <b>FUNCTION: Operation &amp; Maintenance - 2600</b>            |   | <b>\$850,415.22</b> |
| 04.2700.500.00.00000   | Other Purchased Services                          | \$410,822.04        |
| <b>FUNCTION: Transportation - 2700</b>                         |   | <b>\$410,822.04</b> |
| 04.2800.100.00.00000   | Salaries and Wages                                | \$105,353.56        |
| 04.2800.200.00.00000   | Employee Benefits                                 | \$48,386.17         |
| 04.2800.300.00.00000   | Consultants and Professional Services             | \$11,340.93         |
| 04.2800.400.00.00000   | Purchased Property Services                       | \$6,023.25          |
| 04.2800.500.00.00000   | Other Purchased Services                          | \$355.68            |
| 04.2800.600.00.00000   | Supplies  | \$2,564.01          |
| 04.2800.700.00.00000   | Property  | \$7,227.92          |
| <b>FUNCTION: Technology - 2800</b>                             |   | <b>\$181,251.52</b> |
| 04.5100.800.00.00000   | Interest on Debt                                  | \$109,856.25        |
| 04.5100.900.00.00000   | Principal on Debt                                 | \$325,000.00        |
| <b>FUNCTION: Debt - 5100</b>                                   |   | <b>\$434,856.25</b> |

|  |                        |
|--|------------------------|
| <b>Subtotal Before Grants and Food Service</b> | <b>\$10,747,007.00</b> |
|--|------------------------|

Wilton-Lyndeborough Cooperative School District  
Financial Expenditure Report of School Board  
Fiscal Year: 2013-2014

| <b>Account Number</b> | <b>Description</b>                               | <b>Expenditures</b>    |
|-----------------------|--|------------------------|
| 04.5200.900.00.00000  | Special Revenue, Grants - 06                     | \$313,833.00           |
| 04.5210.900.00.00000  | Capital Projects - 30                            | (\$103,652.00)         |
| 04.5221.900.00.00000  | Food Service - 21                                | \$244,521.00           |
| 04.5200.900.00.00000  | Capital Reserves - Trusts                        | \$240,000.00           |
|                       | <b>FUNCTION: Transfers to Other Funds - 5200</b> | <b>\$694,702.00</b>    |
| <b>Grand Total</b>    |  | <b>\$11,441,709.00</b> |



20 YEAR DEBT SCHEDULE FOR

WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT

NEW HAMPSHIRE MUNICIPAL BOND BANK  
10 PARK STREET, SUITE 102

CONCORD, NEW HAMPSHIRE 03301-6303

DATE PREPARED:

06/28/99

(603) 271-2595 or 1 (800) 393-6422

BONDS DATED: 7/22/99

08/15/99

FAX (603) 271-3937

INTEREST START DATE: 203 days

07/22/99

EMAIL ADDRESS: NHMBB@AOL.COM

FIRST INTEREST PAYMENT:

02/15/2000

NET INTEREST COST:

5.2000%

| DEBT YEAR | PERIOD ENDING | PRINCIPAL OUTSTANDING | PRINCIPAL      | RATE   | INTEREST       | TOTAL PAYMENT   | FISCAL YEAR TOTAL PAYMENT |
|-----------|---------------|-----------------------|----------------|--------|----------------|-----------------|---------------------------|
|           | 02/15/2000    |                       |                |        | \$185,797.09   | \$185,797.09    | \$185,797.09              |
| 1         | 08/15/2000    | \$6,476,775.00        | \$321,775.00   | 4.500% | 164,746.19     | 486,521.19      |                           |
|           | 02/15/2001    |                       |                |        | 157,506.25     | 157,506.25      | 644,027.44                |
| 2         | 08/15/2001    | 6,155,000.00          | 325,000.00     | 4.500% | 157,506.25     | 482,506.25      |                           |
|           | 02/15/2002    |                       |                |        | 150,193.75     | 150,193.75      | 632,700.00                |
| 3         | 08/15/2002    | 5,830,000.00          | 325,000.00     | 5.000% | 150,193.75     | 475,193.75      |                           |
|           | 02/15/2003    |                       |                |        | 142,068.75     | 142,068.75      | 617,262.50                |
| 4         | 08/15/2003    | 5,505,000.00          | 325,000.00     | 5.000% | 142,068.75     | 467,068.75      |                           |
|           | 02/15/2004    |                       |                |        | 133,943.75     | 133,943.75      | 601,012.50                |
| 5         | 08/15/2004    | 5,180,000.00          | 325,000.00     | 5.000% | 133,943.75     | 458,943.75      |                           |
|           | 02/15/2005    |                       |                |        | 125,818.75     | 125,818.75      | 584,762.50                |
| 6         | 08/15/2005    | 4,855,000.00          | 325,000.00     | 5.000% | 125,818.75     | 450,818.75      |                           |
|           | 02/15/2006    |                       |                |        | 117,693.75     | 117,693.75      | 568,512.50                |
| 7         | 08/15/2006    | 4,530,000.00          | 325,000.00     | 5.000% | 117,693.75     | 442,693.75      |                           |
|           | 02/15/2007    |                       |                |        | 109,568.75     | 109,568.75      | 552,262.50                |
| 8         | 08/15/2007    | 4,205,000.00          | 325,000.00     | 5.000% | 109,568.75     | 434,568.75      |                           |
|           | 02/15/2008    |                       |                |        | 101,443.75     | 101,443.75      | 536,012.50                |
| 9         | 08/15/2008    | 3,880,000.00          | 325,000.00     | 5.000% | 101,443.75     | 426,443.75      |                           |
|           | 02/15/2009    |                       |                |        | 93,318.75      | 93,318.75       | 519,762.50                |
| 10        | 08/15/2009    | 3,555,000.00          | 325,000.00     | 5.250% | 93,318.75      | 418,318.75      |                           |
|           | 02/15/2010    |                       |                |        | 84,787.50      | 84,787.50       | 503,106.25                |
| 11        | 08/15/2010    | 3,230,000.00          | 325,000.00     | 5.250% | 84,787.50      | 409,787.50      |                           |
|           | 02/15/2011    |                       |                |        | 76,256.25      | 76,256.25       | 486,043.75                |
| 12        | 08/15/2011    | 2,905,000.00          | 325,000.00     | 5.250% | 76,256.25      | 401,256.25      |                           |
|           | 02/15/2012    |                       |                |        | 67,725.00      | 67,725.00       | 468,981.25                |
| 13        | 08/15/2012    | 2,580,000.00          | 325,000.00     | 5.250% | 67,725.00      | 392,725.00      |                           |
|           | 02/15/2013    |                       |                |        | 59,193.75      | 59,193.75       | 451,918.75                |
| 14        | 08/15/2013    | 2,255,000.00          | 325,000.00     | 5.250% | 59,193.75      | 384,193.75      |                           |
|           | 02/15/2014    |                       |                |        | 50,662.50      | 50,662.50       | 434,856.25                |
| 15        | 08/15/2014    | 1,930,000.00          | 325,000.00     | 5.250% | 50,662.50      | 375,662.50      |                           |
|           | 02/15/2015    |                       |                |        | 42,131.25      | 42,131.25       | 417,793.75                |
| 16        | 08/15/2015    | 1,605,000.00          | 325,000.00     | 5.250% | 42,131.25      | 367,131.25      |                           |
|           | 02/15/2016    |                       |                |        | 33,600.00      | 33,600.00       | 400,731.25                |
| 17        | 08/15/2016    | 1,280,000.00          | 320,000.00     | 5.250% | 33,600.00      | 353,600.00      |                           |
|           | 02/15/2017    |                       |                |        | 25,200.00      | 25,200.00       | 378,800.00                |
| 18        | 08/15/2017    | 960,000.00            | 320,000.00     | 5.250% | 25,200.00      | 345,200.00      |                           |
|           | 02/15/2018    |                       |                |        | 16,800.00      | 16,800.00       | 362,000.00                |
| 19        | 08/15/2018    | 640,000.00            | 320,000.00     | 5.250% | 16,800.00      | 336,800.00      |                           |
|           | 02/15/2019    |                       |                |        | 8,400.00       | 8,400.00        | 345,200.00                |
| 20        | 08/15/2019    | 320,000.00            | 320,000.00     | 5.250% | 8,400.00       | 328,400.00      |                           |
| TOTALS    |               |                       | \$6,476,775.00 |        | \$3,543,168.28 | \$10,019,943.28 | \$10,019,943.28           |



WILTON-LYNDEBOROUGH SCHOOL DISTRICT

NEW HAMPSHIRE MUNICIPAL BOND BANK

|                               |          |                                    |                |
|-------------------------------|----------|------------------------------------|----------------|
| DATE PREPARED:                | 08/17/14 | Amount of Loan to be Paid          | \$7,640,000.00 |
| BONDS DATED:                  | 07/17/14 | Premium to Reduce Loan             | \$610,000.00   |
| INTEREST START DATE: 208 days | 07/17/14 | Premium to Pay Issuance Costs      | \$20,000.00    |
| FIRST INTEREST PAYMENT:       | 02/15/15 | Additional Premium Due to Rounding | \$665.97       |
| TRUE INTEREST COST:           | 3.4044%  | Total Proceeds                     | \$8,270,665.97 |

| DEBT YEAR | PERIOD ENDING | PRINCIPAL OUTSTANDING | PRINCIPAL      | RATE   | INTEREST       | TOTAL PAYMENT   | FISCAL YEAR TOTAL PAYMENT |
|-----------|---------------|-----------------------|----------------|--------|----------------|-----------------|---------------------------|
|           | 02/15/15      |                       |                |        | \$191,643.11   | \$191,643.11    | \$191,643.11              |
| 1         | 08/15/15      | \$7,640,000.00        | \$0.00         | 5.100% | 165,845.00     | 165,845.00      | 331,690.00                |
|           | 02/15/16      |                       |                |        | 165,845.00     | 165,845.00      | 331,690.00                |
| 2         | 08/15/16      | 7,640,000.00          | 0.00           | 5.100% | 165,845.00     | 165,845.00      | 604,550.00                |
|           | 02/15/17      |                       |                |        | 165,845.00     | 165,845.00      | 604,550.00                |
| 3         | 08/15/17      | 7,640,000.00          | 280,000.00     | 5.100% | 165,845.00     | 445,845.00      | 604,550.00                |
|           | 02/15/18      |                       |                |        | 158,705.00     | 158,705.00      | 604,550.00                |
| 4         | 08/15/18      | 7,360,000.00          | 295,000.00     | 5.100% | 158,705.00     | 453,705.00      | 604,550.00                |
|           | 02/15/19      |                       |                |        | 151,182.50     | 151,182.50      | 604,550.00                |
| 5         | 08/15/19      | 7,065,000.00          | 310,000.00     | 5.100% | 151,182.50     | 461,182.50      | 604,550.00                |
|           | 02/15/20      |                       |                |        | 143,277.50     | 143,277.50      | 604,550.00                |
| 6         | 08/15/20      | 6,755,000.00          | 325,000.00     | 5.100% | 143,277.50     | 468,277.50      | 604,550.00                |
|           | 02/15/21      |                       |                |        | 134,990.00     | 134,990.00      | 604,550.00                |
| 7         | 08/15/21      | 6,430,000.00          | 340,000.00     | 5.100% | 134,990.00     | 474,990.00      | 604,550.00                |
|           | 02/15/22      |                       |                |        | 126,320.00     | 126,320.00      | 604,550.00                |
| 8         | 08/15/22      | 6,090,000.00          | 360,000.00     | 5.100% | 126,320.00     | 486,320.00      | 604,550.00                |
|           | 02/15/23      |                       |                |        | 117,140.00     | 117,140.00      | 604,550.00                |
| 9         | 08/15/23      | 5,730,000.00          | 380,000.00     | 5.100% | 117,140.00     | 497,140.00      | 604,550.00                |
|           | 02/15/24      |                       |                |        | 107,450.00     | 107,450.00      | 604,550.00                |
| 10        | 08/15/24      | 5,350,000.00          | 400,000.00     | 5.100% | 107,450.00     | 507,450.00      | 604,550.00                |
|           | 02/15/25      |                       |                |        | 97,250.00      | 97,250.00       | 604,550.00                |
| 11        | 08/15/25      | 4,950,000.00          | 415,000.00     | 3.100% | 97,250.00      | 512,250.00      | 604,550.00                |
|           | 02/15/26      |                       |                |        | 90,817.50      | 90,817.50       | 604,550.00                |
| 12        | 08/15/26      | 4,535,000.00          | 430,000.00     | 3.100% | 90,817.50      | 520,817.50      | 604,550.00                |
|           | 02/15/27      |                       |                |        | 84,152.50      | 84,152.50       | 604,550.00                |
| 13        | 08/15/27      | 4,105,000.00          | 445,000.00     | 4.100% | 84,152.50      | 529,152.50      | 604,550.00                |
|           | 02/15/28      |                       |                |        | 75,030.00      | 75,030.00       | 604,550.00                |
| 14        | 08/15/28      | 3,660,000.00          | 460,000.00     | 4.100% | 75,030.00      | 535,030.00      | 604,550.00                |
|           | 02/15/29      |                       |                |        | 65,600.00      | 65,600.00       | 604,550.00                |
| 15        | 08/15/29      | 3,200,000.00          | 480,000.00     | 4.100% | 65,600.00      | 545,600.00      | 604,550.00                |
|           | 02/15/30      |                       |                |        | 55,760.00      | 55,760.00       | 604,550.00                |
| 16        | 08/15/30      | 2,720,000.00          | 500,000.00     | 4.100% | 55,760.00      | 555,760.00      | 604,550.00                |
|           | 02/15/31      |                       |                |        | 45,510.00      | 45,510.00       | 604,550.00                |
| 17        | 08/15/31      | 2,220,000.00          | 520,000.00     | 4.100% | 45,510.00      | 565,510.00      | 604,550.00                |
|           | 02/15/32      |                       |                |        | 34,850.00      | 34,850.00       | 604,550.00                |
| 18        | 08/15/32      | 1,700,000.00          | 545,000.00     | 4.100% | 34,850.00      | 579,850.00      | 604,550.00                |
|           | 02/15/33      |                       |                |        | 23,677.50      | 23,677.50       | 604,550.00                |
| 19        | 08/15/33      | 1,155,000.00          | 565,000.00     | 4.100% | 23,677.50      | 588,677.50      | 604,550.00                |
|           | 02/15/34      |                       |                |        | 12,095.00      | 12,095.00       | 604,550.00                |
| 20        | 08/15/34      | 590,000.00            | 590,000.00     | 4.100% | 12,095.00      | 602,095.00      | 604,550.00                |
| TOTALS    |               |                       | \$7,640,000.00 |        | \$4,068,483.11 | \$11,708,483.11 | \$11,708,483.11           |

Debt service payments are due 30 days prior to the payment date per sections four and five of the loan agreement

25 TRIANGLE PARK DRIVE, SUITE 102 • CONCORD, NEW HAMPSHIRE 03301 • (603) 271-2595 or 1 (800) 393-6422 • FAX (603) 271-3937  
 E-MAIL: info@nhmbb.com • WEBSITE: www.nhmbb.org

Wilton-Lyndeborough Cooperative School District

| WLC School District<br>CIP/CAP Reserve            | Facility | Total Cost to  |                            | Project<br>Completed | 2014-2015  |                |           |           |           |           |           |           |           |  | Total Cost |         |
|---|----------|----------------|----------------------------|----------------------|------------|----------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--|------------|---------|
|   |          | Repair/Replace | Balance                    |                      | Unexpended | 2015-2016      | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 |  |            |         |
| Café Walk-in Freezer                              | WLC      | 22,000         |                            | 2015                 | 22,000     |                |           |           |           |           |           |           |           |  |            | 22,000  |
| Replace Underground Tank (required)               | WLC      | 30,000         |                            | 2016                 |            | 30,000         |           |           |           |           |           |           |           |  |            | 30,000  |
| 1997 Upgrade Controls                             | WLC      | 35,375         |                            | 2016                 |            | 35,375         |           |           |           |           |           |           |           |  |            | 35,375  |
| New Destratification Fans (11)                    | WLC      | 15,000         |                            | 2017                 |            | 7,500          | 7,500     |           |           |           |           |           |           |  |            | 15,000  |
| Vestibule Safety Redesign                         | WLC      | 15,000         |                            | 2018                 |            |                |           | 15,000    |           |           |           |           |           |  |            | 15,000  |
| 1999 WLC Roof                                     | WLC      | 500,000        | 150,000                    | 2019                 |            | 150,000        | 200,000   |           |           |           |           |           |           |  |            | 500,000 |
| 1999 Upgrades to FACS and Art<br>Cabinets         | WLC      | 40,000         |                            | 2020                 |            |                |           | 20,000    | 20,000    |           |           |           |           |  |            | 40,000  |
| 1999 Paving Parking Lot & Road                    | WLC      | 100,000        |                            | 2020                 |            |                | 40,000    |           |           | 60,000    |           |           |           |  |            | 100,000 |
| 2000 LCS Boiler                                   | LCS      | 8,000          |                            | 2021                 |            |                |           |           |           |           | 8,000     |           |           |  |            | 8,000   |
| 1999 Locker Rm Reno + Exhaust Fan                 | WLC      | 90,000         |                            | 2021                 |            |                |           |           |           |           | 90,000    |           |           |  |            | 90,000  |
| 1999 Painting Trim                                | WLC      | 7,000          |                            | 2022                 |            |                |           |           |           |           | 7,000     |           |           |  |            | 7,000   |
| 1999 Café Tables                                  | WLC      | 54,000         |                            | 2022                 |            |                |           |           |           |           | 30,000    | 24,000    |           |  |            | 54,000  |
| 1991 WLC Boilers 1 and 2                          | WLC      | 70,000         |                            | 2022                 |            |                |           |           |           |           | 20,000    | 50,000    |           |  |            | 70,000  |
| 1996 LCS Roof, Main/Multipurpose                  | LCS      | 16,000         |                            | 2023                 |            |                |           |           |           |           |           | 6,000     | 10,000    |  |            | 16,000  |
| 1999 Boiler 3                                     | WLC      | 35,000         |                            | 2023                 |            |                |           |           |           |           |           | 15,000    | 20,000    |  |            | 35,000  |
| Miscellaneous Repairs                             |          |                | 102,000                    |                      |            |                |           |           |           |           |           |           |           |  |            |         |
| <b>Annual Projects Funded Through Cap Reserve</b> |          |                |                            |                      | 0          | 222,875        | 247,500   | 20,000    | 35,000    | 60,000    | 155,000   | 95,000    | 30,000    |  |            |         |
| Bond Indebtedness HS/MS                           |          |                |                            |                      | 417,794    | 400,731        | 376,800   | 362,000   | 345,200   | 328,400   | n/a       | n/a       | n/a       |  |            |         |
| Bond Indebtedness FRES/LCS                        |          |                |                            |                      | 191,643    | 331,690        | 331,690   | 604,550   | 604,888   | 604,460   | 603,268   | 601,310   | 603,460   |  |            |         |
| <b>Total Capital Requirements</b>                 |          |                |                            |                      | 609,437    | 955,296        | 955,990   | 986,550   | 985,088   | 992,860   | 758,268   | 696,310   | 633,460   |  |            |         |
| 2015-16 Staffing Reductions                       |          |                |                            |                      | 0          | (330,000)      | (330,000) | (330,000) | (330,000) | (330,000) | (330,000) | (330,000) | (330,000) |  |            |         |
| <b>Impact on Taxation</b>                         |          |                |                            |                      | 609,437    | 625,296        | 625,990   | 656,550   | 655,088   | 662,860   | 428,268   | 366,310   | 303,460   |  |            |         |
|   |          |                | <b>Cap Reserve Balance</b> |                      |            | <u>252,000</u> |           |           |           |           |           |           |           |  |            |         |

STATE OF NEW HAMPSHIRE  
WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT WARRANT  
FOR ELECTION OF OFFICERS ON MARCH 10, 2015

To the inhabitants of the Wilton-Lyndeborough Cooperative School District in the Towns of Wilton and Lyndeborough, in the County of Hillsborough, State of New Hampshire, qualified to vote upon Wilton-Lyndeborough Cooperative School District affairs:

**You are hereby notified to meet on the tenth day of March 2015  
At the following places in the Town of your residence:**

|              |   |                               |
|--------------|---|-------------------------------|
| Wilton       | Wilton Town Hall                            | 8:00 o'clock in the forenoon  |
| Lyndeborough | Lyndeborough Old Town Hall<br>(Center Hall) | 10:00 o'clock in the forenoon |

**Polls will not close before 7:00 P.M.**

To vote for District officers:

**Article 1:** To choose one (1) Moderator, by ballot, for the ensuing year.

**Article 2:** To choose one (1) Member of the School Board, by ballot, from the Town of Lyndeborough for the ensuing three years; two (2) Members of the School Board, by ballot, from the Town of Wilton for the ensuing three years.

**Article 3:** To choose one (1) At Large Member of the Budget Committee, by ballot, from the Town of Lyndeborough for the ensuing year; two (2) Members of the Budget Committee, by ballot, from the Town of Wilton for the ensuing three years; one (1) Member of the Budget Committee, by ballot, from the Town of Lyndeborough for the ensuing three years.

GIVEN UNDER OUR HANDS AT SAID WILTON THIS 5 DAY OF FEBRUARY, 2015.

Matthew Ballou

Geoffrey Brock

Francis Bujak

James Button

Harry Dailey

Joyce Fisk

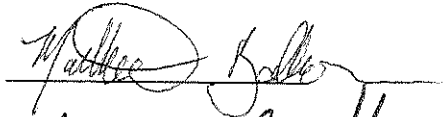
Mary Guild

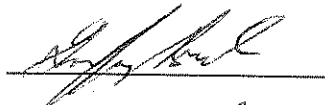
Carol LeBlanc

Alexander LoVerme

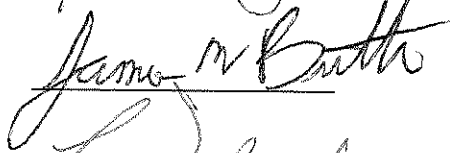
**SCHOOL BOARD**

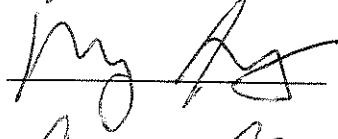
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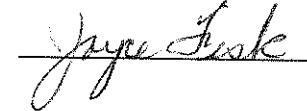
  
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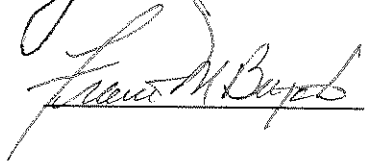
  
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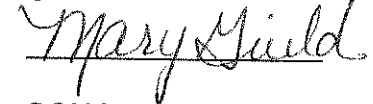
  
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**SCHOOL BOARD**



State of New Hampshire  
Wilton-Lyndeborough Cooperative School District Warrant  
For Annual District Meeting on March 6, 2015

To the inhabitants of the Wilton-Lyndeborough Cooperative School District in the towns of Wilton and Lyndeborough, in the County of Hillsborough, State of New Hampshire qualified to meet in school district affairs. You are hereby notified and warned of the Annual District Meeting which will be held as follows:

Date: **March 6, 2015**, Time: **7:00 p.m.**, Location: **WLC Middle/High School, 57 School Street, Wilton, NH 03086**, Details: **Wilton-Lyndeborough Cooperative Middle-Senior High School Auditorium**

**Article 04: Operating Budget-School**

To see if the Wilton-Lyndeborough Cooperative School District will vote to raise and appropriate the Budget Committee's recommended amount of \$12,062,617 for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the district. This article does not include appropriations contained in special or individual articles addressed separately. (Majority vote required)

**Recommended by School Board – YES      Recommended by Budget Committee - YES**

**Article 05: Collective Bargaining Agreements**

To see if the Wilton-Lyndeborough Cooperative School District will vote to approve the cost items included in the collective bargaining agreement reached between the Wilton-Lyndeborough Cooperative School Board and the Wilton-Lyndeborough Cooperative Support Staff Association NEA-NH which calls for the following increases in salaries and benefits at the current staffing level:

| Fiscal Year | Estimated Increase |
|-------------|--------------------|
| 2015-16     | \$12,604           |
| 2016-17     | \$10,892           |
| 2017-18     | \$11,110           |

and further to raise and appropriate the sum of \$12,604 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. This warrant article is an individual warrant article and is not included in the operating budget warrant article. (Majority vote required)

**Recommended by School Board – YES      Recommended by Budget Committee - YES**

**Article 06: Special Meeting for Defeated/Amended Collective Bargaining Agreements**

Shall the Wilton-Lyndeborough Cooperative School District, if WARRANT ARTICLE 5 is defeated, authorize the Wilton-Lyndeborough Cooperative School Board to call one special meeting, at its option, to address WARRANT ARTICLE 5 cost items only? (Majority vote required)

**Recommended by School Board – YES**

**Article 07: Appropriating Interest Earned on Bond**

To see if the Wilton-Lyndeborough Cooperative School District will vote to raise and appropriate up to the sum of \$7,500 for the purpose of Appropriating Interest Earned on the Bond and to authorize the use of that amount of June 30 fund balance for this purpose. This amount represents the interest earned on bond proceeds that was transferred to the general fund on or before JUNE 30. This warrant article is an individual warrant article and is not included in the operating budget warrant article. (Majority vote required)

**Recommended by School Board – YES    Recommended by Budget Committee - YES**

**Article 08: Extended Day Kindergarten Program**

To see if the Wilton-Lyndeborough Cooperative School District will vote to raise and appropriate the sum of \$40,000 for the purpose of implementing an Extended Day Kindergarten Program. This amount will be offset by program revenues. This warrant article is an individual warrant article and is not included in the operating budget warrant article. (Majority vote required)

**Recommended by School Board – YES    Recommended by Budget Committee - YES**

**Article 09: Equipment Purchase**

To see if the Wilton-Lyndeborough Cooperative School District will vote to raise and appropriate the sum of \$31,500 for the purpose of purchasing a district multi-purpose new truck with plow. This warrant article is an individual warrant article and is not included in the operating budget warrant article. (Majority vote required)

**Recommended by School Board – YES    Recommended by Budget Committee - NO**

**Article 10: Use of Building/Equipment Capital Reserve Fund and Taxation**

To see if the Wilton-Lyndeborough Cooperative School District will vote to raise and appropriate the sum of \$150,000 to be added to the Wilton-Lyndeborough Cooperative Building/Equipment and Roadway Capital Reserve Fund previously established. This sum is to come from general taxation. This warrant article is a special article and is not included in the operating budget warrant article. (Majority vote required)

**Recommended by School Board – YES    Recommended by Budget Committee - YES**

**Article 11: Use of Technology Capital Reserve Fund and Taxation**

To see if the Wilton-Lyndeborough Cooperative School District will vote to raise and appropriate the sum of \$50,000 to be added to the Wilton-Lyndeborough Cooperative Technology Advancement Capital Reserve Fund previously established. This sum is to come from general taxation. This warrant article is a special article and is not included in the operating budget warrant article. (Majority vote required)

**Recommended by School Board – YES    Recommended by Budget Committee - YES**

**Article 12: Acceptance of Unanticipated Sources of Funds**

Shall the Wilton-Lyndeborough Cooperative School District accept the provisions of RSA 198:20-b providing that any school district at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the school board to apply for, accept and expend, without further action by the school district, unanticipated money from a state, federal, or other governmental unit or a private source which becomes available during the fiscal year? (Majority vote required)

**Recommended by School Board – YES    Recommended by Budget Committee - YES**

**Article 13: Hearing of Reports**

To hear reports of agents, auditors, committees, or officers chosen, and to pass any vote relating thereto.

**Article 14: Other Transact Any Other Business**

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

Given under our hands, February 5, 2015

Matthew Ballou

Geoffrey Brock

Francis Bujak

James Button

Harry Dailey

Joyce Fisk

Mary Guild

Carol LeBlanc

Alexander LoVerme

**SCHOOL BOARD**

A true copy of Warrant – Attest:

Matthew Ballou  
James M Button  
Francis M Bujak

Geoffrey Brock  
Harry Dailey  
Carol LeBlanc

Alexander LoVerme  
Joyce Fisk  
Mary Guild

**SCHOOL BOARD**

Wilton-Lyndeborough Cooperative School District  
Revenue Analysis

as of 2/3/2015

| Description  | Account     | 13-14 AUDITED<br>Received | 14-15<br>Budget     | 15-16<br>Budget     | Comments                                    |
|--|-------------|---------------------------|---------------------|---------------------|---|
| Regular Tuition  | 04.1311.000 | 7,800.00                  | 5,000.00            | 5,000.00            | Preschool program \$150                     |
| SPED Tuition from LEAs NH                                    | 04.1322.000 | 0.00                      | 0.00                | 0.00                |   |
| Interest from Investments                                    | 04.1510.000 | 4,341.51                  | 2,000.00            | 2,000.00            | interest from three trust funds             |
| Rentals - Use of Facilities                                  | 04.1910.000 | 670.00                    | 0.00                | 0.00                |   |
| Contributions/Donations                                      | 04.1920.000 | 429.08                    | 0.00                | 0.00                | Target, Energy, Planet Aid                  |
| Refund of PY Expenditures                                    | 04.1980.000 | 11,505.74                 | 0.00                | 18,000.00           | E-Rate per 8/28 ltr reduced from 50% to 30% |
| Other Local Revenue  | 04.1990.000 | 7,384.65                  | 0.00                | 790.00              | NHASBO pcard rebate                         |
| Equitable Ed Aid   | 04.3110.000 | 1,520,741.48              | 1,397,862.00        | 1,360,965.00        | per 11/15 ltr from NHDOE                    |
| Statewide Enhanced Ed Tax                                    | 04.3112.000 | 1,286,544.00              | 1,209,642.00        | 1,209,642.00        | NEW refer to note below                     |
| Other State Aid  | 04.3190.000 | 0.00                      | 0.00                | 0.00                |   |
| School Building Aid  | 04.3210.000 | 130,000.00                | 130,000.00          | 130,000.00          |   |
| Catastrophic Aid   | 04.3230.000 | 156,208.37                | 125,000.00          | 157,500.00          | 75% of 210K expected                        |
| Vocational Tuition Aid                                       | 04.3241.000 | 0.00                      | 0.00                | 0.00                |   |
| Vocational Transport Aid                                     | 04.3242.000 | 1,428.00                  | 1,000.00            | 1,000.00            |   |
| Medicaid Distribution  | 04.4580.000 | 121,351.17                | 30,000.00           | 75,000.00           | closer inline with actual                   |
| <b>Total Revenue</b>   |             | <b>3,248,404.00</b>       | <b>2,900,504.00</b> | <b>2,959,897.00</b> |   |
| Food Service - Local Funds                                   | 04.5221.000 | 102,693.00                | 96,343.54           | 116,400.00          | 10% increase                                |
| Food Service - State Funds                                   | 04.5222.000 | 2,830.00                  | 3,274.11            | 3,200.00            |   |
| Food Service - Federal Funds                                 | 04.5222.000 | 100,150.00                | 100,018.35          | 100,000.00          |   |
| Special - Grants - Federal Funds                             | 04.5222.000 | 313,833.00                | 300,501.00          | 304,809.00          |   |
| <b>TOTAL REVENUES AND CREDITS</b>                            |             | <b>3,767,910.00</b>       | <b>3,400,641.00</b> | <b>3,484,306.00</b> |   |
| <b>DOES NOT INCLUDE SPECIAL OR SEPARATELY VOTED WARRANTS</b> |             |                           |                     |                     |   |

