

School Administrative Unit 39

BUSINESS OPERATIONS MANUAL

March 2016



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I. BUDGETING

BUDGETING: EXPENDITURES

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NH Budget Laws: RSA Ch 32

- School districts are guided by the Municipal Budget Law, RSA Chapter 32.
- School districts are organized under the law to handle business one year at a time and are governed by annual budgets.
- ASD, MVSD, and SCSD are all official ballot referendum systems under RSA 40:13 (SB 2).
- ASD, MVSD, and SCSD all have unofficial advisory committees called Ways and Means, Budget Committee, and Advisory Finance Committee, respectively.
- RSA 32:6 provides that appropriations can be made only by vote of the legislative body (the voters) at a properly noticed annual or special meeting.
- All appropriations must be stated on a gross basis, meaning that all anticipated revenue from all sources, not just tax money, must be shown as offsetting revenues to the amounts appropriated for specific purposes.
- No school district official may spend any money for any purpose unless that amount was appropriated by an annual or special meeting.
- All school district appropriations lapse at the end of the fiscal year and must be returned to the towns to be applied against taxes or to reduce the amount we are asking from the towns for the subsequent year.
- Exceptions are bond issues, capital reserve funds, trust funds, special revenue funds, and revolving funds, which do not lapse at fiscal year end.

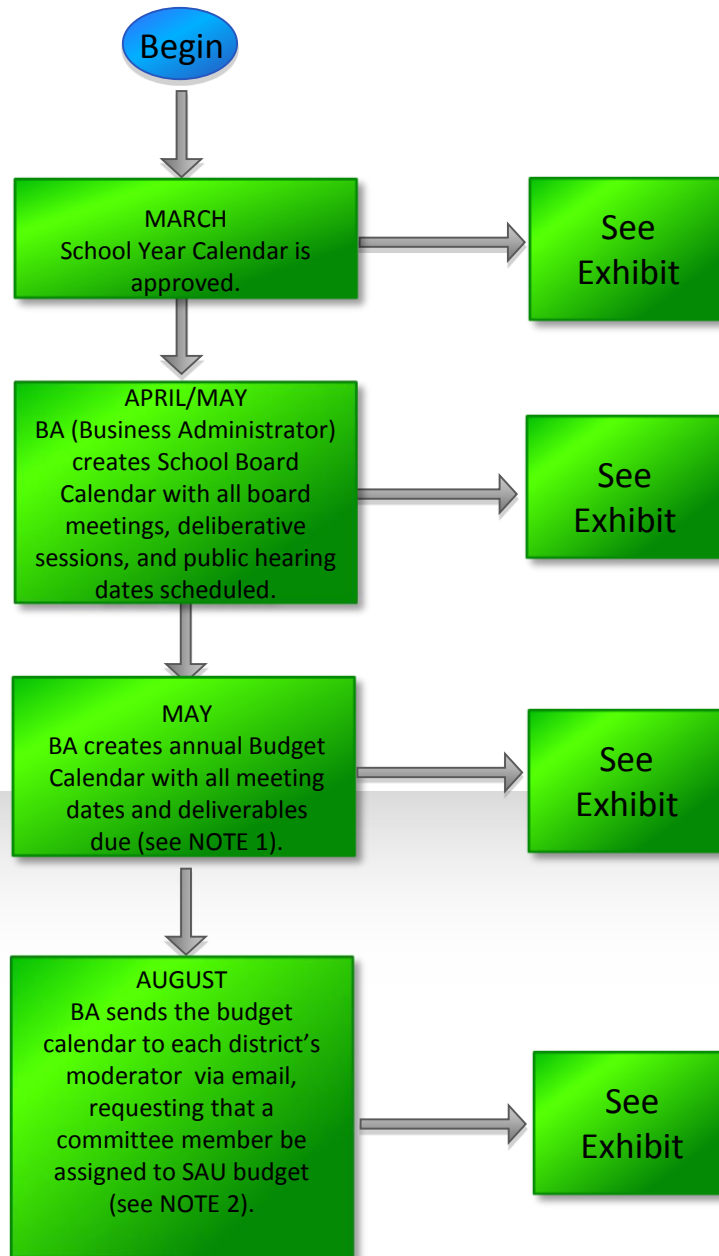
OFFICIAL BALLOT REFERENDUM (SB 2) SYSTEM (RSA 40:14)

- ASD, MVSD, AND SCSD have all adopted the Official Ballot Referendum (SB 2) System.
- As a result, all matters coming before the legislative body are given their final vote by means of the official ballot.
- When SB 2 is adopted, the annual meeting consists of two sessions.
 1. ***“Between the first and second Saturdays following the last Monday in January”*** – conducted just as the business portion of a traditional town meeting, but without authority to take final action. This is referred to as the Deliberative Session.
 2. ***“Second Tuesday in March”*** – consists of election of officers, plus final voting on all articles in their amended form and is run just like an election by official ballot, with no further opportunity for discussion or amendment.
- School districts are required to have a **default budget** prepared to be presented during public hearings.

What is a Default Budget?

- If the operating budget is rejected by ballot, and a decision is made not to call a special meeting to consider a revised operating budget (or the vote fails), a “default budget” based on the prior year’s operating budget takes effect.
- Default budget means the amount of the same appropriations contained in the prior years’ operating budget, reduced and increased by debt service, contracts, and other obligations previously incurred or mandated by law and reduced by one time expenditures contained in the operating budget.
- In addition, a default budget is limited to the same purposes as laid out in the previous year’s budget. No new categories (functions) may be added.

STEP 1: SETTING UP THE BUDGET CYCLE (Prior Spring & Summer)



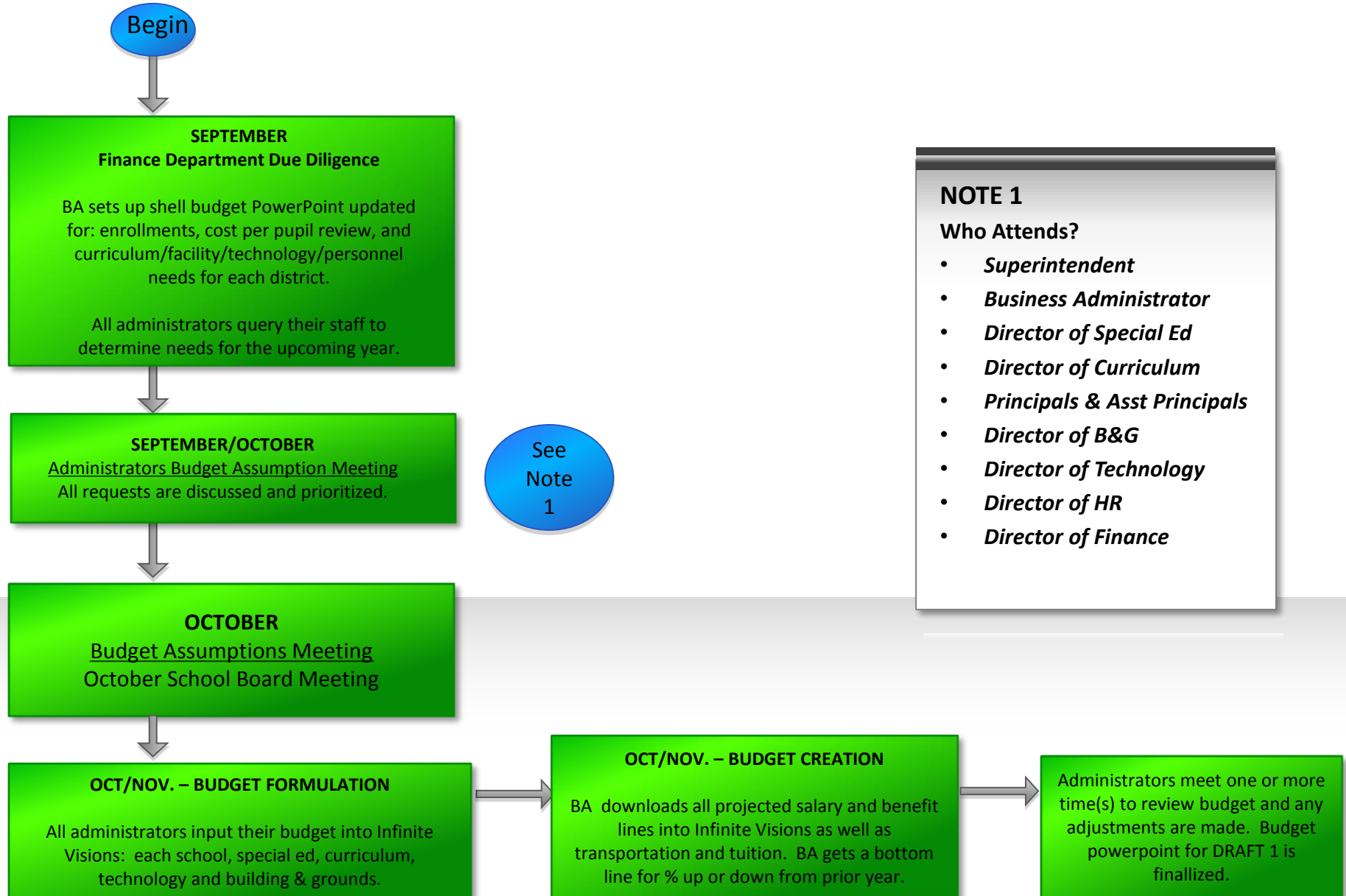
NOTE 1:

Once completed, the annual budget calendar is sent, with meeting invites, to all principals, department heads, school boards, and finance committees so that ***everyone can make note of all upcoming meeting dates and due dates for deliverables.***

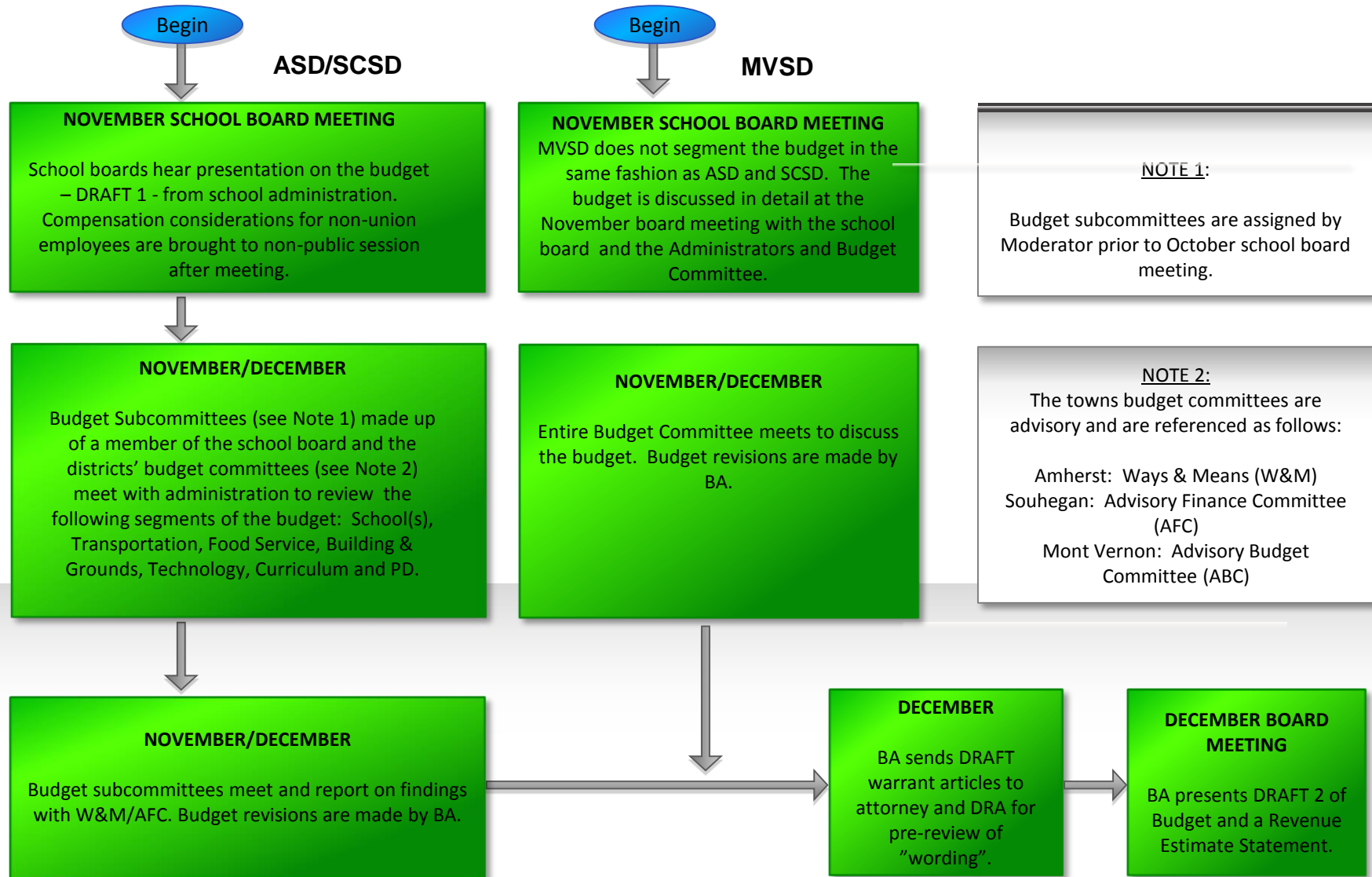
NOTE 2:

The request for an SAU budget member is also put on August school board agendas. This appointment is needed by October.

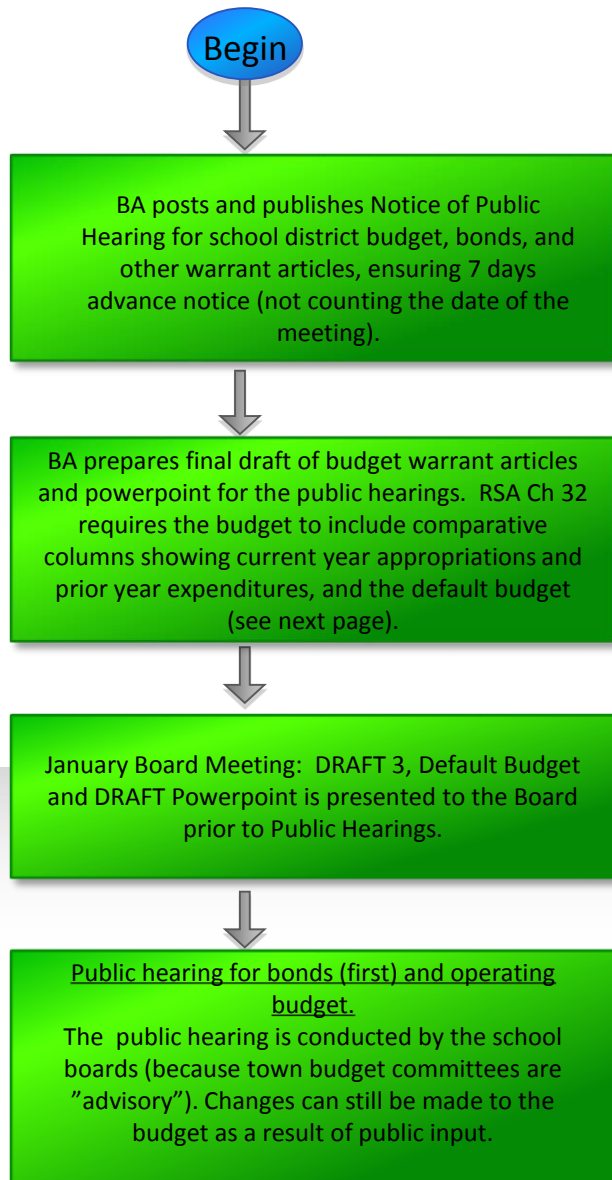
STEP 2: THE EARLY BUDGET PROCESS – LEADERSHIP GOAL SETTING



STEP 3: SCHOOL BOARD REVIEW OF BUDGET - DRAFT 1 & 2 (November to December)



STEP 4: PUBLIC HEARING PRESENTATION (January)



The final date by law for CBAs and petition articles is the 2nd Tuesday of January.

The Public Hearing is on the day following (Wed) for ASD and SCSD and Thurs for MVSD with Friday as the snow date for both.

Requirements for Valid Appropriations:

- Public Budget Hearing
- Disclosure of all Purposes and Amounts
- Budgeting on a Gross Basis
- Recommendations of the Budget Committee(s)
- Warrant Notice
- Listing of all appropriations and separate warrant articles on the posted budget

STEP 5: POSTING THE WARRANT

All warrant articles include a statement of the recommendation or non-recommendation of the school board and budget committee.

Post-Public Hearing meeting with the School Board, town advisory budget committees W&M/AFC/ABC and BA to make final changes to warrant - "last opportunity", decide what articles will go on the warrant and to tally votes for support.



BA documents votes of both the School board and town advisory budget committee: W&M/AFC/ABC

There is a 2 part vote on warrants, as follows:

- (1) Vote whether to place on ballot
- (2) Vote to support or not support



By the last Monday in January, 14 clear days before the meeting, BA posts (1) warrant (2) MS-26 (budget), and (3) default budget

Warrant articles are numbered as follows:

SCSD numbered 1-10

ASD numbered 11-20

Town of Amherst 21+

MVSD numbered from 1

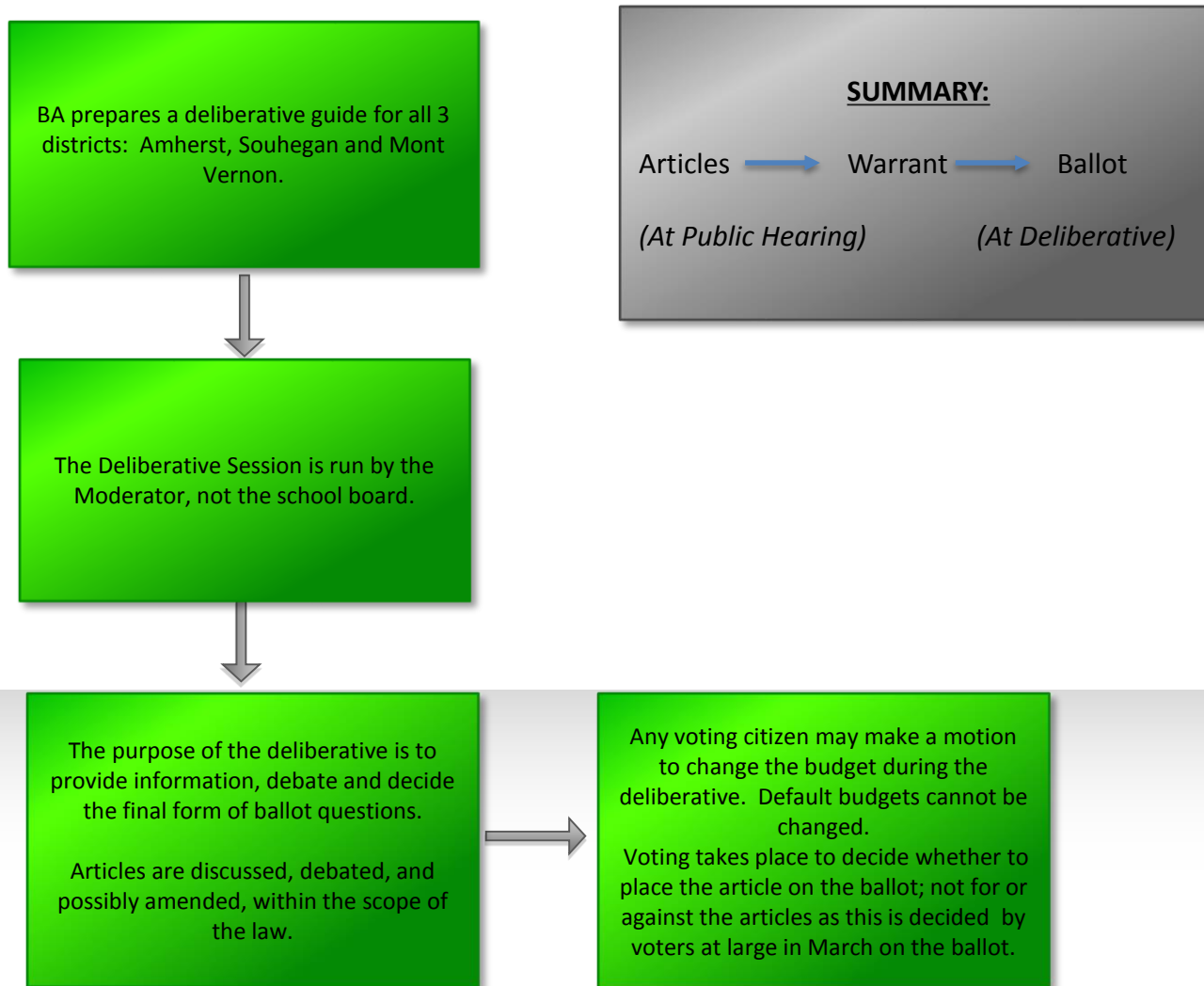
Warrant articles need:

1. votes required to pass (typically "majority" or 60% for bonds)
2. Tally vote of school board and W&M/AFC/ABC with regards to a) wanting it on warrant and b) supporting it.
3. estimate of tax impact of passing and not passing for each article

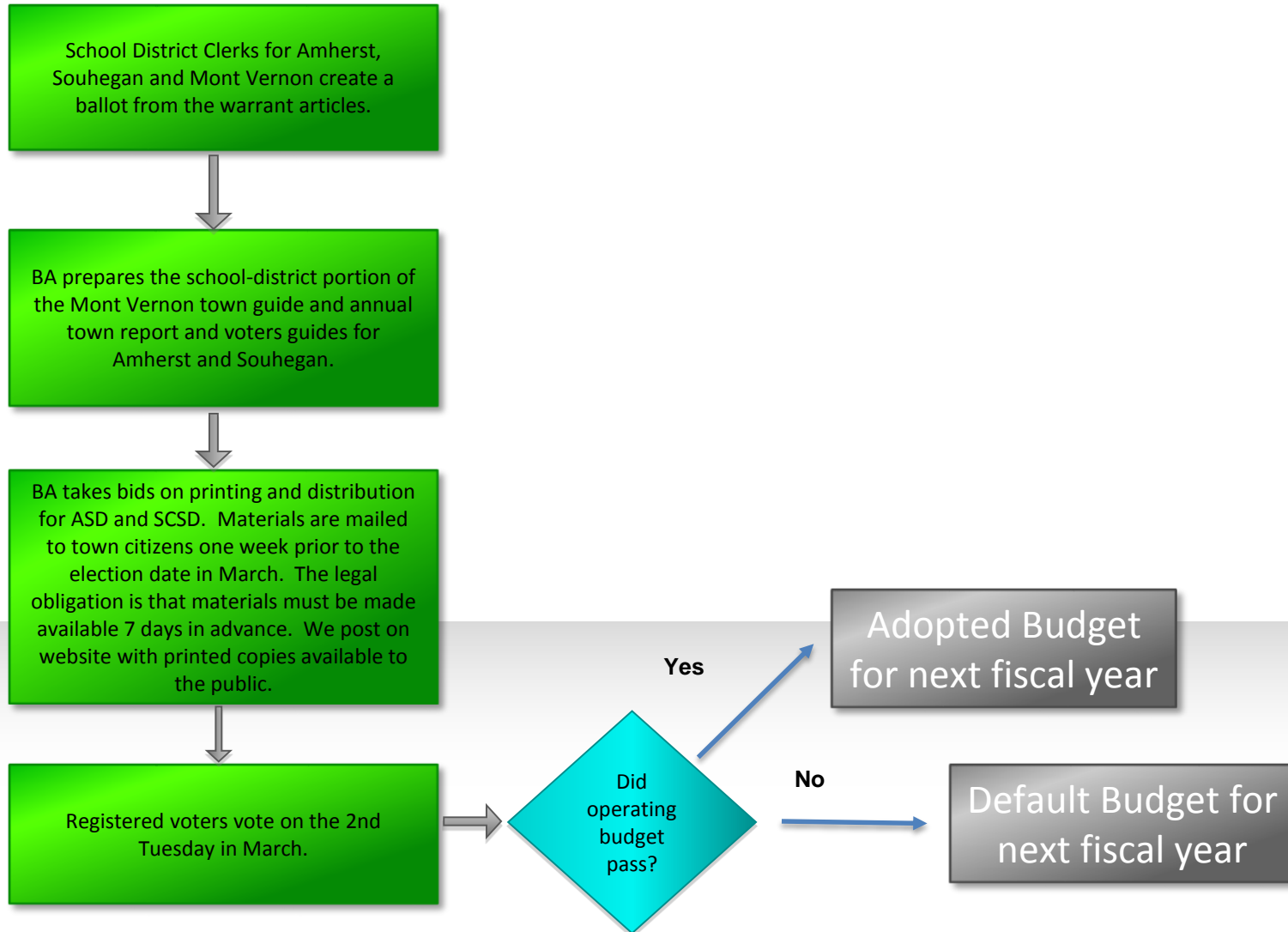
These requirements are per the voters of Amherst and Mont Vernon.

The MS-26 is the school posted budget. See the Revenue Section for more details on this document.

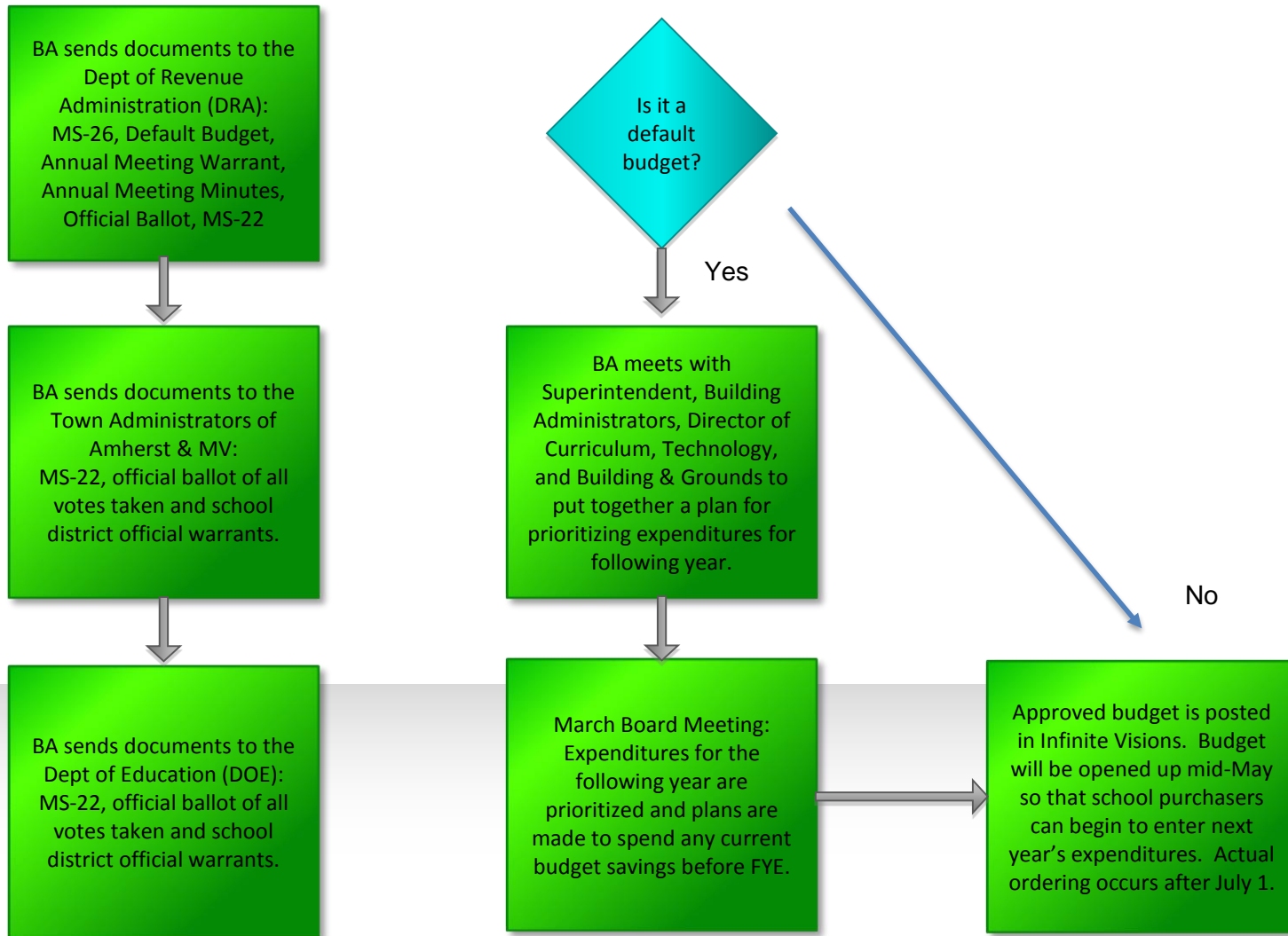
STEP 6: DELIBERATIVE SESSION (February)



STEP 7: FOLLOWING DELIBERATIVE (FEBRUARY) AND VOTING (MARCH)



Next Steps After Voted Budget:



SCHOOL YEAR CALENDAR

Amherst, Mont Vernon & Souhegan School Districts 2015-2016 School Year Calendar

AUGUST 2015				
M	T	W	Th	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

(17)

SEPTEMBER 2015				
M	T	W	Th	F
	1	2	3	4
X	8	9	10	11
14	15 _L	16	17	18
21	22	23	24 ^O	25
28 ^O	29 ^O	30 ^O		

(19)S
(20)A&M

OCTOBER 2015				
M	T	W	Th	F
			1	2
5	6 _L	7	8	9
X	X	14	15	16
19	20	21	22 _{PC}	23 _{PC}
26	27	28	29	30

(17)

NOVEMBER 2015				
M	T	W	Th	F
2	3	4	5	6
9	10 _L	X	12	13
16	17	18	19	20
23	24	X	X	X
30				

(17)

DECEMBER 2015				
M	T	W	Th	F
	1	2	3	4
7 ^L	8 _L	9	10	11
14	15	16	17	18
21	22	23	X	X
X	X	X	X	

Student Start and End Times

	<u>AMS</u>	<u>CW</u>	<u>MVVS</u>	<u>SHS</u>
Start Time	7:25	8:25	8:35	7:25
End Time	2:19	3:05	3:15	2:23

X = School Closed Holiday/Vacation
P = Teacher In-service Day
PC = Parent Conferences
O = Open House Evenings
L = Late Starts