Wilton-Lyndeborough Cooperative School District  
Budget Comparison 2015-2016

as of 2/4/2015

| <b>Regular Education</b>                                       |  | EXPENDED          | VOTED             | PROPOSED          | PLUS/MINUS     |              |
|--|--|-------------------|-------------------|-------------------|----------------|--------------|
| Account Number   | Description                                    | 2013-14 AUDITED   | 2014-15           | 2015-16           | 14-15 - 15-16  |              |
| 1100/10/20/30  | Regular Education                              | 4,694,647         | 4,693,991         | 4,624,458         | (69,533)       | -1.48%       |
| 1260/1290  | ESOL & 504 Program                             | 1,999             | 10,500            | 27,617            | 17,117         | 163.02%      |
| 1390   | Vocational Programs                            | 5,085             | 20,900            | 25,900            | 5,000          | 23.92%       |
| 1410/20/90   | Other Instructional Program                    | 99,555            | 162,215           | 173,441           | 11,226         | 6.92%        |
| 2110   | Crossing Guards                                | 0                 | 0                 | 3,780             | 3,780          | 0.00%        |
| 2122/29  | Counseling Services                            | 294,124           | 310,672           | 285,808           | (24,864)       | -8.00%       |
| 2134   | Health Services                                | 207,312           | 218,519           | 184,733           | (33,786)       | -15.46%      |
| 2210/12  | Improvement of Instruction                     | 64,553            | 65,027            | 136,336           | 71,309         | 109.66%      |
| 2222/23  | Educational Media Services                     | 110,446           | 116,784           | 122,306           | 5,522          | 4.73%        |
| 2310/11/12/13/14/2319  | School Board Services                          | 16,275            | 28,495            | 27,810            | (685)          | -2.41%       |
| 2321/2510/2999   | Exec Administration Services SAU               | 522,865           | 563,554           | 566,768           | 3,214          | 0.57%        |
| 2410/11/90/91  | School Administration Services                 | 609,736           | 685,607           | 754,179           | 68,572         | 10.00%       |
| 2620   | Operation & Maintenance of Plant Services      | 838,157           | 924,144           | 921,806           | (2,338)        | -0.25%       |
| 2721/25/43/44/45   | Regular/Field/Voc/Athl Transportation Services | 290,810           | 301,952           | 308,125           | 6,173          | 2.04%        |
| 2844   | Operation of Information Services              | 65,472            | 217,454           | 242,710           | 25,256         | 11.61%       |
| 5110/20  | Debt Service                                   | 434,856           | 417,794           | 400,731           | (17,063)       | -4.08%       |
|  | <b>Regular Education Totals</b>                | <b>8,255,890</b>  | <b>8,737,608</b>  | <b>8,806,508</b>  | <b>68,900</b>  | <b>0.79%</b> |
| <b>Special Education</b>                                       |  |                   |                   |                   |                |              |
| 1210/11/12/13  | Special Education                              | 952,942           | 1,008,985         | 945,247           | (63,738)       | -6.32%       |
| 1290   | SPED Tuition                                   | 387,629           | 352,342           | 482,977           | 130,635        | 37.08%       |
| 2124/2190/91   | SPED Support Related Services                  | 130,520           | 74,723            | 47,421            | (27,302)       | -36.54%      |
| 2142/43/49   | BCBA Psychological Counseling Services         | 265,442           | 291,802           | 358,916           | 67,114         | 23.00%       |
| 2152/53/59   | SPED Speech Lang Audio Services                | 86,735            | 114,881           | 91,991            | (22,890)       | -19.92%      |
| 2162/63  | SPED PT OT Services                            | 62,978            | 68,100            | 67,865            | (235)          | -0.35%       |
| 2318   | SPED Legal Services                            | 8,378             | 20,500            | 12,000            | (8,500)        | -41.46%      |
| 2290/2332  | Special Administration Services (SAU)          | 269,178           | 286,800           | 295,073           | 8,273          | 2.88%        |
| 2722   | SPED Transportation Services                   | 120,012           | 94,236            | 98,520            | 4,284          | 4.55%        |
|  | <b>Special Education Totals</b>                | <b>2,283,814</b>  | <b>2,312,369</b>  | <b>2,400,010</b>  | <b>87,641</b>  | <b>3.79%</b> |
| <b>SUBTOTAL BEFORE WARRANT, DEBT, GRANTS, AND FOOD SERVICE</b> |  | <b>10,539,703</b> | <b>11,049,977</b> | <b>11,206,518</b> | <b>156,541</b> | <b>1.40%</b> |
| 1100   | CBA - Teachers (Article 7)                     | 0                 | 105,151           | 0                 | (105,151)      | -100.00%     |
| 5110/20  | Debt Service NEW                               | 0                 | 191,644           | 331,690           | 140,046        | 73.08%       |
|  | <b>SUBTOTAL BEFORE GRANTS AND FOOD SERVICE</b> | <b>10,539,703</b> | <b>11,346,772</b> | <b>11,538,208</b> | <b>191,436</b> | <b>1.66%</b> |
| 5251   | Transfers to Capital Reserve                   | 240,000           | 0                 | 0                 | 0              | 0.00%        |
| 5210   | Capital Projects                               | 103,652           | 0                 | 0                 | 0              | 0.00%        |
| 5200   | Special Revenue Funds                          | 313,833           | 300,501           | 304,809           | 4,308          | 1.43%        |
| 5221   | Food Service Fund                              | 244,521           | 199,636           | 219,600           | 19,964         | 10.00%       |
|  | <b>GROSS APPROPRIATIONS</b>                    | <b>11,441,709</b> | <b>11,846,909</b> | <b>12,062,617</b> | <b>215,708</b> | <b>1.81%</b> |

Wilton-Lyndeborough Cooperative School District  
 Budget Proposal Report by Function  
 Fiscal Year: 2015-2016

| <b>Account</b>       | <b>Description</b>        | <b>FY 14<br/>Expenditures</b> | <b>FY 15 Adopted<br/>Budget</b> | <b>FY 16 Proposed<br/>Budget</b> | <b>Dollar<br/>Difference</b> | <b>Percentage<br/>Change</b> |
|----------------------|---------------------------|-------------------------------|---------------------------------|----------------------------------|------------------------------|------------------------------|
| 04.1100.112.02.00000 | Teacher Salaries-MS       | \$759,996.06                  | \$712,674.67                    | \$639,127.40                     | (\$73,547.27)                | (10.32)                      |
| 04.1100.112.03.00000 | Teacher Salaries-HS       | \$1,083,287.03                | \$1,103,494.00                  | \$1,037,743.60                   | (\$65,750.40)                | (5.96)                       |
| 04.1100.112.11.00000 | Teacher Salaries-FRES     | \$795,341.54                  | \$760,233.00                    | \$947,890.00                     | \$187,657.00                 | 24.68                        |
| 04.1100.112.12.00000 | Teacher Salaries-LCS      | \$335,735.06                  | \$366,067.00                    | \$87,475.00                      | (\$278,592.00)               | (76.10)                      |
| 04.1100.211.02.00000 | Medical Insurance-MS      | \$149,127.33                  | \$141,427.00                    | \$154,721.14                     | \$13,294.14                  | 9.40                         |
| 04.1100.211.03.00000 | Medical Insurance-HS      | \$186,292.07                  | \$213,062.00                    | \$204,838.37                     | (\$8,223.63)                 | (3.86)                       |
| 04.1100.211.11.00000 | Medical Insurance-FRES    | \$228,316.80                  | \$242,856.00                    | \$233,887.14                     | (\$8,968.86)                 | (3.69)                       |
| 04.1100.211.12.00000 | Medical Insurance-LCS     | \$60,508.49                   | \$74,827.00                     | \$65,988.55                      | (\$8,838.45)                 | (11.81)                      |
| 04.1100.212.02.00000 | Dental Insurance-MS       | \$14,499.19                   | \$13,277.00                     | \$14,604.70                      | \$1,327.70                   | 10.00                        |
| 04.1100.212.03.00000 | Dental Insurance-HS       | \$18,473.36                   | \$18,544.00                     | \$19,426.01                      | \$882.01                     | 4.76                         |
| 04.1100.212.11.00000 | Dental Insurance-FRES     | \$16,007.76                   | \$16,164.00                     | \$15,269.95                      | (\$894.05)                   | (5.53)                       |
| 04.1100.212.12.00000 | Dental Insurance-LCS      | \$4,557.96                    | \$4,927.00                      | \$4,362.64                       | (\$564.36)                   | (11.45)                      |
| 04.1100.213.02.00000 | Life Insurance-MS         | \$1,405.79                    | \$1,193.00                      | \$1,683.00                       | \$490.00                     | 41.07                        |
| 04.1100.213.03.00000 | Life Insurance-HS         | \$1,861.20                    | \$1,495.00                      | \$1,980.00                       | \$485.00                     | 32.44                        |
| 04.1100.213.11.00000 | Life Insurance-FRES       | \$1,587.29                    | \$1,217.00                      | \$1,980.00                       | \$763.00                     | 62.70                        |
| 04.1100.213.12.00000 | Life Insurance-LCS        | \$653.40                      | \$612.00                        | \$49.50                          | (\$562.50)                   | (91.91)                      |
| 04.1100.214.02.00000 | Disability Insurance-MS   | \$1,952.62                    | \$2,126.00                      | \$1,821.16                       | (\$304.84)                   | (14.34)                      |
| 04.1100.214.03.00000 | Disability Insurance-HS   | \$2,584.61                    | \$2,911.00                      | \$2,880.00                       | (\$31.00)                    | (1.06)                       |
| 04.1100.214.11.00000 | Disability Insurance-FRES | \$2,238.23                    | \$2,206.00                      | \$3,150.00                       | \$944.00                     | 42.79                        |
| 04.1100.214.12.00000 | Disability Insurance-LCS  | \$827.20                      | \$963.00                        | \$73.95                          | (\$889.05)                   | (92.32)                      |
| 04.1100.220.02.00000 | Social Security-MS        | \$56,179.26                   | \$54,062.00                     | \$48,893.25                      | (\$5,168.75)                 | (9.56)                       |
| 04.1100.220.03.00000 | Social Security-HS        | \$79,878.96                   | \$84,417.00                     | \$79,387.39                      | (\$5,029.61)                 | (5.96)                       |
| 04.1100.220.11.00000 | Social Security-FRES      | \$55,982.24                   | \$58,157.00                     | \$72,513.59                      | \$14,356.59                  | 24.69                        |
| 04.1100.220.12.00000 | Social Security-LCS       | \$24,854.20                   | \$28,003.00                     | \$6,691.84                       | (\$21,311.16)                | (76.10)                      |
| 04.1100.232.02.00000 | Teacher Retirement-MS     | \$106,819.50                  | \$100,069.00                    | \$100,151.26                     | \$82.26                      | 0.08                         |
| 04.1100.232.03.00000 | Teacher Retirement-HS     | \$153,410.41                  | \$156,256.00                    | \$162,614.42                     | \$6,358.42                   | 4.07                         |
| 04.1100.232.11.00000 | Teacher Retirement-FRES   | \$105,309.81                  | \$95,048.00                     | \$148,534.36                     | \$53,486.36                  | 56.27                        |
| 04.1100.232.12.00000 | Teacher Retirement-LCS    | \$39,994.95                   | \$42,361.00                     | \$13,707.33                      | (\$28,653.67)                | (67.64)                      |
| 04.1100.250.02.00000 | Unemployment-MS           | \$5,177.25                    | \$4,365.00                      | \$8,564.31                       | \$4,199.31                   | 96.20                        |
| 04.1100.250.03.00000 | Unemployment-HS           | \$9,287.25                    | \$7,791.00                      | \$13,905.76                      | \$6,114.76                   | 78.48                        |
| 04.1100.250.11.00000 | Unemployment-FRES         | \$8,880.75                    | \$8,591.00                      | \$12,701.73                      | \$4,110.73                   | 47.85                        |

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| <b>Account</b>       | <b>Description</b>                  | <b>FY 14<br/>Expenditures</b> | <b>FY 15 Adopted<br/>Budget</b> | <b>FY 16 Proposed<br/>Budget</b> | <b>Dollar<br/>Difference</b> | <b>Percentage<br/>Change</b> |
|----------------------|-------------------------------------|-------------------------------|---------------------------------|----------------------------------|------------------------------|------------------------------|
| 04.1100.250.12.00000 | Unemployment-LCS                    | \$3,468.75                    | \$2,913.00                      | \$1,172.17                       | (\$1,740.83)                 | (59.76)                      |
| 04.1100.260.02.00000 | Workers' Compensation-MS            | \$0.00                        | \$725.00                        | \$5,688.23                       | \$4,963.23                   | 684.58                       |
| 04.1100.260.03.00000 | Workers' Compensation-HS            | \$0.00                        | \$1,615.00                      | \$9,235.92                       | \$7,620.92                   | 471.88                       |
| 04.1100.260.11.00000 | Workers' Compensation-FRES          | \$0.00                        | \$1,255.00                      | \$8,436.22                       | \$7,181.22                   | 572.21                       |
| 04.1100.260.12.00000 | Workers' Compensation-LCS           | \$0.00                        | \$505.00                        | \$778.53                         | \$273.53                     | 54.16                        |
| 04.1100.430.02.00000 | Repairs & Maintenance Services-MS   | \$6,268.27                    | \$2,735.98                      | \$2,880.00                       | \$144.02                     | 5.26                         |
| 04.1100.430.02.T0000 | Repairs & Maintenance - MS TECH     | \$0.00                        | \$1,300.00                      | \$800.00                         | (\$500.00)                   | (38.46)                      |
| 04.1100.430.03.00000 | Repairs & Maintenance Services-HS   | \$7,533.87                    | \$4,102.97                      | \$4,260.00                       | \$157.03                     | 3.83                         |
| 04.1100.430.03.T0000 | Repairs & Maintenance - HS TECH     | \$0.00                        | \$1,950.00                      | \$1,950.00                       | \$0.00                       | 0.00                         |
| 04.1100.430.11.00000 | Repairs & Maintenance Services-FRES | \$5,475.51                    | \$5,125.00                      | \$185.00                         | (\$4,940.00)                 | (96.39)                      |
| 04.1100.430.12.00000 | Repairs & Maintenance Services-LCS  | \$289.49                      | \$725.00                        | \$725.00                         | \$0.00                       | 0.00                         |
| 04.1100.442.02.00000 | Rental of Equipment-MS              | \$16,872.60                   | \$1,465.00                      | \$0.00                           | (\$1,465.00)                 | (100.00)                     |
| 04.1100.442.02.T0000 | Rental of Equip. - MS TECH          | \$0.00                        | \$15,587.70                     | \$11,489.22                      | (\$4,098.48)                 | (26.29)                      |
| 04.1100.442.03.00000 | Rental of Equipment-HS              | \$15,827.92                   | \$2,197.00                      | \$0.00                           | (\$2,197.00)                 | (100.00)                     |
| 04.1100.442.03.T0000 | Rental of Equip. - HS TECH          | \$0.00                        | \$21,141.00                     | \$20,187.44                      | (\$953.56)                   | (4.51)                       |
| 04.1100.442.11.00000 | Rental of Equipment - FRES TECH     | \$0.00                        | \$0.00                          | \$10,930.00                      | \$10,930.00                  | 0.00                         |
| 04.1100.442.11.T0000 | Rental of Equip. - FRES TECH        | \$0.00                        | \$10,930.00                     | \$0.00                           | (\$10,930.00)                | (100.00)                     |
| 04.1100.442.12.T0000 | Rental of Equip. - LCS TECH         | \$0.00                        | \$9,000.88                      | \$0.00                           | (\$9,000.88)                 | (100.00)                     |
| 04.1100.610.02.00000 | General Supplies/Paper/Tests-MS     | \$15,944.93                   | \$19,038.00                     | \$18,872.08                      | (\$165.92)                   | (0.87)                       |
| 04.1100.610.03.00000 | General Supplies/Paper/Tests-HS     | \$23,146.19                   | \$28,556.00                     | \$32,867.44                      | \$4,311.44                   | 15.10                        |
| 04.1100.610.11.00000 | General Supplies/Paper/Tests-FRES   | \$9,079.01                    | \$21,037.00                     | \$27,646.52                      | \$6,609.52                   | 31.42                        |
| 04.1100.610.12.00000 | General Supplies/Paper/Tests-LCS    | \$7,959.59                    | \$8,843.00                      | \$9,304.00                       | \$461.00                     | 5.21                         |
| 04.1100.611.02.00000 | General Supplies - Donations-MS     | \$196.00                      | \$192.93                        | \$0.00                           | (\$192.93)                   | (100.00)                     |
| 04.1100.611.03.00000 | General Supplies - Donations-HS     | \$294.01                      | \$38.18                         | \$0.00                           | (\$38.18)                    | (100.00)                     |
| 04.1100.611.12.00000 | General Supplies - Donations-LCS    | \$0.00                        | \$89.84                         | \$0.00                           | (\$89.84)                    | (100.00)                     |
| 04.1100.641.02.00000 | Books & Other Printed Media-MS      | \$8,404.63                    | \$10,286.71                     | \$8,061.49                       | (\$2,225.22)                 | (21.63)                      |
| 04.1100.641.03.00000 | Books & Other Printed Media-HS      | \$12,395.60                   | \$15,603.07                     | \$13,006.32                      | (\$2,596.75)                 | (16.64)                      |
| 04.1100.641.03.T0000 | Books & Printed Media - HS TECH     | \$0.00                        | \$326.00                        | \$0.00                           | (\$326.00)                   | (100.00)                     |
| 04.1100.641.11.00000 | Books & Other Printed Media-FRES    | \$8,933.31                    | \$26,323.00                     | \$29,220.72                      | \$2,897.72                   | 11.01                        |
| 04.1100.641.12.00000 | Books & Other Printed Media-LCS     | \$8,179.92                    | \$18,464.00                     | \$400.00                         | (\$18,064.00)                | (97.83)                      |
| 04.1100.649.12.00000 | Other Informational Resources-LCS   | \$469.27                      | \$90.00                         | \$90.00                          | \$0.00                       | 0.00                         |

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| Account                                      | Description                   | FY 14<br>Expenditures | FY 15 Adopted<br>Budget | FY 16 Proposed<br>Budget | Dollar<br>Difference  | Percentage<br>Change |
|--|-------------------------------|-----------------------|-------------------------|--------------------------|-----------------------|----------------------|
| 04.1100.650.02.00000                         | Computer Software-MS          | \$6,123.78            | (\$162.71)              | \$5,350.40               | \$5,513.11            | (3,388.30)           |
| 04.1100.650.02.T0000                         | Computer Software - MS TECH   | \$0.00                | \$5,042.36              | \$9,954.60               | \$4,912.24            | 97.42                |
| 04.1100.650.03.00000                         | Computer Software-HS          | \$8,698.30            | (\$244.07)              | \$10,410.60              | \$10,654.67           | (4,365.42)           |
| 04.1100.650.03.T0000                         | Computer Software - HS TECH   | \$0.00                | \$6,603.30              | \$14,031.90              | \$7,428.60            | 112.50               |
| 04.1100.650.11.00000                         | Computer Software-FRES        | \$4,180.15            | \$0.00                  | \$0.00                   | \$0.00                | 0.00                 |
| 04.1100.650.11.T0000                         | Computer Software - FRES TECH | \$0.00                | \$9,097.00              | \$11,738.00              | \$2,641.00            | 29.03                |
| 04.1100.650.12.00000                         | Computer Software-LCS         | \$1,807.16            | \$0.00                  | \$0.00                   | \$0.00                | 0.00                 |
| 04.1100.650.12.T0000                         | Computer Software - LCS TECH  | \$0.00                | \$7,158.00              | \$2,974.66               | (\$4,183.34)          | (58.44)              |
| 04.1100.731.02.00000                         | New Equipment-MS              | \$4,101.43            | \$798.00                | \$6,928.75               | \$6,130.75            | 768.26               |
| 04.1100.731.02.T0000                         | New Equip - MS TECH           | \$0.00                | \$3,761.72              | \$1,844.00               | (\$1,917.72)          | (50.98)              |
| 04.1100.731.03.00000                         | New Equipment-HS              | \$6,152.06            | \$1,197.00              | \$8,325.73               | \$7,128.73            | 595.55               |
| 04.1100.731.03.T0000                         | New Equip - HS TECH           | \$0.00                | \$6,841.00              | \$2,766.00               | (\$4,075.00)          | (59.57)              |
| 04.1100.731.11.00000                         | New Equipment-FRES            | \$11,708.18           | \$3,924.00              | \$789.00                 | (\$3,135.00)          | (79.89)              |
| 04.1100.731.12.00000                         | New Equipment-LCS             | \$967.27              | \$1,629.00              | \$250.00                 | (\$1,379.00)          | (84.65)              |
| 04.1100.731.12.T0000                         | New Equip - LCS TECH          | \$0.00                | \$1,182.12              | \$1,950.00               | \$767.88              | 64.96                |
| 04.1100.733.02.00000                         | New Furniture & Fixtures      | \$0.00                | \$2,624.00              | \$0.00                   | (\$2,624.00)          | (100.00)             |
| 04.1100.733.03.00000                         | New Furniture & Fixtures      | \$0.00                | \$3,936.00              | \$0.00                   | (\$3,936.00)          | (100.00)             |
| 04.1100.733.11.00000                         | New Furniture & Fixtures      | \$1,032.70            | \$0.00                  | \$0.00                   | \$0.00                | 0.00                 |
| 04.1100.733.12.00000                         | New Furniture & Fixtures-LCS  | \$0.00                | \$0.00                  | \$7,500.00               | \$7,500.00            | 0.00                 |
| 04.1100.735.02.00000                         | Replacement Equipment-MS      | \$3,761.93            | \$4,779.02              | \$5,443.60               | \$664.58              | 13.91                |
| 04.1100.735.02.T0000                         | Replacement Equip - MS TECH   | \$0.00                | \$299.60                | \$1,800.00               | \$1,500.40            | 500.80               |
| 04.1100.735.03.00000                         | Replacement Equipment-HS      | \$5,642.87            | \$7,167.03              | \$6,876.60               | (\$290.43)            | (4.05)               |
| 04.1100.735.03.T0000                         | Replacement Equip - HS TECH   | \$0.00                | \$2,074.00              | \$2,700.00               | \$626.00              | 30.18                |
| 04.1100.735.11.00000                         | Replacement Equipment-FRES    | \$356.93              | \$5,013.00              | \$0.00                   | (\$5,013.00)          | (100.00)             |
| 04.1100.735.11.T0000                         | Replace Equipment-FRES TECH   | \$0.00                | \$0.00                  | \$3,200.00               | \$3,200.00            | 0.00                 |
| 04.1100.735.12.00000                         | Replacement Equipment-LCS     | \$1,628.70            | \$574.00                | \$0.00                   | (\$574.00)            | (100.00)             |
| 04.1100.810.02.00000                         | Dues/Memberships-MS           | \$25.00               | \$50.00                 | \$0.00                   | (\$50.00)             | (100.00)             |
| 04.1100.810.03.00000                         | Dues/Memberships-HS           | \$0.00                | \$75.00                 | \$0.00                   | (\$75.00)             | (100.00)             |
| 04.1100.810.11.00000                         | Dues/Memberships-FRES         | \$384.50              | \$2,771.00              | \$1,553.00               | (\$1,218.00)          | (43.96)              |
| 04.1100.810.12.00000                         | Dues/Memberships-LCS          | \$39.40               | \$63.00                 | \$0.00                   | (\$63.00)             | (100.00)             |
| <b>FUNCTION: Regular Ed (PreK-12) - 1100</b> |                               | <b>\$4,518,376.80</b> | <b>\$4,627,809.30</b>   | <b>\$4,431,190.49</b>    | <b>(\$196,618.81)</b> | <b>(4.25)</b>        |



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| Account                                     | Description                | FY 14<br>Expenditures | FY 15 Adopted<br>Budget | FY 16 Proposed<br>Budget | Dollar<br>Difference | Percentage<br>Change |
|---|----------------------------|-----------------------|-------------------------|--------------------------|----------------------|----------------------|
| 04.1110.114.02.00000                        | Teacher Aide Salaries-MS   | \$6,958.39            | \$7,026.00              | \$17,915.69              | \$10,889.69          | 154.99               |
| 04.1110.114.03.00000                        | Teacher Aide Salaries-HS   | \$10,437.65           | \$10,539.00             | \$17,915.69              | \$7,376.69           | 69.99                |
| 04.1110.114.11.00000                        | Teacher Aide Salaries-FRES | \$47,387.14           | \$38,053.00             | \$41,830.31              | \$3,777.31           | 9.93                 |
| 04.1110.114.12.00000                        | Teacher Aide Salaries-LCS  | \$17,996.42           | \$9,163.00              | \$9,930.40               | \$767.40             | 8.37                 |
| 04.1110.211.02.00000                        | Medical Reimbursement-MS   | \$2,486.40            | \$2,793.00              | \$3,055.54               | \$262.54             | 9.40                 |
| 04.1110.211.03.00000                        | Medical Reimbursement-HS   | \$3,729.60            | \$4,189.00              | \$4,582.77               | \$393.77             | 9.40                 |
| 04.1110.211.11.00000                        | Medical Reimbursement-FRES | \$1,939.00            | \$1,519.00              | \$1,661.79               | \$142.79             | 9.40                 |
| 04.1110.211.12.00000                        | Medical Reimbursement-LCS  | \$749.00              | \$309.00                | \$338.05                 | \$29.05              | 9.40                 |
| 04.1110.213.02.00000                        | Life Insurance-MS          | \$23.76               | \$20.00                 | \$59.40                  | \$39.40              | 197.00               |
| 04.1110.213.03.00000                        | Life Insurance-HS          | \$35.64               | \$20.00                 | \$59.40                  | \$39.40              | 197.00               |
| 04.1110.213.11.00000                        | Life Insurance-FRES        | \$83.16               | \$151.00                | \$118.80                 | (\$32.20)            | (21.32)              |
| 04.1110.213.12.00000                        | Life Insurance-LCS         | \$0.00                | \$75.00                 | \$59.40                  | (\$15.60)            | (20.80)              |
| 04.1110.214.02.00000                        | Disability Insurance-MS    | \$10.28               | \$17.00                 | \$19.68                  | \$2.68               | 15.76                |
| 04.1110.214.03.00000                        | Disability Insurance-HS    | \$20.62               | \$26.00                 | \$49.20                  | \$23.20              | 89.23                |
| 04.1110.214.11.00000                        | Disability Insurance-FRES  | \$76.09               | \$173.00                | \$103.08                 | (\$69.92)            | (40.42)              |
| 04.1110.214.12.00000                        | Disability Insurance-LCS   | \$0.00                | \$78.00                 | \$54.96                  | (\$23.04)            | (29.54)              |
| 04.1110.220.02.00000                        | Social Security-MS         | \$486.27              | \$538.00                | \$1,370.55               | \$832.55             | 154.75               |
| 04.1110.220.03.00000                        | Social Security-HS         | \$729.40              | \$806.00                | \$1,370.55               | \$564.55             | 70.04                |
| 04.1110.220.11.00000                        | Social Security-FRES       | \$3,604.09            | \$2,911.00              | \$3,200.02               | \$289.02             | 9.93                 |
| 04.1110.220.12.00000                        | Social Security-LCS        | \$1,349.77            | \$701.00                | \$759.68                 | \$58.68              | 8.37                 |
| 04.1110.250.02.00000                        | Unemployment-MS            | \$101.00              | \$101.00                | \$240.07                 | \$139.07             | 137.69               |
| 04.1110.250.03.00000                        | Unemployment-HS            | \$152.00              | \$152.00                | \$240.07                 | \$88.07              | 57.94                |
| 04.1110.250.11.00000                        | Unemployment-FRES          | \$759.00              | \$759.00                | \$560.53                 | (\$198.47)           | (26.15)              |
| 04.1110.250.12.00000                        | Unemployment-LCS           | \$445.00              | \$445.00                | \$133.07                 | (\$311.93)           | (70.10)              |
| 04.1110.260.02.00000                        | Workers' Compensation-MS   | \$0.00                | \$19.00                 | \$159.45                 | \$140.45             | 739.21               |
| 04.1110.260.03.00000                        | Workers' Compensation-HS   | \$0.00                | \$28.00                 | \$159.45                 | \$131.45             | 469.46               |
| 04.1110.260.11.00000                        | Workers' Compensation-FRES | \$0.00                | \$80.00                 | \$372.29                 | \$292.29             | 365.36               |
| 04.1110.260.12.00000                        | Workers' Compensation-LCS  | \$0.00                | \$0.00                  | \$88.38                  | \$88.38              | 0.00                 |
| <b>FUNCTION: Instructional Aides - 1110</b> |                            | <b>\$99,559.68</b>    | <b>\$80,691.00</b>      | <b>\$106,408.27</b>      | <b>\$25,717.27</b>   | <b>31.87</b>         |

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| Account                                     | Description                       | FY 14<br>Expenditures | FY 15 Adopted<br>Budget | FY 16 Proposed<br>Budget | Dollar<br>Difference | Percentage<br>Change |
|---|-----------------------------------|-----------------------|-------------------------|--------------------------|----------------------|----------------------|
| 04.1120.114.02.00000                        | Substitute Teacher Salaries-MS    | \$16,539.25           | \$35,358.00             | \$19,500.00              | (\$15,858.00)        | (44.85)              |
| 04.1120.114.03.00000                        | Substitute Teacher Salaries-HS    | \$36,958.69           | \$18,734.00             | \$30,550.00              | \$11,816.00          | 63.07                |
| 04.1120.114.11.00000                        | Substitute Teacher Salaries-FRES  | \$11,960.00           | \$19,868.00             | \$24,700.00              | \$4,832.00           | 24.32                |
| 04.1120.114.12.00000                        | Substitute Teacher Salaries-LCS   | \$5,167.50            | \$6,040.00              | \$3,250.00               | (\$2,790.00)         | (46.19)              |
| 04.1120.220.02.00000                        | Social Security-MS                | \$1,265.26            | \$2,705.00              | \$1,491.75               | (\$1,213.25)         | (44.85)              |
| 04.1120.220.03.00000                        | Social Security-HS                | \$2,827.47            | \$1,433.00              | \$2,337.08               | \$904.08             | 63.09                |
| 04.1120.220.11.00000                        | Social Security-FRES              | \$915.05              | \$1,520.00              | \$1,889.55               | \$369.55             | 24.31                |
| 04.1120.220.12.00000                        | Social Security-LCS               | \$395.41              | \$462.00                | \$248.63                 | (\$213.37)           | (46.18)              |
| 04.1120.250.02.00000                        | Unemployment-MS                   | \$283.00              | \$323.00                | \$0.00                   | (\$323.00)           | (100.00)             |
| 04.1120.250.03.00000                        | Unemployment-HS                   | \$505.00              | \$484.00                | \$0.00                   | (\$484.00)           | (100.00)             |
| 04.1120.250.11.00000                        | Unemployment-FRES                 | \$505.00              | \$808.00                | \$0.00                   | (\$808.00)           | (100.00)             |
| 04.1120.250.12.00000                        | Unemployment-LCS                  | \$148.00              | \$237.00                | \$0.00                   | (\$237.00)           | (100.00)             |
| 04.1120.260.02.00000                        | Workers' Compensation-MS          | \$0.00                | \$18.00                 | \$173.55                 | \$155.55             | 864.17               |
| 04.1120.260.03.00000                        | Workers' Compensation-HS          | \$0.00                | \$26.00                 | \$271.90                 | \$245.90             | 945.77               |
| 04.1120.260.11.00000                        | Workers' Compensation-FRES        | \$0.00                | \$43.00                 | \$219.83                 | \$176.83             | 411.23               |
| 04.1120.260.12.00000                        | Workers' Compensation-LCS         | \$0.00                | \$11.00                 | \$28.93                  | \$17.93              | 163.00               |
| <b>FUNCTION: Teacher Substitutes - 1120</b> |                                   | <b>\$77,469.63</b>    | <b>\$88,070.00</b>      | <b>\$84,661.22</b>       | <b>(\$3,408.78)</b>  | <b>(3.87)</b>        |
| 04.1130.114.02.00000                        | Homebound/ESL/Tutor Salaries-MS   | \$0.00                | \$500.00                | \$500.00                 | \$0.00               | 0.00                 |
| 04.1130.114.03.00000                        | Homebound/ESL/Tutor Salaries-HS   | \$0.00                | \$500.00                | \$500.00                 | \$0.00               | 0.00                 |
| 04.1130.114.11.00000                        | Homebound/ESL/Tutor Salaries-FRES | \$0.00                | \$500.00                | \$500.00                 | \$0.00               | 0.00                 |
| 04.1130.114.12.00000                        | Homebound/ESL/Tutor Salaries-LCS  | \$0.00                | \$500.00                | \$500.00                 | \$0.00               | 0.00                 |
| 04.1130.220.02.00000                        | Social Security-MS                | \$0.00                | \$38.00                 | \$38.25                  | \$0.25               | 0.66                 |
| 04.1130.220.03.00000                        | Social Security-HS                | \$0.00                | \$38.00                 | \$38.25                  | \$0.25               | 0.66                 |
| 04.1130.220.11.00000                        | Social Security-FRES              | \$0.00                | \$38.00                 | \$38.25                  | \$0.25               | 0.66                 |
| 04.1130.220.12.00000                        | Social Security-LCS               | \$0.00                | \$38.00                 | \$38.25                  | \$0.25               | 0.66                 |
| 04.1130.232.03.00000                        | Teacher Retirement-HS             | \$0.00                | \$283.00                | \$0.00                   | (\$283.00)           | (100.00)             |
| 04.1130.250.02.00000                        | Unemployment-MS                   | \$23.00               | \$27.00                 | \$6.70                   | (\$20.30)            | (75.19)              |
| 04.1130.250.03.00000                        | Unemployment-HS                   | \$35.00               | \$41.00                 | \$6.70                   | (\$34.30)            | (83.66)              |
| 04.1130.250.11.00000                        | Unemployment-FRES                 | \$42.00               | \$49.00                 | \$6.70                   | (\$42.30)            | (86.33)              |
| 04.1130.250.12.00000                        | Unemployment-LCS                  | \$21.00               | \$24.00                 | \$6.70                   | (\$17.30)            | (72.08)              |