School Opening Information

08/31/15.....Registration Day - all districts
09/02/15.....Staff Welcome Back Day-all districts
09/03/15.....Teacher In-service day
09/08/15.....1st day of instruction for students

X=School Closed Holiday/Vacation/Teacher In-service day

09/07/15.....Labor Day
10/12/15.....Columbus Day
10/13/15.....Teacher In-service Day
11/11/15.....Veteran's Day observed
11/25/15-11/27/15.....Thanksgiving Recess
12/24/15-01/01/16.....Holiday Recess

01/18/16.....Martin Luther King Day
02/09/16.....New Hampshire Primary Day
02/22/16-02/26/16.....Winter Recess
04/25/16-04/29/16.....Spring Recess
05/30/16.....Memorial Day

PC=Parent Conferences

10/22/15.....Mont Vernon & Amherst
10/23/15.....Mont Vernon & Amherst-early release day
10/23/15.....Souhegan High School

O=Open House Evenings

09/24/15.....Souhegan High School
09/28/15-09/29/15.....Clark/Wilkins School
09/30/15.....Mont Vernon Village School
10/6/15&10/14/15.....Amherst Middle School

L=Late Starts

09/15/15.....Late Start
10/06/15.....Late Start
11/10/15.....Late Start
12/07/15.....Late Start (SHS only)
12/08/15.....Late Start
01/12/16.....Late Start
02/02/16.....Late Start
03/08/16.....Late Start
04/12/16.....Late Start
05/10/16.....Late Start
05/16/16.....Late Start (SHS only)
06/07/16.....Late Start

The last day of school is projected to be:

06/14/16.....Amherst & Mont Vernon
06/15/16.....Souhegan High School
06/10/16.....Souhegan High School Graduation

JANUARY 2016				
M	T	W	Th	F
				X
4	5	6	7	8
11	12 _L	13	14	15
X	19	20	21	22
25	26	27	28	29

(19)

FEBRUARY 2016				
M	T	W	Th	F
1	2 _L	3	4	5
8	X	10	11	12
15	16	17	18	19
X	X	X	X	X
29				

(15)

MARCH 2016				
M	T	W	Th	F
	1	2	3	4
7	8 _L	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

(23)

APRIL 2016				
M	T	W	Th	F
				1
4	5	6	7	8
11	12 _L	13	14	15
18	19	20	21	22
X	X	X	X	X

(16)

MAY 2016				
M	T	W	Th	F
2	3	4	5	6
9	10	11	12	13
16 _L	17	18	19	20
23	24	25	26	27
X	31			

(21)

JUNE 2016				
M	T	W	Th	F
		1	2	3
6	7 _L	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	

(10)A&M
(11)S

SCHOOL BOARD CALENDAR

2015-2016 SCHOOL BOARD CALENDAR

Amherst, Mont Vernon, and Souhegan Cooperative Schools

Schedule of Meeting Dates

JULY 2015				
M	T	W	Th	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

AUGUST 2015				
M	T	W	Th	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

SEPTEMBER 2015				
M	T	W	Th	F
	1	2	3	4
X	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

OCTOBER 2015				
M	T	W	Th	F
			1	2
5	6	7	8	9
X	X	14	15	16
19	20	21	22	23
26	27	28	29	30

NOVEMBER 2015				
M	T	W	Th	F
2	3	4	5	6
9	10	X	12	13
16	17	18	19	20
23	24	X	X	X
30				

DECEMBER 2015				
M	T	W	Th	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	X	X
X	X	X	X	X

August-15

- 18 Souhegan School Board meeting
- 20 Mont Vernon School Board meeting
- 25 Amherst School Board meeting
- 27 SAU 39 Board meeting at SHS

September-15

- 3 Souhegan School Board meeting
- 10 Mont Vernon School Board meeting
- 17 Amherst School Board meeting
- 24 SAU 39 Board meeting at SHS

October-15

- 1 Souhegan School Board meeting
- 8 Mont Vernon School Board meeting
- 15 Amherst School Board meeting
- 22 SAU 39 Board meeting at SHS

November-15

- 10 Souhegan School Board meeting
- 12 Mont Vernon School Board meeting
- 17 SAU 39 Board meeting at SHS
- 19 Amherst School Board meeting

December-15

- 3 Souhegan School Board meeting
- 10 Mont Vernon School Board meeting
- 17 Amherst School Board meeting
- 22 SAU 39 Board meeting at SHS

January-16

- 5 Amherst School Board meeting
- 6 Souhegan School Board meeting
- 7 Mont Vernon School Board meeting
- 11 Souhegan Public Hearing preparation
- 13 Amherst/Souhegan Public Hearings
- 14 Mont Vernon Public Hearing
- 15 Public Hearing Snow Date
- 27 Souhegan Deliberative Preparation
- 28 SAU 39 Board meeting at SHS

February-16

- 1 Souhegan Deliberative Session
- 2 Amherst Deliberative Session
- 3 Mont Vernon Deliberative Session
- 4 Souhegan School Board meeting
- 11 Mont Vernon School Board meeting
- 18 Amherst School Board meeting

March-16

- 3 Souhegan School Board meeting
- 17 Mont Vernon School Board meeting
- 24 Amherst School Board meeting
- 31 SAU 39 Board meeting at SHS

April-16

- 7 Souhegan School Board meeting
- 14 Mont Vernon School Board meeting
- 21 Amherst School Board meeting

May-16

- 5 Souhegan School Board meeting
- 12 Mont Vernon School Board meeting
- 19 Amherst School Board meeting
- 26 SAU 39 Board meeting at SHS

June-16

- 2 Souhegan School Board meeting
- 9 Mont Vernon School Board meeting
- 16 Amherst School Board meeting
- 23 SAU 39 Board meeting at SHS

JANUARY 2016				
M	T	W	Th	F
				X
4	5	6	7	8
11	12	13	14	15
X	19	20	21	22
25	26	27	28	29

FEBRUARY 2016				
M	T	W	Th	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
X	X	X	X	X
29				

MARCH 2016				
M	T	W	Th	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

APRIL 2016				
M	T	W	Th	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
X	X	X	X	X

MAY 2016				
M	T	W	Th	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
X	31			

JUNE 2016				
M	T	W	Th	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	

BUDGET SCHEDULE

SAU 39, Amherst, Mont Vernon, and Souhegan
FY17 Budget Schedules
DRAFT

RSA	Action	SAU 39	Souhegan	Mont Vernon	Amherst
	Administrators Budget Assumption Meeting	Sept 29: 10:30am - 11:30am	Sept 17: 10:00am - 11:30am	Oct 1: 9:00am-10:30am	Oct 9: 10:00am - 12:00pm
	Board/Administration Discussion of Budget Assumptions		Oct 1/2015	Oct 8/2015	Oct 15/2015
	Principals/Directors Submit Proposed Budgets to Central Office	Oct 6/2014	Oct 23/2015	Oct 30/2015	Nov 6/2015
	Business Office Budget Development	Oct 6 - Oct 14	Oct 15 - Oct 23	Oct 22 - Oct 30	Oct 29 - Nov 6
	Administrative budget review	Oct 14: 9:00am - 10:30am	Oct 28: 8:30am -10:30am	Nov 4: 10:00am - 12:00pm	Nov 10: 10:00am - 12:00pm
	Budget Presentation - Draft # 1	Oct 22/2015	Nov 10/2015	Nov 12/2015	Nov 19/2015
	School Board/Ways and Means/Administration Subcommittee Meetings to Review Budget Proposal	Oct 22 - Nov 10	Nov 10 - Nov 30	Nov 12 - Dec 3	Nov 19 - Dec 10
	Preparation of Revisions	Nov 12/2015	Nov 30/2015	Dec 4/2015	Dec 11/2015
	Revised Budget Presentation - Draft # 2	Nov 17/2015	Dec 3/2015	Dec 10/2015	Dec 17/2015
40:13 II-a(a)	Post notice of School Board Budget Hearing	On or before Dec 15/2015	On or before Jan 6/2016	On or before Jan 7/2016	On or before Jan 6/2016
40:13 II-a(a) 33:8-a	Publish notice of Public Hearing in newspaper. (Only Bond & SAU Hearings must be published per RSA)	Dec 10/2015 - Cabinet Deadline Dec 3/2015	Dec 31/2015 & Jan 7/2016 Cabinet Deadline Dec 23/2015	Dec 31/2015 & Jan 7/2016 Cabinet Deadline Dec 23/2015	Dec 31/2015 & Jan 7/2016 Cabinet Deadline Dec 23/2015
	Final Draft/Prepare for Public Hearings		Jan 6 & 11/2016	Jan 7/2016	Jan 5/2016
40:13 II-a(b) 197:6	Deadline for petitioned articles/cost items		Jan 12/2016	Jan 12/2016	Jan 12/2016
40:13 II-a(c)	Public Hearing for Budget	Dec 22/2015	Jan 13/2016 (Snow Date Jan 15/2016)	Jan 14/2016 (Snow Date Jan 15/2016)	Jan 13/2016 (Snow Date Jan 15/2016)
40:13 II(d) 39:5, 197:7	Post Warrant for Deliberative Session		Jan 25/2016	Jan 25/2016	Jan 25/2016
40:13 III, IV	Deliberative Session		Feb 1/2016	Feb 3/2016	Feb 2/2016
	Ballot Preparation		Feb 3 - 9/2016	Feb 3 - 9/2016	Feb 3 - 9/2016
	Voters Guide Preparation		Feb 9 - 12	Early January	Feb 9 - 13
	Deliberative Minutes Due to be Available		Feb 11/2016	Feb 13/2016	Feb 12/2016
40:13 VIII	District Voting - SB2 and Election of Officials		March 8/2016	March 8/2016	March 8/2016
	Draft				

BUDGET COMMUNICATION

Budget Communication:

On Aug 20, 2015, at 3:35 PM, Elizabeth Shankel <eshankel@sprise.com> wrote:

Dear Nate,

Again this year, I have attached a draft calendar of our budget season for you to share with your Ways and Means Committee.

I would like to point out a few dates of importance to your committee:

Thursday, October 15 – Budget Assumptions presentation – We hope you can attend this meeting and introduce your Advisory Finance Committee Members to the Board.
Thursday, November 19 – Draft 1 Budget presentation
Thursday, December 17 – Draft 2 Budget presentation
Tuesday, January 5 – Final Draft Budget Presentation prior to Public Hearing
Wednesday, January 13 – Public Hearing
Tuesday, February 2 – Deliberative Session

While we do our best to televise our meetings, we have had some occasions where there has been a problem with the recording or lack of a cameraman, therefore no recording at all. I think it would be helpful to the committee members if they are able to attend the meetings, if at all possible. And of course this will allow for participation in the budget discussions.

Also, a reminder that the SAU Budget Committee is made up of 1 member from each of the 3 districts' W&M committees along with a citizen appointee from each of the three boards, for a total of 6 members. Whichever member of your committee is willing to do the extra duty will need to be aware of the following dates:

Thursday, October 22 – Draft 1 Budget Presentation
Tuesday, November 17 – Draft 2 Budget Presentation
Tuesday, December 22 – Public Hearing & SAU Budget Adoption

We do not typically televise SAU Board meetings therefore this volunteer will need to be available for these meeting dates in order to hear the presentations, as well as for one or two additional meetings for budget discussions.

When you have filled the committee, it would be helpful if you can send a list with email addresses to me and to Maryanne Buonadonna, Administrative Assistant to the Superintendent.

Nate, many thanks to you and your committee for continuing to provide this valuable service to the people of Amherst.

Please let me know if there is any other information I can provide for you.

Thanks, Betty

Elizabeth A Shankel, Business Administrator
SAU 39 - Amherst, Mont Vernon, Souhegan
1 School Street - PO Box 849
Amherst, NH 03031
603-673-2690

<Draft Internal FY17 Budget Calendar.xlsx>

II. REVENUE

REVENUE:

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HOW ARE OUR SCHOOLS FUNDED?

Revenues and the Budget Process:

Only expenses are included in the annual voted budget. Revenues are never voted on, but estimates are shared with the voters at the Public Hearing, Deliberative, and in the Voters Guide. As the budget is created, revised, approved, and voted upon, revenues which will be used to fund the budget are being determined internally.

The current sources of revenues for NH school districts include:

- **Local Revenue** – (Paid Monthly) local taxes, interest income, rental income, contributions, donations, service revenue, prior year refunds, tuition, summer school, student dues and fees.
- **State Revenue** – (see definitions below)
 - Adequate Education Aid - (Paid Quarterly: Sept., Nov., Jan., Apr.)
 - Statewide Property Tax – (Paid Monthly)
 - School building aid – (Paid in Nov. and May)
 - Catastrophic Aid – (Paid Annually in Jan.)
- **Federal Revenue** - Medicaid revenue (intermittent)
- **Fund Balance** is the amount of “surplus” carried over from the prior fiscal year to fund cash flow or expendable trusts (if voted)
- **Grant Revenue** (*see separate section*)
- **Food Service** – Revenue includes sales, state contributions, and the federal free and reduced program

SOURCES OF FUNDS - DEFINED

- **Adequate Education Aid** is based on the districts Average Daily Membership (ADM) and the state's calculated "cost of an adequate education". For FY15, the state calculated the cost of an "adequate education" to be \$ 3,498.30 per student adjusted up for the following: \$ 1,749.15 – free and reduced student, \$ 1,881.98 – special education student, \$ 684.45 – ELL student, \$ 684.45 – students who did not fit the first three criteria but test below proficient on the reading component of the SBAC (Smarter Balance Assessment Consortium). Adequate Education Aid is funded four times per year via an electronic funds transfer.

SOURCES OF FUNDS - DEFINED

- **Statewide Property Tax** – in the fall, the Department of Revenue Administration (DRA) notifies each town of the amount it must raise through the Statewide Education Property Tax (SWEPT) for the following school year. The DRA first determines the rate needed to raise a pre-determined amount statewide and then each municipality must raise its share of the total (see RSA 76:3 and 76:8). The towns then send this revenue directly to individual school districts through the monthly cash flow checks (local and state).
- **Catastrophic Aid** – Catastrophic aid is based on the prior year's expenditures and claims are submitted by August 31st. If a district pays greater than 3.5x the estimated state average expenditure per pupil on a special education student, the state will be liable for 80% of the cost above the estimated state average expenditure per pupil, up to 10x the cost. Above certain thresholds, the state will reimburse up to 100%, prorated based on the district's share of the total amount available. This is received once a year in January via an electronic funds transfer.

SOURCES OF FUNDS - DEFINED

- **Federal Medicaid Program** – provides funding for health services in schools. For many children, schools are the primary point of entry to receiving needed health and social services. As such, schools have increasingly shouldered the costs and responsibilities for ensuring the health and well-being of children with behavioral, emotional problems, and mental health problems. This program is designed to reimburse schools for the cost of direct services provided, such as occupational therapy or counseling and for work related to the provision of direct services, such as providing referrals and case management. These are paid via check on an intermittent basis.

THE REVENUE CYCLE

Jan: The MS-26 (school posted budget) is posted by the last Monday in January along with the warrant and default budget.

Mar: Budget is voted upon

Mar: BA sends the following to the DRA, DOE, and towns of Amherst and Mont Vernon: MS-26, MS-22 (report of appropriations actually voted), default budget, signed deliberative minutes, and the certified ballot by the deadline of 20 days after the meeting. The DRA copies are submitted electronically through the DRA website.