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| Account                                      | Description                             | FY 14<br>Expenditures | FY 15 Adopted<br>Budget | FY 16 Proposed<br>Budget | Dollar<br>Difference | Percentage<br>Change |
|--|---|-----------------------|-------------------------|--------------------------|----------------------|----------------------|
| 04.1130.260.02.00000                         | Workers' Compensation-MS                | \$0.00                | \$2.00                  | \$4.45                   | \$2.45               | 122.50               |
| 04.1130.260.03.00000                         | Workers' Compensation-HS                | \$0.00                | \$3.00                  | \$4.45                   | \$1.45               | 48.33                |
| 04.1130.260.11.00000                         | Workers' Compensation-FRES              | \$0.00                | \$2.00                  | \$4.45                   | \$2.45               | 122.50               |
| 04.1130.260.12.00000                         | Workers' Compensation-LCS               | \$0.00                | \$2.00                  | \$4.45                   | \$2.45               | 122.50               |
| <b>FUNCTION: Instructional Tutors - 1130</b> |   | <b>\$121.00</b>       | <b>\$2,585.00</b>       | <b>\$2,197.60</b>        | <b>(\$387.40)</b>    | <b>(14.99)</b>       |
|  |   |                       |                         |                          |                      |                      |
| 04.1210.112.02.00000                         | Special Education Teacher Salaries-MS   | \$36,779.15           | \$51,300.00             | \$52,700.00              | \$1,400.00           | 2.73                 |
| 04.1210.112.03.00000                         | Special Education Teacher Salaries-HS   | \$86,570.12           | \$70,250.00             | \$71,850.00              | \$1,600.00           | 2.28                 |
| 04.1210.112.11.00000                         | Special Education Teacher Salaries-FRES | \$171,384.00          | \$183,673.00            | \$91,384.00              | (\$92,289.00)        | (50.25)              |
| 04.1210.112.12.00000                         | Special Education Teacher Salaries-LCS  | \$62,350.00           | \$32,112.00             | \$84,063.00              | \$51,951.00          | 161.78               |
| 04.1210.211.02.00000                         | Medical Insurance-MS                    | \$13,590.00           | \$18,112.00             | \$19,814.53              | \$1,702.53           | 9.40                 |
| 04.1210.211.03.00000                         | Medical Insurance-HS                    | \$13,745.00           | \$19,634.00             | \$21,479.60              | \$1,845.60           | 9.40                 |
| 04.1210.211.11.00000                         | Medical Insurance-FRES                  | \$44,168.00           | \$49,264.00             | \$33,114.50              | (\$16,149.50)        | (32.78)              |
| 04.1210.211.12.00000                         | Medical Insurance-LCS                   | \$15,202.80           | \$7,974.00              | \$8,723.56               | \$749.56             | 9.40                 |
| 04.1210.212.02.00000                         | Dental Insurance-MS                     | \$1,093.88            | \$1,149.00              | \$1,263.90               | \$114.90             | 10.00                |
| 04.1210.212.03.00000                         | Dental Insurance-HS                     | \$1,772.36            | \$1,268.00              | \$1,394.80               | \$126.80             | 10.00                |
| 04.1210.212.11.00000                         | Dental Insurance-FRES                   | \$2,928.80            | \$3,075.00              | \$1,560.69               | (\$1,514.31)         | (49.25)              |
| 04.1210.212.12.00000                         | Dental Insurance-LCS                    | \$867.80              | \$911.00                | \$1,002.10               | \$91.10              | 10.00                |
| 04.1210.213.02.00000                         | Life Insurance-MS                       | \$90.75               | \$118.00                | \$198.00                 | \$80.00              | 67.80                |
| 04.1210.213.03.00000                         | Life Insurance-HS                       | \$221.10              | \$206.00                | \$158.40                 | (\$47.60)            | (23.11)              |
| 04.1210.213.11.00000                         | Life Insurance-FRES                     | \$429.00              | \$336.00                | \$99.00                  | (\$237.00)           | (70.54)              |
| 04.1210.213.12.00000                         | Life Insurance-LCS                      | \$99.00               | \$84.00                 | \$198.00                 | \$114.00             | 135.71               |
| 04.1210.214.02.00000                         | Disability Insurance-MS                 | \$235.20              | \$134.00                | \$143.59                 | \$9.59               | 7.16                 |
| 04.1210.214.03.00000                         | Disability Insurance-HS                 | \$279.30              | \$328.00                | \$244.00                 | (\$84.00)            | (25.61)              |
| 04.1210.214.11.00000                         | Disability Insurance-FRES               | \$530.95              | \$522.00                | \$255.76                 | (\$266.24)           | (51.00)              |
| 04.1210.214.12.00000                         | Disability Insurance-LCS                | \$190.92              | \$185.00                | \$231.24                 | \$46.24              | 24.99                |
| 04.1210.220.02.00000                         | Social Security-MS                      | \$2,578.96            | \$3,923.00              | \$4,031.55               | \$108.55             | 2.77                 |
| 04.1210.220.03.00000                         | Social Security-HS                      | \$6,173.75            | \$5,373.00              | \$5,496.53               | \$123.53             | 2.30                 |
| 04.1210.220.11.00000                         | Social Security-FRES                    | \$12,294.16           | \$14,050.00             | \$6,990.88               | (\$7,059.12)         | (50.24)              |
| 04.1210.220.12.00000                         | Social Security-LCS                     | \$4,481.40            | \$2,456.00              | \$6,430.82               | \$3,974.82           | 161.84               |
| 04.1210.232.02.00000                         | Teacher Retirement-MS                   | \$5,207.90            | \$7,265.00              | \$8,258.09               | \$993.09             | 13.67                |

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| <b>Account</b>       | <b>Description</b>                 | <b>FY 14<br/>Expenditures</b> | <b>FY 15 Adopted<br/>Budget</b> | <b>FY 16 Proposed<br/>Budget</b> | <b>Dollar<br/>Difference</b> | <b>Percentage<br/>Change</b> |
|----------------------|------------------------------------|-------------------------------|---------------------------------|----------------------------------|------------------------------|------------------------------|
| 04.1210.232.03.00000 | Teacher Retirement-HS              | \$12,258.44                   | \$9,948.00                      | \$11,258.90                      | \$1,310.90                   | 13.18                        |
| 04.1210.232.11.00000 | Teacher Retirement-FRES            | \$20,631.14                   | \$20,971.00                     | \$14,319.87                      | (\$6,651.13)                 | (31.72)                      |
| 04.1210.232.12.00000 | Teacher Retirement-LCS             | \$8,828.82                    | \$4,547.00                      | \$13,172.67                      | \$8,625.67                   | 189.70                       |
| 04.1210.250.02.00000 | Unemployment-MS                    | \$203.00                      | \$203.00                        | \$706.18                         | \$503.18                     | 247.87                       |
| 04.1210.250.03.00000 | Unemployment-HS                    | \$303.00                      | \$303.00                        | \$962.79                         | \$659.79                     | 217.75                       |
| 04.1210.250.11.00000 | Unemployment-FRES                  | \$506.00                      | \$506.00                        | \$1,224.55                       | \$718.55                     | 142.01                       |
| 04.1210.250.12.00000 | Unemployment-LCS                   | \$758.00                      | \$758.00                        | \$1,126.44                       | \$368.44                     | 48.61                        |
| 04.1210.260.02.00000 | Workers' Compensation-MS           | \$0.00                        | \$196.00                        | \$469.03                         | \$273.03                     | 139.30                       |
| 04.1210.260.03.00000 | Workers' Compensation-HS           | \$0.00                        | \$132.00                        | \$639.47                         | \$507.47                     | 384.45                       |
| 04.1210.260.11.00000 | Workers' Compensation-FRES         | \$0.00                        | \$214.00                        | \$813.32                         | \$599.32                     | 280.06                       |
| 04.1210.260.12.00000 | Workers' Compensation-LCS          | \$0.00                        | \$90.00                         | \$748.16                         | \$658.16                     | 731.29                       |
| 04.1210.430.02.00000 | Repairs & Maintenance Services-MS  | \$135.00                      | \$0.00                          | \$0.00                           | \$0.00                       | 0.00                         |
| 04.1210.430.03.00000 | Repairs & Maintenance Services-HS  | \$135.00                      | \$0.00                          | \$0.00                           | \$0.00                       | 0.00                         |
| 04.1210.430.12.00000 | Repairs & Maintenance Services-LCS | \$135.00                      | \$0.00                          | \$0.00                           | \$0.00                       | 0.00                         |
| 04.1210.610.02.00000 | General Supplies/Paper/Tests-MS    | \$10,056.48                   | \$500.00                        | \$1,000.00                       | \$500.00                     | 100.00                       |
| 04.1210.610.03.00000 | General Supplies/Paper/Tests-HS    | \$332.72                      | \$1,000.00                      | \$1,000.00                       | \$0.00                       | 0.00                         |
| 04.1210.610.11.00000 | General Supplies/Paper/Tests-FRES  | \$1,823.40                    | \$2,000.00                      | \$2,000.00                       | \$0.00                       | 0.00                         |
| 04.1210.610.12.00000 | General Supplies/Paper/Tests-LCS   | \$573.73                      | \$500.00                        | \$500.00                         | \$0.00                       | 0.00                         |
| 04.1210.641.02.00000 | Books & Other Printed Media-MS     | \$421.12                      | \$1,000.00                      | \$500.00                         | (\$500.00)                   | (50.00)                      |
| 04.1210.641.03.00000 | Books & Other Printed Media-HS     | \$511.62                      | \$1,000.00                      | \$500.00                         | (\$500.00)                   | (50.00)                      |
| 04.1210.641.11.00000 | Books & Other Printed Media-FRES   | \$1,271.73                    | \$1,000.00                      | \$1,000.00                       | \$0.00                       | 0.00                         |
| 04.1210.641.12.00000 | Books & Other Printed Media-LCS    | \$210.10                      | \$250.00                        | \$250.00                         | \$0.00                       | 0.00                         |
| 04.1210.650.02.00000 | Computer Software-MS               | \$445.88                      | \$500.00                        | \$200.00                         | (\$300.00)                   | (60.00)                      |
| 04.1210.650.03.00000 | Computer Software-HS               | \$514.95                      | \$500.00                        | \$250.00                         | (\$250.00)                   | (50.00)                      |
| 04.1210.650.11.00000 | Computer Software-FRES             | \$372.95                      | \$500.00                        | \$500.00                         | \$0.00                       | 0.00                         |
| 04.1210.650.12.00000 | Computer Software-LCS              | \$345.46                      | \$250.00                        | \$3,350.00                       | \$3,100.00                   | 1,240.00                     |
| 04.1210.731.02.00000 | New Equipment-MS                   | \$1,027.21                    | \$1,000.00                      | \$1,000.00                       | \$0.00                       | 0.00                         |
| 04.1210.731.03.00000 | New Equipment-HS                   | \$557.72                      | \$500.00                        | \$500.00                         | \$0.00                       | 0.00                         |
| 04.1210.731.11.00000 | New Equipment-FRES                 | \$709.12                      | \$1,000.00                      | \$1,000.00                       | \$0.00                       | 0.00                         |
| 04.1210.731.12.00000 | New Equipment-LCS                  | \$99.00                       | \$250.00                        | \$0.00                           | (\$250.00)                   | (100.00)                     |
| 04.1210.733.02.00000 | New Furniture & Fixtures-MS        | \$0.00                        | \$0.00                          | \$500.00                         | \$500.00                     | 0.00                         |

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| Account                                   | Description                  | FY 14<br>Expenditures | FY 15 Adopted<br>Budget | FY 16 Proposed<br>Budget | Dollar<br>Difference | Percentage<br>Change |
|---|------------------------------|-----------------------|-------------------------|--------------------------|----------------------|----------------------|
| 04.1210.733.12.00000                      | New Furniture & Fixtures-LCS | \$0.00                | \$0.00                  | \$1,250.00               | \$1,250.00           | 0.00                 |
| 04.1210.735.02.00000                      | Replacement Equipment-MS     | \$0.00                | \$500.00                | \$0.00                   | (\$500.00)           | (100.00)             |
| 04.1210.735.03.00000                      | Replacement Equipment-HS     | \$0.00                | \$336.05                | \$500.00                 | \$163.95             | 48.79                |
| 04.1210.735.11.00000                      | Replacement Equipment-FRES   | \$114.99              | \$500.00                | \$500.00                 | \$0.00               | 0.00                 |
| 04.1210.735.12.00000                      | Replacement Equipment-LCS    | \$229.98              | \$413.95                | \$0.00                   | (\$413.95)           | (100.00)             |
| 04.1210.810.01.00000                      | Medicaid Fees-SPED           | \$7,617.67            | \$6,500.00              | \$8,100.00               | \$1,600.00           | 24.62                |
| <b>FUNCTION: Special Education - 1210</b> |                              | <b>\$554,393.53</b>   | <b>\$531,570.00</b>     | <b>\$490,927.92</b>      | <b>(\$40,642.08)</b> | <b>(7.65)</b>        |
| 04.1211.114.02.00000                      | SPED Aide Salaries-MS        | \$59,076.65           | \$68,193.00             | \$80,978.67              | \$12,785.67          | 18.75                |
| 04.1211.114.03.00000                      | SPED Aide Salaries-HS        | \$49,864.42           | \$51,893.00             | \$51,886.10              | (\$6.90)             | (0.01)               |
| 04.1211.114.11.00000                      | SPED Aide Salaries-FRES      | \$133,613.56          | \$146,454.00            | \$134,823.54             | (\$11,630.46)        | (7.94)               |
| 04.1211.114.12.00000                      | SPED Aide Salaries-LCS       | \$66,511.38           | \$75,862.00             | \$58,056.06              | (\$17,805.94)        | (23.47)              |
| 04.1211.211.02.00000                      | Medical Insurance-MS         | \$8,856.62            | \$9,172.00              | \$10,034.17              | \$862.17             | 9.40                 |
| 04.1211.211.03.00000                      | Medical Insurance-HS         | \$7,616.00            | \$8,421.00              | \$9,212.57               | \$791.57             | 9.40                 |
| 04.1211.211.11.00000                      | Medical Insurance-FRES       | \$17,745.20           | \$19,277.00             | \$21,089.04              | \$1,812.04           | 9.40                 |
| 04.1211.211.12.00000                      | Medical Insurance-LCS        | \$13,866.00           | \$16,637.00             | \$18,200.88              | \$1,563.88           | 9.40                 |
| 04.1211.213.02.00000                      | Life Insurance-MS            | \$198.00              | \$252.00                | \$237.60                 | (\$14.40)            | (5.71)               |
| 04.1211.213.03.00000                      | Life Insurance-HS            | \$178.20              | \$151.00                | \$297.00                 | \$146.00             | 96.69                |
| 04.1211.213.11.00000                      | Life Insurance-FRES          | \$510.84              | \$487.00                | \$475.20                 | (\$11.80)            | (2.42)               |
| 04.1211.213.12.00000                      | Life Insurance-LCS           | \$237.60              | \$202.00                | \$118.80                 | (\$83.20)            | (41.19)              |
| 04.1211.214.02.00000                      | Disability-MS                | \$155.52              | \$271.00                | \$196.08                 | (\$74.92)            | (27.65)              |
| 04.1211.214.03.00000                      | Disability-HS                | \$141.00              | \$168.00                | \$199.08                 | \$31.08              | 18.50                |
| 04.1211.214.11.00000                      | Disability-FRES              | \$397.11              | \$495.00                | \$389.64                 | (\$105.36)           | (21.28)              |
| 04.1211.214.12.00000                      | Disability-LCS               | \$190.42              | \$226.00                | \$83.76                  | (\$142.24)           | (62.94)              |
| 04.1211.220.02.00000                      | Social Security-MS           | \$4,504.10            | \$5,217.00              | \$6,194.87               | \$977.87             | 18.74                |
| 04.1211.220.03.00000                      | Social Security-HS           | \$3,695.75            | \$3,970.00              | \$3,969.29               | (\$0.71)             | (0.02)               |
| 04.1211.220.11.00000                      | Social Security-FRES         | \$9,894.58            | \$12,191.00             | \$10,314.00              | (\$1,877.00)         | (15.40)              |
| 04.1211.220.12.00000                      | Social Security-LCS          | \$3,762.95            | \$5,803.00              | \$4,441.29               | (\$1,361.71)         | (23.47)              |
| 04.1211.250.02.00000                      | Unemployment-MS              | \$759.00              | \$759.00                | \$1,085.11               | \$326.11             | 42.97                |
| 04.1211.250.03.00000                      | Unemployment-HS              | \$1,012.00            | \$1,012.00              | \$695.27                 | (\$316.73)           | (31.30)              |
| 04.1211.250.11.00000                      | Unemployment-FRES            | \$1,012.00            | \$1,012.00              | \$1,806.64               | \$794.64             | 78.52                |

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| Account  | Description                | FY 14<br>Expenditures | FY 15 Adopted<br>Budget | FY 16 Proposed<br>Budget | Dollar<br>Difference | Percentage<br>Change |
|--|----------------------------|-----------------------|-------------------------|--------------------------|----------------------|----------------------|
| 04.1211.250.12.00000                             | Unemployment-LCS           | \$1,012.00            | \$1,012.00              | \$777.95                 | (\$234.05)           | (23.13)              |
| 04.1211.260.02.00000                             | Workers' Compensation-MS   | \$0.00                | \$74.00                 | \$720.71                 | \$646.71             | 873.93               |
| 04.1211.260.03.00000                             | Workers' Compensation-HS   | \$0.00                | \$91.00                 | \$461.79                 | \$370.79             | 407.46               |
| 04.1211.260.11.00000                             | Workers' Compensation-FRES | \$0.00                | \$336.00                | \$1,199.93               | \$863.93             | 257.12               |
| 04.1211.260.12.00000                             | Workers' Compensation-LCS  | \$0.00                | \$118.00                | \$516.70                 | \$398.70             | 337.88               |
| <b>FUNCTION: Special Education Aides - 1211</b>  |                            | <b>\$384,810.90</b>   | <b>\$429,756.00</b>     | <b>\$418,461.74</b>      | <b>(\$11,294.26)</b> | <b>(2.63)</b>        |
| 04.1212.122.02.00000                             | SPED Tutors - Summer-MS    | \$6,715.56            | \$1,610.00              | \$1,610.00               | \$0.00               | 0.00                 |
| 04.1212.122.03.00000                             | SPED Tutors - Summer-HS    | \$4,107.16            | \$2,415.00              | \$2,415.00               | \$0.00               | 0.00                 |
| 04.1212.122.11.00000                             | SPED Tutors - Summer-FRES  | \$4,492.88            | \$11,950.00             | \$11,950.00              | \$0.00               | 0.00                 |
| 04.1212.122.12.00000                             | SPED Tutors - Summer-LCS   | \$1,559.37            | \$4,025.00              | \$4,025.00               | \$0.00               | 0.00                 |
| 04.1212.220.02.00000                             | Social Security-MS         | \$510.82              | \$123.00                | \$123.17                 | \$0.17               | 0.14                 |
| 04.1212.220.03.00000                             | Social Security-HS         | \$314.19              | \$185.00                | \$184.75                 | (\$0.25)             | (0.14)               |
| 04.1212.220.11.00000                             | Social Security-FRES       | \$343.70              | \$914.00                | \$914.18                 | \$0.18               | 0.02                 |
| 04.1212.220.12.00000                             | Social Security-LCS        | \$119.30              | \$308.00                | \$307.91                 | (\$0.09)             | (0.03)               |
| 04.1212.232.02.00000                             | Teacher Retirement-MS      | \$891.16              | \$136.00                | \$252.29                 | \$116.29             | 85.51                |
| 04.1212.232.03.00000                             | Teacher Retirement-HS      | \$516.57              | \$204.00                | \$378.43                 | \$174.43             | 85.50                |
| 04.1212.232.11.00000                             | Teacher Retirement-FRES    | \$0.00                | \$1,009.00              | \$1,872.57               | \$863.57             | 85.59                |
| 04.1212.232.12.00000                             | Teacher Retirement-LCS     | \$0.00                | \$340.00                | \$630.72                 | \$290.72             | 85.51                |
| 04.1212.250.02.00000                             | Unemployment-MS            | \$223.00              | \$258.00                | \$21.57                  | (\$236.43)           | (91.64)              |
| 04.1212.250.03.00000                             | Unemployment-HS            | \$329.00              | \$380.00                | \$32.36                  | (\$347.64)           | (91.48)              |
| 04.1212.250.11.00000                             | Unemployment-FRES          | \$267.00              | \$308.00                | \$160.13                 | (\$147.87)           | (48.01)              |
| 04.1212.250.12.00000                             | Unemployment-LCS           | \$106.00              | \$122.00                | \$53.94                  | (\$68.06)            | (55.79)              |
| 04.1212.260.02.00000                             | Workers' Compensation-MS   | \$0.00                | \$4.00                  | \$14.33                  | \$10.33              | 258.25               |
| 04.1212.260.03.00000                             | Workers' Compensation-HS   | \$0.00                | \$3.00                  | \$21.49                  | \$18.49              | 616.33               |
| 04.1212.260.11.00000                             | Workers' Compensation-FRES | \$0.00                | \$19.00                 | \$106.36                 | \$87.36              | 459.79               |
| 04.1212.260.12.00000                             | Workers' Compensation-LCS  | \$0.00                | \$6.00                  | \$35.82                  | \$29.82              | 497.00               |
| 04.1212.323.11.00000                             | SPED Reading - Summer-FRES | \$2,263.00            | \$6,500.00              | \$8,000.00               | \$1,500.00           | 23.08                |
| 04.1212.323.12.00000                             | SPED Reading - Summer-LCS  | \$52.62               | \$1,500.00              | \$0.00                   | (\$1,500.00)         | (100.00)             |
| <b>FUNCTION: Special Education Summer - 1212</b> |                            | <b>\$22,811.33</b>    | <b>\$32,319.00</b>      | <b>\$33,110.02</b>       | <b>\$791.02</b>      | <b>2.45</b>          |

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| Account  | Description                    | FY 14<br>Expenditures | FY 15 Adopted<br>Budget | FY 16 Proposed<br>Budget | Dollar<br>Difference | Percentage<br>Change |
|--|--------------------------------|-----------------------|-------------------------|--------------------------|----------------------|----------------------|
| 04.1213.114.02.00000                             | SPED Tutor Salaries-MS         | \$0.00                | \$0.00                  | \$500.00                 | \$500.00             | 0.00                 |
| 04.1213.114.03.00000                             | SPED Tutor Salaries-HS         | \$0.00                | \$2,000.00              | \$2,000.00               | \$0.00               | 0.00                 |
| 04.1213.220.02.00000                             | Social Security-MS             | \$0.00                | \$0.00                  | \$38.25                  | \$38.25              | 0.00                 |
| 04.1213.220.03.00000                             | Social Security-HS             | \$46.31               | \$153.00                | \$153.00                 | \$0.00               | 0.00                 |
| 04.1213.232.03.00000                             | Teacher Retirement-HS          | \$29.74               | \$283.00                | \$0.00                   | (\$283.00)           | (100.00)             |
| 04.1213.250.02.00000                             | Unemployment-MS                | \$0.00                | \$0.00                  | \$6.70                   | \$6.70               | 0.00                 |
| 04.1213.250.03.00000                             | Unemployment-HS                | \$0.00                | \$0.00                  | \$26.80                  | \$26.80              | 0.00                 |
| 04.1213.260.02.00000                             | Workers' Compensation-MS       | \$0.00                | \$1.00                  | \$4.45                   | \$3.45               | 345.00               |
| 04.1213.260.03.00000                             | Workers' Compensation-HS       | \$0.00                | \$1.00                  | \$17.80                  | \$16.80              | 1,680.00             |
| 04.1213.260.11.00000                             | Workers' Compensation-FRES     | \$0.00                | \$1.00                  | \$0.00                   | (\$1.00)             | (100.00)             |
| 04.1213.260.12.00000                             | Workers' Compensation-LCS      | \$0.00                | \$1.00                  | \$0.00                   | (\$1.00)             | (100.00)             |
| 04.1213.321.03.00000                             | SPED Tutor Contracted-HS       | \$622.50              | \$0.00                  | \$0.00                   | \$0.00               | 0.00                 |
| <b>FUNCTION: Special Education Tutors - 1213</b> |                                | <b>\$698.55</b>       | <b>\$2,440.00</b>       | <b>\$2,747.00</b>        | <b>\$307.00</b>      | <b>12.58</b>         |
|  |                                |                       |                         |                          |                      |                      |
| 04.1260.112.02.00000                             | ESL Teacher Salary - MS        | \$0.00                | \$0.00                  | \$6,358.33               | \$6,358.33           | 0.00                 |
| 04.1260.112.03.00000                             | ESL Teacher Salary-HS          | \$0.00                | \$0.00                  | \$6,358.33               | \$6,358.33           | 0.00                 |
| 04.1260.112.11.00000                             | ESL Teacher Salary-FRES        | \$0.00                | \$0.00                  | \$6,358.33               | \$6,358.33           | 0.00                 |
| 04.1260.114.02.00000                             | ESOL Program - MS              | \$0.00                | \$4,300.00              | \$0.00                   | (\$4,300.00)         | (100.00)             |
| 04.1260.114.03.00000                             | ESOL Program - HS              | \$0.00                | \$4,300.00              | \$0.00                   | (\$4,300.00)         | (100.00)             |
| 04.1260.114.11.00000                             | ESOL Program - FRES            | \$0.00                | \$4,300.00              | \$0.00                   | (\$4,300.00)         | (100.00)             |
| 04.1260.212.02.00000                             | ESL Dental Insurance- MS       | \$0.00                | \$0.00                  | \$229.55                 | \$229.55             | 0.00                 |
| 04.1260.212.03.00000                             | ESL Dental Insurance-HS        | \$0.00                | \$0.00                  | \$229.55                 | \$229.55             | 0.00                 |
| 04.1260.212.11.00000                             | ESL Dental Insurance-FRES      | \$0.00                | \$0.00                  | \$229.55                 | \$229.55             | 0.00                 |
| 04.1260.213.02.00000                             | ESL Life Insurance- MS         | \$0.00                | \$0.00                  | \$49.50                  | \$49.50              | 0.00                 |
| 04.1260.213.03.00000                             | ESL Life Insurance-HS          | \$0.00                | \$0.00                  | \$49.50                  | \$49.50              | 0.00                 |
| 04.1260.213.11.00000                             | ESL Life Insurance- FRES       | \$0.00                | \$0.00                  | \$49.50                  | \$49.50              | 0.00                 |
| 04.1260.214.02.00000                             | ESL Disability Insurance- MS   | \$0.00                | \$0.00                  | \$23.56                  | \$23.56              | 0.00                 |
| 04.1260.214.03.00000                             | ESL Disability Insurance-HS    | \$0.00                | \$0.00                  | \$23.56                  | \$23.56              | 0.00                 |
| 04.1260.214.11.00000                             | ESL Disability Insurance- FRES | \$0.00                | \$0.00                  | \$23.56                  | \$23.56              | 0.00                 |
| 04.1260.220.02.00000                             | Social Security - MS           | \$0.00                | \$0.00                  | \$486.41                 | \$486.41             | 0.00                 |
| 04.1260.220.03.00000                             | Social Security - HS           | \$0.00                | \$0.00                  | \$486.41                 | \$486.41             | 0.00                 |

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| Account   | Description                           | FY 14<br>Expenditures | FY 15 Adopted<br>Budget | FY 16 Proposed<br>Budget | Dollar<br>Difference | Percentage<br>Change |
|---|---------------------------------------|-----------------------|-------------------------|--------------------------|----------------------|----------------------|
| 04.1260.220.11.00000                              | Social Security - FRES                | \$0.00                | \$0.00                  | \$486.41                 | \$486.41             | 0.00                 |
| 04.1260.250.02.00000                              | ESL Unemployment - MS                 | \$0.00                | \$0.00                  | \$85.20                  | \$85.20              | 0.00                 |
| 04.1260.250.03.00000                              | ESL Unemployment - HS                 | \$0.00                | \$0.00                  | \$85.20                  | \$85.20              | 0.00                 |
| 04.1260.250.11.00000                              | ESL Unemployment - FRES               | \$0.00                | \$0.00                  | \$85.20                  | \$85.20              | 0.00                 |
| 04.1260.260.02.00000                              | ESL Worker's Compensation - MS        | \$0.00                | \$0.00                  | \$56.59                  | \$56.59              | 0.00                 |
| 04.1260.260.03.00000                              | ESL Workers' Compensation-HS          | \$0.00                | \$0.00                  | \$56.59                  | \$56.59              | 0.00                 |
| 04.1260.260.11.00000                              | ESL Worker's Compensation - FRES      | \$0.00                | \$0.00                  | \$56.59                  | \$56.59              | 0.00                 |
| 04.1260.321.11.00000                              | ESL Tutor - Cont. Svs-FRES            | \$0.00                | \$5,000.00              | \$0.00                   | (\$5,000.00)         | (100.00)             |
| <b>FUNCTION: Bilingual - 1260</b>                 |                                       | <b>\$0.00</b>         | <b>\$17,900.00</b>      | <b>\$21,867.42</b>       | <b>\$3,967.42</b>    | <b>22.16</b>         |
| 04.1290.339.02.00000                              | 504 Special Programs-MS               | \$0.00                | \$1,000.00              | \$1,000.00               | \$0.00               | 0.00                 |
| 04.1290.339.03.00000                              | 504 Special Programs-HS               | \$998.89              | \$1,000.00              | \$1,000.00               | \$0.00               | 0.00                 |
| 04.1290.339.11.00000                              | 504 Special Programs-FRES             | \$1,000.00            | \$2,500.00              | \$2,500.00               | \$0.00               | 0.00                 |
| 04.1290.339.12.00000                              | 504 Special Programs-LCS              | \$0.00                | \$1,000.00              | \$1,000.00               | \$0.00               | 0.00                 |
| 04.1290.561.02.00000                              | Public - In State Tuition-MS          | \$33,018.73           | \$0.00                  | \$100,000.00             | \$100,000.00         | 0.00                 |
| 04.1290.561.03.00000                              | Public - In State Tuition-HS          | \$4,408.51            | \$38,461.00             | \$114,505.00             | \$76,044.00          | 197.72               |
| 04.1290.564.03.00000                              | Private In & Out of State Tuition-HS  | \$354,609.95          | \$313,881.00            | \$268,472.00             | (\$45,409.00)        | (14.47)              |
| 04.1290.731.12.00000                              | 504 Program Materials                 | \$0.00                | \$0.00                  | \$250.00                 | \$250.00             | 0.00                 |
| <b>FUNCTION: Other Special Programs - 1290</b>    |                                       | <b>\$394,036.08</b>   | <b>\$357,842.00</b>     | <b>\$488,727.00</b>      | <b>\$130,885.00</b>  | <b>36.58</b>         |
| 04.1390.561.03.00000                              | Vocational Education Tuition-HS       | \$21,946.64           | \$20,000.00             | \$25,000.00              | \$5,000.00           | 25.00                |
| 04.1390.591.03.00000                              | Services Purchased/Private Sources-HS | \$542.00              | \$900.00                | \$900.00                 | \$0.00               | 0.00                 |
| <b>FUNCTION: Other Vocational Programs - 1390</b> |                                       | <b>\$22,488.64</b>    | <b>\$20,900.00</b>      | <b>\$25,900.00</b>       | <b>\$5,000.00</b>    | <b>23.92</b>         |
| 04.1410.112.02.00000                              | Co-Curricular Salaries - Academic-MS  | \$2,629.00            | \$10,243.00             | \$10,843.00              | \$600.00             | 5.86                 |
| 04.1410.112.03.00000                              | Co-Curricular Salaries - Academic-HS  | \$14,660.00           | \$19,708.00             | \$20,608.00              | \$900.00             | 4.57                 |
| 04.1410.220.02.00000                              | Social Security-MS                    | \$194.28              | \$784.00                | \$829.49                 | \$45.49              | 5.80                 |
| 04.1410.220.03.00000                              | Social Security-HS                    | \$1,084.72            | \$1,508.00              | \$1,576.51               | \$68.51              | 4.54                 |
| 04.1410.231.03.00000                              | Employee Retirement-HS                | \$139.47              | \$0.00                  | \$0.00                   | \$0.00               | 0.00                 |
| 04.1410.232.02.00000                              | Teacher Retirement-MS                 | \$295.23              | \$1,701.00              | \$1,699.10               | (\$1.90)             | (0.11)               |
| 04.1410.232.03.00000                              | Teacher Retirement-HS                 | \$1,604.32            | \$2,551.00              | \$3,229.27               | \$678.27             | 26.59                |



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| Account  | Description                           | FY 14<br>Expenditures | FY 15 Adopted<br>Budget | FY 16 Proposed<br>Budget | Dollar<br>Difference | Percentage<br>Change |
|--|---------------------------------------|-----------------------|-------------------------|--------------------------|----------------------|----------------------|
| 04.1410.250.02.00000                                     | Unemployment-MS                       | \$182.00              | \$210.00                | \$145.30                 | (\$64.70)            | (30.81)              |
| 04.1410.250.03.00000                                     | Unemployment-HS                       | \$273.00              | \$315.00                | \$276.15                 | (\$38.85)            | (12.33)              |
| 04.1410.260.02.00000                                     | Workers' Compensation-MS              | \$0.00                | \$1.00                  | \$96.50                  | \$95.50              | 9,550.00             |
| 04.1410.260.03.00000                                     | Workers' Compensation-HS              | \$0.00                | \$29.00                 | \$183.41                 | \$154.41             | 532.45               |
| 04.1410.610.02.00000                                     | General Supplies/Paper-MS             | \$1,083.84            | \$1,080.00              | \$1,080.00               | \$0.00               | 0.00                 |
| 04.1410.610.03.00000                                     | General Supplies/Paper-HS             | \$1,625.01            | \$1,620.00              | \$1,620.00               | \$0.00               | 0.00                 |
| 04.1410.810.02.00000                                     | Dues & Fees-MS                        | \$1,247.38            | \$3,227.00              | \$3,227.00               | \$0.00               | 0.00                 |
| 04.1410.810.03.00000                                     | Dues & Fees-HS                        | \$1,908.42            | \$4,841.00              | \$4,842.00               | \$1.00               | 0.02                 |
| 04.1410.890.02.00000                                     | Miscellaneous-MS                      | \$229.15              | \$208.00                | \$208.00                 | \$0.00               | 0.00                 |
| 04.1410.890.03.00000                                     | Miscellaneous-HS                      | \$343.73              | \$312.00                | \$312.00                 | \$0.00               | 0.00                 |
| <b>FUNCTION: Cocurricular Activities-Academic - 1410</b> |                                       | <b>\$27,499.55</b>    | <b>\$48,338.00</b>      | <b>\$50,775.73</b>       | <b>\$2,437.73</b>    | <b>5.04</b>          |
| 04.1420.112.02.00000                                     | Co-Curricular Salaries - Athletic-MS  | \$13,127.00           | \$13,047.00             | \$13,047.00              | \$0.00               | 0.00                 |
| 04.1420.112.03.00000                                     | Co-Curricular Salaries - Athletic-HS  | \$37,256.00           | \$37,372.00             | \$37,372.00              | \$0.00               | 0.00                 |
| 04.1420.220.02.00000                                     | Social Security-MS                    | \$996.54              | \$1,151.00              | \$998.10                 | (\$152.90)           | (13.28)              |
| 04.1420.220.03.00000                                     | Social Security-HS                    | \$2,839.94            | \$3,088.00              | \$2,858.96               | (\$229.04)           | (7.42)               |
| 04.1420.232.02.00000                                     | Teacher Retirement-MS                 | \$927.20              | \$1,701.00              | \$2,044.46               | \$343.46             | 20.19                |
| 04.1420.232.03.00000                                     | Teacher Retirement-HS                 | \$1,563.55            | \$1,134.00              | \$2,928.10               | \$1,794.10           | 158.21               |
| 04.1420.250.02.00000                                     | Unemployment-MS                       | \$377.00              | \$435.00                | \$174.83                 | (\$260.17)           | (59.81)              |
| 04.1420.250.03.00000                                     | Unemployment-HS                       | \$564.00              | \$651.00                | \$500.78                 | (\$150.22)           | (23.08)              |
| 04.1420.260.02.00000                                     | Workers' Compensation-MS              | \$0.00                | \$20.00                 | \$116.12                 | \$96.12              | 480.60               |
| 04.1420.260.03.00000                                     | Workers' Compensation-HS              | \$0.00                | \$52.00                 | \$332.61                 | \$280.61             | 539.63               |
| 04.1420.430.02.00000                                     | Repairs & Maintenance Services-MS     | \$0.00                | \$3,400.00              | \$2,400.00               | (\$1,000.00)         | (29.41)              |
| 04.1420.430.03.00000                                     | Repairs & Maintenance Services-HS     | \$0.00                | \$5,100.00              | \$3,600.00               | (\$1,500.00)         | (29.41)              |
| 04.1420.442.02.00000                                     | Rental of Equipment-MS                | \$284.02              | \$360.00                | \$360.00                 | \$0.00               | 0.00                 |
| 04.1420.442.03.00000                                     | Rental of Equipment-HS                | \$426.04              | \$540.00                | \$540.00                 | \$0.00               | 0.00                 |
| 04.1420.591.02.00000                                     | Purchased Services/Private Sources-MS | (\$156.30)            | \$10,720.00             | \$11,166.80              | \$446.80             | 4.17                 |
| 04.1420.591.03.00000                                     | Purchased Services/Private Sources-HS | (\$234.45)            | \$16,081.00             | \$16,750.20              | \$669.20             | 4.16                 |
| 04.1420.610.02.00000                                     | General Supplies/Paper-MS             | \$1,023.38            | \$1,290.00              | \$1,410.00               | \$120.00             | 9.30                 |
| 04.1420.610.03.00000                                     | General Supplies/Paper-HS             | \$1,535.07            | \$1,935.00              | \$2,115.00               | \$180.00             | 9.30                 |
| 04.1420.731.02.00000                                     | New Equipment-MS                      | \$0.00                | \$600.00                | \$1,120.00               | \$520.00             | 86.67                |