May: Business Office sends the town a preliminary cash flow for the next fiscal year. The town will use the preliminary cash flow to fund the schools until the tax rate is set in the fall.

Jul: Special Education Department completes data submission to state for prior fiscal year for out-of-district and in-district special education costs. This will be used by State to calculate catastrophic aid.

Jul/Aug: Prior to the August school board meetings, the following reports are completed by the Business Office: DOE/MS 25 – School Financial Report and the MS-24 – School Revised Estimate of Revenues.

Mid-Sep: The state takes Special Education Department data from each public entity and allocates a set amount of money between all schools. State releases a preliminary figure of the pro-rated amount of CAT Aid to be used on the MS-24.

THE REVENUE CYCLE

End of Sep: DRA contacts the BA to discuss last minute changes to the MS-24 in order to set the tax rate. The BA is able to use 55-75% of Cat Aid, based on their discretion. BA also revises other local revenues.

Sep/Oct: The Department of Ed provides amounts of the adequacy aid, state property tax and building aid (grandfathered for existing bonds only) for MS-24.

Oct: DRA revises the MS-24 and sends to the district, per discussions with the BA. Tax rate is set. These are the final revenue numbers. Final tax rate setting documents are received from the DRA via email. We receive these for the towns of Amherst and Mont Vernon. The BA then determines the Souhegan Cooperative School District apportionment, how much each town must pay towards this apportionment, and allocates the rest to Amherst School District and Mont Vernon School District.

Nov/Dec: For the following year revenues, BA works with various school personnel to arrive at in-house estimates for all local revenues.

Dec: The Business Office books the final revenue into Infinite Visions for the current fiscal year.

Dec: State performs an audit of each public entity's SPED data submission for validity and appropriateness of expenditures. A final number for CAT Aid is released by the end of December. Revisions do not change the current year's revenue budgets.

Jan: The Business Office prepares a final cash flow and sends to towns of Amherst and Mont Vernon for the remainder of the year.

FUND BALANCE

- Within governmental funds, equity is reported as fund balance, which is the difference between fund assets and liabilities.
- Governmental fund balances are categorized as reserved and unreserved.
 - Reserved fund balances are not available for appropriation or expenditure or are legally earmarked for a specific future use (e.g. reserve for encumbrances).
 - Unreserved fund balances may be designated for a specific purpose via a warrant article that was voted upon or remain undesignated, or available for legal appropriation and expenditure.
- At FYE, the school district's unreserved fund balance goes back to the Town(s) to offset taxes for the ensuing year.
- For the SAU, the unreserved fund balance is used as surplus two years out. For example, FY14 surplus would show as revenue for FY16.

UNANTICIPATED REVENUE: RSA 198:20-b

- NH RSA 198:20-b requires that...

(a) For unanticipated funds in the amount of \$5,000 or more, the school board shall hold a public hearing on the action to be taken. Notice of the time, place, and subject of such hearing shall be published in a newspaper of general circulation in the relevant municipality at least 7 days before the meeting is held.

(b) A school board may establish the amount of unanticipated funds required for notice under this subparagraph, provided such amount is less than \$5,000. For unanticipated funds in an amount less than \$5,000, the school board shall post notice of the funds in the agenda and shall include notice in the minutes of the school board meeting in which such funds are discussed. The acceptance of unanticipated funds under this subparagraph shall be made in public session of any regular school board meeting.

Unanticipated Revenue

Unanticipated revenue may include: Box Tops for Education, Target Take Charge of Education, proceeds from the sale of assets, and donations. Most unanticipated revenue is student activity related. The general process for accepting unanticipated revenue is as follows:

School Office Manager receives a check at the school. She scans a copy to the district Accountant.

Accountant completes an unanticipated revenue acceptance form and attaches a copy of the check. If the funds are targeted for a specific purpose, this is noted on the form. Documentation is then sent to Superintendent's Administrative Assistant.

Is the unanticipated revenue greater than \$5,000?

Yes, a public hearing is advertised in the Milford Cabinet or Amherst Citizen and the Public Hearing is conducted as the beginning of the school board meeting.

Documentation is included in the board packet for the next school board meeting on the consent agenda.

Consent agenda item is approved at the school board meeting, and unanticipated revenue is formally accepted.

Unanticipated Revenue

After the school board meeting, Accountant gets paperwork to BA to sign off that the unanticipated revenue was accepted.

If the unanticipated revenue was student activity related, the approval paperwork gets scanned to the schools.

Check is deposited by secretary to the student activity fund or if a district check, the check is deposited by the Treasurer.

Unanticipated revenue may be deposited to the general fund or taken into the special revenue fund and booked as deferred revenue until spent. By placing unanticipated revenue into deferred revenue, these funds do not expire at fiscal year end.

RECEIPT OF FUNDS

- State revenue for Adequate Education Aid, School Building Aid, Catastrophic Aid, Grant Revenue, and state and local tax from the Town of Amherst is received by electronic funds transfer directly into the districts' checking accounts. The Accountant then posts these funds to Infinite Visions.
- Other payments to the Districts are paid by check, including local and state taxes from Mont Vernon, federal Medicaid revenue, non-resident and preschool tuition, facilities rental, etc. The Accountant posts the deposit of these funds by the Treasurer to Infinite Visions, as received.
- The schools issue checks to the District, as needed, for money collected throughout the year for athletics, parking, locks, and gate fees which goes to the general fund. The Accountant posts the deposit of these funds by the Treasurer to Infinite Visions, as received.
- Funds received from parents for the payment of lunch accounts are deposited into the SAU account and distributed to the appropriate schools.

CONTROLS OVER CHECKS

Checks are received by the Superintendent's office. Two copies are made of the check. One copy is given to the Accountant and the other copy and the live check are locked in the District Treasurers' file.



District Treasurer deposits the check at the Bank.



The Accountant inputs the deposits and electronic funds transfers into Infinite Visions and reconciles the Bank statement to Infinite Visions monthly.

GRANT REVENUE

Other revenue is received through state grants. The main types consist of the following:

- **Title I** – “Helping disadvantaged children meet high standards” for math and reading help and is managed by the Director of Curriculum and Professional Development. Title I is calculated using a school district’s free and reduced lunch membership.
- **Title IIA** – “Preparing, training, and recruiting high quality teachers” for professional development for teachers and administrators and is managed by the Director of Curriculum and Professional Development.
- **IDEA/Preschool** – The Individuals with Disabilities Education Improvement Act primarily used to fund salaries and benefits for special education teachers and paras so that students can be educated in the same environment as all other students. This grant must supplement, not supplant, special education programming. These funds are not used for teachers working with Medicaid-eligible students. This grant is managed by the Director of Special Education.
- **REAP** – Rural Education Achievement Program – for MVSD only. This grant is managed by the Principal and Director of Curriculum & Professional Development

GRANT REVENUE

Typically by July 1st, the individual districts are given the fiscal years' state grant allocation through the online grant system.



As programs arise that need to be funded, a Grant Manager starts a grant application in the online system. The Grant Manager completes the program side of the application (e.g., narrative as to what is needed and why).



Accountant completes the grant application with a budget and an itemized list of the expenditures associated with the grant application (e.g., staff members, salaries, registration costs, travel expenses, supplies, number of days offsite, substitute needs, etc.) with all related state-coded accounts.



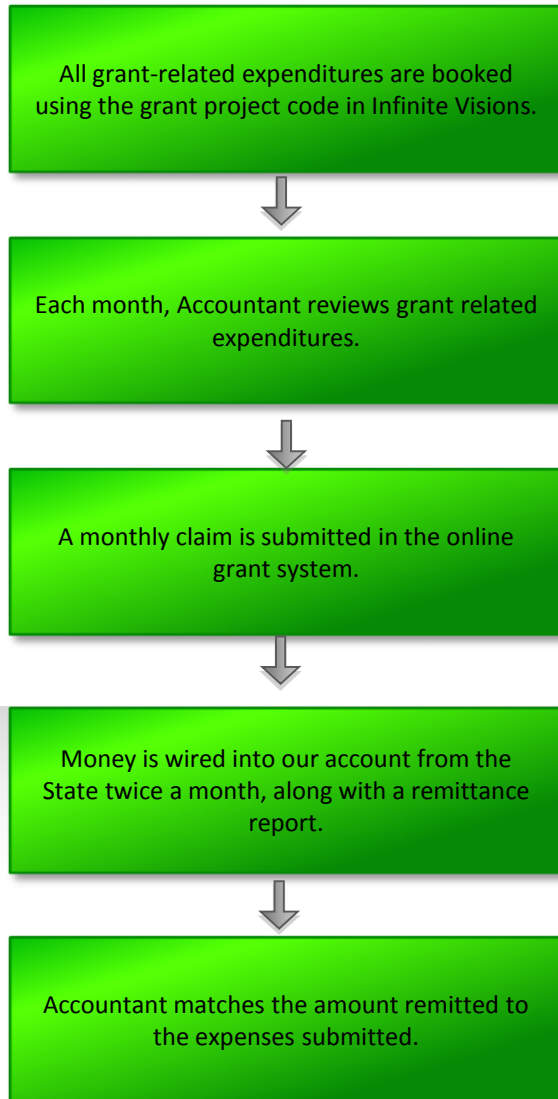
Grant is submitted to Superintendent for approval.



Department of Ed reviews the grant proposals and approves or denies the application.



GRANT REVENUE

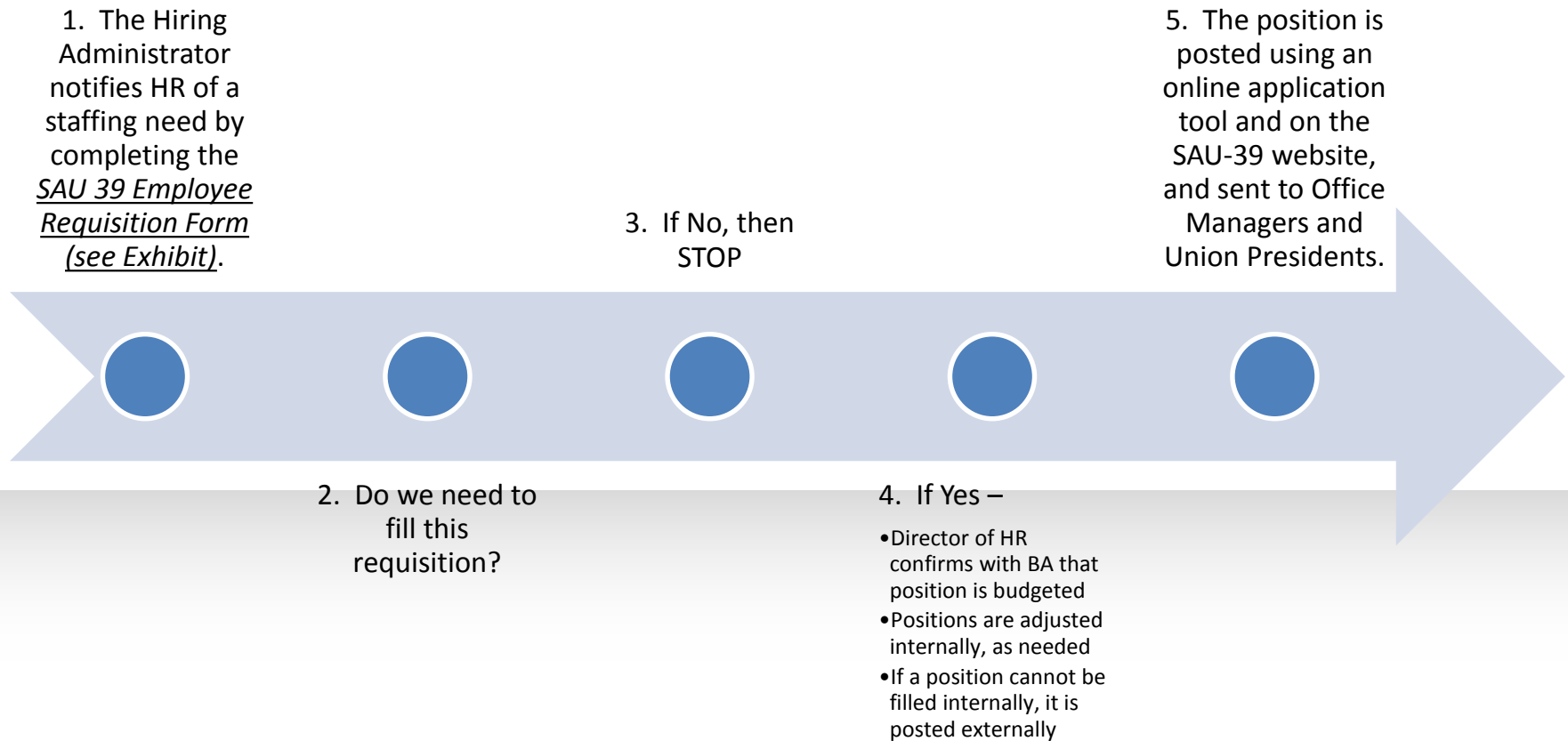


III. HUMAN RESOURCES

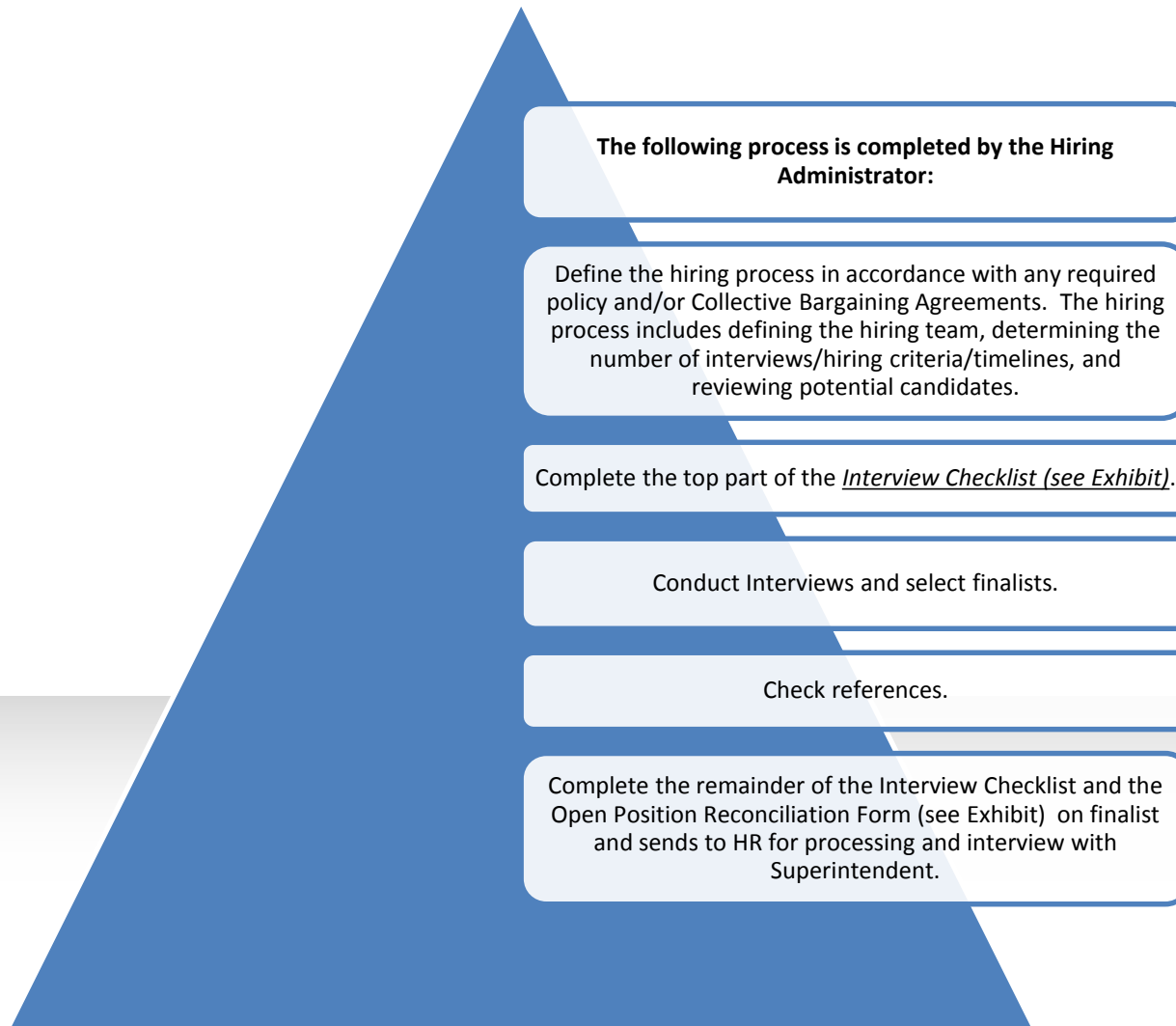
Human Resources

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The Hiring Process – Identifying Staffing Needs



The Hiring Process – Screening Candidates



The Hiring Process – SAU Office

1. HR ensures that the Interview Checklist is complete. No further work occurs until this form is complete.
2. Director of HR and Superintendent determine salary, based on education and experience.
3. Final candidate meets with the Superintendent and/or Director of HR.
4. Offer is extended to final candidate.
5. Is the open position for Certified/Professional staff?
6. If No – Candidate will receive an employment agreement.
7. If Yes – Candidate requires board approval, see following page.