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| Account  | Description                    | FY 14<br>Expenditures | FY 15 Adopted<br>Budget | FY 16 Proposed<br>Budget | Dollar<br>Difference | Percentage<br>Change |
|--|--------------------------------|-----------------------|-------------------------|--------------------------|----------------------|----------------------|
| 04.1420.731.03.00000                               | New Equipment-HS               | \$0.00                | \$900.00                | \$1,680.00               | \$780.00             | 86.67                |
| 04.1420.735.02.00000                               | Replacement Equipment-MS       | \$1,398.34            | \$1,920.00              | \$4,040.00               | \$2,120.00           | 110.42               |
| 04.1420.735.03.00000                               | Replacement Equipment-HS       | \$2,097.50            | \$2,880.00              | \$6,060.00               | \$3,180.00           | 110.42               |
| 04.1420.810.02.00000                               | Dues & Fees-MS                 | \$1,710.00            | \$1,570.00              | \$1,580.00               | \$10.00              | 0.64                 |
| 04.1420.810.03.00000                               | Dues & Fees-HS                 | \$2,565.00            | \$2,355.00              | \$2,370.00               | \$15.00              | 0.64                 |
| 04.1420.890.02.00000                               | Miscellaneous-MS               | \$102.11              | \$230.00                | \$840.00                 | \$610.00             | 265.22               |
| 04.1420.890.03.00000                               | Miscellaneous-HS               | \$153.44              | \$345.00                | \$1,260.00               | \$915.00             | 265.22               |
| <b>FUNCTION: Athletics School-Sponsored - 1420</b> |                                | <b>\$68,555.38</b>    | <b>\$108,877.00</b>     | <b>\$117,664.96</b>      | <b>\$8,787.96</b>    | <b>8.07</b>          |
| 04.1490.810.02.00000                               | Dues & Fees (Camp Fee)-MS      | \$3,500.00            | \$5,000.00              | \$5,000.00               | \$0.00               | 0.00                 |
| <b>FUNCTION: Other Activities - 1490</b>           |                                | <b>\$3,500.00</b>     | <b>\$5,000.00</b>       | <b>\$5,000.00</b>        | <b>\$0.00</b>        | <b>0.00</b>          |
| 04.2110.105.11.00000                               | Crossing Guards - FRES         | \$0.00                | \$0.00                  | \$1,720.00               | \$1,720.00           | 0.00                 |
| 04.2110.105.12.00000                               | Crossing Guards - LCS          | \$0.00                | \$0.00                  | \$1,720.00               | \$1,720.00           | 0.00                 |
| 04.2110.220.11.00000                               | CG FICA - FRES                 | \$0.00                | \$0.00                  | \$131.58                 | \$131.58             | 0.00                 |
| 04.2110.220.12.00000                               | CG FICA - LCS                  | \$0.00                | \$0.00                  | \$131.58                 | \$131.58             | 0.00                 |
| 04.2110.250.11.00000                               | CG Unemployment - FRES         | \$0.00                | \$0.00                  | \$23.05                  | \$23.05              | 0.00                 |
| 04.2110.250.12.00000                               | CG Unemployment - LCS          | \$0.00                | \$0.00                  | \$23.05                  | \$23.05              | 0.00                 |
| 04.2110.260.11.00000                               | CG Workers Compensation - FRES | \$0.00                | \$0.00                  | \$15.31                  | \$15.31              | 0.00                 |
| 04.2110.260.12.00000                               | CG Workers Compensation - LCS  | \$0.00                | \$0.00                  | \$15.31                  | \$15.31              | 0.00                 |
| <b>FUNCTION: Crossing Guards - 2110</b>            |                                | <b>\$0.00</b>         | <b>\$0.00</b>           | <b>\$3,779.88</b>        | <b>\$3,779.88</b>    | <b>0.00</b>          |
| 04.2122.112.02.00000                               | Guidance Salaries-MS           | \$67,141.98           | \$41,369.00             | \$25,992.80              | (\$15,376.20)        | (37.17)              |
| 04.2122.112.03.00000                               | Guidance Salaries-HS           | \$40,159.23           | \$68,271.00             | \$68,271.00              | \$0.00               | 0.00                 |
| 04.2122.112.11.00000                               | Guidance Salaries-FRES         | \$25,049.99           | \$22,765.00             | \$47,235.00              | \$24,470.00          | 107.49               |
| 04.2122.112.12.00000                               | Guidance Salaries-LCS          | \$30,375.00           | \$30,875.00             | \$0.00                   | (\$30,875.00)        | (100.00)             |
| 04.2122.211.02.00000                               | Medical Insurance-MS           | \$14,127.60           | \$7,609.00              | \$4,679.61               | (\$2,929.39)         | (38.50)              |
| 04.2122.211.03.00000                               | Medical Insurance-HS           | \$10,886.40           | \$20,140.00             | \$22,033.16              | \$1,893.16           | 9.40                 |
| 04.2122.211.11.00000                               | Medical Insurance-FRES         | \$3,879.60            | \$5,801.00              | \$0.00                   | (\$5,801.00)         | (100.00)             |
| 04.2122.211.12.00000                               | Medical Insurance-LCS          | \$1,075.00            | \$2,645.00              | \$0.00                   | (\$2,645.00)         | (100.00)             |
| 04.2122.212.02.00000                               | Dental Insurance-MS            | \$1,163.56            | \$594.00                | \$413.19                 | (\$180.81)           | (30.44)              |

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| <b>Account</b>       | <b>Description</b>         | <b>FY 14<br/>Expenditures</b> | <b>FY 15 Adopted<br/>Budget</b> | <b>FY 16 Proposed<br/>Budget</b> | <b>Dollar<br/>Difference</b> | <b>Percentage<br/>Change</b> |
|----------------------|----------------------------|-------------------------------|---------------------------------|----------------------------------|------------------------------|------------------------------|
| 04.2122.212.03.00000 | Dental Insurance-HS        | \$897.24                      | \$1,570.00                      | \$1,727.00                       | \$157.00                     | 10.00                        |
| 04.2122.212.11.00000 | Dental Insurance-FRES      | \$339.12                      | \$356.00                        | \$0.00                           | (\$356.00)                   | (100.00)                     |
| 04.2122.212.12.00000 | Dental Insurance-LCS       | \$0.00                        | \$294.00                        | \$0.00                           | (\$294.00)                   | (100.00)                     |
| 04.2122.213.02.00000 | Life Insurance-MS          | \$138.60                      | \$84.00                         | \$59.40                          | (\$24.60)                    | (29.29)                      |
| 04.2122.213.03.00000 | Life Insurance-HS          | \$59.40                       | \$84.00                         | \$99.00                          | \$15.00                      | 17.86                        |
| 04.2122.213.11.00000 | Life Insurance-FRES        | \$99.00                       | \$84.00                         | \$99.00                          | \$15.00                      | 17.86                        |
| 04.2122.213.12.00000 | Life Insurance-LCS         | \$99.00                       | \$84.00                         | \$0.00                           | (\$84.00)                    | (100.00)                     |
| 04.2122.214.02.00000 | Disability Insurance-MS    | \$188.11                      | \$123.00                        | \$64.94                          | (\$58.06)                    | (47.20)                      |
| 04.2122.214.03.00000 | Disability Insurance-HS    | \$119.45                      | \$191.00                        | \$129.24                         | (\$61.76)                    | (32.34)                      |
| 04.2122.214.11.00000 | Disability Insurance-FRES  | \$67.08                       | \$82.00                         | \$71.52                          | (\$10.48)                    | (12.78)                      |
| 04.2122.214.12.00000 | Disability Insurance-LCS   | \$79.44                       | \$94.00                         | \$0.00                           | (\$94.00)                    | (100.00)                     |
| 04.2122.220.02.00000 | Social Security-MS         | \$4,905.29                    | \$3,165.00                      | \$1,988.45                       | (\$1,176.55)                 | (37.17)                      |
| 04.2122.220.03.00000 | Social Security-HS         | \$2,885.82                    | \$5,222.00                      | \$5,222.73                       | \$0.73                       | 0.01                         |
| 04.2122.220.11.00000 | Social Security-FRES       | \$1,611.05                    | \$1,742.00                      | \$3,613.48                       | \$1,871.48                   | 107.43                       |
| 04.2122.220.12.00000 | Social Security-LCS        | \$2,323.64                    | \$2,362.00                      | \$0.00                           | (\$2,362.00)                 | (100.00)                     |
| 04.2122.232.02.00000 | Teacher Retirement-MS      | \$9,507.34                    | \$5,858.00                      | \$4,073.07                       | (\$1,784.93)                 | (30.47)                      |
| 04.2122.232.03.00000 | Teacher Retirement-HS      | \$5,686.46                    | \$9,668.00                      | \$10,698.07                      | \$1,030.07                   | 10.65                        |
| 04.2122.232.11.00000 | Retirement.Teachers        | \$0.00                        | \$1,958.00                      | \$7,401.72                       | \$5,443.72                   | 278.02                       |
| 04.2122.232.12.00000 | Retirement.Teachers        | \$0.00                        | \$1,958.00                      | \$0.00                           | (\$1,958.00)                 | (100.00)                     |
| 04.2122.250.02.00000 | Unemployment-MS            | \$253.00                      | \$253.00                        | \$348.30                         | \$95.30                      | 37.67                        |
| 04.2122.250.03.00000 | Unemployment-HS            | \$253.00                      | \$253.00                        | \$914.83                         | \$661.83                     | 261.59                       |
| 04.2122.250.11.00000 | Unemployment-FRES          | \$253.00                      | \$253.00                        | \$632.95                         | \$379.95                     | 150.18                       |
| 04.2122.250.12.00000 | Unemployment-LCS           | \$253.00                      | \$253.00                        | \$0.00                           | (\$253.00)                   | (100.00)                     |
| 04.2122.260.02.00000 | Workers' Compensation-MS   | \$0.00                        | \$93.00                         | \$231.34                         | \$138.34                     | 148.75                       |
| 04.2122.260.03.00000 | Workers' Compensation-HS   | \$0.00                        | \$56.00                         | \$607.61                         | \$551.61                     | 985.02                       |
| 04.2122.260.11.00000 | Workers' Compensation-FRES | \$0.00                        | \$55.00                         | \$420.39                         | \$365.39                     | 664.35                       |
| 04.2122.260.12.00000 | Workers' Compensation-LCS  | \$0.00                        | \$38.00                         | \$0.00                           | (\$38.00)                    | (100.00)                     |
| 04.2122.321.02.00000 | Contracted Service-MS      | \$0.00                        | \$120.00                        | \$120.00                         | \$0.00                       | 0.00                         |
| 04.2122.321.03.00000 | Contracted Service-HS      | \$0.00                        | \$180.00                        | \$180.00                         | \$0.00                       | 0.00                         |
| 04.2122.323.02.00000 | Testing-MS                 | \$2,323.22                    | \$2,360.00                      | \$2,480.00                       | \$120.00                     | 5.08                         |
| 04.2122.323.03.00000 | Testing-HS                 | \$3,565.83                    | \$3,540.00                      | \$3,720.00                       | \$180.00                     | 5.08                         |

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| Account                                     | Description                        | FY 14<br>Expenditures | FY 15 Adopted<br>Budget | FY 16 Proposed<br>Budget | Dollar<br>Difference | Percentage<br>Change |
|---|------------------------------------|-----------------------|-------------------------|--------------------------|----------------------|----------------------|
| 04.2122.323.11.00000                        | Testing-FRES                       | \$1,950.00            | \$2,640.00              | \$3,367.00               | \$727.00             | 27.54                |
| 04.2122.323.12.00000                        | Testing-LCS                        | \$1,000.00            | \$960.00                | \$113.00                 | (\$847.00)           | (88.23)              |
| 04.2122.591.02.00000                        | Purchased Services/Private Sources | \$0.00                | \$280.00                | \$600.00                 | \$320.00             | 114.29               |
| 04.2122.591.03.00000                        | Purchased Services/Private Sources | \$0.00                | \$420.00                | \$900.00                 | \$480.00             | 114.29               |
| 04.2122.610.02.00000                        | General Supplies/Paper/Tests-MS    | \$1,229.55            | \$1,380.00              | \$1,500.00               | \$120.00             | 8.70                 |
| 04.2122.610.03.00000                        | General Supplies/Paper/Tests-HS    | \$1,844.11            | \$2,070.00              | \$2,250.00               | \$180.00             | 8.70                 |
| 04.2122.610.11.00000                        | General Supplies/Paper/Tests-FRES  | \$219.32              | \$282.00                | \$1,024.00               | \$742.00             | 263.12               |
| 04.2122.610.12.00000                        | General Supplies/Paper/Tests-LCS   | \$384.16              | \$305.00                | \$0.00                   | (\$305.00)           | (100.00)             |
| 04.2122.641.02.00000                        | Books & Other Printed Media-MS     | \$80.64               | \$80.00                 | \$80.00                  | \$0.00               | 0.00                 |
| 04.2122.641.03.00000                        | Books & Other Printed Media-HS     | \$120.91              | \$120.00                | \$120.00                 | \$0.00               | 0.00                 |
| 04.2122.641.11.00000                        | Books & Other Printed Media        | \$0.00                | \$139.00                | \$0.00                   | (\$139.00)           | (100.00)             |
| 04.2122.641.12.00000                        | Books & Other Printed Media-LCS    | \$151.53              | \$0.00                  | \$0.00                   | \$0.00               | 0.00                 |
| 04.2122.731.02.00000                        | New Equipment-MS                   | \$0.00                | \$0.00                  | \$120.00                 | \$120.00             | 0.00                 |
| 04.2122.731.03.00000                        | New Equipment-HS                   | \$0.00                | \$0.00                  | \$180.00                 | \$180.00             | 0.00                 |
| 04.2122.810.02.00000                        | Dues & Fees-MS                     | \$277.20              | \$230.00                | \$280.00                 | \$50.00              | 21.74                |
| 04.2122.810.03.00000                        | Dues & Fees-HS                     | \$415.80              | \$345.00                | \$420.00                 | \$75.00              | 21.74                |
| 04.2122.810.11.00000                        | Dues & Fees                        | \$0.00                | \$129.00                | \$169.00                 | \$40.00              | 31.01                |
| 04.2122.810.12.00000                        | Dues & Fees-LCS                    | \$0.00                | \$129.00                | \$0.00                   | (\$129.00)           | (100.00)             |
| 04.2122.890.12.00000                        | Miscellaneous-LCS                  | \$300.00              | \$300.00                | \$0.00                   | (\$300.00)           | (100.00)             |
| <b>FUNCTION: Counseling Services - 2122</b> |                                    | <b>\$237,738.67</b>   | <b>\$252,311.00</b>     | <b>\$224,650.80</b>      | <b>(\$27,660.20)</b> | <b>(10.96)</b>       |
| 04.2124.734.01.00000                        | Pre School Assessment-SPED         | \$294.05              | \$800.00                | \$0.00                   | (\$800.00)           | (100.00)             |
| <b>FUNCTION: PK Assesment - 2124</b>        |                                    | <b>\$294.05</b>       | <b>\$800.00</b>         | <b>\$0.00</b>            | <b>(\$800.00)</b>    | <b>(100.00)</b>      |
| 04.2129.114.02.00000                        | Guidance Secretary Salary-MS       | \$11,725.21           | \$11,430.00             | \$11,433.14              | \$3.14               | 0.03                 |
| 04.2129.114.03.00000                        | Guidance Secretary Salary-HS       | \$17,587.80           | \$17,144.00             | \$17,146.08              | \$2.08               | 0.01                 |
| 04.2129.211.02.00000                        | Medical Insurance-MS               | \$8,129.28            | \$9,024.00              | \$9,872.26               | \$848.26             | 9.40                 |
| 04.2129.211.03.00000                        | Medical Insurance-HS               | \$12,193.92           | \$13,536.00             | \$14,808.38              | \$1,272.38           | 9.40                 |
| 04.2129.212.02.00000                        | Dental Insurance-MS                | \$598.24              | \$628.00                | \$690.80                 | \$62.80              | 10.00                |
| 04.2129.212.03.00000                        | Dental Insurance-HS                | \$897.24              | \$942.00                | \$1,036.20               | \$94.20              | 10.00                |
| 04.2129.213.02.00000                        | Life Insurance-MS                  | \$19.81               | \$20.00                 | \$19.82                  | (\$0.18)             | (0.90)               |

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| Account   | Description              | FY 14<br>Expenditures | FY 15 Adopted<br>Budget | FY 16 Proposed<br>Budget | Dollar<br>Difference | Percentage<br>Change |
|---|--------------------------|-----------------------|-------------------------|--------------------------|----------------------|----------------------|
| 04.2129.213.03.00000                            | Life Insurance-HS        | \$29.75               | \$20.00                 | \$49.50                  | \$29.50              | 147.50               |
| 04.2129.214.02.00000                            | Disability Insurance-MS  | \$0.00                | \$21.00                 | \$32.02                  | \$11.02              | 52.48                |
| 04.2129.214.03.00000                            | Disability Insurance-HS  | \$0.00                | \$31.00                 | \$52.95                  | \$21.95              | 70.81                |
| 04.2129.220.02.00000                            | Social Security-MS       | \$717.49              | \$874.00                | \$874.64                 | \$0.64               | 0.07                 |
| 04.2129.220.03.00000                            | Social Security-HS       | \$1,076.20            | \$1,312.00              | \$1,311.68               | (\$0.32)             | (0.02)               |
| 04.2129.231.02.00000                            | Employee Retirement-MS   | \$1,262.74            | \$1,231.00              | \$1,277.08               | \$46.08              | 3.74                 |
| 04.2129.231.03.00000                            | Employee Retirement-HS   | \$1,894.22            | \$1,846.00              | \$1,915.22               | \$69.22              | 3.75                 |
| 04.2129.250.02.00000                            | Unemployment-MS          | \$101.00              | \$101.00                | \$153.20                 | \$52.20              | 51.68                |
| 04.2129.250.03.00000                            | Unemployment-HS          | \$152.00              | \$152.00                | \$229.76                 | \$77.76              | 51.16                |
| 04.2129.260.02.00000                            | Workers' Compensation-MS | \$0.00                | \$20.00                 | \$101.75                 | \$81.75              | 408.75               |
| 04.2129.260.03.00000                            | Workers' Compensation-HS | \$0.00                | \$29.00                 | \$152.60                 | \$123.60             | 426.21               |
| <b>FUNCTION: Guidance Services-Other - 2129</b> |                          | <b>\$56,384.90</b>    | <b>\$58,361.00</b>      | <b>\$61,157.08</b>       | <b>\$2,796.08</b>    | <b>4.79</b>          |
| 04.2134.112.02.00000                            | Nurses Salary-MS         | \$20,440.03           | \$20,780.00             | \$21,180.00              | \$400.00             | 1.92                 |
| 04.2134.112.03.00000                            | Nurses Salary-HS         | \$30,659.97           | \$31,170.00             | \$31,770.00              | \$600.00             | 1.92                 |
| 04.2134.112.11.00000                            | Nurses Salary-FRES       | \$44,249.97           | \$45,050.00             | \$46,050.00              | \$1,000.00           | 2.22                 |
| 04.2134.112.12.00000                            | Nurses Salary-LCS        | \$34,112.00           | \$34,752.00             | \$0.00                   | (\$34,752.00)        | (100.00)             |
| 04.2134.211.02.00000                            | Medical Insurance-MS     | \$7,257.60            | \$8,116.00              | \$8,878.90               | \$762.90             | 9.40                 |
| 04.2134.211.03.00000                            | Medical Insurance-HS     | \$10,886.40           | \$12,174.00             | \$13,318.36              | \$1,144.36           | 9.40                 |
| 04.2134.211.11.00000                            | Medical Insurance-FRES   | \$18,294.00           | \$20,290.00             | \$22,613.16              | \$2,323.16           | 11.45                |
| 04.2134.211.12.00000                            | Medical Insurance-LCS    | \$3,978.20            | \$4,512.00              | \$0.00                   | (\$4,512.00)         | (100.00)             |
| 04.2134.212.02.00000                            | Dental Insurance-MS      | \$598.24              | \$628.00                | \$690.80                 | \$62.80              | 10.00                |
| 04.2134.212.03.00000                            | Dental Insurance-HS      | \$897.24              | \$942.00                | \$1,036.20               | \$94.20              | 10.00                |
| 04.2134.212.11.00000                            | Dental Insurance-FRES    | \$1,495.68            | \$1,583.00              | \$1,470.66               | (\$112.34)           | (7.10)               |
| 04.2134.212.12.00000                            | Dental Insurance-LCS     | \$565.32              | \$380.00                | \$0.00                   | (\$380.00)           | (100.00)             |
| 04.2134.213.02.00000                            | Life Insurance-MS        | \$39.60               | \$34.00                 | \$99.00                  | \$65.00              | 191.18               |
| 04.2134.213.03.00000                            | Life Insurance-HS        | \$59.40               | \$50.00                 | \$49.50                  | (\$0.50)             | (1.00)               |
| 04.2134.213.11.00000                            | Life Insurance-FRES      | \$99.00               | \$84.00                 | \$99.00                  | \$15.00              | 17.86                |
| 04.2134.213.12.00000                            | Life Insurance-LCS       | \$99.00               | \$84.00                 | \$0.00                   | (\$84.00)            | (100.00)             |
| 04.2134.214.02.00000                            | Disability Insurance-MS  | \$57.19               | \$61.00                 | \$58.18                  | (\$2.82)             | (4.62)               |
| 04.2134.214.03.00000                            | Disability Insurance-HS  | \$85.79               | \$92.00                 | \$99.00                  | \$7.00               | 7.61                 |

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| <b>Account</b>       | <b>Description</b>                  | <b>FY 14<br/>Expenditures</b> | <b>FY 15 Adopted<br/>Budget</b> | <b>FY 16 Proposed<br/>Budget</b> | <b>Dollar<br/>Difference</b> | <b>Percentage<br/>Change</b> |
|----------------------|-------------------------------------|-------------------------------|---------------------------------|----------------------------------|------------------------------|------------------------------|
| 04.2134.214.11.00000 | Disability Insurance-FRES           | \$115.92                      | \$131.00                        | \$174.36                         | \$43.36                      | 33.10                        |
| 04.2134.214.12.00000 | Disability Insurance-LCS            | \$91.32                       | \$106.00                        | \$0.00                           | (\$106.00)                   | (100.00)                     |
| 04.2134.220.02.00000 | Social Security-MS                  | \$1,440.31                    | \$1,590.00                      | \$1,620.27                       | \$30.27                      | 1.90                         |
| 04.2134.220.03.00000 | Social Security-HS                  | \$2,160.37                    | \$2,385.00                      | \$2,430.41                       | \$45.41                      | 1.90                         |
| 04.2134.220.11.00000 | Social Security-FRES                | \$3,076.73                    | \$3,446.00                      | \$3,522.83                       | \$76.83                      | 2.23                         |
| 04.2134.220.12.00000 | Social Security-LCS                 | \$2,338.84                    | \$2,659.00                      | \$0.00                           | (\$2,659.00)                 | (100.00)                     |
| 04.2134.232.02.00000 | Teacher Retirement-MS               | \$2,894.32                    | \$2,943.00                      | \$3,318.91                       | \$375.91                     | 12.77                        |
| 04.2134.232.03.00000 | Teacher Retirement-HS               | \$4,341.47                    | \$4,414.00                      | \$4,978.36                       | \$564.36                     | 12.79                        |
| 04.2134.232.11.00000 | Teacher Retirement-FRES             | \$6,265.83                    | \$6,379.00                      | \$7,216.04                       | \$837.04                     | 13.12                        |
| 04.2134.250.02.00000 | Unemployment-MS                     | \$100.00                      | \$100.00                        | \$283.81                         | \$183.81                     | 183.81                       |
| 04.2134.250.03.00000 | Unemployment-HS                     | \$151.00                      | \$151.00                        | \$425.72                         | \$274.72                     | 181.93                       |
| 04.2134.250.11.00000 | Unemployment-FRES                   | \$253.00                      | \$253.00                        | \$617.07                         | \$364.07                     | 143.90                       |
| 04.2134.250.12.00000 | Unemployment-LCS                    | \$253.00                      | \$253.00                        | \$0.00                           | (\$253.00)                   | (100.00)                     |
| 04.2134.260.02.00000 | Workers' Compensation-MS            | \$0.00                        | \$30.00                         | \$188.50                         | \$158.50                     | 528.33                       |
| 04.2134.260.03.00000 | Workers' Compensation-HS            | \$0.00                        | \$45.00                         | \$282.75                         | \$237.75                     | 528.33                       |
| 04.2134.260.11.00000 | Workers' Compensation-FRES          | \$0.00                        | \$58.00                         | \$409.85                         | \$351.85                     | 606.64                       |
| 04.2134.260.12.00000 | Workers' Compensation-LCS           | \$0.00                        | \$42.00                         | \$0.00                           | (\$42.00)                    | (100.00)                     |
| 04.2134.323.02.00000 | Nurses Cont. Svs-MS                 | \$123.00                      | \$200.00                        | \$260.00                         | \$60.00                      | 30.00                        |
| 04.2134.323.03.00000 | Nurses Cont. Svs-HS                 | \$184.50                      | \$300.00                        | \$260.00                         | (\$40.00)                    | (13.33)                      |
| 04.2134.323.11.00000 | Nurses Cont. Svs-FRES               | \$4,663.75                    | \$3,525.00                      | \$4,260.00                       | \$735.00                     | 20.85                        |
| 04.2134.323.12.00000 | Nurses Cont. Svs-LCS                | \$184.50                      | \$1,880.00                      | \$260.00                         | (\$1,620.00)                 | (86.17)                      |
| 04.2134.430.02.00000 | Repairs & Maintenance Services-MS   | \$0.00                        | \$42.00                         | \$60.00                          | \$18.00                      | 42.86                        |
| 04.2134.430.03.00000 | Repairs & Maintenance Services-HS   | \$0.00                        | \$63.00                         | \$90.00                          | \$27.00                      | 42.86                        |
| 04.2134.430.11.00000 | Repairs & Maintenance Services-FRES | \$305.00                      | \$420.00                        | \$350.00                         | (\$70.00)                    | (16.67)                      |
| 04.2134.430.12.00000 | Repairs & Maintenance Services-LCS  | \$305.00                      | \$135.00                        | \$135.00                         | \$0.00                       | 0.00                         |
| 04.2134.580.11.00000 | Travel/Conference-FRES              | \$0.00                        | \$30.00                         | \$150.00                         | \$120.00                     | 400.00                       |
| 04.2134.580.12.00000 | Travel/Conference                   | \$0.00                        | \$30.00                         | \$0.00                           | (\$30.00)                    | (100.00)                     |
| 04.2134.610.02.00000 | General Supplies/Paper-MS           | \$353.18                      | \$399.00                        | \$360.00                         | (\$39.00)                    | (9.77)                       |
| 04.2134.610.03.00000 | General Supplies/Paper-HS           | \$527.26                      | \$598.00                        | \$540.00                         | (\$58.00)                    | (9.70)                       |
| 04.2134.610.11.00000 | General Supplies/Paper-FRES         | \$1,867.75                    | \$2,540.00                      | \$2,881.00                       | \$341.00                     | 13.43                        |
| 04.2134.610.12.00000 | General Supplies/Paper-LCS          | \$141.09                      | \$741.00                        | \$375.00                         | (\$366.00)                   | (49.39)                      |

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| Account                                       | Description                              | FY 14<br>Expenditures | FY 15 Adopted<br>Budget | FY 16 Proposed<br>Budget | Dollar<br>Difference | Percentage<br>Change |
|---|--|-----------------------|-------------------------|--------------------------|----------------------|----------------------|
| 04.2134.641.02.00000                          | Books & Other Printed Media-MS           | \$17.83               | \$26.00                 | \$26.00                  | \$0.00               | 0.00                 |
| 04.2134.641.03.00000                          | Books & Other Printed Media-HS           | \$26.75               | \$39.00                 | \$39.00                  | \$0.00               | 0.00                 |
| 04.2134.641.12.00000                          | Books & Other Printed Media-LCS          | \$123.50              | \$0.00                  | \$0.00                   | \$0.00               | 0.00                 |
| 04.2134.650.02.00000                          | Computer Software-MS                     | \$122.00              | \$0.00                  | \$0.00                   | \$0.00               | 0.00                 |
| 04.2134.650.02.T0000                          | Computer Software - MS TECH              | \$0.00                | \$120.00                | \$122.00                 | \$2.00               | 1.67                 |
| 04.2134.650.03.00000                          | Computer Software-HS                     | \$183.00              | \$0.00                  | \$0.00                   | \$0.00               | 0.00                 |
| 04.2134.650.03.T0000                          | Computer Software - HS TECH              | \$0.00                | \$180.00                | \$183.00                 | \$3.00               | 1.67                 |
| 04.2134.650.11.T0000                          | Computer Software - FRES TECH            | \$0.00                | \$305.00                | \$305.00                 | \$0.00               | 0.00                 |
| 04.2134.650.12.T0000                          | Computer Software - LCS TECH             | \$0.00                | \$305.00                | \$305.00                 | \$0.00               | 0.00                 |
| 04.2134.731.11.00000                          | New Equipment-FRES                       | \$122.69              | \$0.00                  | \$0.00                   | \$0.00               | 0.00                 |
| 04.2134.735.02.00000                          | Replacement Equipment-MS                 | \$0.00                | \$18.00                 | \$0.00                   | (\$18.00)            | (100.00)             |
| 04.2134.735.03.00000                          | Replacement Equipment-HS                 | \$0.00                | \$27.00                 | \$0.00                   | (\$27.00)            | (100.00)             |
| 04.2134.735.11.00000                          | Replacement Equipment-FRES               | \$434.00              | \$419.00                | \$0.00                   | (\$419.00)           | (100.00)             |
| 04.2134.735.12.00000                          | Replacement Equipment-LCS                | \$0.00                | \$0.00                  | \$600.00                 | \$600.00             | 0.00                 |
| 04.2134.810.02.00000                          | Dues & Fees-MS                           | \$54.00               | \$56.00                 | \$58.00                  | \$2.00               | 3.57                 |
| 04.2134.810.03.00000                          | Dues & Fees-HS                           | \$81.00               | \$84.00                 | \$87.00                  | \$3.00               | 3.57                 |
| 04.2134.810.11.00000                          | Dues & Fees-FRES                         | \$135.00              | \$135.00                | \$145.00                 | \$10.00              | 7.41                 |
| 04.2134.810.12.00000                          | Dues & Fees-LCS                          | \$0.00                | \$135.00                | \$0.00                   | (\$135.00)           | (100.00)             |
| <b>FUNCTION: Nursing Services - 2134</b>      |  | <b>\$207,311.54</b>   | <b>\$218,519.00</b>     | <b>\$184,732.64</b>      | <b>(\$33,786.36)</b> | <b>(15.46)</b>       |
| 04.2142.321.01.00000                          | School Psychologist Contracted Svc-SPED  | \$3,205.27            | \$0.00                  | \$0.00                   | \$0.00               | 0.00                 |
| 04.2142.323.02.00000                          | Psychological Testing Services-MS        | \$1,306.50            | \$2,000.00              | \$2,000.00               | \$0.00               | 0.00                 |
| 04.2142.323.03.00000                          | Psychological Testing Services-HS        | \$1,306.50            | \$1,000.00              | \$1,000.00               | \$0.00               | 0.00                 |
| 04.2142.323.11.00000                          | Psychological Testing Services-FRES      | \$2,395.24            | \$2,750.00              | \$2,750.00               | \$0.00               | 0.00                 |
| 04.2142.323.12.00000                          | Psychological Testing Services-LCS       | \$1,306.49            | \$1,500.00              | \$1,500.00               | \$0.00               | 0.00                 |
| 04.2142.610.01.00000                          | General Supplies/Paper/Tests-SPED        | \$918.22              | \$750.00                | \$0.00                   | (\$750.00)           | (100.00)             |
| <b>FUNCTION: Psychological Testing - 2142</b> |  | <b>\$10,438.22</b>    | <b>\$8,000.00</b>       | <b>\$7,250.00</b>        | <b>(\$750.00)</b>    | <b>(9.38)</b>        |
| 04.2143.321.02.00000                          | Associate Psychologist - Contracted-MS   | \$4,460.40            | \$881.00                | \$1,750.00               | \$869.00             | 98.64                |
| 04.2143.321.03.00000                          | Associate Psychologist - Contracted-HS   | \$5,340.50            | \$2,715.00              | \$3,500.00               | \$785.00             | 28.91                |
| 04.2143.321.11.00000                          | Associate Psychologist - Contracted-FRES | \$5,927.17            | \$1,358.00              | \$1,500.00               | \$142.00             | 10.46                |

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|---|---|-----------------------|-------------------------|--------------------------|----------------------|----------------------|
| 04.2143.321.12.00000                          | Associate Psychologist - Contracted-LCS | \$1,732.05            | \$476.00                | \$0.00                   | (\$476.00)           | (100.00)             |
| 04.2143.610.11.00000                          | General Supplies/Tests/Paper-FRES       | \$242.46              | \$35.76                 | \$250.00                 | \$214.24             | 599.11               |
| 04.2143.610.12.00000                          | General Supplies/Tests/Paper-LCS        | \$481.39              | \$500.00                | \$500.00                 | \$0.00               | 0.00                 |
| <b>FUNCTION: Psychological Testing - 2143</b> |   | <b>\$18,183.97</b>    | <b>\$5,965.76</b>       | <b>\$7,500.00</b>        | <b>\$1,534.24</b>    | <b>25.72</b>         |
| 04.2149.112.01.00000                          | BCBA Other Admin Salary-SPED            | \$62,360.00           | \$63,607.00             | \$0.00                   | (\$63,607.00)        | (100.00)             |
| 04.2149.112.02.00000                          | BCBA Admin Salary-MS                    | \$0.00                | \$0.00                  | \$6,360.70               | \$6,360.70           | 0.00                 |
| 04.2149.112.03.00000                          | BCBA Admin Salary -HS                   | \$0.00                | \$0.00                  | \$6,360.70               | \$6,360.70           | 0.00                 |
| 04.2149.112.11.00000                          | BCBA Admin Salary-FRES                  | \$0.00                | \$0.00                  | \$38,164.20              | \$38,164.20          | 0.00                 |
| 04.2149.112.12.00000                          | BCBA Admin Salary-LCS                   | \$0.00                | \$0.00                  | \$12,721.40              | \$12,721.40          | 0.00                 |
| 04.2149.114.01.00000                          | ABA Therapist Salary-SPED               | \$103,369.22          | \$135,884.00            | \$0.00                   | (\$135,884.00)       | (100.00)             |
| 04.2149.114.11.00000                          | ABA Therapists-FRES                     | \$0.00                | \$0.00                  | \$146,341.60             | \$146,341.60         | 0.00                 |
| 04.2149.114.12.00000                          | ABA Therapist-LCS                       | \$0.00                | \$0.00                  | \$37,270.80              | \$37,270.80          | 0.00                 |
| 04.2149.211.01.00000                          | BCBA Other Psych Medical-SPED           | \$33,900.92           | \$35,329.00             | \$0.00                   | (\$35,329.00)        | (100.00)             |
| 04.2149.211.11.00000                          | BCBA/ABA Medical Insurance-FRES         | \$0.00                | \$0.00                  | \$38,648.83              | \$38,648.83          | 0.00                 |
| 04.2149.212.01.00000                          | BCBA Other Psych Dental-SPED            | \$2,949.36            | \$3,097.00              | \$0.00                   | (\$3,097.00)         | (100.00)             |
| 04.2149.212.02.00000                          | BCBA/ABA Dental Insurance- MS           | \$0.00                | \$0.00                  | \$221.56                 | \$221.56             | 0.00                 |
| 04.2149.212.03.00000                          | BCBA/ABA Dental Insurance- HS           | \$0.00                | \$0.00                  | \$221.56                 | \$221.56             | 0.00                 |
| 04.2149.212.11.00000                          | BCBA/ABA Dental Insurance- FRES         | \$0.00                | \$0.00                  | \$1,329.29               | \$1,329.29           | 0.00                 |
| 04.2149.212.12.00000                          | BCBA/ABA Dental Insurance- LCS          | \$0.00                | \$0.00                  | \$1,131.74               | \$1,131.74           | 0.00                 |
| 04.2149.213.01.00000                          | BCBA Other Psych Life-SPED              | \$303.60              | \$302.00                | \$0.00                   | (\$302.00)           | (100.00)             |
| 04.2149.213.02.00000                          | BCBA/ABA Life Insurance- MS             | \$0.00                | \$0.00                  | \$118.80                 | \$118.80             | 0.00                 |
| 04.2149.213.03.00000                          | BCBA/ABA Life Insurance-HS              | \$0.00                | \$0.00                  | \$118.80                 | \$118.80             | 0.00                 |
| 04.2149.213.11.00000                          | BCBA/ABA Life Insurance- FRES           | \$0.00                | \$0.00                  | \$435.60                 | \$435.60             | 0.00                 |
| 04.2149.213.12.00000                          | BCBA /ABA Life Insurance - LCS          | \$0.00                | \$0.00                  | \$102.96                 | \$102.96             | 0.00                 |
| 04.2149.214.01.00000                          | BCBA Other Psych Disab-SPED             | \$416.34              | \$443.00                | \$0.00                   | (\$443.00)           | (100.00)             |
| 04.2149.214.02.00000                          | BCBA/ABA Disability Insurance- MS       | \$0.00                | \$0.00                  | \$176.40                 | \$176.40             | 0.00                 |
| 04.2149.214.03.00000                          | BCBA/ABA Disability Insurance- HS       | \$0.00                | \$0.00                  | \$176.40                 | \$176.40             | 0.00                 |
| 04.2149.214.11.00000                          | BCBA/ABA Disability Insurance- FRES     | \$0.00                | \$0.00                  | \$586.08                 | \$586.08             | 0.00                 |
| 04.2149.214.12.00000                          | BCBA/ABA Disability Insurance- LCS      | \$0.00                | \$0.00                  | \$139.20                 | \$139.20             | 0.00                 |
| 04.2149.220.01.00000                          | BCBA Other Psych FICA-SPED              | \$12,893.47           | \$15,280.00             | \$0.00                   | (\$15,280.00)        | (100.00)             |



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|--|--|-----------------------|-------------------------|--------------------------|----------------------|----------------------|
| 04.2149.220.02.00000                                       | BCBA/ABA FICA - MS                         | \$0.00                | \$0.00                  | \$486.59                 | \$486.59             | 0.00                 |
| 04.2149.220.03.00000                                       | BCBA/ABA FICA - HS                         | \$0.00                | \$0.00                  | \$486.59                 | \$486.59             | 0.00                 |
| 04.2149.220.11.00000                                       | BCBA/ABA FICA - FRES                       | \$0.00                | \$0.00                  | \$14,114.69              | \$14,114.69          | 0.00                 |
| 04.2149.220.12.00000                                       | BCBA/ABA FICA - LCS                        | \$0.00                | \$0.00                  | \$3,824.40               | \$3,824.40           | 0.00                 |
| 04.2149.231.01.00000                                       | Employee Retirement-SPED                   | \$17,831.41           | \$21,502.00             | \$0.00                   | (\$21,502.00)        | (100.00)             |
| 04.2149.231.02.00000                                       | BCBA/ABA Employee Retirement -MS           | \$0.00                | \$0.00                  | \$710.49                 | \$710.49             | 0.00                 |
| 04.2149.231.03.00000                                       | BCBA/ABA Employee Retirement - HS          | \$0.00                | \$0.00                  | \$710.49                 | \$710.49             | 0.00                 |
| 04.2149.231.11.00000                                       | BCBA/ABA Employee Retirement - FRES        | \$0.00                | \$0.00                  | \$20,609.30              | \$20,609.30          | 0.00                 |
| 04.2149.231.12.00000                                       | BCBA/ABA Employee Retirement - LCS         | \$0.00                | \$0.00                  | \$5,584.13               | \$5,584.13           | 0.00                 |
| 04.2149.250.01.00000                                       | BCBA Other Psych Unemployment-SPED         | \$506.00              | \$506.00                | \$0.00                   | (\$506.00)           | (100.00)             |
| 04.2149.250.02.00000                                       | BCBA/ABA Unemployment - MS                 | \$0.00                | \$0.00                  | \$85.23                  | \$85.23              | 0.00                 |
| 04.2149.250.03.00000                                       | BCBA/ABA Unemployment - HS                 | \$0.00                | \$0.00                  | \$85.23                  | \$85.23              | 0.00                 |
| 04.2149.250.11.00000                                       | BCBA/ABA Unemployment - FRES               | \$0.00                | \$0.00                  | \$2,472.38               | \$2,472.38           | 0.00                 |
| 04.2149.250.12.00000                                       | BCBA/ABA Unemployment - LCS                | \$0.00                | \$0.00                  | \$669.90                 | \$669.90             | 0.00                 |
| 04.2149.260.01.00000                                       | Worker's Comp-SPED                         | \$0.00                | \$172.00                | \$0.00                   | (\$172.00)           | (100.00)             |
| 04.2149.260.02.00000                                       | BCBA/ABA Worker's Comp - MS                | \$0.00                | \$0.00                  | \$56.61                  | \$56.61              | 0.00                 |
| 04.2149.260.03.00000                                       | BCBA/ABA Worker's Comp - HS                | \$0.00                | \$0.00                  | \$56.61                  | \$56.61              | 0.00                 |
| 04.2149.260.11.00000                                       | BCBA/ABA Worker's Comp - FRES              | \$0.00                | \$0.00                  | \$1,642.10               | \$1,642.10           | 0.00                 |
| 04.2149.260.12.00000                                       | BCBA/ABA Worker's Comp - LCS               | \$0.00                | \$0.00                  | \$444.93                 | \$444.93             | 0.00                 |
| 04.2149.580.01.00000                                       | Travel/Conf-SPED                           | \$2,289.00            | \$1,500.00              | \$0.00                   | (\$1,500.00)         | (100.00)             |
| 04.2149.580.02.00000                                       | BCBA/ABA Travel/Conference - MS            | \$0.00                | \$0.00                  | \$150.00                 | \$150.00             | 0.00                 |
| 04.2149.580.03.00000                                       | BCBA/ABA Travel/Conference - HS            | \$0.00                | \$0.00                  | \$150.00                 | \$150.00             | 0.00                 |
| 04.2149.580.11.00000                                       | BCBA/ABA Travel/Conference - FRES          | \$0.00                | \$0.00                  | \$900.00                 | \$900.00             | 0.00                 |
| 04.2149.580.12.00000                                       | BCBA/ABA Travel/Conference - LCS           | \$0.00                | \$0.00                  | \$300.00                 | \$300.00             | 0.00                 |
| <b>FUNCTION: Other Behavioral Analysis Services - 2149</b> |  | <b>\$236,819.32</b>   | <b>\$277,622.00</b>     | <b>\$344,166.29</b>      | <b>\$66,544.29</b>   | <b>23.97</b>         |
| 04.2152.321.02.00000                                       | S/L Pathologist - Contracted Servic-MS     | \$1,176.95            | \$17,562.00             | \$14,870.00              | (\$2,692.00)         | (15.33)              |
| 04.2152.321.03.00000                                       | S/L Pathologist - Contracted Services-HS   | \$11,610.55           | \$14,865.00             | \$10,500.00              | (\$4,365.00)         | (29.36)              |
| 04.2152.321.11.00000                                       | S/L Pathologist - Contracted Services-FRES | \$57,542.84           | \$67,049.00             | \$50,721.00              | (\$16,328.00)        | (24.35)              |
| 04.2152.321.12.00000                                       | S/L Pathologist - Contracted Service-LCS   | \$15,056.16           | \$11,655.00             | \$11,650.00              | (\$5.00)             | (0.04)               |
| 04.2152.610.11.00000                                       | S/L Path Genl Supplies/Paper-FRES          | \$0.00                | \$0.00                  | \$500.00                 | \$500.00             | 0.00                 |

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|---|-------------------------------------|-----------------------|-------------------------|--------------------------|----------------------|----------------------|
| 04.2152.610.12.00000                                  | S/L Path Genl Supplies/Paper-LCS    | \$0.00                | \$0.00                  | \$500.00                 | \$500.00             | 0.00                 |
| 04.2152.641.11.00000                                  | S/L Path Books & Print Media - FRES | \$0.00                | \$0.00                  | \$250.00                 | \$250.00             | 0.00                 |
| <b>FUNCTION: Speech Pathology Services - 2152</b>     |                                     | <b>\$85,386.50</b>    | <b>\$111,131.00</b>     | <b>\$88,991.00</b>       | <b>(\$22,140.00)</b> | <b>(19.92)</b>       |
| 04.2153.323.02.00000                                  | Audiological Testing Services-MS    | \$552.60              | \$1,000.00              | \$1,000.00               | \$0.00               | 0.00                 |
| 04.2153.323.03.00000                                  | Audiological Testing Services-HS    | \$0.00                | \$1,000.00              | \$1,000.00               | \$0.00               | 0.00                 |
| 04.2153.323.11.00000                                  | Audiological Testing Services-FRES  | \$0.00                | \$1,000.00              | \$1,000.00               | \$0.00               | 0.00                 |
| <b>FUNCTION: Audiology Services - 2153</b>            |                                     | <b>\$552.60</b>       | <b>\$3,000.00</b>       | <b>\$3,000.00</b>        | <b>\$0.00</b>        | <b>0.00</b>          |
| 04.2159.610.01.00000                                  | General Supplies/Paper/Tests-SPED   | \$519.90              | \$878.80                | \$0.00                   | (\$878.80)           | (100.00)             |
| 04.2159.641.01.00000                                  | Books & Other Print Media-SPED      | \$275.95              | \$85.44                 | \$0.00                   | (\$85.44)            | (100.00)             |
| <b>FUNCTION: Other Speech Path &amp; Audio - 2159</b> |                                     | <b>\$795.85</b>       | <b>\$964.24</b>         | <b>\$0.00</b>            | <b>(\$964.24)</b>    | <b>(100.00)</b>      |
| 04.2162.323.02.00000                                  | P.T. Services Contracted-MS         | \$2,664.24            | \$0.00                  | \$0.00                   | \$0.00               | 0.00                 |
| 04.2162.323.11.00000                                  | P.T. Services Contracted-FRES       | \$5,985.76            | \$3,500.00              | \$5,500.00               | \$2,000.00           | 57.14                |
| 04.2162.323.12.00000                                  | P.T. Services Contracted-LCS        | \$0.00                | \$8,000.00              | \$2,505.00               | (\$5,495.00)         | (68.69)              |
| <b>FUNCTION: Physical Therapy - 2162</b>              |                                     | <b>\$8,650.00</b>     | <b>\$11,500.00</b>      | <b>\$8,005.00</b>        | <b>(\$3,495.00)</b>  | <b>(30.39)</b>       |
| 04.2163.321.02.00000                                  | O.T. Services Contracted-MS         | \$12,950.03           | \$14,150.00             | \$14,150.00              | \$0.00               | 0.00                 |
| 04.2163.321.11.00000                                  | O.T. Services Contracted-FRES       | \$28,066.18           | \$28,300.00             | \$29,930.00              | \$1,630.00           | 5.76                 |
| 04.2163.321.12.00000                                  | O.T. Services Contracted-LCS        | \$13,311.89           | \$14,150.00             | \$15,780.00              | \$1,630.00           | 11.52                |
| <b>FUNCTION: Occupational Therapy - 2163</b>          |                                     | <b>\$54,328.10</b>    | <b>\$56,600.00</b>      | <b>\$59,860.00</b>       | <b>\$3,260.00</b>    | <b>5.76</b>          |
| 04.2190.321.02.00000                                  | Reading Spec Cont. Svs-MS           | \$10,643.47           | \$20,313.00             | \$10,379.00              | (\$9,934.00)         | (48.90)              |
| 04.2190.321.03.00000                                  | Reading Spec Cont. Svs-HS           | \$21,977.97           | \$25,430.00             | \$15,496.00              | (\$9,934.00)         | (39.06)              |
| 04.2190.321.11.00000                                  | Reading Spec Cont. Svs-FRES         | \$13,497.05           | \$16,480.00             | \$6,546.00               | (\$9,934.00)         | (60.28)              |
| 04.2190.321.12.00000                                  | Reading Spec Cont. Svs-LCS          | \$8,210.56            | \$0.00                  | \$0.00                   | \$0.00               | 0.00                 |
| 04.2190.323.02.00000                                  | Other Student Support Services-MS   | \$0.00                | \$5,200.00              | \$5,200.00               | \$0.00               | 0.00                 |
| 04.2190.323.03.00000                                  | Other Student Support Services-HS   | \$3,741.00            | \$2,200.00              | \$2,200.00               | \$0.00               | 0.00                 |
| 04.2190.323.11.00000                                  | Other Student Support Services-FRES | \$66,973.90           | \$0.00                  | \$6,000.00               | \$6,000.00           | 0.00                 |
| 04.2190.323.12.00000                                  | Other Student Support Services-LCS  | \$1,581.96            | \$4,300.00              | \$1,600.00               | (\$2,700.00)         | (62.79)              |

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|---|---|-----------------------|-------------------------|--------------------------|----------------------|----------------------|
| <b>FUNCTION: Other Student Support Services - 2190</b>      |   | <b>\$126,625.91</b>   | <b>\$73,923.00</b>      | <b>\$47,421.00</b>       | <b>(\$26,502.00)</b> | <b>(35.85)</b>       |
| 04.2191.323.02.00000  | Other Student Support Rel. Svcs-MS        | \$3,600.00            | \$0.00                  | \$0.00                   | \$0.00               | 0.00                 |
| <b>FUNCTION: Other Student Support Related Svcs. - 2191</b> |   | <b>\$3,600.00</b>     | <b>\$0.00</b>           | <b>\$0.00</b>            | <b>\$0.00</b>        | <b>0.00</b>          |
| 04.2210.240.02.00000  | Tuition Reimbursement-MS                  | \$6,387.20            | \$6,780.00              | \$4,000.00               | (\$2,780.00)         | (41.00)              |
| 04.2210.240.03.00000  | Tuition Reimbursement-HS                  | \$9,580.80            | \$9,980.00              | \$6,000.00               | (\$3,980.00)         | (39.88)              |
| 04.2210.240.11.00000  | Tuition Reimbursement-FRES                | \$8,661.98            | \$1,620.00              | \$8,000.00               | \$6,380.00           | 393.83               |
| 04.2210.240.12.00000  | Tuition Reimbursement-LCS                 | \$0.00                | \$1,620.00              | \$1,000.00               | (\$620.00)           | (38.27)              |
| 04.2210.250.01.00000  | Unemployment-SPED                         | \$63.00               | \$0.00                  | \$0.00                   | \$0.00               | 0.00                 |
| 04.2210.290.02.00000  | Staff Development-teachers-MS             | \$3,932.19            | \$4,600.00              | \$5,000.00               | \$400.00             | 8.70                 |
| 04.2210.290.03.00000  | Staff Development-teachers-HS             | \$5,448.30            | \$7,000.00              | \$7,500.00               | \$500.00             | 7.14                 |
| 04.2210.290.11.00000  | Staff Development-teachers-FRES           | \$3,828.50            | \$8,000.00              | \$10,000.00              | \$2,000.00           | 25.00                |
| 04.2210.290.12.00000  | Staff Development-teachers-LCS            | \$483.00              | \$5,400.00              | \$1,200.00               | (\$4,200.00)         | (77.78)              |
| 04.2210.291.11.00000  | Staff Development-support-FRES            | \$1,795.81            | \$1,750.00              | \$1,800.00               | \$50.00              | 2.86                 |
| 04.2210.291.12.00000  | Staff Development-support-LCS             | \$200.00              | \$750.00                | \$200.00                 | (\$550.00)           | (73.33)              |
| <b>FUNCTION: Improvement of Instruction Services - 2210</b> |   | <b>\$40,380.78</b>    | <b>\$47,500.00</b>      | <b>\$44,700.00</b>       | <b>(\$2,800.00)</b>  | <b>(5.89)</b>        |
| 04.2212.110.01.00000  | CIA Coordinator                           | \$0.00                | \$0.00                  | \$46,235.00              | \$46,235.00          | 0.00                 |
| 04.2212.112.02.00000  | Summer Curriculum Work -MS                | \$0.00                | \$0.00                  | \$3,200.00               | \$3,200.00           | 0.00                 |
| 04.2212.112.03.00000  | Summer Curriculum Work -HS                | \$0.00                | \$0.00                  | \$4,800.00               | \$4,800.00           | 0.00                 |
| 04.2212.112.11.00000  | Summer Curriculum Work-FRES               | \$0.00                | \$0.00                  | \$3,000.00               | \$3,000.00           | 0.00                 |
| 04.2212.112.12.00000  | Summer Curriculum Work-LCS                | \$0.00                | \$0.00                  | \$1,000.00               | \$1,000.00           | 0.00                 |
| 04.2212.211.01.00000  | CIA Medical Insurance                     | \$0.00                | \$0.00                  | \$0.00                   | \$0.00               | 0.00                 |
| 04.2212.212.01.00000  | CIA Dental                                | \$0.00                | \$0.00                  | \$999.12                 | \$999.12             | 0.00                 |
| 04.2212.213.01.00000  | CIA Life Insurance                        | \$0.00                | \$0.00                  | \$69.30                  | \$69.30              | 0.00                 |
| 04.2212.214.01.00000  | CIA Disability                            | \$0.00                | \$0.00                  | \$123.48                 | \$123.48             | 0.00                 |
| 04.2212.220.01.00000  | CIA FICA Instr. & Curriculum Developmen   | \$0.00                | \$612.00                | \$3,536.98               | \$2,924.98           | 477.94               |
| 04.2212.220.02.00000  | FICA Instr. & Curriculum Development-MS   | \$152.10              | \$0.00                  | \$244.80                 | \$244.80             | 0.00                 |
| 04.2212.220.03.00000  | FICA Instr. & Curriculum Development-HS   | \$194.16              | \$0.00                  | \$367.20                 | \$367.20             | 0.00                 |
| 04.2212.220.11.00000  | FICA Instr. & Curriculum Development-FRES | \$314.79              | \$231.00                | \$229.50                 | (\$1.50)             | (0.65)               |

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|--|--|-----------------------|-------------------------|--------------------------|----------------------|----------------------|
| 04.2212.220.12.00000   | FICA Instr. & Curriculum Development-LCS   | \$154.61              | \$114.00                | \$76.50                  | (\$37.50)            | (32.89)              |
| 04.2212.231.01.00000   | CIA Employee Retirement                    | \$0.00                | \$0.00                  | \$5,164.45               | \$5,164.45           | 0.00                 |
| 04.2212.232.01.00000   | CIA Instr. & Curr Dev Tchr Retire          | \$0.00                | \$1,133.00              | \$0.00                   | (\$1,133.00)         | (100.00)             |
| 04.2212.232.02.00000   | Teacher Retirement-MS                      | \$285.01              | \$0.00                  | \$501.44                 | \$501.44             | 0.00                 |
| 04.2212.232.03.00000   | Teacher Retirement-HS                      | \$382.32              | \$0.00                  | \$752.16                 | \$752.16             | 0.00                 |
| 04.2212.232.11.00000   | Teacher Retirement-FRES                    | \$569.25              | \$427.00                | \$470.10                 | \$43.10              | 10.09                |
| 04.2212.232.12.00000   | Teacher Retirement-LCS                     | \$221.29              | \$210.00                | \$156.70                 | (\$53.30)            | (25.38)              |
| 04.2212.250.01.00000   | CIA Unemployment                           | \$0.00                | \$0.00                  | \$619.55                 | \$619.55             | 0.00                 |
| 04.2212.260.01.00000   | CIA Workers Compensation                   | \$0.00                | \$0.00                  | \$411.49                 | \$411.49             | 0.00                 |
| 04.2212.260.02.00000   | Curr Work - Worker's Comp-MS               | \$0.00                | \$0.00                  | \$28.48                  | \$28.48              | 0.00                 |
| 04.2212.260.03.00000   | Curr Work - Worker's Comp-HS               | \$0.00                | \$0.00                  | \$42.72                  | \$42.72              | 0.00                 |
| 04.2212.260.11.00000   | Curr Work - Worker's Comp-FRES             | \$0.00                | \$0.00                  | \$26.70                  | \$26.70              | 0.00                 |
| 04.2212.260.12.00000   | Curr Work - Worker's Comp-LCS              | \$0.00                | \$0.00                  | \$8.90                   | \$8.90               | 0.00                 |
| 04.2212.290.01.00000   | CIA Instr. & Curriculum Development        | \$0.00                | \$8,000.00              | \$0.00                   | (\$8,000.00)         | (100.00)             |
| 04.2212.290.02.00000   | Instr. & Curriculum Development-MS         | \$2,892.78            | \$0.00                  | \$3,000.00               | \$3,000.00           | 0.00                 |
| 04.2212.290.03.00000   | Instr. & Curriculum Development-HS         | \$4,020.00            | \$0.00                  | \$3,000.00               | \$3,000.00           | 0.00                 |
| 04.2212.290.11.00000   | Instr. & Curriculum Development-FRES       | \$4,115.05            | \$3,015.00              | \$0.00                   | (\$3,015.00)         | (100.00)             |
| 04.2212.290.12.00000   | Instr. & Curriculum Development-LCS        | \$2,020.83            | \$1,485.00              | \$1,250.00               | (\$235.00)           | (15.82)              |
| 04.2212.291.02.00000   | Professional Dev - Technology-MS           | \$0.00                | \$800.00                | \$800.00                 | \$0.00               | 0.00                 |
| 04.2212.291.03.00000   | Professional Dev - Technology-HS           | \$0.00                | \$1,200.00              | \$0.00                   | (\$1,200.00)         | (100.00)             |
| 04.2212.322.02.00000   | Prof. Svcs. for Inst. Prog. Improvement-MS | \$8,850.00            | \$0.00                  | \$0.00                   | \$0.00               | 0.00                 |
| 04.2212.580.01.00000   | CIA Professional Development               | \$0.00                | \$0.00                  | \$1,000.00               | \$1,000.00           | 0.00                 |
| 04.2212.649.01.00000   | CIA Professional Books/Supplies            | \$0.00                | \$0.00                  | \$329.50                 | \$329.50             | 0.00                 |
| 04.2212.649.02.00000   | Professional Books & Publications-MS       | \$0.00                | \$120.00                | \$120.00                 | \$0.00               | 0.00                 |
| 04.2212.649.03.00000   | Professional Books & Publications-HS       | \$0.00                | \$180.00                | \$200.00                 | \$20.00              | 11.11                |
| <b>FUNCTION: Instruction and Curriculum Development Svcs. - 2212</b> |  | <b>\$24,172.19</b>    | <b>\$17,527.00</b>      | <b>\$91,636.33</b>       | <b>\$74,109.33</b>   | <b>422.83</b>        |
| 04.2222.112.02.00000   | Media Generalist & Specialist-MS           | \$19,898.01           | \$20,486.00             | \$20,500.00              | \$14.00              | 0.07                 |
| 04.2222.112.03.00000   | Media Generalist & Specialist-HS           | \$29,846.95           | \$30,729.00             | \$30,750.00              | \$21.00              | 0.07                 |
| 04.2222.112.11.00000   | Media Generalist & Specialist-FRES         | \$7,775.34            | \$11,557.00             | \$15,203.44              | \$3,646.44           | 31.55                |
| 04.2222.112.12.00000   | Media Generalist & Specialist-LCS          | \$7,199.85            | \$3,956.00              | \$0.00                   | (\$3,956.00)         | (100.00)             |

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| <b>Account</b>       | <b>Description</b>                 | <b>FY 14<br/>Expenditures</b> | <b>FY 15 Adopted<br/>Budget</b> | <b>FY 16 Proposed<br/>Budget</b> | <b>Dollar<br/>Difference</b> | <b>Percentage<br/>Change</b> |
|----------------------|------------------------------------|-------------------------------|---------------------------------|----------------------------------|------------------------------|------------------------------|
| 04.2222.211.02.00000 | Medical Insurance-MS               | \$7,317.60                    | \$8,116.00                      | \$8,878.90                       | \$762.90                     | 9.40                         |
| 04.2222.211.03.00000 | Medical Insurance-HS               | \$10,976.40                   | \$12,174.00                     | \$13,318.36                      | \$1,144.36                   | 9.40                         |
| 04.2222.211.11.00000 | Medical Insurance-FRES             | \$420.00                      | \$420.00                        | \$590.76                         | \$170.76                     | 40.66                        |
| 04.2222.211.12.00000 | Medical Insurance-LCS              | \$140.00                      | \$120.00                        | \$0.00                           | (\$120.00)                   | (100.00)                     |
| 04.2222.212.02.00000 | Dental Insurance-MS                | \$446.78                      | \$0.00                          | \$275.46                         | \$275.46                     | 0.00                         |
| 04.2222.212.03.00000 | Dental Insurance-HS                | \$670.12                      | \$0.00                          | \$0.00                           | \$0.00                       | 0.00                         |
| 04.2222.213.02.00000 | Life Insurance-MS                  | \$39.60                       | \$34.00                         | \$99.00                          | \$65.00                      | 191.18                       |
| 04.2222.213.03.00000 | Life Insurance-HS                  | \$59.40                       | \$50.00                         | \$99.00                          | \$49.00                      | 98.00                        |
| 04.2222.213.11.00000 | Life Insurance-FRES                | \$23.76                       | \$38.00                         | \$59.40                          | \$21.40                      | 56.32                        |
| 04.2222.213.12.00000 | Life Insurance-LCS                 | \$35.64                       | \$12.00                         | \$0.00                           | (\$12.00)                    | (100.00)                     |
| 04.2222.214.02.00000 | Disability Insurance-MS            | \$19.66                       | \$26.00                         | \$70.56                          | \$44.56                      | 171.38                       |
| 04.2222.214.03.00000 | Disability Insurance-HS            | \$29.42                       | \$38.00                         | \$103.92                         | \$65.92                      | 173.47                       |
| 04.2222.214.11.00000 | Disability Insurance-FRES          | \$20.90                       | \$46.00                         | \$53.16                          | \$7.16                       | 15.57                        |
| 04.2222.214.12.00000 | Disability Insurance-LCS           | \$31.42                       | \$15.00                         | \$0.00                           | (\$15.00)                    | (100.00)                     |
| 04.2222.220.02.00000 | Social Security-MS                 | \$1,326.95                    | \$1,567.00                      | \$1,568.25                       | \$1.25                       | 0.08                         |
| 04.2222.220.03.00000 | Social Security-HS                 | \$1,990.52                    | \$2,351.00                      | \$2,352.38                       | \$1.38                       | 0.06                         |
| 04.2222.220.11.00000 | Social Security-FRES               | \$594.82                      | \$884.00                        | \$1,163.06                       | \$279.06                     | 31.57                        |
| 04.2222.220.12.00000 | Social Security-LCS                | \$550.74                      | \$303.00                        | \$0.00                           | (\$303.00)                   | (100.00)                     |
| 04.2222.232.02.00000 | Teacher Retirement-MS              | \$2,817.59                    | \$2,904.00                      | \$3,212.35                       | \$308.35                     | 10.62                        |
| 04.2222.232.03.00000 | Teacher Retirement-HS              | \$4,226.23                    | \$4,354.00                      | \$4,818.53                       | \$464.53                     | 10.67                        |
| 04.2222.250.02.00000 | Unemployment-MS                    | \$100.00                      | \$100.00                        | \$274.70                         | \$174.70                     | 174.70                       |
| 04.2222.250.03.00000 | Unemployment-HS                    | \$151.00                      | \$151.00                        | \$412.05                         | \$261.05                     | 172.88                       |
| 04.2222.250.11.00000 | Unemployment-FRES                  | \$253.00                      | \$254.00                        | \$203.73                         | (\$50.27)                    | (19.79)                      |
| 04.2222.250.12.00000 | Unemployment-LCS                   | \$114.00                      | \$114.00                        | \$0.00                           | (\$114.00)                   | (100.00)                     |
| 04.2222.260.02.00000 | Workers' Compensation-MS           | \$0.00                        | \$43.00                         | \$182.45                         | \$139.45                     | 324.30                       |
| 04.2222.260.03.00000 | Workers' Compensation-HS           | \$0.00                        | \$65.00                         | \$273.68                         | \$208.68                     | 321.05                       |
| 04.2222.260.11.00000 | Workers' Compensation-FRES         | \$0.00                        | \$28.00                         | \$135.31                         | \$107.31                     | 383.25                       |
| 04.2222.260.12.00000 | Workers' Compensation-LCS          | \$0.00                        | \$8.00                          | \$0.00                           | (\$8.00)                     | (100.00)                     |
| 04.2222.430.02.00000 | Repairs & Maintenance Services-MS  | \$39.42                       | \$40.00                         | \$40.00                          | \$0.00                       | 0.00                         |
| 04.2222.430.03.00000 | Repairs & Maintenance Services-HS  | \$59.12                       | \$60.00                         | \$60.00                          | \$0.00                       | 0.00                         |
| 04.2222.430.12.00000 | Repairs & Maintenance Services-LCS | \$75.00                       | \$0.00                          | \$0.00                           | \$0.00                       | 0.00                         |