The Hiring Process – School Board Approval for Certified/Professional Staff:

- Candidate will receive an offer letter contingent upon board approval.
- A date of nomination to the School Board is determined.
- Superintendent nominates the candidate at the board meeting.
- Board members are given the candidates resume, proposed salary, and budgeted salary, as follows:

New Hire	Position	Education & Step	Addition / Replacement	FTE
		Salary	Budgeted Salary	
Name	Special Education Teacher	BA30/MA Step 0	R: Name	1
		\$37,459	\$46,853	

- Approval is granted in public session, contingent upon successful completion of the criminal records background check.
- After nomination, the new certified staff member is given their contract.

The Hiring Process – New Hire Orientation

HR walks through the New Hire Checklist (*see Exhibit*), which prompts the following:

- Employee signs contract.
- HR collects certifications, transcripts, and identification.
- Employee signs a Criminal Records Release Authorization.
- HR reviews benefits and insurance premium rates and assists in completing the forms for enrollment.
- Employee signs off on the Policies Acknowledgement Form for Sexual Harassment, Bullying, Section 504, the Children's Health Insurance Program.
- Employee completes payroll forms and HR reviews.
- HR reviews Leave plans with employee.
- HR enrolls employee in Aesop.

The Hiring Process – Post-Hire Activities

HR inputs the new employee into Infinite Visions, including demographic information, position, pay, deductions, and applicable leave plans. All information is then reviewed by the Payroll Coordinator against the original contract. Any discrepancies are noted and communicated to HR to correct.

Payroll Coordinator inputs hourly positions and schedules into Veritime.

HR sends a copy of transcripts and certifications to the PD Office and notifies the SAU and Administration of the new hire via email which prompts the following:

Technology Department – to create an email address and phone extension

Building Office Manager – to add the staff member to student information system, establish building mailbox, and notify school-level staff of the new employee

Professional Development Coordinator – to create a new PD account, for Professional Development, as applicable and to create a transcript file

HR adds the new hire to all applicable benefits enrollments for billing.

The Hiring Process – Aesop

Aesop
*(originally
coined
Automated
Educational
Substitute
Operator)*

- Aesop is the district's system to identify, approve, track, and report on absences for ALL employees. In addition, Aesop is a sophisticated system for filling substitute needs. Aesop interfaces with Infinite Visions, for all absence records. Infinite Visions is ultimately the system of record for absences.
- HR adds all new employees to Aesop to include the staff member's schedule, and leave balances. HR shows the new employee how to log in to the system and create absence requests.
- HR exports leave from Aesop to Infinite Visions every two weeks prior to payroll.

Mid-Year HR Changes

- Mid-year changes may include: new hires, terminations, lane changes, qualifying events, change in position/schedule, FMLA, workman's comp.
- Pay adjustments are completed by HR and reviewed by Payroll Coordinator and Director of Finance.
- For changes affecting insurance, HR completes an adjustment spreadsheet, which is reviewed by Finance Department. Adjustment is made in the system by HR.
- Insurance changes are communicated to insurance carrier and billing is reconciled. Follow-up is conducted to insure that changes are executed properly.

Annual Renewal of Staff

- During the next fiscal year budget process, staffing changes (terminations, replacements, new positions) are determined through various budget discussions and meetings with Director of HR, Business Administrator, Building Administrators, Superintendent, and School Boards.
- After voting has taken place in March, if a default budget occurs, additional meetings may be held to discuss staffing reductions in force (RIF).
- If RIFs are necessary, they are conducted in accordance with each district's CBA RIF guidelines.
- The following occurs by April 15:
 - Director of HR creates the annual professional staff nomination list for each district which includes Name, FTE, Salary.
 - School Boards approve the nomination list for the next fiscal year.
 - Contracts are given to certified staff.
- Staff members accept or decline their contracts, within the timeframe noted in the CBA or district policy.
- Support staff receive their employment agreements no later than June 1st and accept or decline within the required time frame.

Staff Retirements/Terminations

- Terminations may arise from voluntary or involuntary circumstances, retirement or death.
- Departing employees who complete the school year are given the option of carrying forward their insurance through July and August at their employee rates.
- All benefits are terminated in Infinite Visions and are communicated to all insurance benefit carriers.
- Staff payouts, as applicable, are calculated by the Director of HR and verified by the Payroll Coordinator.
- HR Coordinator communicates the termination(s) to all SAU staff members and school administration, office staff, and technology.
- HR follows a Termination Checklist for the departing staff member (see Exhibit).

HR: Fiscal Year End Rollover

- Payroll records are rolled into the next fiscal year in Infinite Visions.
- The Payroll Coordinator then creates a payroll calendar for the next fiscal year, which is sent to all employees.
- HR creates the projected payroll in IV, moving employees up a step and grade, as necessary. Grids are also updated for current salary and longevity schedules.
- The projected payroll is then copied into the actual in the next fiscal year.
- Benefit grids are updated by HR, for rates and any necessary percent allocation changes.
- Staff members are given all insurance options for the next fiscal year by the end of April. They are required to return all insurance changes by mid-May.
- HR Dept. inputs all open enrollment changes into IV for the next fiscal year and communicates all changes to HealthTrust.
- Leave plans are reset to reflect accurate maximum beginning balances then are rolled in Infinite Visions.
- IV leave plan data is rolled into Aesop.
- Hourly positions, start and end time are verified against Aesop.
- The HR Director reconciles the signed contracts/agreements in Infinite Visions for the next fiscal year. BA and Payroll also do a complete reconciliation of staff over the summer to include: contract, budget, positions, and account numbers.

Other HR Duties

- Review Health and Dental insurance monthly billing, by employee
- Administration of: FMLA, LTD, WC
- Contract negotiations/labor issues/employee relations
- Maintenance of SAU39 website and personnel handbooks
- Employee training to include: wellness, PD, substitute, open enrollment, summer new hire orientation
- Annual reconciliation of sick leave banks for AEA, ASSA, MVEA, and Souhegan
- Medicaid reimbursement spreadsheet for special ed, providing wage and benefit information
- AESOP maintenance
- Census and reports, as necessary
- Compliance and committee work to include joint loss, teacher leader effectiveness, and SAU39 healthcare partnership

SAU 39 Employee Requisition Form

Posting Number: _____

SAU 39

EMPLOYEE REQUISITION FORM

New Hires, Transfers & Long-Term Subs

Job Title:			School Year / Year Round: Days =
District :			Part-Time / Full-Time: FTE =
School:			# Hours Per Day:
Hiring Administrator:			# Days Per Week:
CBA / Agreement:	Support / Teacher / Administration		# Days Per Year:
	Addition / Replacement		Current Budgeted Salary: \$
Replacing / LTSub for:			Account Number:
Replacement Reason:			Employee Date of Term/Ret:
LT Sub Anticipated Start and End Dates:			Employee Transfer Date:

Total Contract Days / Anticipated LT Sub Days:		Personal Days	
Student Days		Sick Days	
Holidays		Benefits Eligible?	Yes / No
Vacation		NHRS Eligible?	Yes / No
Discretionary Days (In- Service etc.)		Non-Contracted Days	

Position Filled By:		Position Posted Date:	
Recruitment Source:		Position Filled Date:	
Date of Hire:		Date of Nomination:	
Contracted Salary:		Board Approval Date:	

Principal Signature & Date

Human Resources Signature & Date Received

BA / Director of Finance – Approved / Budgeted

SAU 39
Amherst, Mont Vernon & Souhegan Cooperative School Districts
PO Box 849
Amherst, NH 03031
Tel: 673-2690

Interview Checklist

Interview Checklist - New Hires, Transfers & LT Subs

Amherst, Mont Vernon & Souhegan Cooperative School Districts

Name: _____ Position: _____

Interview Date & Time: _____ District / Building: _____

Interviewers: _____ Replacing: _____

Is candidate a **New Hire** or **Transfer**? (circle one) **Transfer from**
(grade & building)

Is candidate pursuing ALT cert.? **Yes** or **No** (circle) _____

Checklist...

_____ Application – SAU 39 **Grad School:** _____

_____ Resume Degree & Major(s): _____

_____ Letters of Reference (3) Grad Date: _____

_____ Transcript(s) **Under Grad School:** _____

_____ ALT SOE _____ (area) Degree & Major(s): _____

_____ NH Credential Grad Date: _____

Area of cert #'s: _____ **# of Years of Creditable Service?** _____

Tenured in previous NH District? Yes / No / N/A **Anticipated Tenure Date:** _____

☐

Finalist - Interview
with Superintendent.
(Send to HR.)

☐

Not selected as a finalist.
(Hiring Admin to notify applicant
and keep original for 1 year.)

☐

Applicant is interested in
being on the **Sub List**.
(Send to HR to contact.)

References Called:

	(Name)	(Relationship)	(Date)	(Initials)
1.	_____	_____	_____	_____
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____

Hourly Position Start Time: _____ Hourly Position End Time: _____

Lunch / Dinner Start Time: _____ Lunch / Dinner End Time: _____

Recommended by Hiring Administrator: _____ (name)

Interview w/
Superintendent &
HR:

Lane / Education: _____ Step: _____

Hourly Rate: _____ Hours per Day: _____

Contracted Days per Year: _____

Salary: _____

Offer Date: _____

Accepted/Declined: _____

Nomination: _____

DOH: _____

Open Position Reconciliation Form

Open Position Reconciliation Form

Amherst, Mont Vernon & Souhegan Cooperative School Districts

To be completed and submitted to the SAU with the final candidate's paperwork

Position: _____

Building: _____

New Hire(s): _____

Source: _____

Applicants & Interviews

of Total Applicants / Resumes Received _____

- Applicants Selected to Interview
- Applicants Not Selected

of 1st Round Candidates _____

- Interviewed
- Did Not Interview

of 1st Round Interviews _____

- Recommended for next round
- Not Recommended

of Next (2nd or Final) Round Interviews _____

- Recommended for Hire to Superintendent
- Not Recommended

Offer(s) Extend _____

- Accepted
- Declined

New Hire(s) _____

Dates & Timeline

- Date - Resignation Received or Open
- Date - Employee Requisition Request Received
- Date - Position Posted
- Date - Approved by Superintendent and filled
of Days to Fill the Position

SAU 39 New Hire Checklist

SAU 39 – New Hire Checklist

Employee: _____ Position: _____ DOH: _____

Replacing: _____ School: _____ CBA: _____ Former Sub?: _____

Education/Lane: _____ Step: _____ = Annual: \$ _____ Days Per 1 st Year: _____ Hourly Rate: _____		
Offer Letter to EE:	Nomination Date:	FTE: Hours/Day:
Orientation Date:	ORIENTATION	RETURNED
Contract		
Certifications & Transcripts		
Criminal Records Check Paperwork		
Employee Information Sheet		
Medical Exam Form		
Calendars: Pay Periods & School Year		X
Whom Do I Call? - Contact List		X
Health Insurance Buyback - Proof of Other Insurance?		
Medical & Dental Insurance Information/Choices & Rates		
FSA Info - Health & Dependent Care		
Life & LTD Enrollment & Packet(s)		
NHRS Enrollment & Beneficiary Form (min 35 hrs/wk support or 30/hrs wk teacher) - Need copy of Birth Cert. & SS Card		
Social Security not deducted – SAU & SHS (prof min 30 hrs; supp min 35) Acknowledgement Receipt?		
Direct Deposit Copy of Check Provided _____		
Pay Period Choice Form Employee Election: 21 22 Balloon		
W4 # of Allowances Chosen: _____ Married or Single		
403(b) & 457(b) Providers and OMNI Group New Hire Packet - Match = _____		X
Hampshire Hills Discount		X
Policies & Acknowledgement: Sexual Harassment, Bullying, Children's Health Ins. Program (CHIP), Section 504		
Health Exchange Notice		X

Sick Bank		
TECHNOLOGY: AESOP: Log-in_____ Demonstration_____ VERITIME: Demonstrate_____ Share locations _____ EMAIL: Username_____ Remote Email Address_____		

After Orientation...

Email "New Hire and Term" group for school, SAU staff and Technology	
Communicate e-mail log-in to hiring manager to share with employee	
Notify Payroll of hourly employee's hours:_____	
Input Employee into Budget Sense: Maintenance, Position, Leaves, Deductions	
Complete Information in Aesop	
Add to New Hire Log	
Official Transcripts & Certification in personnel file - Copy to Professional Dev._____	
Enter Sick Bank Contributions into Budget Sense	
Mail/Email Forms &/or Add New EE to: Medical___ Dental___ Buy Out List___ NHRS (including SS Card & Birth Cert)___ Life & LTD (Add to bill)___ FSA (Add to list)___ Sick Bank Form (Send to rep)___ Confirm employee membership on future bills: Medical_____ Dental_____	

Life/LTD _____	
----------------	--

Termination Checklist



TERMINATION CHECKLIST

EMPLOYEE NAME:

TERM DATE:

POSITION:

SCHOOL:

- ☐ Resignation Letter Received
- ☐ NOTIFY SAU Office, building secretary & admin, IT
- ☐ Send YOUR BENEFITS AS YOU DEPART form to employee
- ☐ Received signed form back from employee - Has employee requested Portability?
- ☐ CANCEL health & dental
- ☐ RECONCILE health & dental - Does employee owe?
- ☐ Do we owe sick or vacation time to employee?
- ☐ Is employee signed up for FSA? Notify HealthTrust
- ☐ REMOVE employee from Aesop
- ☐ REMOVE employee from LIFE & LTD SPREADSHEET
- ☐ ADD employee to Recall list?
- ☐ MOVE employee's file to terminated files

BUDGET SENSE MAINTENANCE

- ☐ Date of Term
- ☐ Term Reason
- ☐ Benefits Term Date
- ☐ Deactivate Sick Bank
- ☐ Change status from Active to Inactive or Retiree
- ☐ Uncheck the Issue Payroll Check option
- ☐ Change ACA Code

BUDGET SENSE POSITION, DEDUCTIONS & LEAVE PLANS

- ☐ Copy position for replacement and close for terminated employee
- ☐ Deactivate all deductions except: WC, SS, FED, MEDICARE, UC
- ☐ Deactivate all leave plans



SAU 39 – Your Benefits as you Depart from Employment

Employee Name: _____ School: _____

Date of Termination: _____

Health and/or Dental Insurance. HealthTrust will be sending you information on how you can continue your coverage through COBRA at your own expense.

Your coverage through the district ends on: _____.

Contributors to 403(b) or 457(b) plans. Please contact your financial provider for options.

Group Term Life & AD&D Insurance - Portability:

Employees separating from employment with SAU 39 - Amherst, Mont Vernon & Souhegan Cooperative School Districts, have a period of 31 days from date of termination to apply for continuance of Basic Life and AD&D insurance coverage at their ***own expense***.

Please check one of the following and return to Human Resources:

_____ Please send me the necessary paperwork as soon as possible so that I may start the conversion process.

_____ No, thank you. I understand that my life insurance and AD&D coverage ends on the last day of the month in which I leave employment.

Employee Signature: _____ Date: _____

Home E-mail Address: _____

IV. PAYROLL

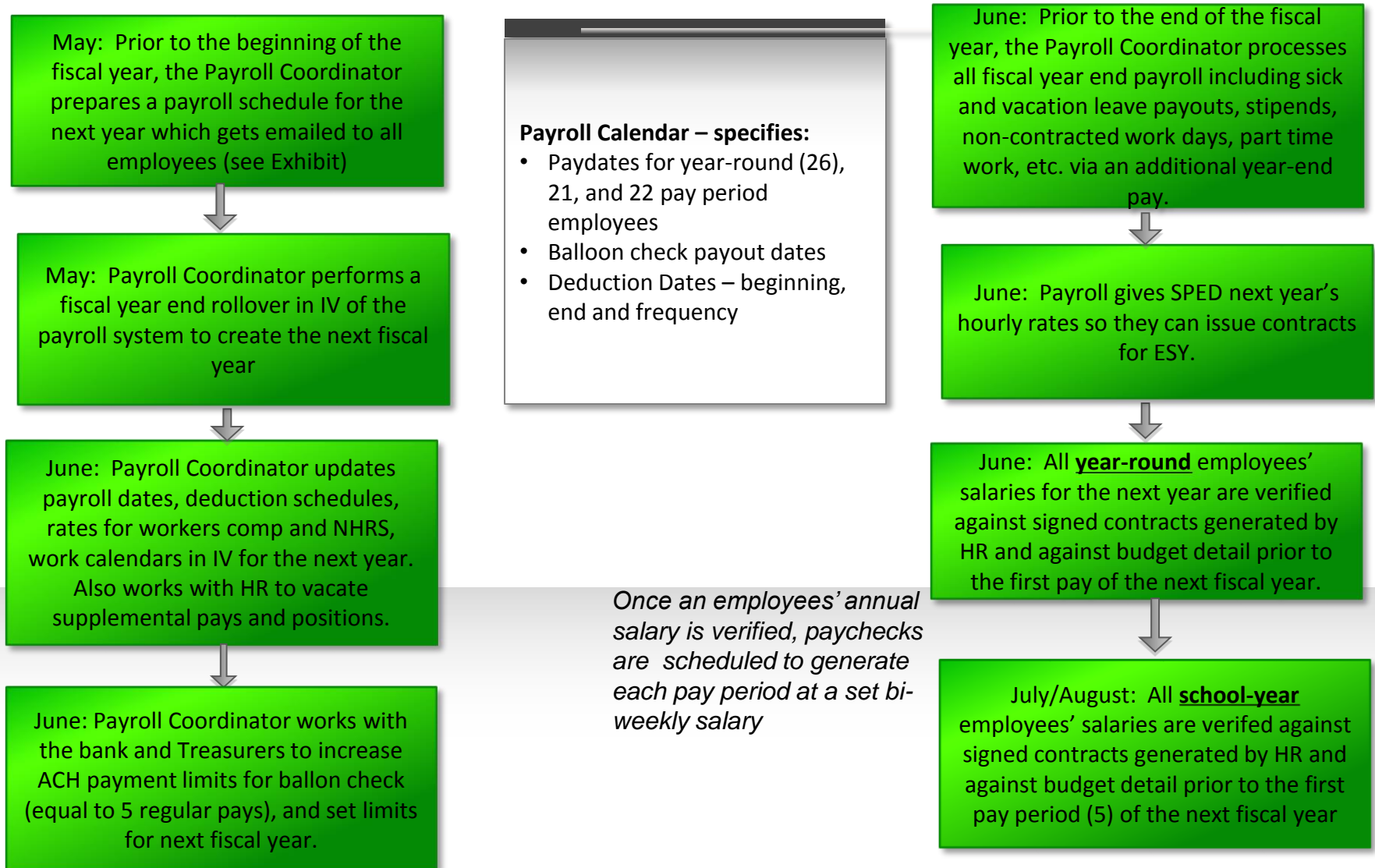
PAYROLL

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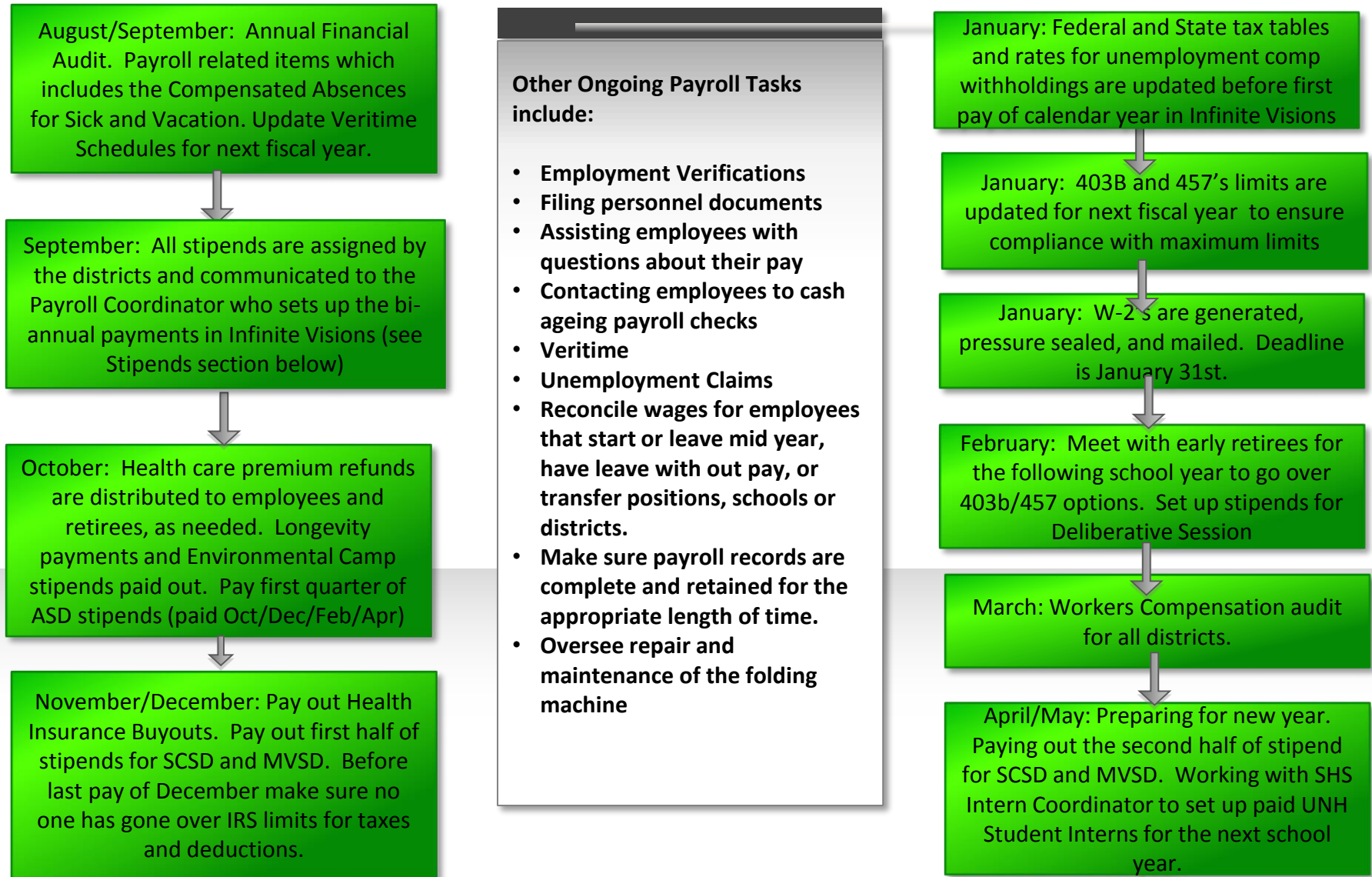
Payroll – Laws and Regulations

- Payroll is a highly-regulated and specialized function within the business office. The Payroll Coordinator is a certified position through the American Payroll Association. This certification must be renewed every 5 years or by meeting 120 professional development credits.
- The payroll function is required to be in compliance at all times with federal, state, and local law/requirements, as follows:
 - Federal: Publication 15 - Circular E
 - State: Tax rates via Circular M (Massachusetts), New Hampshire Retirement System, NH Department of Labor
 - Local: Union contract requirements
- The Payroll Coordinator is required to stay abreast of ever-changing limits for Federal and Massachusetts taxes, NHRS legislations and rates, and 403B/457 limits.

The Payroll Cycle: An Annual Look



The Payroll Cycle: An Annual Look



Generating Payroll: An Overview

- Payroll is generated on a biweekly basis, as per the annual Payroll calendar
- Biweekly payroll consists of 1) generating each salaried/equalized pay employees' regular biweekly pay check as previously input to Infinite Visions and as reconciled to the employees' contract prior to the first pay AND 2) inputting timecard hours and 3) inputting any non-routine pay or deduction changes, which may include:
 - Supplemental pay, including longevity, early retirement payouts, various stipends, coach pay (2x per season), shift differential pay, substitute pay, hours over contract (support staff), and over time (custodians, food service), summer B&G workers, AEA/ASSA annual installment payment to retirees
 - Changes to an employee's deductions: 403b/457 contributions, health & dental plans, HSA and FSA contributions, tax withholdings, union dues, tuition payments for preschool/non-resident, Hampshire Hills membership, and/or direct deposit account changes
- All supplemental pay is documented on a time card (see Exhibits) or stipend contract (see Exhibits) and is signed by the employee performing the work, the Building Administrator and Superintendent (for stipends).

The Biweekly Payroll Process

Time cards are sent interoffice from each school to the Payroll Coordinator by the Friday before the next Pay Date. Additional approval is required for SPED, Food Service, B&G. All stipends are approved by SAU Director and/or Superintendent.



Payroll Coordinator communicates with Human Resources on health deduction changes, any new employees, terminations and/or FMLA situations.



Human Resources imports leave from AESOP to IV and makes manual changes as necessary.



All time is entered into Infinite Visions for the pay period by the Payroll Coordinator.



Any supplemental pay is input (coach, stipends, etc.) by the Payroll Coordinator.



The Biweekly Payroll Process

Employee pay changes for 403b/457, tax withholdings, direct deposit, union dues, tuition payments, Hampshire Hills deductions are input into IV and communicated back to the employee by the Payroll Coordinator.



Once all time is input and deduction changes are made in IV, the Payroll Coordinator prints a Payroll Journal Report for the pay period which lists employee name, funding source, description, hours, gross pay, and deductions.



Payroll Coordinator verifies all time entry against the Payroll Journal Report as well as deduction changes.

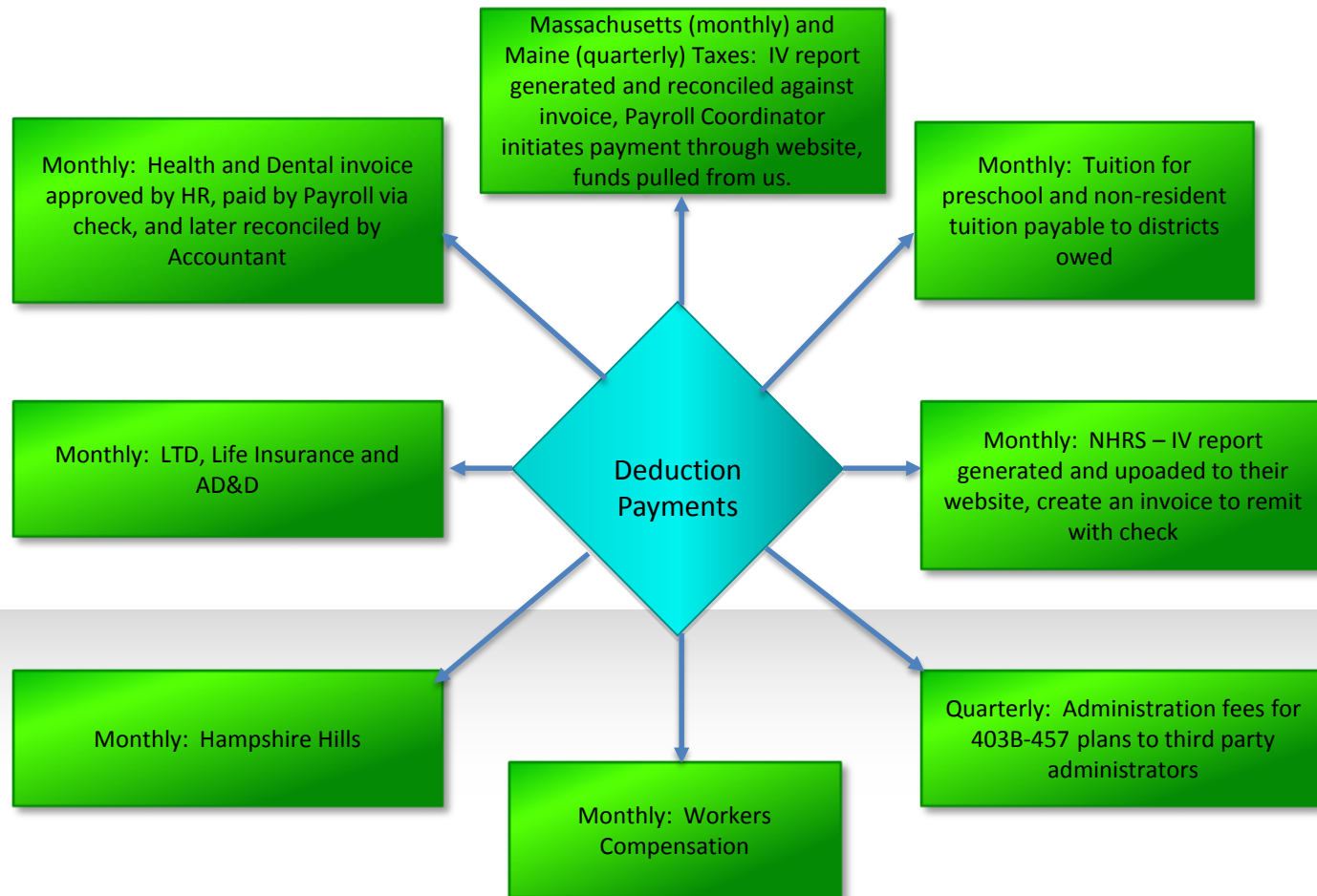


Payroll Coordinator communicates with Treasurers before sending ACH file to ensure there is sufficient funds and if a transfer is needed. Treasurer comes in on Wednesday to get payroll reports and stuff checks and direct deposit receipts.