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| Account   | Description                      | FY 14<br>Expenditures | FY 15 Adopted<br>Budget | FY 16 Proposed<br>Budget | Dollar<br>Difference | Percentage<br>Change |
|---|----------------------------------|-----------------------|-------------------------|--------------------------|----------------------|----------------------|
| 04.2222.610.02.00000                            | General Supplies/Paper-MS        | \$0.00                | \$28.00                 | \$30.24                  | \$2.24               | 8.00                 |
| 04.2222.610.03.00000                            | General Supplies/Paper-HS        | \$0.00                | \$42.00                 | \$45.00                  | \$3.00               | 7.14                 |
| 04.2222.610.11.00000                            | General Supplies/Paper-FRES      | \$520.61              | \$535.00                | \$684.00                 | \$149.00             | 27.85                |
| 04.2222.610.12.00000                            | General Supplies/Paper-LCS       | \$271.17              | \$802.00                | \$0.00                   | (\$802.00)           | (100.00)             |
| 04.2222.641.02.00000                            | Books & Other Printed Media-MS   | \$3,529.83            | \$3,300.00              | \$3,196.00               | (\$104.00)           | (3.15)               |
| 04.2222.641.03.00000                            | Books & Other Printed Media-HS   | \$5,294.53            | \$4,950.00              | \$4,794.00               | (\$156.00)           | (3.15)               |
| 04.2222.641.11.00000                            | Books & Other Printed Media-FRES | \$1,010.61            | \$1,500.00              | \$1,500.00               | \$0.00               | 0.00                 |
| 04.2222.641.12.00000                            | Books & Other Printed Media-LCS  | \$1,495.69            | \$1,500.00              | \$0.00                   | (\$1,500.00)         | (100.00)             |
| 04.2222.649.11.00000                            | Other Information Resources-FRES | \$152.80              | \$152.00                | \$182.20                 | \$30.20              | 19.87                |
| 04.2222.649.12.00000                            | Other Information Resources-LCS  | \$174.43              | \$152.00                | \$0.00                   | (\$152.00)           | (100.00)             |
| 04.2222.650.02.00000                            | Computer Software-MS             | \$230.30              | \$0.00                  | \$0.00                   | \$0.00               | 0.00                 |
| 04.2222.650.02.T0000                            | Computer Software - MS TECH      | \$0.00                | \$481.00                | \$520.00                 | \$39.00              | 8.11                 |
| 04.2222.650.03.00000                            | Computer Software-HS             | \$345.42              | \$0.00                  | \$0.00                   | \$0.00               | 0.00                 |
| 04.2222.650.03.T0000                            | Computer Software - HS TECH      | \$0.00                | \$908.70                | \$780.00                 | (\$128.70)           | (14.16)              |
| 04.2222.650.11.T0000                            | Computer Software - FRES TECH    | \$0.00                | \$529.00                | \$529.00                 | \$0.00               | 0.00                 |
| 04.2222.731.02.00000                            | New Equipment-MS                 | \$0.00                | \$80.00                 | \$402.53                 | \$322.53             | 403.16               |
| 04.2222.731.03.00000                            | New Equipment-HS                 | \$0.00                | \$120.00                | \$603.79                 | \$483.79             | 403.16               |
| 04.2222.735.11.00000                            | Replacement Equipment-FRES       | \$0.00                | \$204.00                | \$0.00                   | (\$204.00)           | (100.00)             |
| 04.2222.810.02.00000                            | Dues & Fees-MS                   | \$8.00                | \$18.00                 | \$18.00                  | \$0.00               | 0.00                 |
| 04.2222.810.03.00000                            | Dues & Fees-HS                   | \$12.00               | \$27.00                 | \$27.00                  | \$0.00               | 0.00                 |
| <b>FUNCTION: School Library Services - 2222</b> |                                  | <b>\$110,294.63</b>   | <b>\$116,371.70</b>     | <b>\$118,010.21</b>      | <b>\$1,638.51</b>    | <b>1.41</b>          |
| 04.2223.532.02.00000                            | Data Communications/Internet-MS  | \$0.00                | \$0.00                  | \$859.20                 | \$859.20             | 0.00                 |
| 04.2223.532.03.00000                            | Data Communications/Internet-HS  | \$0.00                | \$0.00                  | \$1,288.80               | \$1,288.80           | 0.00                 |
| 04.2223.532.11.00000                            | Data Commun/Internet-FRES        | \$0.00                | \$0.00                  | \$1,074.00               | \$1,074.00           | 0.00                 |
| 04.2223.532.12.00000                            | Data Commun/Internet-LCS         | \$0.00                | \$0.00                  | \$1,074.00               | \$1,074.00           | 0.00                 |
| 04.2223.610.11.00000                            | General Supplies/Paper-FRES      | \$0.00                | \$300.00                | \$0.00                   | (\$300.00)           | (100.00)             |
| 04.2223.610.12.00000                            | General Supplies/Paper-LCS       | \$151.62              | \$300.00                | \$0.00                   | (\$300.00)           | (100.00)             |
| <b>FUNCTION: Audiovisual Services - 2223</b>    |                                  | <b>\$151.62</b>       | <b>\$600.00</b>         | <b>\$4,296.00</b>        | <b>\$3,696.00</b>    | <b>616.00</b>        |
| 04.2290.110.01.00000                            | Building Coordinators-SPED       | \$61,349.94           | \$62,577.00             | \$62,577.00              | \$0.00               | 0.00                 |

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| Account   | Description                | FY 14<br>Expenditures | FY 15 Adopted<br>Budget | FY 16 Proposed<br>Budget | Dollar<br>Difference | Percentage<br>Change |
|---|----------------------------|-----------------------|-------------------------|--------------------------|----------------------|----------------------|
| 04.2290.211.01.00000                                      | Medical Insurance-SPED     | \$0.00                | \$0.00                  | \$0.00                   | \$0.00               | 0.00                 |
| 04.2290.212.01.00000                                      | Dental Insurance-SPED      | \$1,065.12            | \$1,118.00              | \$1,427.32               | \$309.32             | 27.67                |
| 04.2290.213.01.00000                                      | Life Insurance-SPED        | \$118.80              | \$101.00                | \$118.80                 | \$17.80              | 17.62                |
| 04.2290.214.01.00000                                      | Disability Insurance-SPED  | \$168.00              | \$186.00                | \$175.20                 | (\$10.80)            | (5.81)               |
| 04.2290.220.01.00000                                      | Social Security-SPED       | \$4,603.40            | \$4,787.00              | \$4,787.14               | \$0.14               | 0.00                 |
| 04.2290.231.01.00000                                      | Employee Retirement-SPED   | \$6,745.20            | \$6,739.00              | \$6,989.85               | \$250.85             | 3.72                 |
| 04.2290.250.01.00000                                      | Unemployment-SPED          | \$253.00              | \$292.00                | \$838.53                 | \$546.53             | 187.17               |
| 04.2290.260.01.00000                                      | Workers' Compensation-SPED | \$0.00                | \$81.00                 | \$556.94                 | \$475.94             | 587.58               |
| 04.2290.580.01.00000                                      | Travel/Conferences-SPED    | \$910.95              | \$1,000.00              | \$1,200.00               | \$200.00             | 20.00                |
| <b>FUNCTION: Other Instructional Staff Support - 2290</b> |                            | <b>\$90,334.41</b>    | <b>\$93,664.00</b>      | <b>\$98,757.28</b>       | <b>\$5,093.28</b>    | <b>5.44</b>          |
| 04.2310.120.12.00000                                      | Census Enumerator-LCS      | \$0.00                | \$1.00                  | \$1.00                   | \$0.00               | 0.00                 |
| <b>FUNCTION: School Board Services - 2310</b>             |                            | <b>\$0.00</b>         | <b>\$1.00</b>           | <b>\$1.00</b>            | <b>\$0.00</b>        | <b>0.00</b>          |
| 04.2311.120.02.00000                                      | School Board Members-MS    | \$100.00              | \$225.00                | \$225.00                 | \$0.00               | 0.00                 |
| 04.2311.120.03.00000                                      | School Board Members-HS    | \$100.00              | \$225.00                | \$225.00                 | \$0.00               | 0.00                 |
| 04.2311.120.11.00000                                      | School Board Members-FRES  | \$100.00              | \$225.00                | \$225.00                 | \$0.00               | 0.00                 |
| 04.2311.120.12.00000                                      | School Board Members-LCS   | \$100.00              | \$225.00                | \$225.00                 | \$0.00               | 0.00                 |
| 04.2311.220.02.00000                                      | Social Security-MS         | \$7.64                | \$17.00                 | \$17.21                  | \$0.21               | 1.24                 |
| 04.2311.220.03.00000                                      | Social Security-HS         | \$7.64                | \$17.00                 | \$17.21                  | \$0.21               | 1.24                 |
| 04.2311.220.11.00000                                      | Social Security-FRES       | \$7.64                | \$17.00                 | \$17.21                  | \$0.21               | 1.24                 |
| 04.2311.220.12.00000                                      | Social Security-LCS        | \$7.68                | \$17.00                 | \$17.21                  | \$0.21               | 1.24                 |
| <b>FUNCTION: School Board Services Supervision - 2311</b> |                            | <b>\$430.60</b>       | <b>\$968.00</b>         | <b>\$968.84</b>          | <b>\$0.84</b>        | <b>0.09</b>          |
| 04.2312.120.02.00000                                      | Clerk-MS                   | \$1,075.00            | \$1,128.00              | \$500.00                 | (\$628.00)           | (55.67)              |
| 04.2312.120.03.00000                                      | Clerk-HS                   | \$75.00               | \$1,128.00              | \$500.00                 | (\$628.00)           | (55.67)              |
| 04.2312.120.11.00000                                      | Clerk-FRES                 | \$75.00               | \$1,128.00              | \$500.00                 | (\$628.00)           | (55.67)              |
| 04.2312.120.12.00000                                      | Clerk-LCS                  | \$75.00               | \$1,128.00              | \$500.00                 | (\$628.00)           | (55.67)              |
| 04.2312.220.02.00000                                      | Social Security-MS         | \$82.24               | \$86.00                 | \$38.25                  | (\$47.75)            | (55.52)              |
| 04.2312.220.03.00000                                      | Social Security-HS         | \$5.74                | \$86.00                 | \$38.25                  | (\$47.75)            | (55.52)              |
| 04.2312.220.11.00000                                      | Social Security-FRES       | \$5.74                | \$86.00                 | \$38.25                  | (\$47.75)            | (55.52)              |

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| Account   | Description                        | FY 14<br>Expenditures | FY 15 Adopted<br>Budget | FY 16 Proposed<br>Budget | Dollar<br>Difference | Percentage<br>Change |
|---|------------------------------------|-----------------------|-------------------------|--------------------------|----------------------|----------------------|
| 04.2312.220.12.00000                                | Social Security-LCS                | \$5.73                | \$86.00                 | \$38.25                  | (\$47.75)            | (55.52)              |
| 04.2312.231.02.00000                                | Employee Retirement-MS             | \$107.70              | \$486.00                | \$55.85                  | (\$430.15)           | (88.51)              |
| 04.2312.231.03.00000                                | Employee Retirement                | \$0.00                | \$0.00                  | \$55.85                  | \$55.85              | 0.00                 |
| 04.2312.231.11.00000                                | Employee Retirement                | \$0.00                | \$0.00                  | \$55.85                  | \$55.85              | 0.00                 |
| 04.2312.231.12.00000                                | Employee Retirement                | \$0.00                | \$0.00                  | \$55.85                  | \$55.85              | 0.00                 |
| <b>FUNCTION: District Clerk Services - 2312</b>     |                                    | <b>\$1,507.15</b>     | <b>\$5,342.00</b>       | <b>\$2,376.40</b>        | <b>(\$2,965.60)</b>  | <b>(55.51)</b>       |
|   |                                    |                       |                         |                          |                      |                      |
| 04.2313.120.02.00000                                | Treasurer-MS                       | \$875.00              | \$609.00                | \$875.00                 | \$266.00             | 43.68                |
| 04.2313.120.03.00000                                | Treasurer-HS                       | \$875.00              | \$914.00                | \$875.00                 | (\$39.00)            | (4.27)               |
| 04.2313.120.11.00000                                | Treasurer-FRES                     | \$875.00              | \$1,218.00              | \$875.00                 | (\$343.00)           | (28.16)              |
| 04.2313.120.12.00000                                | Treasurer-LCS                      | \$875.00              | \$812.00                | \$875.00                 | \$63.00              | 7.76                 |
| 04.2313.220.02.00000                                | Social Security-MS                 | \$66.96               | \$46.00                 | \$66.94                  | \$20.94              | 45.52                |
| 04.2313.220.03.00000                                | Social Security-HS                 | \$66.92               | \$70.00                 | \$66.94                  | (\$3.06)             | (4.37)               |
| 04.2313.220.11.00000                                | Social Security-FRES               | \$66.96               | \$93.00                 | \$66.94                  | (\$26.06)            | (28.02)              |
| 04.2313.220.12.00000                                | Social Security-LCS                | \$66.92               | \$62.00                 | \$66.94                  | \$4.94               | 7.97                 |
| <b>FUNCTION: District Treasurer Services - 2313</b> |                                    | <b>\$3,767.76</b>     | <b>\$3,824.00</b>       | <b>\$3,767.76</b>        | <b>(\$56.24)</b>     | <b>(1.47)</b>        |
|   |                                    |                       |                         |                          |                      |                      |
| 04.2314.120.02.00000                                | Moderator/Ballot Clerks-MS         | \$50.00               | \$50.00                 | \$50.00                  | \$0.00               | 0.00                 |
| 04.2314.120.03.00000                                | Moderator/Ballot Clerks-HS         | \$50.00               | \$50.00                 | \$50.00                  | \$0.00               | 0.00                 |
| 04.2314.120.11.00000                                | Moderator/Ballot Clerks-FRES       | \$0.00                | \$50.00                 | \$50.00                  | \$0.00               | 0.00                 |
| 04.2314.120.12.00000                                | Moderator/Ballot Clerks-LCS        | \$150.00              | \$50.00                 | \$50.00                  | \$0.00               | 0.00                 |
| 04.2314.220.02.00000                                | Social Security-MS                 | \$0.00                | \$4.00                  | \$3.83                   | (\$0.17)             | (4.25)               |
| 04.2314.220.03.00000                                | Social Security-HS                 | \$0.00                | \$4.00                  | \$3.83                   | (\$0.17)             | (4.25)               |
| 04.2314.220.11.00000                                | Social Security-FRES               | \$0.00                | \$4.00                  | \$3.83                   | (\$0.17)             | (4.25)               |
| 04.2314.220.12.00000                                | Social Security-LCS                | \$0.00                | \$4.00                  | \$3.83                   | (\$0.17)             | (4.25)               |
| <b>FUNCTION: Elections Services - 2314</b>          |                                    | <b>\$250.00</b>       | <b>\$216.00</b>         | <b>\$215.32</b>          | <b>(\$0.68)</b>      | <b>(0.31)</b>        |
|   |                                    |                       |                         |                          |                      |                      |
| 04.2318.330.02.00000                                | Professional Services (Legal)-MS   | \$2,435.98            | \$5,657.00              | \$2,500.00               | (\$3,157.00)         | (55.81)              |
| 04.2318.330.03.00000                                | Professional Services (Legal)-HS   | \$4,485.21            | \$8,486.00              | \$4,000.00               | (\$4,486.00)         | (52.86)              |
| 04.2318.330.11.00000                                | Professional Services (Legal)-FRES | \$873.41              | \$1,571.00              | \$1,000.00               | (\$571.00)           | (36.35)              |
| 04.2318.330.12.00000                                | Professional Services (Legal)-LCS  | \$583.72              | \$786.00                | \$500.00                 | (\$286.00)           | (36.39)              |



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| Account                       | Description                   | FY 14<br>Expenditures | FY 15 Adopted<br>Budget | FY 16 Proposed<br>Budget | Dollar<br>Difference | Percentage<br>Change |
|-------------------------------|-------------------------------|-----------------------|-------------------------|--------------------------|----------------------|----------------------|
| 04.2318.331.02.00000          | Sped Legal Services-MS        | \$0.00                | \$1,000.00              | \$1,000.00               | \$0.00               | 0.00                 |
| 04.2318.331.03.00000          | Sped Legal Services-HS        | \$0.00                | \$1,000.00              | \$1,000.00               | \$0.00               | 0.00                 |
| 04.2318.331.11.00000          | Sped Legal Services-FRES      | \$0.00                | \$1,000.00              | \$1,000.00               | \$0.00               | 0.00                 |
| 04.2318.331.12.00000          | Sped Legal Services-LCS       | \$0.00                | \$1,000.00              | \$1,000.00               | \$0.00               | 0.00                 |
| <b>FUNCTION: Legal - 2318</b> |                               | <b>\$8,378.32</b>     | <b>\$20,500.00</b>      | <b>\$12,000.00</b>       | <b>(\$8,500.00)</b>  | <b>(41.46)</b>       |
|                               |                               |                       |                         |                          |                      |                      |
| 04.2319.319.12.00000          | Supervisors/Towns-LCS         | \$0.00                | \$1.00                  | \$1.00                   | \$0.00               | 0.00                 |
| 04.2319.331.02.00000          | SB Sped Legal Services-MS     | \$0.00                | \$0.00                  | \$1,000.00               | \$1,000.00           | 0.00                 |
| 04.2319.331.03.00000          | SB Sped Legal Services-HS     | \$0.00                | \$0.00                  | \$1,000.00               | \$1,000.00           | 0.00                 |
| 04.2319.331.11.00000          | SB Sped Legal Services-FRES   | \$0.00                | \$0.00                  | \$1,000.00               | \$1,000.00           | 0.00                 |
| 04.2319.331.12.00000          | SB Sped Legal Services-LCS    | \$0.00                | \$0.00                  | \$1,000.00               | \$1,000.00           | 0.00                 |
| 04.2319.520.02.00000          | S.B. Liability Insurance-MS   | \$786.00              | \$841.00                | \$900.00                 | \$59.00              | 7.02                 |
| 04.2319.520.03.00000          | S.B. Liability Insurance-HS   | \$1,180.00            | \$1,263.00              | \$1,351.00               | \$88.00              | 6.97                 |
| 04.2319.520.11.00000          | S.B. Liability Insurance-FRES | \$1,277.00            | \$1,366.00              | \$1,431.66               | \$65.66              | 4.81                 |
| 04.2319.520.12.00000          | S.B. Liability Insurance-LCS  | \$1,250.00            | \$1,338.00              | \$1,431.66               | \$93.66              | 7.00                 |
| 04.2319.534.02.00000          | Postage Fees-MS               | (\$11.20)             | \$172.50                | \$210.00                 | \$37.50              | 21.74                |
| 04.2319.534.03.00000          | Postage Fees-HS               | (\$16.80)             | \$277.50                | \$315.00                 | \$37.50              | 13.51                |
| 04.2319.534.11.00000          | Postage Fees-FRES             | \$147.78              | \$300.00                | \$300.00                 | \$0.00               | 0.00                 |
| 04.2319.534.12.00000          | Postage Fees-LCS              | \$147.77              | \$462.50                | \$250.00                 | (\$212.50)           | (45.95)              |
| 04.2319.540.02.00000          | Advertising-MS                | \$0.00                | \$1,000.00              | \$1,000.00               | \$0.00               | 0.00                 |
| 04.2319.540.03.00000          | Advertising-HS                | \$29.70               | \$1,000.00              | \$500.00                 | (\$500.00)           | (50.00)              |
| 04.2319.540.11.00000          | Advertising-FRES              | \$87.49               | \$1,600.00              | \$500.00                 | (\$1,100.00)         | (68.75)              |
| 04.2319.540.12.00000          | Advertising-LCS               | \$139.60              | \$200.00                | \$200.00                 | \$0.00               | 0.00                 |
| 04.2319.550.02.00000          | Printing & Binding-MS         | \$354.37              | \$593.00                | \$593.00                 | \$0.00               | 0.00                 |
| 04.2319.550.03.00000          | Printing & Binding-HS         | \$354.37              | \$593.00                | \$593.00                 | \$0.00               | 0.00                 |
| 04.2319.550.11.00000          | Printing & Binding-FRES       | \$354.38              | \$593.00                | \$593.00                 | \$0.00               | 0.00                 |
| 04.2319.550.12.00000          | Printing & Binding-LCS        | \$354.38              | \$442.00                | \$593.00                 | \$151.00             | 34.16                |
| 04.2319.610.02.00000          | General Supplies/Paper-MS     | \$91.70               | \$191.50                | \$154.00                 | (\$37.50)            | (19.58)              |
| 04.2319.610.03.00000          | General Supplies/Paper-HS     | \$103.80              | \$159.50                | \$122.00                 | (\$37.50)            | (23.51)              |
| 04.2319.610.11.00000          | General Supplies/Paper-FRES   | \$99.60               | \$309.00                | \$175.00                 | (\$134.00)           | (43.37)              |
| 04.2319.610.12.00000          | General Supplies/Paper-LCS    | \$126.59              | \$346.50                | \$175.00                 | (\$171.50)           | (49.49)              |

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| Account   | Description                          | FY 14<br>Expenditures | FY 15 Adopted<br>Budget | FY 16 Proposed<br>Budget | Dollar<br>Difference | Percentage<br>Change |
|---|--------------------------------------|-----------------------|-------------------------|--------------------------|----------------------|----------------------|
| 04.2319.810.02.00000                                | Dues & Fees-MS                       | \$516.00              | \$621.00                | \$621.00                 | \$0.00               | 0.00                 |
| 04.2319.810.03.00000                                | Dues & Fees-HS                       | \$774.00              | \$774.00                | \$774.00                 | \$0.00               | 0.00                 |
| 04.2319.810.11.00000                                | Dues & Fees-FRES                     | \$1,108.19            | \$1,213.00              | \$1,110.00               | (\$103.00)           | (8.49)               |
| 04.2319.810.12.00000                                | Dues & Fees-LCS                      | \$887.00              | \$887.00                | \$887.00                 | \$0.00               | 0.00                 |
| 04.2319.890.02.00000                                | Miscellaneous-MS                     | \$0.00                | \$200.00                | \$200.00                 | \$0.00               | 0.00                 |
| 04.2319.890.03.00000                                | Miscellaneous-HS                     | \$0.00                | \$300.00                | \$300.00                 | \$0.00               | 0.00                 |
| 04.2319.890.11.00000                                | Miscellaneous-FRES                   | \$111.58              | \$500.00                | \$600.00                 | \$100.00             | 20.00                |
| 04.2319.890.12.00000                                | Miscellaneous-LCS                    | \$65.78               | \$600.00                | \$600.00                 | \$0.00               | 0.00                 |
| <b>FUNCTION: Other School Board Services - 2319</b> |                                      | <b>\$10,319.08</b>    | <b>\$18,144.00</b>      | <b>\$20,480.32</b>       | <b>\$2,336.32</b>    | <b>12.88</b>         |
| 04.2321.112.01.00000                                | Superintendent Svs-SAU               | \$152,857.92          | \$150,886.00            | \$151,050.08             | \$164.08             | 0.11                 |
| 04.2321.211.01.00000                                | Medical Insurance-SAU                | \$18,732.80           | \$18,709.00             | \$32,263.87              | \$13,554.87          | 72.45                |
| 04.2321.212.01.00000                                | Dental Insurance-SAU                 | \$2,130.24            | \$2,030.00              | \$2,851.33               | \$821.33             | 40.46                |
| 04.2321.213.01.00000                                | Life Insurance-SAU                   | \$260.70              | \$235.00                | \$265.20                 | \$30.20              | 12.85                |
| 04.2321.214.01.00000                                | Disability Insurance-SAU             | \$397.86              | \$294.00                | \$290.88                 | (\$3.12)             | (1.06)               |
| 04.2321.220.01.00000                                | Social Security-SAU                  | \$11,744.68           | \$11,542.00             | \$11,555.33              | \$13.33              | 0.12                 |
| 04.2321.231.01.00000                                | Employee Retirement-SAU              | \$16,452.99           | \$16,250.00             | \$16,872.29              | \$622.29             | 3.83                 |
| 04.2321.250.01.00000                                | Unemployment-SAU                     | \$505.00              | \$505.00                | \$2,024.07               | \$1,519.07           | 300.81               |
| 04.2321.260.01.00000                                | Workers' Compensation-SAU            | \$0.00                | \$207.00                | \$1,344.35               | \$1,137.35           | 549.44               |
| 04.2321.290.01.00000                                | Professional Dev - Tuition-SAU       | \$0.00                | \$0.00                  | \$5,000.00               | \$5,000.00           | 0.00                 |
| 04.2321.321.01.00000                                | Contracted Services-SAU              | \$0.00                | \$300.00                | \$0.00                   | (\$300.00)           | (100.00)             |
| 04.2321.330.01.00000                                | Professional Services ( Legal)-SAU   | \$1,841.25            | \$3,000.00              | \$3,000.00               | \$0.00               | 0.00                 |
| 04.2321.430.01.00000                                | Repairs & Maintenance Services-SAU   | \$936.73              | \$933.00                | \$400.00                 | (\$533.00)           | (57.13)              |
| 04.2321.449.01.00000                                | Rental of Equipment-SAU              | \$1,656.86            | \$1,611.00              | \$1,120.00               | (\$491.00)           | (30.48)              |
| 04.2321.531.01.00000                                | Telephone-SAU                        | \$3,327.33            | \$3,330.00              | \$2,200.00               | (\$1,130.00)         | (33.93)              |
| 04.2321.534.01.00000                                | Postage-SAU                          | \$870.78              | \$2,290.00              | \$1,000.00               | (\$1,290.00)         | (56.33)              |
| 04.2321.540.01.00000                                | Ads & Notices-SAU                    | \$2,414.84            | \$3,800.00              | \$2,800.00               | (\$1,000.00)         | (26.32)              |
| 04.2321.550.01.00000                                | Printing-SAU                         | \$145.00              | \$500.00                | \$350.00                 | (\$150.00)           | (30.00)              |
| 04.2321.580.01.00000                                | Travel & Conferences-SAU             | \$5,479.02            | \$5,100.00              | \$1,000.00               | (\$4,100.00)         | (80.39)              |
| 04.2321.610.01.00000                                | General Supplies-SAU                 | \$2,230.07            | \$1,330.00              | \$1,500.00               | \$170.00             | 12.78                |
| 04.2321.649.01.00000                                | Professional Books/Subscriptions-SAU | \$268.90              | \$310.00                | \$300.00                 | (\$10.00)            | (3.23)               |

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| Account   | Description                         | FY 14<br>Expenditures | FY 15 Adopted<br>Budget | FY 16 Proposed<br>Budget | Dollar<br>Difference | Percentage<br>Change |
|---|-------------------------------------|-----------------------|-------------------------|--------------------------|----------------------|----------------------|
| 04.2321.650.01.00000  | Computer Software-SAU               | \$175.01              | \$840.00                | \$0.00                   | (\$840.00)           | (100.00)             |
| 04.2321.650.01.T0000  | Computer Software-SAU               | \$0.00                | \$0.00                  | \$2,275.00               | \$2,275.00           | 0.00                 |
| 04.2321.735.01.00000  | Replacement Equipment-SAU           | \$0.00                | \$1,865.00              | \$0.00                   | (\$1,865.00)         | (100.00)             |
| 04.2321.810.01.00000  | Dues and Fees-SAU                   | \$1,973.00            | \$1,645.00              | \$2,145.00               | \$500.00             | 30.40                |
| 04.2321.890.01.00000  | Miscellaneous-SAU                   | \$1,029.90            | \$0.00                  | \$2,400.00               | \$2,400.00           | 0.00                 |
| <b>FUNCTION: Office of the Superintendent Services - 2321</b> |                                     | <b>\$225,430.88</b>   | <b>\$227,512.00</b>     | <b>\$234,135.14</b>      | <b>\$6,623.14</b>    | <b>2.91</b>          |
| 04.2332.112.01.00000  | Administration Wages-SPED           | \$108,705.07          | \$111,415.00            | \$111,482.20             | \$67.20              | 0.06                 |
| 04.2332.211.01.00000  | Medical Insurance-SPED              | \$50,064.00           | \$55,571.00             | \$62,521.07              | \$6,950.07           | 12.51                |
| 04.2332.212.01.00000  | Dental Insurance-SPED               | \$2,883.84            | \$3,819.00              | \$3,864.36               | \$45.36              | 1.19                 |
| 04.2332.213.01.00000  | Life Insurance-SPED                 | \$217.80              | \$185.00                | \$217.80                 | \$32.80              | 17.73                |
| 04.2332.214.01.00000  | Disability Insurance-SPED           | \$128.16              | \$289.00                | \$260.52                 | (\$28.48)            | (9.85)               |
| 04.2332.220.01.00000  | Social Security-SPED                | \$8,332.81            | \$8,523.00              | \$8,528.39               | \$5.39               | 0.06                 |
| 04.2332.231.01.00000  | Employee Retirement-SPED            | \$12,030.69           | \$11,999.00             | \$12,452.56              | \$453.56             | 3.78                 |
| 04.2332.250.01.00000  | Unemployment-SPED                   | \$505.00              | \$505.00                | \$1,493.86               | \$988.86             | 195.81               |
| 04.2332.260.01.00000  | Workers' Compensation-SPED          | \$0.00                | \$172.00                | \$992.19                 | \$820.19             | 476.85               |
| 04.2332.290.01.00000  | Professional Development-SPED       | \$0.00                | \$0.00                  | \$1,000.00               | \$1,000.00           | 0.00                 |
| 04.2332.330.01.00000  | Professional Services ( Legal)-SPED | \$0.00                | \$0.00                  | \$3,500.00               | \$3,500.00           | 0.00                 |
| 04.2332.331.01.00000  | Legal Services-SPED                 | \$804.03              | \$3,500.00              | \$0.00                   | (\$3,500.00)         | (100.00)             |
| 04.2332.430.01.00000  | Repairs & Maintenance Services-SPED | \$872.69              | \$933.00                | \$400.00                 | (\$533.00)           | (57.13)              |
| 04.2332.449.01.00000  | Rental of Equipment-SPED            | \$1,656.54            | \$1,691.00              | \$1,120.00               | (\$571.00)           | (33.77)              |
| 04.2332.531.01.00000  | Telephone-SPED                      | \$3,327.33            | \$3,330.00              | \$2,200.00               | (\$1,130.00)         | (33.93)              |
| 04.2332.534.01.00000  | Postage-SPED                        | \$65.00               | \$870.00                | \$500.00                 | (\$370.00)           | (42.53)              |
| 04.2332.540.01.00000  | Advertising-SPED                    | \$656.80              | \$1,000.00              | \$750.00                 | (\$250.00)           | (25.00)              |
| 04.2332.550.01.00000  | Printing-SPED                       | \$0.00                | \$250.00                | \$0.00                   | (\$250.00)           | (100.00)             |
| 04.2332.580.01.00000  | Travel/Conferences-SPED             | \$3,000.06            | \$4,000.00              | \$3,000.00               | (\$1,000.00)         | (25.00)              |
| 04.2332.610.01.00000  | General Supplies/Paper-SPED         | \$539.23              | \$690.00                | \$650.00                 | (\$40.00)            | (5.80)               |
| 04.2332.650.01.00000  | Computer Programs-SPED              | \$175.00              | \$840.00                | \$0.00                   | (\$840.00)           | (100.00)             |
| 04.2332.650.01.T0000  | Computer Software-SPED              | \$0.00                | \$0.00                  | \$800.00                 | \$800.00             | 0.00                 |
| 04.2332.810.01.00000  | Dues and Fees-SPED                  | \$0.00                | \$670.00                | \$670.00                 | \$0.00               | 0.00                 |
| <b>FUNCTION: Student Support Services-SPED - 2332</b>         |                                     | <b>\$178,844.05</b>   | <b>\$193,469.00</b>     | <b>\$196,315.95</b>      | <b>\$2,846.95</b>    | <b>1.47</b>          |

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| Account              | Description               | FY 14 Expenditures | FY 15 Adopted Budget | FY 16 Proposed Budget | Dollar Difference | Percentage Change |
|----------------------|---------------------------|--------------------|----------------------|-----------------------|-------------------|-------------------|
| 04.2410.113.02.00000 | Principal Salaries-MS     | \$69,012.07        | \$86,797.40          | \$70,392.00           | (\$16,405.40)     | (18.90)           |
| 04.2410.113.03.00000 | Principal Salaries-HS     | \$103,517.97       | \$89,183.60          | \$105,588.00          | \$16,404.40       | 18.39             |
| 04.2410.113.11.00000 | Principal Salaries-FRES   | \$61,600.01        | \$44,880.00          | \$71,808.00           | \$26,928.00       | 60.00             |
| 04.2410.113.12.00000 | Principal Salaries-LCS    | \$26,400.07        | \$44,880.00          | \$17,952.00           | (\$26,928.00)     | (60.00)           |
| 04.2410.211.02.00000 | Principal Medical- MS     | \$1,600.00         | \$1,600.00           | \$1,750.40            | \$150.40          | 9.40              |
| 04.2410.211.03.00000 | Principal Medical-HS      | \$2,400.00         | \$2,400.00           | \$2,625.60            | \$225.60          | 9.40              |
| 04.2410.211.11.00000 | Principal Medical-FRES    | \$12,700.80        | \$10,070.00          | \$11,016.58           | \$946.58          | 9.40              |
| 04.2410.211.12.00000 | Principal Medical-LCS     | \$5,444.00         | \$10,070.00          | \$11,016.58           | \$946.58          | 9.40              |
| 04.2410.212.02.00000 | Dental Insurance-MS       | \$945.36           | \$1,175.00           | \$1,292.50            | \$117.50          | 10.00             |
| 04.2410.212.03.00000 | Dental Insurance-HS       | \$1,417.92         | \$1,307.00           | \$1,437.70            | \$130.70          | 10.00             |
| 04.2410.212.11.00000 | Dental Insurance-FRES     | \$672.94           | \$785.00             | \$863.50              | \$78.50           | 10.00             |
| 04.2410.212.12.00000 | Dental Insurance-LCS      | \$822.54           | \$785.00             | \$863.50              | \$78.50           | 10.00             |
| 04.2410.213.02.00000 | Life Insurance-MS         | \$79.20            | \$84.00              | \$99.00               | \$15.00           | 17.86             |
| 04.2410.213.03.00000 | Life Insurance-HS         | \$118.80           | \$84.00              | \$198.00              | \$114.00          | 135.71            |
| 04.2410.213.11.00000 | Life Insurance-FRES       | \$63.56            | \$42.00              | \$99.00               | \$57.00           | 135.71            |
| 04.2410.213.12.00000 | Life Insurance-LCS        | \$27.26            | \$42.00              | \$19.80               | (\$22.20)         | (52.86)           |
| 04.2410.214.02.00000 | Disability Insurance-MS   | \$141.12           | \$191.00             | \$70.56               | (\$120.44)        | (63.06)           |
| 04.2410.214.03.00000 | Disability Insurance-HS   | \$211.68           | \$191.00             | \$387.76              | \$196.76          | 103.02            |
| 04.2410.214.11.00000 | Disability Insurance-FRES | \$113.19           | \$87.00              | \$176.40              | \$89.40           | 102.76            |
| 04.2410.214.12.00000 | Disability Insurance-LCS  | \$48.51            | \$87.00              | \$35.28               | (\$51.72)         | (59.45)           |
| 04.2410.220.02.00000 | Social Security-MS        | \$5,808.85         | \$6,640.00           | \$5,384.99            | (\$1,255.01)      | (18.90)           |
| 04.2410.220.03.00000 | Social Security-HS        | \$8,292.15         | \$6,822.00           | \$8,077.48            | \$1,255.48        | 18.40             |
| 04.2410.220.11.00000 | Social Security-FRES      | \$4,496.53         | \$3,433.00           | \$5,493.31            | \$2,060.31        | 60.01             |
| 04.2410.220.12.00000 | Social Security-LCS       | \$1,927.06         | \$3,433.00           | \$1,373.33            | (\$2,059.67)      | (60.00)           |
| 04.2410.232.02.00000 | Teacher Retirement-MS     | \$9,670.57         | \$12,290.00          | \$11,030.43           | (\$1,259.57)      | (10.25)           |
| 04.2410.232.03.00000 | Teacher Retirement-HS     | \$14,675.81        | \$12,628.00          | \$16,545.64           | \$3,917.64        | 31.02             |
| 04.2410.232.11.00000 | Teacher Retirement-FRES   | \$8,722.48         | \$6,354.00           | \$11,252.31           | \$4,898.31        | 77.09             |
| 04.2410.232.12.00000 | Teacher Retirement-LCS    | \$3,738.28         | \$6,355.00           | \$2,813.08            | (\$3,541.92)      | (55.73)           |
| 04.2410.250.02.00000 | Unemployment-MS           | \$505.00           | \$505.00             | \$943.25              | \$438.25          | 86.78             |
| 04.2410.250.03.00000 | Unemployment-HS           | \$505.00           | \$505.00             | \$1,414.88            | \$909.88          | 180.17            |

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| <b>Account</b>       | <b>Description</b>                  | <b>FY 14<br/>Expenditures</b> | <b>FY 15 Adopted<br/>Budget</b> | <b>FY 16 Proposed<br/>Budget</b> | <b>Dollar<br/>Difference</b> | <b>Percentage<br/>Change</b> |
|----------------------|-------------------------------------|-------------------------------|---------------------------------|----------------------------------|------------------------------|------------------------------|
| 04.2410.250.11.00000 | Unemployment-FRES                   | \$253.00                      | \$253.00                        | \$962.23                         | \$709.23                     | 280.33                       |
| 04.2410.250.12.00000 | Unemployment-LCS                    | \$253.00                      | \$253.00                        | \$240.56                         | (\$12.44)                    | (4.92)                       |
| 04.2410.260.02.00000 | Workers' Compensation-MS            | \$0.00                        | \$98.00                         | \$626.49                         | \$528.49                     | 539.28                       |
| 04.2410.260.03.00000 | Workers' Compensation-HS            | \$0.00                        | \$146.00                        | \$939.73                         | \$793.73                     | 543.65                       |
| 04.2410.260.11.00000 | Workers' Compensation-FRES          | \$0.00                        | \$124.00                        | \$639.09                         | \$515.09                     | 415.40                       |
| 04.2410.260.12.00000 | Workers' Compensation-LCS           | \$0.00                        | \$100.00                        | \$159.77                         | \$59.77                      | 59.77                        |
| 04.2410.430.02.00000 | Repairs & Maintenance Services-MS   | \$1,607.45                    | \$0.00                          | \$1,000.00                       | \$1,000.00                   | 0.00                         |
| 04.2410.430.02.T0000 | Svs, Repairs & Maint - MS TECH      | \$0.00                        | \$1,998.62                      | \$0.00                           | (\$1,998.62)                 | (100.00)                     |
| 04.2410.430.03.00000 | Repairs & Maintenance Services-HS   | \$2,411.21                    | \$0.00                          | \$15,187.00                      | \$15,187.00                  | 0.00                         |
| 04.2410.430.03.T0000 | Svs, Repairs & Maint - HS TECH      | \$0.00                        | \$3,300.00                      | \$0.00                           | (\$3,300.00)                 | (100.00)                     |
| 04.2410.430.11.00000 | Repairs & Maintenance Services-FRES | \$0.00                        | \$0.00                          | \$200.00                         | \$200.00                     | 0.00                         |
| 04.2410.430.12.00000 | Repairs & Maintenance Services-LCS  | \$906.28                      | \$0.00                          | \$500.00                         | \$500.00                     | 0.00                         |
| 04.2410.442.02.00000 | Equip Rental/Lease-MS               | \$0.00                        | \$0.00                          | \$4,480.00                       | \$4,480.00                   | 0.00                         |
| 04.2410.442.03.00000 | Equip Rental/Lease-HS               | \$0.00                        | \$0.00                          | \$6,720.00                       | \$6,720.00                   | 0.00                         |
| 04.2410.442.11.00000 | Equip Rental/Lease-FRES             | \$4,636.00                    | \$4,636.00                      | \$7,038.00                       | \$2,402.00                   | 51.81                        |
| 04.2410.442.12.00000 | Equip Rental/Lease-LCS              | \$2,662.00                    | \$2,662.00                      | \$2,662.00                       | \$0.00                       | 0.00                         |
| 04.2410.531.02.00000 | Telephone-MS                        | \$6,177.10                    | \$13,121.00                     | \$12,877.40                      | (\$243.60)                   | (1.86)                       |
| 04.2410.531.03.00000 | Telephone-HS                        | \$9,265.68                    | \$19,681.00                     | \$18,916.10                      | (\$764.90)                   | (3.89)                       |
| 04.2410.531.11.00000 | Telephone-FRES                      | \$9,543.63                    | \$17,655.00                     | \$19,938.32                      | \$2,283.32                   | 12.93                        |
| 04.2410.531.12.00000 | Telephone-LCS                       | \$7,010.47                    | \$11,542.00                     | \$8,600.00                       | (\$2,942.00)                 | (25.49)                      |
| 04.2410.534.02.00000 | Postage-MS                          | \$826.07                      | \$1,840.00                      | \$1,500.00                       | (\$340.00)                   | (18.48)                      |
| 04.2410.534.03.00000 | Postage-HS                          | \$1,239.07                    | \$2,760.00                      | \$2,760.00                       | \$0.00                       | 0.00                         |
| 04.2410.534.11.00000 | Postage-FRES                        | \$509.89                      | \$1,000.00                      | \$1,180.00                       | \$180.00                     | 18.00                        |
| 04.2410.534.12.00000 | Postage-LCS                         | \$196.00                      | \$400.00                        | \$280.00                         | (\$120.00)                   | (30.00)                      |
| 04.2410.550.02.00000 | Printing-MS                         | \$482.00                      | \$560.00                        | \$560.00                         | \$0.00                       | 0.00                         |
| 04.2410.550.03.00000 | Printing-HS                         | \$723.00                      | \$840.00                        | \$840.00                         | \$0.00                       | 0.00                         |
| 04.2410.550.11.00000 | Printing-FRES                       | \$419.00                      | \$1,594.00                      | \$1,920.00                       | \$326.00                     | 20.45                        |
| 04.2410.550.12.00000 | Printing-LCS                        | \$200.00                      | \$978.00                        | \$480.00                         | (\$498.00)                   | (50.92)                      |
| 04.2410.580.02.00000 | Travel/Conferences-MS               | \$400.85                      | \$2,000.00                      | \$2,000.00                       | \$0.00                       | 0.00                         |
| 04.2410.580.03.00000 | Travel/Conferences-HS               | \$601.26                      | \$3,000.00                      | \$3,000.00                       | \$0.00                       | 0.00                         |
| 04.2410.580.11.00000 | Travel/Conferences-FRES             | \$515.19                      | \$400.00                        | \$1,600.00                       | \$1,200.00                   | 300.00                       |

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| Account  | Description                   | FY 14<br>Expenditures | FY 15 Adopted<br>Budget | FY 16 Proposed<br>Budget | Dollar<br>Difference | Percentage<br>Change |
|--|-------------------------------|-----------------------|-------------------------|--------------------------|----------------------|----------------------|
| 04.2410.580.12.00000                                     | Travel/Conferences-LCS        | \$189.99              | \$400.00                | \$200.00                 | (\$200.00)           | (50.00)              |
| 04.2410.610.02.00000                                     | General Supplies/Paper-MS     | \$975.06              | \$1,480.00              | \$1,600.00               | \$120.00             | 8.11                 |
| 04.2410.610.03.00000                                     | General Supplies/Paper-HS     | \$1,462.56            | \$2,220.00              | \$2,400.00               | \$180.00             | 8.11                 |
| 04.2410.610.11.00000                                     | General Supplies/Paper-FRES   | \$1,072.91            | \$5,197.00              | \$4,822.00               | (\$375.00)           | (7.22)               |
| 04.2410.610.12.00000                                     | General Supplies/Paper-LCS    | \$1,597.38            | \$2,808.00              | \$3,533.00               | \$725.00             | 25.82                |
| 04.2410.650.02.00000                                     | Computer Software-MS          | \$574.56              | \$0.00                  | \$0.00                   | \$0.00               | 0.00                 |
| 04.2410.650.02.T0000                                     | Computer Software - MS TECH   | \$0.00                | \$1,342.00              | \$1,208.40               | (\$133.60)           | (9.96)               |
| 04.2410.650.03.00000                                     | Computer Software-HS          | \$875.52              | \$0.00                  | \$0.00                   | \$0.00               | 0.00                 |
| 04.2410.650.03.T0000                                     | Computer Software - HS TECH   | \$0.00                | \$2,014.00              | \$912.60                 | (\$1,101.40)         | (54.69)              |
| 04.2410.650.11.T0000                                     | Computer Software - FRES TECH | \$0.00                | \$2,098.00              | \$4,521.00               | \$2,423.00           | 115.49               |
| 04.2410.650.12.T0000                                     | Computer Software - LCS TECH  | \$0.00                | \$670.00                | \$1,725.00               | \$1,055.00           | 157.46               |
| 04.2410.731.02.00000                                     | New Equipment-MS              | \$0.00                | \$200.00                | \$200.00                 | \$0.00               | 0.00                 |
| 04.2410.731.03.00000                                     | New Equipment-HS              | \$0.00                | \$300.00                | \$300.00                 | \$0.00               | 0.00                 |
| 04.2410.735.02.00000                                     | Replacement Equipment-MS      | \$115.99              | \$0.00                  | \$0.00                   | \$0.00               | 0.00                 |
| 04.2410.735.03.00000                                     | Replacement Equipment-HS      | \$173.97              | \$0.00                  | \$1,800.00               | \$1,800.00           | 0.00                 |
| 04.2410.735.03.T0000                                     | Replace Equipment-HS TECH     | \$0.00                | \$0.00                  | \$1,800.00               | \$1,800.00           | 0.00                 |
| 04.2410.735.11.00000                                     | Replacement Equipment-FRES    | \$0.00                | \$2,240.00              | \$1,475.00               | (\$765.00)           | (34.15)              |
| 04.2410.735.11.T0000                                     | Replace Equipment-FRES TECH   | \$0.00                | \$0.00                  | \$1,475.00               | \$1,475.00           | 0.00                 |
| 04.2410.735.12.T0000                                     | Replacement Equip - LCS TECH  | \$0.00                | \$1,100.00              | \$900.00                 | (\$200.00)           | (18.18)              |
| 04.2410.810.02.00000                                     | Fees & Dues-MS                | \$1,757.20            | \$2,000.00              | \$2,000.00               | \$0.00               | 0.00                 |
| 04.2410.810.03.00000                                     | Fees & Dues-HS                | \$2,635.80            | \$3,000.00              | \$3,000.00               | \$0.00               | 0.00                 |
| 04.2410.810.11.00000                                     | Fees & Dues-FRES              | \$954.00              | \$755.00                | \$1,210.00               | \$455.00             | 60.26                |
| 04.2410.810.12.00000                                     | Fees & Dues-LCS               | \$0.00                | \$445.00                | \$1,420.00               | \$975.00             | 219.10               |
| <b>FUNCTION: Office of the Principal Services - 2410</b> |                               | <b>\$408,901.82</b>   | <b>\$472,916.62</b>     | <b>\$516,329.55</b>      | <b>\$43,412.93</b>   | <b>9.18</b>          |
| 04.2411.114.02.00000                                     | Secretarial Salaries-MS       | \$23,617.89           | \$24,329.20             | \$35,261.48              | \$10,932.28          | 44.93                |
| 04.2411.114.03.00000                                     | Secretarial Salaries-HS       | \$35,426.87           | \$36,080.80             | \$35,261.48              | (\$819.32)           | (2.27)               |
| 04.2411.114.11.00000                                     | Secretarial Salaries-FRES     | \$48,786.87           | \$45,922.00             | \$50,317.38              | \$4,395.38           | 9.57                 |
| 04.2411.114.12.00000                                     | Secretarial Salaries-LCS      | \$26,138.77           | \$26,582.00             | \$26,582.00              | \$0.00               | 0.00                 |
| 04.2411.211.02.00000                                     | Medical insurance-MS          | \$11,424.00           | \$14,023.00             | \$15,341.16              | \$1,318.16           | 9.40                 |
| 04.2411.211.03.00000                                     | Medical insurance-HS          | \$17,136.00           | \$21,035.00             | \$23,012.29              | \$1,977.29           | 9.40                 |

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|--|----------------------------|-----------------------|-------------------------|--------------------------|----------------------|----------------------|
| 04.2411.211.11.00000                             | Medical insurance-FRES     | \$2,581.00            | \$2,581.00              | \$2,823.61               | \$242.61             | 9.40                 |
| 04.2411.211.12.00000                             | Medical insurance-LCS      | \$2,000.00            | \$2,000.00              | \$2,188.00               | \$188.00             | 9.40                 |
| 04.2411.212.02.00000                             | Dental Insurance-MS        | \$945.36              | \$993.00                | \$1,092.30               | \$99.30              | 10.00                |
| 04.2411.212.03.00000                             | Dental Insurance-HS        | \$1,417.92            | \$1,489.00              | \$1,637.90               | \$148.90             | 10.00                |
| 04.2411.212.11.00000                             | Dental Insurance-FRES      | \$1,526.68            | \$1,570.00              | \$1,727.00               | \$157.00             | 10.00                |
| 04.2411.213.02.00000                             | Life Insurance-MS          | \$39.62               | \$47.00                 | \$47.52                  | \$0.52               | 1.11                 |
| 04.2411.213.03.00000                             | Life Insurance-HS          | \$59.50               | \$71.00                 | \$198.00                 | \$127.00             | 178.87               |
| 04.2411.213.11.00000                             | Life Insurance-FRES        | \$104.83              | \$134.00                | \$118.60                 | (\$15.40)            | (11.49)              |
| 04.2411.213.12.00000                             | Life Insurance-LCS         | \$64.24               | \$50.00                 | \$79.20                  | \$29.20              | 58.40                |
| 04.2411.214.02.00000                             | Disability Insurance-MS    | \$0.00                | \$49.00                 | \$68.06                  | \$19.06              | 38.90                |
| 04.2411.214.03.00000                             | Disability Insurance-HS    | \$0.00                | \$73.00                 | \$73.00                  | \$0.00               | 0.00                 |
| 04.2411.214.11.00000                             | Disability Insurance-FRES  | \$108.27              | \$136.00                | \$116.40                 | (\$19.60)            | (14.41)              |
| 04.2411.214.12.00000                             | Disability Insurance-LCS   | \$53.24               | \$67.00                 | \$72.12                  | \$5.12               | 7.64                 |
| 04.2411.220.02.00000                             | Social Security-MS         | \$1,613.44            | \$1,861.00              | \$2,697.50               | \$836.50             | 44.95                |
| 04.2411.220.03.00000                             | Social Security-HS         | \$2,419.95            | \$2,760.00              | \$2,697.50               | (\$62.50)            | (2.26)               |
| 04.2411.220.11.00000                             | Social Security-FRES       | \$3,920.60            | \$3,513.00              | \$3,849.28               | \$336.28             | 9.57                 |
| 04.2411.220.12.00000                             | Social Security-LCS        | \$2,041.69            | \$2,034.00              | \$2,033.52               | (\$0.48)             | (0.02)               |
| 04.2411.231.02.00000                             | Employee Retirement-MS     | \$2,543.61            | \$2,621.00              | \$3,938.71               | \$1,317.71           | 50.28                |
| 04.2411.231.03.00000                             | Employee Retirement-HS     | \$3,815.44            | \$3,885.00              | \$3,938.71               | \$53.71              | 1.38                 |
| 04.2411.231.11.00000                             | Employee Retirement-FRES   | \$3,215.91            | \$3,802.00              | \$5,620.45               | \$1,818.45           | 47.83                |
| 04.2411.231.12.00000                             | Employee Retirement-LCS    | \$2,815.14            | \$2,863.00              | \$2,969.21               | \$106.21             | 3.71                 |
| 04.2411.250.02.00000                             | Unemployment-MS            | \$253.00              | \$253.00                | \$472.50                 | \$219.50             | 86.76                |
| 04.2411.250.03.00000                             | Unemployment-HS            | \$253.00              | \$253.00                | \$472.50                 | \$219.50             | 86.76                |
| 04.2411.250.11.00000                             | Unemployment-FRES          | \$253.00              | \$253.00                | \$674.25                 | \$421.25             | 166.50               |
| 04.2411.250.12.00000                             | Unemployment-LCS           | \$253.00              | \$253.00                | \$356.20                 | \$103.20             | 40.79                |
| 04.2411.260.02.00000                             | Workers' Compensation-MS   | \$0.00                | \$41.00                 | \$313.83                 | \$272.83             | 665.44               |
| 04.2411.260.03.00000                             | Workers' Compensation-HS   | \$0.00                | \$62.00                 | \$313.83                 | \$251.83             | 406.18               |
| 04.2411.260.11.00000                             | Workers' Compensation-FRES | \$0.00                | \$71.00                 | \$447.82                 | \$376.82             | 530.73               |
| 04.2411.260.12.00000                             | Workers' Compensation-LCS  | \$0.00                | \$32.00                 | \$236.58                 | \$204.58             | 639.31               |
| <b>FUNCTION: Principal Services-Other - 2411</b> |                            | <b>\$194,828.84</b>   | <b>\$201,789.00</b>     | <b>\$227,049.89</b>      | <b>\$25,260.89</b>   | <b>12.52</b>         |

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|--|------------------------------------|-----------------------|-------------------------|--------------------------|----------------------|----------------------|
| 04.2490.890.02.00000                                       | Graduation/Assembly Expenses-MS    | \$1,304.14            | \$1,920.00              | \$1,920.00               | \$0.00               | 0.00                 |
| 04.2490.890.03.00000                                       | Graduation/Assembly Expenses-HS    | \$2,014.86            | \$2,880.00              | \$2,880.00               | \$0.00               | 0.00                 |
| 04.2490.890.11.00000                                       | Graduation/Assembly Expenses-FRES  | \$1,103.30            | \$3,300.00              | \$3,500.00               | \$200.00             | 6.06                 |
| 04.2490.890.12.00000                                       | Graduation/Assembly Expenses-LCS   | \$1,582.85            | \$2,600.00              | \$2,500.00               | (\$100.00)           | (3.85)               |
| <b>FUNCTION: Other Support Service-School Admin - 2490</b> |                                    | <b>\$6,005.15</b>     | <b>\$10,700.00</b>      | <b>\$10,800.00</b>       | <b>\$100.00</b>      | <b>0.93</b>          |
| 04.2510.112.01.00000                                       | Business Services Wages-SAU        | \$165,390.11          | \$167,591.00            | \$159,229.92             | (\$8,361.08)         | (4.99)               |
| 04.2510.211.01.00000                                       | Medical Insurance-SAU              | \$38,640.00           | \$42,890.00             | \$46,921.66              | \$4,031.66           | 9.40                 |
| 04.2510.212.01.00000                                       | Dental Insurance-SAU               | \$2,695.56            | \$2,830.00              | \$3,612.14               | \$782.14             | 27.64                |
| 04.2510.213.01.00000                                       | Life Insurance-SAU                 | \$316.80              | \$302.00                | \$316.80                 | \$14.80              | 4.90                 |
| 04.2510.214.01.00000                                       | Disability Insurance-SAU           | \$401.52              | \$456.00                | \$411.36                 | (\$44.64)            | (9.79)               |
| 04.2510.220.01.00000                                       | Social Security-SAU                | \$12,667.27           | \$12,847.00             | \$12,181.09              | (\$665.91)           | (5.18)               |
| 04.2510.231.01.00000                                       | Employee Retirement-SAU            | \$18,135.63           | \$18,087.00             | \$17,785.98              | (\$301.02)           | (1.66)               |
| 04.2510.250.01.00000                                       | Unemployment-SAU                   | \$759.00              | \$759.00                | \$2,133.68               | \$1,374.68           | 181.12               |
| 04.2510.260.01.00000                                       | Workers' Compensation-SAU          | \$0.00                | \$232.00                | \$1,417.15               | \$1,185.15           | 510.84               |
| 04.2510.290.01.00000                                       | Professional Development-SAU       | \$7,176.00            | \$3,015.00              | \$0.00                   | (\$3,015.00)         | (100.00)             |
| 04.2510.330.01.00000                                       | Professional Services FSA-SAU      | \$2,632.50            | \$2,940.00              | \$3,000.00               | \$60.00              | 2.04                 |
| 04.2510.430.01.00000                                       | Repairs & Maintenance Services-SAU | \$2,811.84            | \$334.00                | \$400.00                 | \$66.00              | 19.76                |
| 04.2510.449.01.00000                                       | Rental of Equipment                | \$0.00                | \$0.00                  | \$1,120.00               | \$1,120.00           | 0.00                 |
| 04.2510.531.01.00000                                       | Telephone                          | \$0.00                | \$0.00                  | \$2,200.00               | \$2,200.00           | 0.00                 |
| 04.2510.534.01.00000                                       | Postage                            | \$0.00                | \$500.00                | \$0.00                   | (\$500.00)           | (100.00)             |
| 04.2510.550.01.00000                                       | Printing-SAU                       | \$1,152.96            | \$800.00                | \$800.00                 | \$0.00               | 0.00                 |
| 04.2510.580.01.00000                                       | Travel/Conferences-SAU             | \$3,812.31            | \$5,400.00              | \$1,500.00               | (\$3,900.00)         | (72.22)              |
| 04.2510.610.01.00000                                       | General Supplies/Paper-SAU         | \$872.91              | \$1,735.23              | \$900.00                 | (\$835.23)           | (48.13)              |
| 04.2510.650.01.00000                                       | Computer Programs-SAU              | \$65,065.59           | \$19,500.00             | \$0.00                   | (\$19,500.00)        | (100.00)             |
| 04.2510.650.01.T0000                                       | Computer Software-SAU              | \$0.00                | \$0.00                  | \$19,500.00              | \$19,500.00          | 0.00                 |
| 04.2510.733.01.00000                                       | New Furniture & Fixtures-SAU       | \$229.99              | \$0.00                  | \$1,910.00               | \$1,910.00           | 0.00                 |
| 04.2510.735.01.00000                                       | Replacement Equipment-SAU          | \$0.00                | \$315.77                | \$0.00                   | (\$315.77)           | (100.00)             |
| 04.2510.735.01.T0000                                       | Replace Equipment-SAU              | \$0.00                | \$0.00                  | \$1,865.00               | \$1,865.00           | 0.00                 |
| 04.2510.810.01.00000                                       | Dues and Fees-SAU                  | \$1,610.00            | \$1,972.00              | \$1,725.00               | (\$247.00)           | (12.53)              |
| 04.2510.890.01.00000                                       | Miscellaneous - Audit-SAU          | \$19,864.00           | \$20,500.00             | \$20,000.00              | (\$500.00)           | (2.44)               |



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|--|---------------------------|-----------------------|-------------------------|--------------------------|----------------------|----------------------|
| <b>FUNCTION: Fiscal-Business Services - 2510</b> |                           | <b>\$344,233.99</b>   | <b>\$303,006.00</b>     | <b>\$298,929.78</b>      | <b>(\$4,076.22)</b>  | <b>(1.35)</b>        |
| 04.2620.114.01.00000                             | Custodial Salaries        | \$0.00                | \$56,100.00             | \$57,337.18              | \$1,237.18           | 2.21                 |
| 04.2620.114.02.00000                             | Custodial Salaries-MS     | \$57,382.78           | \$35,142.80             | \$34,673.50              | (\$469.30)           | (1.34)               |
| 04.2620.114.03.00000                             | Custodial Salaries-HS     | \$85,912.50           | \$52,465.20             | \$52,010.40              | (\$454.80)           | (0.87)               |
| 04.2620.114.11.00000                             | Custodial Salaries-FRES   | \$93,896.56           | \$93,505.00             | \$92,785.50              | (\$719.50)           | (0.77)               |
| 04.2620.114.12.00000                             | Custodial Salaries-LCS    | \$13,173.42           | \$16,029.00             | \$12,467.09              | (\$3,561.91)         | (22.22)              |
| 04.2620.211.01.00000                             | Medical insurance         | \$0.00                | \$0.00                  | \$0.00                   | \$0.00               | 0.00                 |
| 04.2620.211.02.00000                             | Medical insurance-MS      | \$15,002.40           | \$17,809.34             | \$19,483.41              | \$1,674.08           | 9.40                 |
| 04.2620.211.03.00000                             | Medical insurance-HS      | \$22,153.60           | \$23,357.33             | \$25,552.93              | \$2,195.59           | 9.40                 |
| 04.2620.211.11.00000                             | Medical insurance-FRES    | \$16,755.20           | \$28,680.33             | \$31,376.28              | \$2,695.95           | 9.40                 |
| 04.2620.211.12.00000                             | Medical insurance         | \$0.00                | \$6,971.00              | \$7,626.27               | \$655.27             | 9.40                 |
| 04.2620.212.01.00000                             | Dental Insurance          | \$0.00                | \$1,570.00              | \$2,437.04               | \$867.04             | 55.23                |
| 04.2620.212.02.00000                             | Dental Insurance-MS       | \$1,507.60            | \$628.00                | \$690.80                 | \$62.80              | 10.00                |
| 04.2620.212.03.00000                             | Dental Insurance-HS       | \$897.64              | \$942.00                | \$1,036.20               | \$94.20              | 10.00                |
| 04.2620.212.11.00000                             | Dental Insurance-FRES     | \$1,130.64            | \$1,187.00              | \$1,305.70               | \$118.70             | 10.00                |
| 04.2620.213.01.00000                             | Life Insurance            | \$0.00                | \$101.00                | \$118.80                 | \$17.80              | 17.62                |
| 04.2620.213.02.00000                             | Life Insurance-MS         | \$85.49               | \$67.00                 | \$79.20                  | \$12.20              | 18.21                |
| 04.2620.213.03.00000                             | Life Insurance-HS         | \$128.30              | \$101.00                | \$148.50                 | \$47.50              | 47.03                |
| 04.2620.213.11.00000                             | Life Insurance-FRES       | \$158.52              | \$160.00                | \$178.20                 | \$18.20              | 11.38                |
| 04.2620.213.12.00000                             | Life Insurance-LCS        | \$0.00                | \$50.00                 | \$0.00                   | (\$50.00)            | (100.00)             |
| 04.2620.214.01.00000                             | Disability Insurance      | \$0.00                | \$104.00                | \$157.08                 | \$53.08              | 51.04                |
| 04.2620.214.02.00000                             | Disability Insurance-MS   | \$84.93               | \$90.00                 | \$97.06                  | \$7.06               | 7.84                 |
| 04.2620.214.03.00000                             | Disability Insurance-HS   | \$127.27              | \$135.00                | \$133.92                 | (\$1.08)             | (0.80)               |
| 04.2620.214.11.00000                             | Disability Insurance-FRES | \$161.16              | \$247.00                | \$258.84                 | \$11.84              | 4.79                 |
| 04.2620.214.12.00000                             | Disability Insurance-LCS  | \$0.00                | \$52.00                 | \$0.00                   | (\$52.00)            | (100.00)             |
| 04.2620.220.01.00000                             | Social Security           | \$0.00                | \$4,292.00              | \$4,386.29               | \$94.29              | 2.20                 |
| 04.2620.220.02.00000                             | Social Security-MS        | \$4,168.87            | \$2,688.00              | \$2,652.52               | (\$35.48)            | (1.32)               |
| 04.2620.220.03.00000                             | Social Security-HS        | \$6,229.02            | \$4,014.00              | \$3,978.80               | (\$35.20)            | (0.88)               |
| 04.2620.220.11.00000                             | Social Security-FRES      | \$6,931.19            | \$7,153.00              | \$7,098.09               | (\$54.91)            | (0.77)               |
| 04.2620.220.12.00000                             | Social Security-LCS       | \$1,007.76            | \$1,226.00              | \$953.73                 | (\$272.27)           | (22.21)              |

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| <b>Account</b>       | <b>Description</b>                       | <b>FY 14<br/>Expenditures</b> | <b>FY 15 Adopted<br/>Budget</b> | <b>FY 16 Proposed<br/>Budget</b> | <b>Dollar<br/>Difference</b> | <b>Percentage<br/>Change</b> |
|----------------------|--|-------------------------------|---------------------------------|----------------------------------|------------------------------|------------------------------|
| 04.2620.231.01.00000 | Retirement                               | \$0.00                        | \$6,042.00                      | \$6,404.56                       | \$362.56                     | 6.00                         |
| 04.2620.231.02.00000 | Employee Retirement-MS                   | \$3,795.53                    | \$1,531.00                      | \$3,873.03                       | \$2,342.03                   | 152.97                       |
| 04.2620.231.03.00000 | Employee Retirement-HS                   | \$5,693.34                    | \$2,297.00                      | \$5,809.56                       | \$3,512.56                   | 152.92                       |
| 04.2620.231.11.00000 | Employee Retirement-FRES                 | \$7,427.77                    | \$7,376.00                      | \$10,364.14                      | \$2,988.14                   | 40.51                        |
| 04.2620.250.01.00000 | Unemployment                             | \$0.00                        | \$101.00                        | \$768.32                         | \$667.32                     | 660.71                       |
| 04.2620.250.02.00000 | Unemployment-MS                          | \$303.00                      | \$303.00                        | \$464.62                         | \$161.62                     | 53.34                        |
| 04.2620.250.03.00000 | Unemployment-HS                          | \$455.00                      | \$455.00                        | \$696.94                         | \$241.94                     | 53.17                        |
| 04.2620.250.11.00000 | Unemployment-FRES                        | \$759.00                      | \$759.00                        | \$1,243.33                       | \$484.33                     | 63.81                        |
| 04.2620.250.12.00000 | Unemployment-LCS                         | \$194.00                      | \$194.00                        | \$167.06                         | (\$26.94)                    | (13.89)                      |
| 04.2620.260.01.00000 | Workers' Comp                            | \$0.00                        | \$133.00                        | \$510.30                         | \$377.30                     | 283.68                       |
| 04.2620.260.02.00000 | Workers' Compensation-MS                 | \$0.00                        | \$475.00                        | \$308.59                         | (\$166.41)                   | (35.03)                      |
| 04.2620.260.03.00000 | Workers' Compensation-HS                 | \$0.00                        | \$711.00                        | \$462.89                         | (\$248.11)                   | (34.90)                      |
| 04.2620.260.11.00000 | Workers' Compensation-FRES               | \$0.00                        | \$941.00                        | \$825.79                         | (\$115.21)                   | (12.24)                      |
| 04.2620.260.12.00000 | Workers' Compensation-LCS                | \$0.00                        | \$116.00                        | \$110.96                         | (\$5.04)                     | (4.34)                       |
| 04.2620.290.01.00000 | Profn'l Development (Training)           | \$0.00                        | \$1,500.00                      | \$1,500.00                       | \$0.00                       | 0.00                         |
| 04.2620.321.12.00000 | General Maintenance (Contr. Service)-LCS | \$6,578.00                    | \$3,000.00                      | \$2,250.00                       | (\$750.00)                   | (25.00)                      |
| 04.2620.330.01.00000 | Custodial Contracted-SAU                 | \$1,480.00                    | \$2,132.00                      | \$200.00                         | (\$1,932.00)                 | (90.62)                      |
| 04.2620.331.01.00000 | Other Professional Services-SAU          | \$10,000.00                   | \$0.00                          | \$5,000.00                       | \$5,000.00                   | 0.00                         |
| 04.2620.411.02.00000 | Water/Sewerage-MS                        | \$4,403.50                    | \$7,761.00                      | \$7,761.00                       | \$0.00                       | 0.00                         |
| 04.2620.411.03.00000 | Water/Sewerage-HS                        | \$6,605.25                    | \$11,642.00                     | \$11,642.00                      | \$0.00                       | 0.00                         |
| 04.2620.411.11.00000 | Water/Sewerage-FRES                      | \$9,804.00                    | \$16,201.00                     | \$19,441.00                      | \$3,240.00                   | 20.00                        |
| 04.2620.421.01.00000 | Disposal Services - SAU                  | \$0.00                        | \$0.00                          | \$818.75                         | \$818.75                     | 0.00                         |
| 04.2620.421.02.00000 | Disposal Services-MS                     | \$2,533.67                    | \$3,000.00                      | \$3,405.00                       | \$405.00                     | 13.50                        |
| 04.2620.421.03.00000 | Disposal Services-HS                     | \$3,800.52                    | \$4,500.00                      | \$5,105.00                       | \$605.00                     | 13.44                        |
| 04.2620.421.11.00000 | Disposal Services-FRES                   | \$4,899.09                    | \$3,500.00                      | \$5,000.00                       | \$1,500.00                   | 42.86                        |
| 04.2620.421.12.00000 | Disposal Services-LCS                    | \$3,169.39                    | \$2,400.00                      | \$2,456.25                       | \$56.25                      | 2.34                         |
| 04.2620.422.01.00000 | Snow Plowing Services-SAU                | \$0.00                        | \$0.00                          | \$ 0.00                          | \$500.00                     | 0.00                         |
| 04.2620.422.02.00000 | Snow Plowing Services-MS                 | \$550.00                      | \$2,000.00                      | \$ 600.00                        | (\$1,400.00)                 | (70.00)                      |
| 04.2620.422.03.00000 | Snow Plowing Services-HS                 | \$825.00                      | \$3,000.00                      | \$ 900.00                        | (\$2,100.00)                 | (70.00)                      |
| 04.2620.422.11.00000 | Snow Plowing Services-FRES               | \$0.00                        | \$600.00                        | \$1500.00                        | \$900.00                     | 150.00                       |
| 04.2620.422.12.00000 | Snow Plowing Services-LCS                | \$0.00                        | \$1.00                          | \$1500.00                        | \$1,499.00                   | 1,499.00                     |