Direct Deposit and 403b/457 ACH files are sent to bank two days before check date. Payroll reports are printed for School Board and Treasurer. Bi-weekly deduction checks are processed, IRS taxes are paid, New Hire reporting is done and 403b/457 information is sent to third party administrator via their web site. Electronic direct deposit receipts are sent out on pay day. Live checks and vouchers are sent to school on pay day.

Monthly Payroll Deduction Payments



Payroll Reporting

- **Monthly**

- US Department of Labor – Current employees of ASD
- Report Retiree's that are working for district to NH Retirement through an upload.
- Report and Pay MA taxes

- **Quarterly** *(due April/July/October/January)*

- 941's & Schedule B for IRS
- NH C-2 Unemployment Comp information – number of employees and gross wages reported to Primex.
- Massachusetts – Unemployment through Massachusetts Unemployment website.
- State Report – Multiple Site Report – (ASD only)
- Report and Pay ME taxes

- **Annual**

- JANUARY: W-2 for all employees by January 31st of each year
- FEBRUARY: Out-of-State Reconciliation (send report and W-2's) – to states for SCSD and ASD
- MARCH: Workers Compensation audit/reporting (in order to calculate next FY billing)
- MARCH: W-3 File to Social Security Administration – sent electronically
- JUNE: Provide Primex with list of terminated employees by district

Stipends

Clark/Wilkins Elementary School: Contracts are drafted by school and set up in IV by Payroll Coordinator. (See Exhibits).

Amherst Middle School: Educational stipend contracts are drafted by Office Manager and sent over with payroll. Sports and Student Activities stipends are drafted by the Office Manager and Athletic Director and sent to payroll during the season. The Payroll Coordinator sets up and pays these stipends in Infinite Visions.

Mont Vernon School District: All the stipends are listed at the back of the MVEA CBA. The stipends are paid in December and May with exception to the environmental camp stipend which is paid in October. The Payroll Coordinator works with the school to assist with drafting the contracts and sets up the stipends in Infinite Visions.

Souhegan High School Professional Stipends: are drafted by the School Operations Coordinator. The majority are set up in the fall to be paid half in December and the other half in May. There are other stipends that are paid in the spring as they come up. The Payroll Coordinator sets up and pays these stipends in Infinite Visions.

Souhegan Athletic & Activity Stipend Contracts: These contracts are managed and drafted by the Athletics Department. The Payroll Coordinator works with the Assistant to the Athletic Director. The inter-scholastic coaches are paid twice per season and there are three seasons (Fall, Winter and Spring). The Activity Stipends are also set up by the Payroll Coordinator. They are paid half in December and the other half in May except for Fall and Spring Play which have their own dates that coordinate with the timing of the play.

Souhegan Adult Education Stipends: Adult Education Coordinator drafts contracts for instructors. Sessions are fall, winter, and spring. The Payroll Coordinator sets up and pays these stipends in Infinite Visions when received.

Stipends, cont'd

Curriculum Coordinators (All Districts): The information comes from the Director of Curriculum & Professional Development. Contracts are drafted by the Professional Development Coordinator. Payroll enters the stipend in Infinite Visions.

School Board Member & Treasurer Stipends: Business Administrator determines rates of pay for Board Members and Treasurers. Payroll coordinator drafts contracts and contacts Board Members and Treasurers to obtain contract signatures, I-9, and W-4. Paid in October and April.

Deliberative Stipends: Business Administrator determines rates of pay for Moderator, School District Clerk, and Ballot Clerk. Payroll Coordinator drafts contracts and contacts the Moderator and Clerks to obtain contract signatures, I-9, and W-4. Paid in February.

Veritime

Veritime was set up in 2013 and went live for the 2013-2014 school year.

Veritime is an electronic timecard and attendance system that works with AESOP used to comply with the FLSA (Fair Labor Standards Act) and NH Department of Labor.

- All hourly employees are required to complete timesheets showing hours worked in the work week.
- Hourly employees are entitled to overtime if they physically work over 40 hours in a work week.

Veritime is being used for record keeping.

The Payroll Coordinator generates a bar code for all hourly employees to sign in/out at electronic kiosks located at each school building and SAU.

Employees who forget to swipe or need a new bar code contact their building office manager for assistance.

The building Administrators approve the time weekly for their staff electronically.

The Payroll Coordinator sets up new employees, changes work schedules, updates timecard approvers and campus users, and helps the building office managers with issues and questions.

At the beginning and end of each school year, the Payroll Coordinator terminates employees, changes work schedules, positions, building approvers, and campus users for the summer and the new school year.

Payroll Schedule

School Administrative Unit 39
P.O. Box 849
1 School Street
Amherst, NH 03031
Tel: 603-673-2690
FAX: 603-672-1786



2015-2016 Timesheet Due Dates and Payroll Schedule

Month	Timesheets due to Payroll morning of	Pay #	Pay Date	Deductions Insurance/Hampshire Hills
July 2015	Friday, 06/26/15	#1	07/02/15	NO- Year Round Staff
	Friday, 07/10/15	#2	07/16/15	
	Friday, 07/24/15	#3	07/30/15	
August 2015	Friday, 08/07/15	#4	08/13/15	NO – School Year Staff
(1 st payroll school year staff)	Friday, 08/21/15	#5	08/27/15	
September 2015	Friday, 09/04/15	#6	09/10/15	
	Friday, 09/18/15	#7	09/24/15	
October 2015	Friday, 10/02/15	#8	10/08/15	
	Friday, 10/16/15	#9	10/22/15	
November 2015	Friday, 10/30/15	#10	11/05/15	
	Friday, 11/13/15	#11	11/19/15	
December 2015	Tuesday, 11/24/15	#12	12/03/15	NO- Year Round Staff
	Friday, 12/11/15	#13	12/17/15	
	Wed., 12/23/15	#14	12/31/15	
January 2016	Friday, 01/08/16	#15	01/14/16	
	Friday, 01/22/16	#16	01/28/16	
February 2016	Friday, 02/05/16	#17	02/11/16	
	Friday, 02/19/16	#18	02/25/16	
March 2016	Friday, 03/04/16	#19	03/10/16	
	Friday, 03/18/16	#20	03/24/16	
April 2016	Friday, 04/01/16	#21	04/07/16	
	Friday, 04/15/16	#22	04/21/16	
May 2016	Friday, 04/29/16	#23	05/05/16	
	Friday, 05/13/16	#24	05/19/16	
June 2016	Friday, 05/27/16	#25	06/02/16	21 Pays Last Check
	Friday, 06/10/16	#26	06/16/16	22 Pays/ Balloon Ck
Last Pay for Yr Round Staff	Friday, 06/24/16	#27	06/30/16	NO – School Year Staff NO- Year Round Staff

Year Round = 24 pay deductions School Year = 20 pay deductions

Employee Time Card

School Administrative Unit #39**Please Check Position (X)****TIME CARD****Please circle the location you are filling out****timesheet for: CLARK AMS****WILKINS SHS****MVVS SAU**

TEACHER _____

SECRETARY _____

PARAEDUCATOR _____

C.I.A./GRADE LEVEL ASSIST. _____

CUSTODIAN _____

FOOD SERVICE _____

NURSE _____

OTHER _____

NAME: _____

ACCOUNT NUMBER (REQUIRED): _____

(IMPORTANT: ACCOUNT NUMBER IS REQUIRED INFORMATION)**Record Hours Worked Below**

Week #1 Pay Period						Week #2 Pay Period					
Day/Date	Time In	Time Out	Time In	Time Out	Total Hours	Day/Date	Time In	Time Out	Time In	Time Out	Total Hours
Sunday / /						Sunday / /					
Monday / /						Monday / /					
Tuesday / /						Tuesday / /					
Wednesday / /						Wednesday / /					
Thursday / /						Thursday / /					
Friday / /						Friday / /					
Saturday / /						Saturday / /					

Total Regular Hours _____**Total Regular Hours** _____**Overtime Hours** _____**Overtime Hours** _____

Reason for Submission: _____

Employee Signature: _____

Date: _____

Supervisor/Principal Signature: _____

Date: _____

Director Signature (as required): _____

Date: _____

Substitute Time Card

SUBSTITUTE TIME CARD

SCHOOL ADMINISTRATIVE UNIT 39

NAME: _____

Please circle the location you are filling out timesheet for:
 CLARK WILKINS AMS
 MVVS SHS SAU

WEEK #1

DAY/DATE	HOURS		HOURS		TOTAL	SUBSTITUTE INFORMATION		PAYROLL USE
Monday _/_/___	IN	OUT	IN	OUT		Sub For:	Position:	
Tuesday _/_/___	IN	OUT	IN	OUT		Sub For:	Position:	
Wednesday _/_/___	IN	OUT	IN	OUT		Sub For:	Position:	
Thursday _/_/___	IN	OUT	IN	OUT		Sub For:	Position:	
Friday _/_/___	IN	OUT	IN	OUT		Sub For:	Position:	

WEEK #2

DAY/DATE	HOURS		HOURS		TOTAL	SUBSTITUTE INFORMATION		PAYROLL USE
Monday _/_/___	IN	OUT	IN	OUT		Sub For:	Position:	
Tuesday _/_/___	IN	OUT	IN	OUT		Sub For:	Position:	
Wednesday _/_/___	IN	OUT	IN	OUT		Sub For:	Position:	
Thursday _/_/___	IN	OUT	IN	OUT		Sub For:	Position:	
Friday _/_/___	IN	OUT	IN	OUT		Sub For:	Position:	

Employee Signature

_____ Date

Supervisor/Principal Signature

_____ Date

Director Signature (if required)

_____ Date

ASD Stipend Contract

AMHERST SCHOOL DISTRICT

Stipend Contract

2013-2014

The Amherst School District agrees to employ: **Joe Smith**, who agrees to serve in the following capacity:

Assignment:	Coordinator	
School / Building:	name of school	
Total Compensation / Stipend Amount:	\$1000	
Payment Schedule and Pay Dates:	\$500	12/5/2013
	\$500	5/8/2014
Account Number:	11.1111.111.01	

Please sign and date acknowledging acceptance of this assignment and compensation / stipend amount and payment schedule.

Please return the contract to the Main Office.

This employment contract shall be null and void if the original is not signed and returned to the District within ten calendar days of the Administrator's signature and date. This contract may be terminated by either party at any time with or without cause following two weeks advance written notice.

Superintendent of Schools

Date _____

Principal

Date _____

Employee

Date _____

MVSD Stipend Contract

MONT VERNON SCHOOL DISTRICT

Stipend Contract

«School Year»

In accordance with Appendix D of the Mont Vernon Education Association agreement the Mont Vernon School District agrees to employ: **«Employee»**, who agrees to serve in the following capacity:

Assignment:	«Description»	
School / Building:	«School»	
Total Compensation / Stipend Amount:	\$«Total_Stipend_Amount»	
Payment Schedule and Pay Dates:	\$«M_1st_pay_amount»	«M_1st_pay_date»
	\$«M_2nd_pay_amount»	«M_2nd_pay_date»
Account Number:	«Account_number»	

Please sign and date acknowledging acceptance of this assignment and compensation / stipend amount and payment schedule.

Please return the contract to **«Return_Contract_to»**.

This employment contract shall be null and void if the original is not signed and returned to the District within ten calendar days of the Administrator's signature and date. This contract may be terminated by either party at any time with or without cause following two weeks advance written notice.

Superintendent of Schools

Date _____

«Administrators_Title»

Date _____

Employee

Date _____

SCSD Stipend Contract

SOUHEGAN COOPERATIVE SCHOOL DISTRICT

Stipend Contract

2013-2014

In accordance with the PPC agreement the Souhegan Cooperative School District agrees to employ: **Joe Smith**, who agrees to serve in the following capacity:

Assignment:	Coordinator	
School / Building:	name of school	
Total Compensation / Stipend Amount:	\$1000	
Payment Schedule and Pay Dates:	\$500	12/5/2013
	\$500	5/8/2014
Account Number:	11.1111.111.01	

Please sign and date acknowledging acceptance of this assignment and compensation / stipend amount and payment schedule.

Please return the contract to the Main Office.

This employment contract shall be null and void if the original is not signed and returned to the District within ten calendar days of the Administrator's signature and date. This contract may be terminated by either party at any time with or without cause following two weeks advance written notice.

Superintendent of Schools

Date _____

Principal

Date _____

Employee

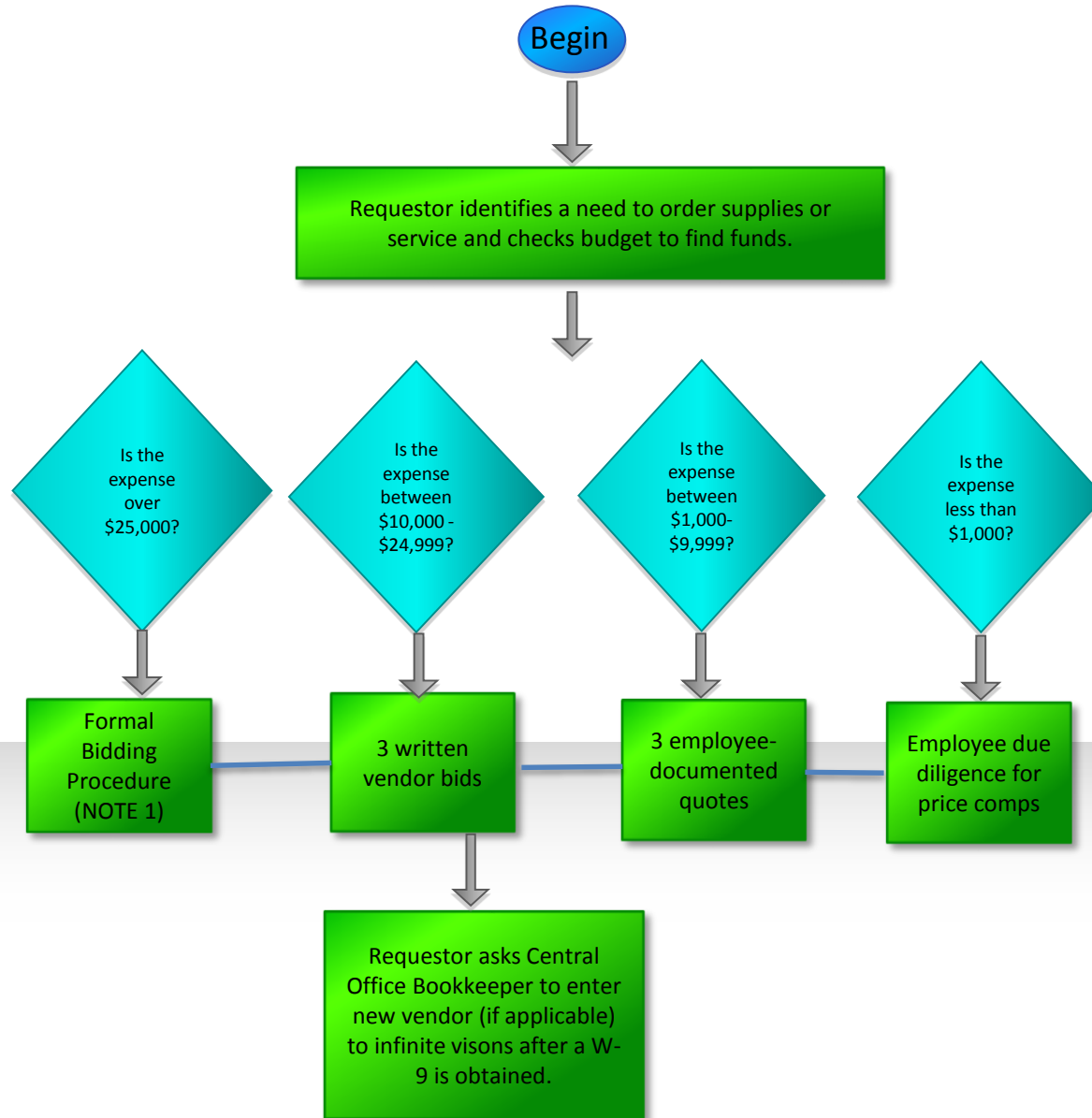
Date _____

V. PURCHASING

Purchasing

<u>TABLE OF CONTENTS:</u>	<u>PAGE</u>
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– Ordering Goods and Services through IV.....	84
– Receiving Goods, Approving Payments, and Preparing Manifest.....	85
– Manifest Generation and Approval.....	86
– <u>EXHIBITS –</u>	
– Accounts Payable Manifest Schedule.....	87
– Request to Return or Exchange Product Form.....	88
– Request for Payment.....	89