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| <b>Account</b>       | <b>Description</b>                    | <b>FY 14<br/>Expenditures</b> | <b>FY 15 Adopted<br/>Budget</b> | <b>FY 16 Proposed<br/>Budget</b> | <b>Dollar<br/>Difference</b> | <b>Percentage<br/>Change</b> |
|----------------------|---------------------------------------|-------------------------------|---------------------------------|----------------------------------|------------------------------|------------------------------|
| 04.2620.424.01.00000 | Lawn & Grounds Care - SAU             | \$0.00                        | \$0.00                          | \$250.00                         | \$250.00                     | 0.00                         |
| 04.2620.424.02.00000 | Lawn & Grounds Care-MS                | \$3,821.31                    | \$5,480.00                      | \$6,500.00                       | \$1,020.00                   | 18.61                        |
| 04.2620.424.02.M0000 | Lawn & Grounds - Maintenance MS       | \$0.00                        | \$1,000.00                      | \$0.00                           | (\$1,000.00)                 | (100.00)                     |
| 04.2620.424.03.00000 | Lawn & Grounds Care-HS                | \$5,787.00                    | \$8,220.00                      | \$1,500.00                       | (\$6,720.00)                 | (81.75)                      |
| 04.2620.424.03.M0000 | Lawn & Grounds - Maintenance HS       | \$0.00                        | \$1,500.00                      | \$0.00                           | (\$1,500.00)                 | (100.00)                     |
| 04.2620.424.11.00000 | Lawn & Grounds Care-FRES              | \$398.06                      | \$1,100.00                      | \$1,100.00                       | \$0.00                       | 0.00                         |
| 04.2620.424.12.00000 | Lawn & Grounds Care-LCS               | \$545.04                      | \$2,500.00                      | \$1,875.00                       | (\$625.00)                   | (25.00)                      |
| 04.2620.430.01.00000 | Repairs & Maintenance Serv. Café-SAU  | \$15.94                       | \$0.00                          | \$0.00                           | \$0.00                       | 0.00                         |
| 04.2620.430.02.00000 | Repairs & Maintenance Serv.-MS        | \$29,652.81                   | \$18,300.00                     | \$16,813.00                      | (\$1,487.00)                 | (8.13)                       |
| 04.2620.430.02.FS000 | Repairs & Maintenance Serv. Café.-MS  | \$75.20                       | \$1,000.00                      | \$0.00                           | (\$1,000.00)                 | (100.00)                     |
| 04.2620.430.03.00000 | Repairs & Maintenance Serv.-HS        | \$37,499.62                   | \$26,500.00                     | \$25,220.00                      | (\$1,280.00)                 | (4.83)                       |
| 04.2620.430.03.FS000 | Repairs & Maintenance Serv. Café-HS   | \$112.80                      | \$1,500.00                      | \$0.00                           | (\$1,500.00)                 | (100.00)                     |
| 04.2620.430.11.00000 | Repairs & Maintenance Serv.-FRES      | \$24,345.56                   | \$31,000.00                     | \$29,483.00                      | (\$1,517.00)                 | (4.89)                       |
| 04.2620.430.11.FS000 | Repairs & Maintenance Serv. Café-FRES | \$611.81                      | \$500.00                        | \$0.00                           | (\$500.00)                   | (100.00)                     |
| 04.2620.430.12.00000 | Repairs & Maintenance Serv.-LCS       | \$12,922.31                   | \$20,000.00                     | \$22,685.00                      | \$2,685.00                   | 13.42                        |
| 04.2620.430.12.FS000 | Repairs & Maintenance Serv. Café-LCS  | \$0.00                        | \$500.00                        | \$0.00                           | (\$500.00)                   | (100.00)                     |
| 04.2620.441.01.00000 | Rent (SAU/SPED/Storage)-SAU           | \$26,052.12                   | \$28,449.00                     | \$2,500.00                       | (\$25,949.00)                | (91.21)                      |
| 04.2620.520.01.00000 | Building Insurance-SAU                | \$1,147.00                    | \$1,226.00                      | \$1,304.88                       | \$78.88                      | 6.43                         |
| 04.2620.520.02.00000 | Building Insurance-MS                 | \$9,589.00                    | \$10,260.00                     | \$11,567.58                      | \$1,307.58                   | 12.74                        |
| 04.2620.520.03.00000 | Building Insurance-HS                 | \$14,384.00                   | \$15,391.00                     | \$16,222.82                      | \$831.82                     | 5.40                         |
| 04.2620.520.11.00000 | Building Insurance-FRES               | \$3,809.00                    | \$4,076.00                      | \$4,302.57                       | \$226.57                     | 5.56                         |
| 04.2620.520.12.00000 | Building Insurance-LCS                | \$1,657.00                    | \$1,773.00                      | \$1,869.15                       | \$96.15                      | 5.42                         |
| 04.2620.580.01.00000 | Travel/Conferences                    | \$0.00                        | \$0.00                          | \$3,000.00                       | \$3,000.00                   | 0.00                         |
| 04.2620.580.02.00000 | Custodial Travel-MS                   | \$640.98                      | \$920.00                        | \$0.00                           | (\$920.00)                   | (100.00)                     |
| 04.2620.580.03.00000 | Custodial Travel-HS                   | \$961.37                      | \$1,380.00                      | \$200.00                         | (\$1,180.00)                 | (85.51)                      |
| 04.2620.580.11.00000 | Custodial Travel-FRES                 | \$100.00                      | \$500.00                        | \$200.00                         | (\$300.00)                   | (60.00)                      |
| 04.2620.610.01.00000 | General Supplies/Paper-SAU            | \$0.00                        | \$350.00                        | \$1,000.00                       | \$650.00                     | 185.71                       |
| 04.2620.610.02.00000 | General Supplies/Paper-MS             | \$2,098.98                    | \$5,325.00                      | \$5,445.00                       | \$120.00                     | 2.25                         |
| 04.2620.610.03.00000 | General Supplies/Paper-HS             | \$3,151.88                    | \$7,987.00                      | \$7,987.00                       | \$0.00                       | 0.00                         |
| 04.2620.610.11.00000 | General Supplies/Paper-FRES           | \$5,146.33                    | \$11,700.00                     | \$13,450.00                      | \$1,750.00                   | 14.96                        |
| 04.2620.610.12.00000 | General Supplies/Paper-LCS            | \$2,978.87                    | \$6,500.00                      | \$3,000.00                       | (\$3,500.00)                 | (53.85)                      |

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| Account   | Description                  | FY 14<br>Expenditures | FY 15 Adopted<br>Budget | FY 16 Proposed<br>Budget | Dollar<br>Difference | Percentage<br>Change |
|---|------------------------------|-----------------------|-------------------------|--------------------------|----------------------|----------------------|
| 04.2620.622.01.00000  | Electricity - SAU            | \$0.00                | \$0.00                  | \$2,544.25               | \$2,544.25           | 0.00                 |
| 04.2620.622.02.00000  | Electricity-MS               | \$26,478.32           | \$30,473.00             | \$31,532.00              | \$1,059.00           | 3.48                 |
| 04.2620.622.03.00000  | Electricity-HS               | \$44,998.19           | \$45,863.00             | \$47,297.00              | \$1,434.00           | 3.13                 |
| 04.2620.622.11.00000  | Electricity-FRES             | \$21,023.33           | \$22,083.00             | \$24,908.00              | \$2,825.00           | 12.79                |
| 04.2620.622.12.00000  | Electricity-LCS              | \$8,571.09            | \$9,416.00              | \$7,632.75               | (\$1,783.25)         | (18.94)              |
| 04.2620.623.02.00000  | Bottled Gas-MS               | \$55.85               | \$100.00                | \$100.00                 | \$0.00               | 0.00                 |
| 04.2620.623.03.00000  | Bottled Gas-HS               | \$83.76               | \$150.00                | \$150.00                 | \$0.00               | 0.00                 |
| 04.2620.624.01.00000  | Oil - SAU                    | \$0.00                | \$0.00                  | \$3,269.50               | \$3,269.50           | 0.00                 |
| 04.2620.624.02.00000  | Oil-MS                       | \$27,005.66           | \$26,048.00             | \$27,000.00              | \$952.00             | 3.65                 |
| 04.2620.624.03.00000  | Oil-HS                       | \$40,508.49           | \$39,072.00             | \$39,072.00              | \$0.00               | 0.00                 |
| 04.2620.624.11.00000  | Oil-FRES                     | \$76,467.35           | \$77,676.00             | \$77,676.00              | \$0.00               | 0.00                 |
| 04.2620.624.12.00000  | Oil-LCS                      | \$14,540.01           | \$12,784.00             | \$9,809.00               | (\$2,975.00)         | (23.27)              |
| 04.2620.650.01.00000  | Maintenance Software         | \$0.00                | \$1,533.00              | \$0.00                   | (\$1,533.00)         | (100.00)             |
| 04.2620.650.01.T0000  | Computer Software-SAU        | \$0.00                | \$0.00                  | \$1,609.65               | \$1,609.65           | 0.00                 |
| 04.2620.731.01.00000  | New Equipment                | \$0.00                | \$0.00                  | \$1,575.00               | \$1,575.00           | 0.00                 |
| 04.2620.731.12.00000  | New Equipment-LCS            | \$0.00                | \$0.00                  | \$2,088.00               | \$2,088.00           | 0.00                 |
| 04.2620.733.01.00000  | New Furniture & Fixtures-SAU | \$499.98              | \$0.00                  | \$1,200.00               | \$1,200.00           | 0.00                 |
| 04.2620.733.02.00000  | New Furniture & Fixtures-MS  | \$548.94              | \$0.00                  | \$700.00                 | \$700.00             | 0.00                 |
| 04.2620.733.03.00000  | New Furniture & Fixtures-HS  | \$685.75              | \$0.00                  | \$0.00                   | \$0.00               | \$0.00               |
| 04.2620.735.02.00000  | Replacement Equipment-MS     | \$312.46              | \$1,544.00              | \$2,300.44               | \$756.44             | 48.99                |
| 04.2620.735.02.FDSVS  | Repl Equipment . Food Svs    | \$0.00                | \$360.00                | \$0.00                   | (\$360.00)           | (100.00)             |
| 04.2620.735.03.00000  | Replacement Equipment-HS     | \$600.00              | \$282.00                | \$3,335.00               | \$3,053.00           | 1,082.62             |
| 04.2620.735.03.FDSVS  | Repl Equipment - Food Svs-HS | \$0.00                | \$540.00                | \$0.00                   | (\$540.00)           | (100.00)             |
| 04.2620.735.11.00000  | Replacement Equipment-FRES   | \$200.00              | \$1,620.00              | \$420.00                 | (\$1,200.00)         | (74.07)              |
| 04.2620.735.12.00000  | Replacement Equipment-LCS    | \$161.14              | \$1,125.00              | \$0.00                   | (\$1,125.00)         | (100.00)             |
| <b>FUNCTION: Operation and Maintenance of Plant Srvcs. - 2620</b> |                              | <b>\$850,415.22</b>   | <b>\$923,144.00</b>     | <b>\$921,806.01</b>      | <b>(\$1,337.99)</b>  | <b>(0.14)</b>        |
| 04.2721.519.02.00000  | Student Transportation-MS    | \$0.00                | \$1.00                  | \$1.00                   | \$0.00               | 0.00                 |
| 04.2721.519.03.00000  | Student Transportation-HS    | \$0.00                | \$1.00                  | \$1.00                   | \$0.00               | 0.00                 |
| 04.2721.519.11.00000  | Student Transportation-FRES  | \$115,118.25          | \$117,755.00            | \$170,298.55             | \$52,543.55          | 44.62                |
| 04.2721.519.12.00000  | Student Transportation-LCS   | \$92,147.03           | \$96,345.00             | \$42,574.64              | (\$53,770.36)        | (55.81)              |

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| Account  | Description                                  | FY 14<br>Expenditures | FY 15 Adopted<br>Budget | FY 16 Proposed<br>Budget | Dollar<br>Difference | Percentage<br>Change |
|--|--|-----------------------|-------------------------|--------------------------|----------------------|----------------------|
| <b>FUNCTION: Regular Programs Transportation - 2721</b>        |  | <b>\$207,265.28</b>   | <b>\$214,102.00</b>     | <b>\$212,875.19</b>      | <b>(\$1,226.81)</b>  | <b>(0.57)</b>        |
| 04.2722.519.02.00000   | SPED Transportation (All)-MS                 | \$67,453.98           | \$14,044.00             | \$11,630.00              | (\$2,414.00)         | (17.19)              |
| 04.2722.519.03.00000   | SPED Transportation (All)-HS                 | \$31,621.01           | \$63,140.00             | \$63,630.00              | \$490.00             | 0.78                 |
| 04.2722.519.11.00000   | SPED Transportation (All)-FRES               | \$16,198.80           | \$11,548.00             | \$11,630.00              | \$82.00              | 0.71                 |
| 04.2722.519.12.00000   | SPED Transportation (All)-LCS                | \$4,737.78            | \$5,504.00              | \$11,630.00              | \$6,126.00           | 111.30               |
| <b>FUNCTION: Special Education Transportation - 2722</b>       |  | <b>\$120,011.57</b>   | <b>\$94,236.00</b>      | <b>\$98,520.00</b>       | <b>\$4,284.00</b>    | <b>4.55</b>          |
| 04.2725.519.02.00000   | Field Trip Transportation-MS                 | \$2,431.41            | \$2,960.00              | \$3,760.00               | \$800.00             | 27.03                |
| 04.2725.519.03.00000   | Field Trip Transportation-HS                 | \$3,647.13            | \$4,440.00              | \$5,640.00               | \$1,200.00           | 27.03                |
| 04.2725.519.11.00000   | Field Trip Transportation-FRES               | \$1,559.80            | \$5,600.00              | \$4,200.00               | (\$1,400.00)         | (25.00)              |
| 04.2725.519.12.00000   | Field Trip Transportation-LCS                | \$1,837.35            | \$4,000.00              | \$800.00                 | (\$3,200.00)         | (80.00)              |
| <b>FUNCTION: Field Trip/Cocurricular Transportation - 2725</b> |  | <b>\$9,475.69</b>     | <b>\$17,000.00</b>      | <b>\$14,400.00</b>       | <b>(\$2,600.00)</b>  | <b>(15.29)</b>       |
| 04.2743.519.03.00000   | Vocational Transportation-HS                 | \$32,191.00           | \$25,000.00             | \$35,000.00              | \$10,000.00          | 40.00                |
| <b>FUNCTION: Vocational Programs Transportation - 2743</b>     |  | <b>\$32,191.00</b>    | <b>\$25,000.00</b>      | <b>\$35,000.00</b>       | <b>\$10,000.00</b>   | <b>40.00</b>         |
| 04.2744.519.02.00000   | Athletic Transportation-MS                   | \$16,694.00           | \$18,340.00             | \$18,340.00              | \$0.00               | 0.00                 |
| 04.2744.519.03.00000   | Athletic Transportation-HS                   | \$25,041.00           | \$27,510.00             | \$27,510.00              | \$0.00               | 0.00                 |
| <b>FUNCTION: Athletic Programs Transportation - 2744</b>       |  | <b>\$41,735.00</b>    | <b>\$45,850.00</b>      | <b>\$45,850.00</b>       | <b>\$0.00</b>        | <b>0.00</b>          |
| 04.2745.519.11.00000   | Field Trip/Co curricular Transportation-FRES | \$143.50              | \$0.00                  | \$0.00                   | \$0.00               | 0.00                 |
| <b>FUNCTION: Vehicle Maint Field Trip - 2745</b>               |  | <b>\$143.50</b>       | <b>\$0.00</b>           | <b>\$0.00</b>            | <b>\$0.00</b>        | <b>0.00</b>          |
| 04.2844.112.02.00000   | Technology Coordinator-MS                    | \$23,350.68           | \$23,077.60             | \$14,976.00              | (\$8,101.60)         | (35.11)              |
| 04.2844.112.03.00000   | Technology Coordinator-HS                    | \$35,025.88           | \$34,615.40             | \$22,464.00              | (\$12,151.40)        | (35.10)              |
| 04.2844.112.11.00000   | Technology Coordinator-FRES                  | \$28,186.21           | \$33,476.20             | \$38,257.28              | \$4,781.08           | 14.28                |
| 04.2844.112.12.00000   | Technology Coordinator-LCS                   | \$18,790.79           | \$14,346.80             | \$4,860.59               | (\$9,486.21)         | (66.12)              |
| 04.2844.211.02.00000   | Medical insurance-MS                         | \$5,376.00            | \$5,967.00              | \$6,527.90               | \$560.90             | 9.40                 |
| 04.2844.211.03.00000   | Medical insurance-HS                         | \$8,064.00            | \$8,951.00              | \$9,792.39               | \$841.39             | 9.40                 |
| 04.2844.211.11.00000   | Medical insurance-FRES                       | \$8,064.00            | \$10,443.00             | \$11,424.64              | \$981.64             | 9.40                 |

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| <b>Account</b>       | <b>Description</b>         | <b>FY 14<br/>Expenditures</b> | <b>FY 15 Adopted<br/>Budget</b> | <b>FY 16 Proposed<br/>Budget</b> | <b>Dollar<br/>Difference</b> | <b>Percentage<br/>Change</b> |
|----------------------|----------------------------|-------------------------------|---------------------------------|----------------------------------|------------------------------|------------------------------|
| 04.2844.211.12.00000 | Medical insurance-LCS      | \$5,376.00                    | \$4,476.00                      | \$4,896.74                       | \$420.74                     | 9.40                         |
| 04.2844.212.02.00000 | Dental Insurance-MS        | \$347.12                      | \$364.00                        | \$400.40                         | \$36.40                      | 10.00                        |
| 04.2844.212.03.00000 | Dental Insurance-HS        | \$520.68                      | \$547.00                        | \$601.70                         | \$54.70                      | 10.00                        |
| 04.2844.212.11.00000 | Dental Insurance-FRES      | \$564.08                      | \$638.00                        | \$701.80                         | \$63.80                      | 10.00                        |
| 04.2844.212.12.00000 | Dental Insurance-LCS       | \$303.72                      | \$273.00                        | \$300.30                         | \$27.30                      | 10.00                        |
| 04.2844.213.02.00000 | Life Insurance-MS          | \$19.81                       | \$17.00                         | \$23.76                          | \$6.76                       | 39.76                        |
| 04.2844.213.03.00000 | Life Insurance-HS          | \$27.26                       | \$25.00                         | \$59.40                          | \$34.40                      | 137.60                       |
| 04.2844.213.11.00000 | Life Insurance-FRES        | \$19.80                       | \$29.00                         | \$59.40                          | \$30.40                      | 104.83                       |
| 04.2844.213.12.00000 | Life Insurance-LCS         | \$29.73                       | \$13.00                         | \$29.70                          | \$16.70                      | 128.46                       |
| 04.2844.214.02.00000 | Disability Insurance-MS    | \$2.48                        | \$17.00                         | \$38.21                          | \$21.21                      | 124.76                       |
| 04.2844.214.03.00000 | Disability Insurance-HS    | \$0.00                        | \$26.00                         | \$45.24                          | \$19.24                      | 74.00                        |
| 04.2844.214.11.00000 | Disability Insurance-FRES  | \$51.49                       | \$95.00                         | \$133.92                         | \$38.92                      | 40.97                        |
| 04.2844.214.12.00000 | Disability Insurance-LCS   | \$77.25                       | \$42.00                         | \$66.96                          | \$24.96                      | 59.43                        |
| 04.2844.220.02.00000 | Social Security-MS         | \$1,692.43                    | \$1,766.00                      | \$1,145.66                       | (\$620.34)                   | (35.13)                      |
| 04.2844.220.03.00000 | Social Security-HS         | \$2,538.67                    | \$2,649.00                      | \$1,718.50                       | (\$930.50)                   | (35.13)                      |
| 04.2844.220.11.00000 | Social Security-FRES       | \$2,015.50                    | \$2,561.00                      | \$2,926.68                       | \$365.68                     | 14.28                        |
| 04.2844.220.12.00000 | Social Security-LCS        | \$1,343.54                    | \$1,097.00                      | \$371.84                         | (\$725.16)                   | (66.10)                      |
| 04.2844.231.02.00000 | Employee Retirement-MS     | \$2,514.91                    | \$2,488.00                      | \$1,672.82                       | (\$815.18)                   | (32.76)                      |
| 04.2844.231.03.00000 | Employee Retirement-HS     | \$3,772.36                    | \$3,731.00                      | \$2,509.23                       | (\$1,221.77)                 | (32.75)                      |
| 04.2844.231.11.00000 | Employee Retirement-FRES   | \$3,035.50                    | \$3,606.00                      | \$4,273.34                       | \$667.34                     | 18.51                        |
| 04.2844.231.12.00000 | Employee Retirement-LCS    | \$2,023.84                    | \$1,545.00                      | \$542.93                         | (\$1,002.07)                 | (64.86)                      |
| 04.2844.250.02.00000 | Unemployment-MS            | \$101.00                      | \$101.00                        | \$200.68                         | \$99.68                      | 98.69                        |
| 04.2844.250.03.00000 | Unemployment-HS            | \$252.00                      | \$252.00                        | \$301.02                         | \$49.02                      | 19.45                        |
| 04.2844.250.11.00000 | Unemployment-FRES          | \$152.00                      | \$152.00                        | \$512.65                         | \$360.65                     | 237.27                       |
| 04.2844.250.12.00000 | Unemployment-LCS           | \$101.00                      | \$101.00                        | \$65.13                          | (\$35.87)                    | (35.51)                      |
| 04.2844.260.02.00000 | Workers' Compensation-MS   | \$0.00                        | \$38.00                         | \$133.29                         | \$95.29                      | 250.76                       |
| 04.2844.260.03.00000 | Workers' Compensation-HS   | \$0.00                        | \$56.00                         | \$199.93                         | \$143.93                     | 257.02                       |
| 04.2844.260.11.00000 | Workers' Compensation-FRES | \$0.00                        | \$36.00                         | \$340.49                         | \$304.49                     | 845.81                       |
| 04.2844.260.12.00000 | Workers' Compensation-LCS  | \$0.00                        | \$23.00                         | \$43.26                          | \$20.26                      | 88.09                        |
| 04.2844.290.11.00000 | Workshops/Conferences-FRES | \$0.00                        | \$300.00                        | \$300.00                         | \$0.00                       | 0.00                         |
| 04.2844.330.01.00000 | Tech Coord Cont. Svs-SAU   | \$11,340.93                   | \$18,000.00                     | \$0.00                           | (\$18,000.00)                | (100.00)                     |

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|--|-------------------------------------|-----------------------|-------------------------|--------------------------|----------------------|----------------------|
| 04.2844.330.01.T0000                                     | Tech Coord Contract Servs-SAU       | \$0.00                | \$0.00                  | \$14,000.00              | \$14,000.00          | 0.00                 |
| 04.2844.330.02.T0000                                     | Tech Coord Contract Servs-MS        | \$0.00                | \$0.00                  | \$20,450.00              | \$20,450.00          | 0.00                 |
| 04.2844.330.03.T0000                                     | Tech Coord Contract Servs-HS        | \$0.00                | \$0.00                  | \$42,000.00              | \$42,000.00          | 0.00                 |
| 04.2844.430.11.00000                                     | Repairs & Maintenance Services-FRES | \$4,538.00            | \$1,800.00              | \$0.00                   | (\$1,800.00)         | (100.00)             |
| 04.2844.430.11.T0000                                     | Repairs & Maint. - FRES TECH        | \$0.00                | \$3,000.00              | \$1,800.00               | (\$1,200.00)         | (40.00)              |
| 04.2844.430.12.00000                                     | Repairs & Maintenance Services-LCS  | \$1,485.25            | \$1,200.00              | \$0.00                   | (\$1,200.00)         | (100.00)             |
| 04.2844.430.12.T0000                                     | Repairs & Maint. - LCS TECH         | \$0.00                | \$3,360.00              | \$2,000.00               | (\$1,360.00)         | (40.48)              |
| 04.2844.580.02.00000                                     | Travel/Conferences-MS               | \$25.00               | \$200.00                | \$320.00                 | \$120.00             | 60.00                |
| 04.2844.580.03.00000                                     | Travel/Conferences-HS               | \$25.00               | \$300.00                | \$300.00                 | \$0.00               | 0.00                 |
| 04.2844.580.11.00000                                     | Travel/Conferences-FRES             | \$305.68              | \$300.00                | \$300.00                 | \$0.00               | 0.00                 |
| 04.2844.610.02.00000                                     | Supplies-MS                         | \$23.72               | \$0.00                  | \$0.00                   | \$0.00               | 0.00                 |
| 04.2844.610.03.00000                                     | Supplies-HS                         | \$35.57               | \$0.00                  | \$0.00                   | \$0.00               | 0.00                 |
| 04.2844.610.11.00000                                     | Supplies-FRES                       | \$843.50              | \$1,260.00              | \$1,260.00               | \$0.00               | 0.00                 |
| 04.2844.610.12.00000                                     | Supplies-LCS                        | \$127.34              | \$1,260.00              | \$960.00                 | (\$300.00)           | (23.81)              |
| 04.2844.650.01.00000                                     | Computer Software                   | \$0.00                | \$1,076.00              | \$0.00                   | (\$1,076.00)         | (100.00)             |
| 04.2844.650.01.T0000                                     | Computer Software- SAU              | \$0.00                | \$0.00                  | \$1,129.80               | \$1,129.80           | 0.00                 |
| 04.2844.650.02.T0000                                     | Computer Software - MS TECH         | \$0.00                | \$0.00                  | \$1,600.00               | \$1,600.00           | 0.00                 |
| 04.2844.650.03.T0000                                     | Computer Software - HS TECH         | \$0.00                | \$0.00                  | \$2,400.00               | \$2,400.00           | 0.00                 |
| 04.2844.650.11.00000                                     | Computer Software-FRES              | \$1,403.94            | \$0.00                  | \$0.00                   | \$0.00               | 0.00                 |
| 04.2844.650.11.T0000                                     | Computer Software - FRES TECH       | \$0.00                | \$1,400.00              | \$3,000.00               | \$1,600.00           | 114.29               |
| 04.2844.650.12.00000                                     | Computer Software-LCS               | \$129.94              | \$0.00                  | \$0.00                   | \$0.00               | 0.00                 |
| 04.2844.650.12.T0000                                     | Computer Software - LCS TECH        | \$0.00                | \$1,200.00              | \$1,500.00               | \$300.00             | 25.00                |
| 04.2844.731.11.00000                                     | New Equipment-FRES                  | \$2,289.93            | \$0.00                  | \$0.00                   | \$0.00               | 0.00                 |
| 04.2844.731.11.T0000                                     | New Equip. - FRES TECH              | \$0.00                | \$10,492.00             | \$ 5,332.00              | (\$5,160.00)         | (49.18)              |
| 04.2844.731.12.T0000                                     | New Equip. - LCS TECH               | \$0.00                | \$8,125.00              | \$0.00                   | (\$8,125.00)         | (100.00)             |
| 04.2844.735.01.T0000                                     | Replace Equipment-SAU               | \$0.00                | \$0.00                  | \$4,100.00               | \$4,100.00           | 0.00                 |
| 04.2844.735.11.00000                                     | Replacement Equipment-FRES          | \$4,937.99            | \$2,160.00              | \$0.00                   | (\$2,160.00)         | (100.00)             |
| 04.2844.735.11.T0000                                     | Replace Equipment-FRES              | \$0.00                | \$0.00                  | \$3,840.00               | \$3,840.00           | 0.00                 |
| 04.2844.735.12.00000                                     | Replacement Equipment               | \$0.00                | \$4,380.00              | \$0.00                   | (\$4,380.00)         | (100.00)             |
| 04.2844.735.12.T0000                                     | Replace Equipment-LCS               | \$0.00                | \$0.00                  | \$3,500.00               | \$3,500.00           | 0.00                 |
| <b>FUNCTION: Operation of Information Systems - 2844</b> |                                     | <b>\$181,251.52</b>   | <b>\$217,454.00</b>     | <b>\$242,709.58</b>      | <b>\$25,255.58</b>   | <b>11.61</b>         |

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| Account   | Description                       | FY 14<br>Expenditures  | FY 15 Adopted<br>Budget | FY 16 Proposed<br>Budget | Dollar<br>Difference | Percentage<br>Change |
|---|-----------------------------------|------------------------|-------------------------|--------------------------|----------------------|----------------------|
| 04.2999.112.01.00000                                      | Support Staff Additional Time     | \$0.00                 | \$1,610.00              | \$1,610.00               | \$0.00               | 0.00                 |
| 04.2999.220.01.00000                                      | SAU Social Security               | \$0.00                 | \$2,150.42              | \$2,150.42               | \$0.00               | 0.00                 |
| 04.2999.231.01.00000                                      | SAU Employee Retirement           | \$0.00                 | \$3,139.89              | \$3,139.89               | \$0.00               | 0.00                 |
| 04.2999.250.01.00000                                      | SAU Unemployment                  | \$0.00                 | \$52.89                 | \$52.89                  | \$0.00               | 0.00                 |
| 04.2999.260.01.00000                                      | SAU Workers Compensation          | \$0.00                 | \$250.18                | \$250.18                 | \$0.00               | 0.00                 |
| 04.2999.890.01.00000                                      | SAU Performance Incentive         | \$0.00                 | \$26,500.00             | \$26,500.00              | \$0.00               | 0.00                 |
| <b>FUNCTION: Support Services-Other - 2999</b>            |                                   | <b>\$0.00</b>          | <b>\$33,703.38</b>      | <b>\$33,703.38</b>       | <b>\$0.00</b>        | <b>0.00</b>          |
|   |                                   |                        |                         |                          |                      |                      |
| 04.5110.910.02.00000                                      | Principal on Debt-MS              | \$130,000.00           | \$130,000.00            | \$130,000.00             | \$0.00               | 0.00                 |
| 04.5110.910.03.00000                                      | Principal on Debt-HS              | \$195,000.00           | \$195,000.00            | \$195,000.00             | \$0.00               | 0.00                 |
| <b>FUNCTION: Principal on debt - 5110</b>                 |                                   | <b>\$325,000.00</b>    | <b>\$325,000.00</b>     | <b>\$325,000.00</b>      | <b>\$0.00</b>        | <b>0.00</b>          |
|   |                                   |                        |                         |                          |                      |                      |
| 04.5120.830.02.00000                                      | Interest on Debt-MS               | \$43,942.50            | \$37,118.00             | \$30,292.50              | (\$6,825.50)         | (18.39)              |
| 04.5120.830.03.00000                                      | Interest on Debt-HS               | \$65,913.75            | \$55,676.00             | \$45,438.75              | (\$10,237.25)        | (18.39)              |
| 04.5120.830.11.00000                                      | Interest on Debt                  | \$0.00                 | \$191,644.00            | \$331,690.00             | \$140,046.00         | 73.08                |
| <b>FUNCTION: Interest on debt - 5120</b>                  |                                   | <b>\$109,856.25</b>    | <b>\$284,438.00</b>     | <b>\$407,421.25</b>      | <b>\$122,983.25</b>  | <b>43.24</b>         |
|   |                                   |                        |                         |                          |                      |                      |
| <b>Subtotal Before Grants and Food Service</b>            |                                   | <b>\$10,539,703.00</b> | <b>\$11,346,772.00</b>  | <b>\$11,538,208.24</b>   | <b>\$191,436.48</b>  | <b>1.66</b>          |
|   |                                   |                        |                         |                          |                      |                      |
| 04.5200.930.00.00000                                      | Transfer to Special Revenue Funds | \$313,833.00           | \$300,501.00            | \$304,809.00             | \$4,308.00           | 1.43                 |
| <b>FUNCTION: Transfer to Special Revenue Funds - 5200</b> |                                   | <b>\$313,833.00</b>    | <b>\$300,501.00</b>     | <b>\$304,809.00</b>      | <b>\$4,308.00</b>    | <b>1.43</b>          |
|   |                                   |                        |                         |                          |                      |                      |
| 04.5210.930.00.00000                                      | Transfer to Capital Project Fund  | (\$103,652.00)         | \$0.00                  | \$0.00                   | \$0.00               | 0.00                 |
| <b>FUNCTION: Transfer to Capital Project Fund - 5210</b>  |                                   | <b>(\$103,652.00)</b>  | <b>\$0.00</b>           | <b>\$0.00</b>            | <b>\$0.00</b>        | <b>0.00</b>          |
|   |                                   |                        |                         |                          |                      |                      |
| 04.5221.930.00.00000                                      | Transfer to Food Service Fund     | \$244,521.00           | \$199,636.00            | \$219,600.00             | \$19,964.00          | 10.00                |
| <b>FUNCTION: Transfer to Food Service Fund - 5221</b>     |                                   | <b>\$244,521.00</b>    | <b>\$199,636.00</b>     | <b>\$219,600.00</b>      | <b>\$19,964.00</b>   | <b>10.00</b>         |
|   |                                   |                        |                         |                          |                      |                      |
| 04.5251.930.01.00000                                      | Transfer to Capital Reserve W.A.  | \$220,000.00           | \$0.00                  | \$0.00                   | \$0.00               | 0.00                 |
| 04.5251.930.02.00000                                      | Transfer to Capital Reserve-MS    | \$20,000.00            | \$0.00                  | \$0.00                   | \$0.00               | 0.00                 |



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|--|------------------------------|------------------------|-------------------------|--------------------------|----------------------|----------------------|
| 04.5251.930.11.00000                                     | Transfer to Capital Res-FRES | \$0.00                 | \$0.00                  | \$0.00                   | \$0.00               | 0.00                 |
| <b>FUNCTION: Transfer to Capital Reserve Fund - 5251</b> |                              | <b>\$240,000.00</b>    | <b>\$0.00</b>           | <b>\$0.00</b>            | <b>\$0.00</b>        | <b>0.00</b>          |
| <b>Grand Total:</b>                                      |                              | <b>\$11,441,709.00</b> | <b>\$11,846,909.00</b>  | <b>\$12,062,617.24</b>   | <b>\$215,708.24</b>  | <b>1.81</b>          |