PURCHASING DUE DILIGENCE

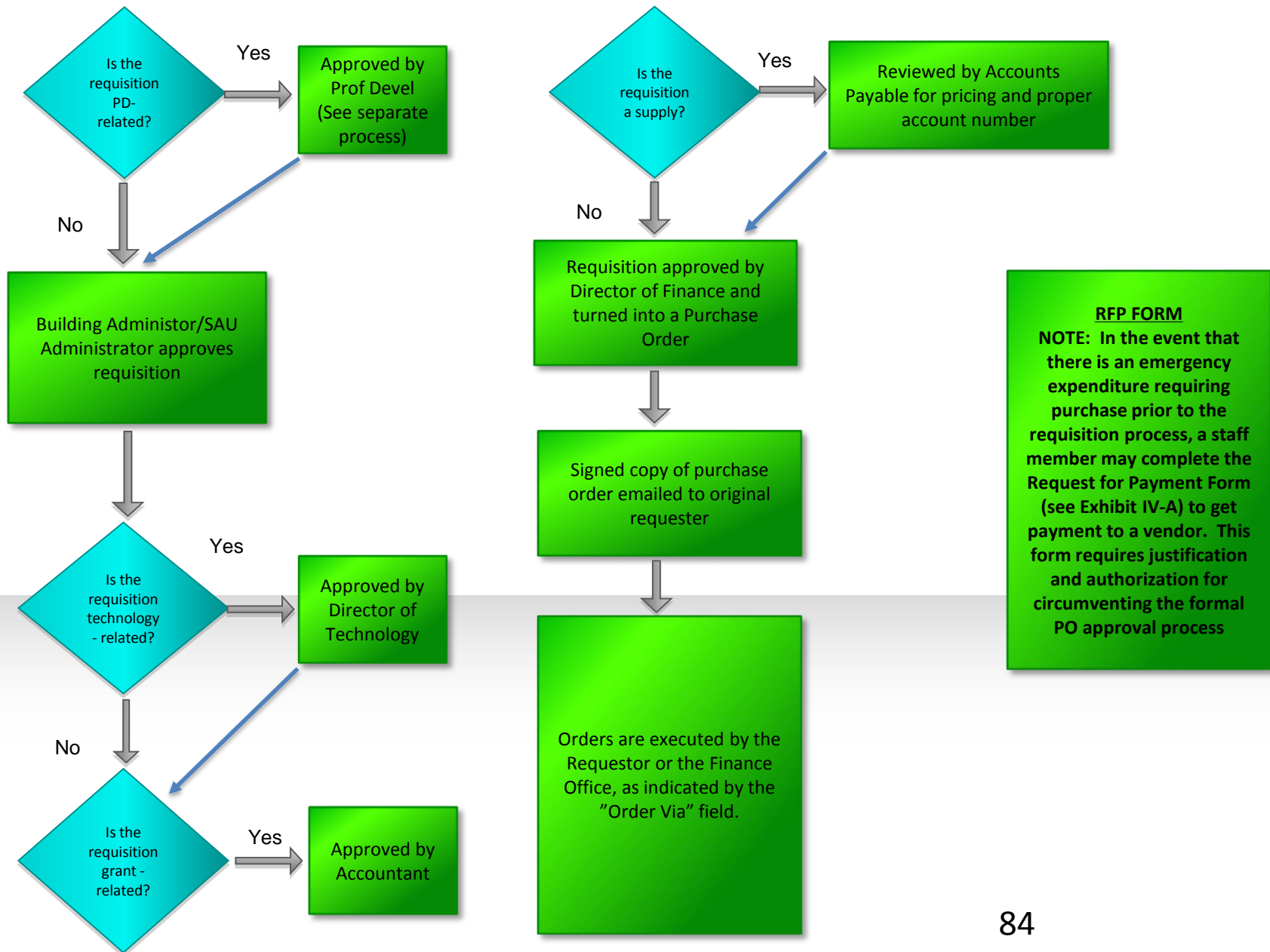


NOTE 1: FORMAL BID PROCESS:

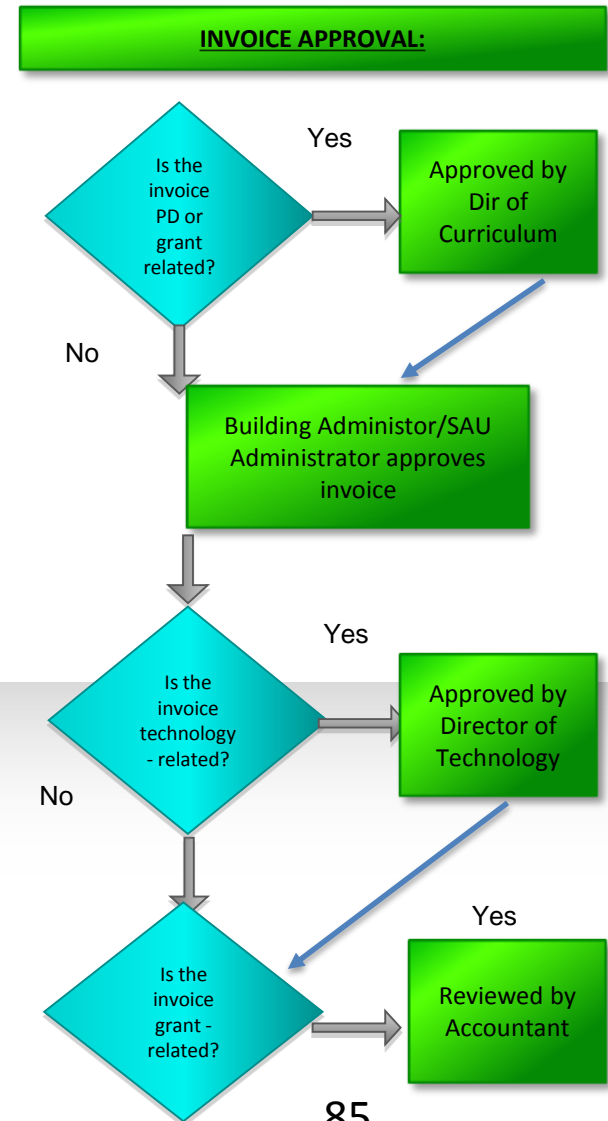
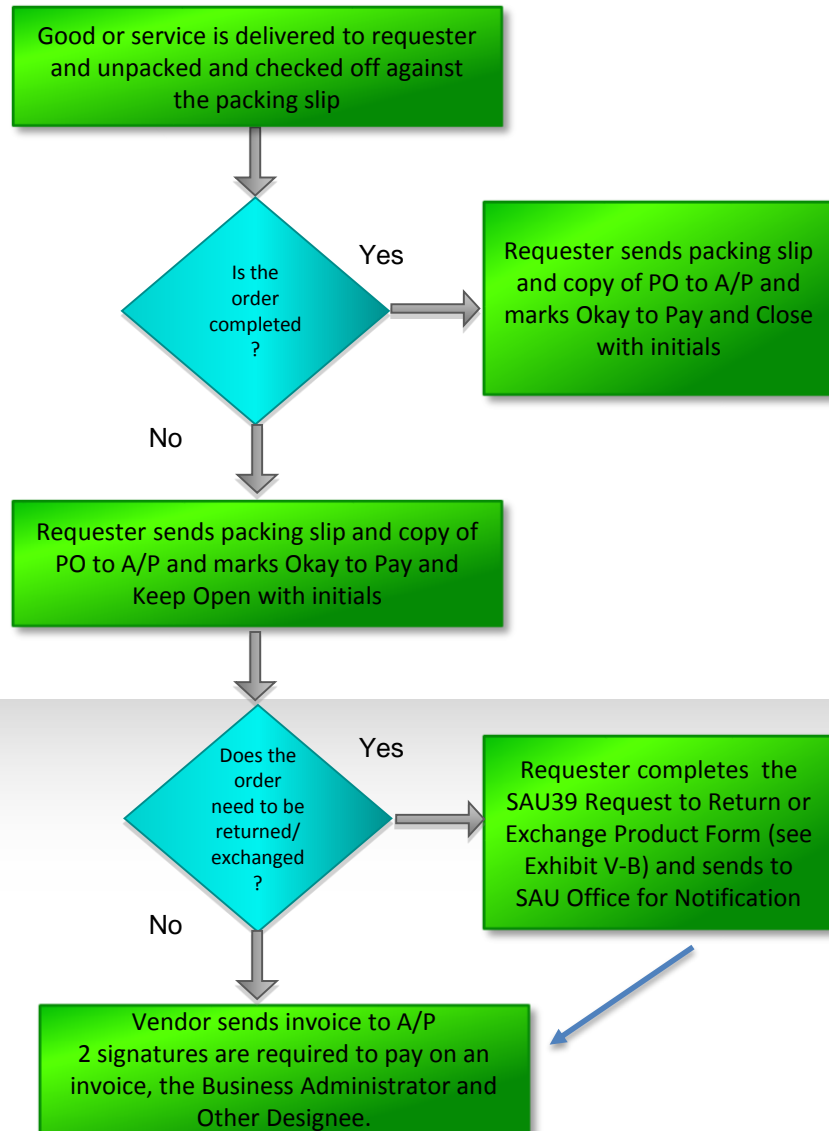
1. RFP: Advertise Bids/Post on website/Make queries
2. Invitation to Bid and specs mailed
3. Formal bids submitted by deadline in sealed envelopes addressed to Board
4. Final bid awarded based on: price, qualifications, performance, responsiveness, financial integrity, warranties, delivery, quality, professional reputation and/or references.
5. Board's designee will present recommendation and rationale of the final bid to the board for all purchases which fall under formal bidding process
6. Board reserves right to reject or accept that bid which is in the best interest of the district.

Reference Policy DJE

ORDERING GOODS & SERVICES THROUGH IV



RECEIVING GOODS, APPROVING PAYMENT & PREPARING THE MANIFEST



MANIFEST – GENERATION AND APPROVAL

Manifests are generated as per the published manifest schedule (see Exhibit) which is biweekly for each district.



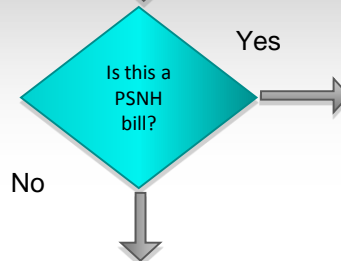
Accounts Payable Coordinator keys in each PO number, invoice number, date, amount, ship amount, and matches up the good/service with the invoice amount and makes any modification, as necessary.



Manifest is generated through IV with a cover sheet requiring School Board approval.



Once the manifest is generated, the Treasurer is notified immediately in order to ensure that adequate funds are available.



In order to avoid late processing fees, Director of Finance ensures check amount matches the billing, signs off as approved, and emails the Treasurer for approval to release check immediately.

Two School Board members are required to approve each manifest in order to release checks. School Board reviews the manifest for proper approval, adequate documentation, adherence to purchase policies, budget guidelines, timing of PO input and reasonableness of purchase and account code.

A/P MANIFEST SCHEDULE

ASD AND MVSD

<u>MO.</u>	<u>INVOICES DUE</u>	<u>CHECKS RUN & BOARD PICK</u>	<u>SCHOOL BOARD APPROVED</u>	<u>Notes</u>
		<u>UP</u>	<u>RELEASE OF CHECKS</u>	
June	Every Friday	Thursday, June 4, 2015	Monday, June 8, 2015	
June	Every Friday	Thursday, June 18, 2015	Monday, June 22, 2015	
June	Every Friday	Thursday, June 25, 2015	Monday, June 29, 2015	
July	Monday, July 6, 2015	Thursday, July 9, 2015	Monday, July 13, 2015	
July	Monday, July 20, 2015	Thursday, July 23, 2015	Monday, July 27, 2015	
Aug.	Monday, August 3, 2015	Thursday, August 6, 2015	Monday, August 10, 2015	
Aug.	Monday, August 17, 2015	Thursday, August 20, 2015	Monday, August 24, 2015	
Sept.	Monday, August 31, 2015	Thursday, September 3, 2015	Tuesday, September 8, 2015	Adj. due to Labor Day
Sept.	Monday, September 14, 2015	Thursday, September 17, 2015	Monday, September 21, 2015	
Oct.	Monday, September 28, 2015	Thursday, October 1, 2015	Monday, October 5, 2015	
Oct.	Friday, October 9, 2015	Thursday, October 15, 2015	Monday, October 19, 2015	Adj. due to Columbus Day
Oct.	Monday, October 26, 2015	Thursday, October 29, 2015	Monday, November 2, 2015	
Nov.	Monday, November 9, 2015	Thursday, November 12, 2015	Monday, November 16, 2015	
Nov.	Monday, November 16, 2015	Thursday, November 19, 2015	Monday, November 23, 2015	Adj. due to Thanks.
THANKSGIVING RECESS (NOVEMBER 25 - NOVEMBER 27)				
Dec.	Monday, December 7, 2015	Thursday, December 10, 2015	Monday, December 14, 2015	
Dec.	Monday, December 14, 2015	Thursday, December 17, 2015	Monday, December 21, 2015	Adj. due to Vaca Week
HOLIDAY RECESS (DECEMBER 24 - JANUARY 1)				
Jan.	Monday, January 4, 2016	Thursday, January 7, 2016	Monday, January 11, 2016	
Jan.	Friday, January 15, 2016	Thursday, January 21, 2016	Tuesday, January 25, 2016	Adj. due to MLK Day
Feb.	Monday, February 1, 2016	Thursday, February 4, 2016	Monday, February 8, 2016	
Feb.	Monday, February 15, 2016	Thursday, February 18, 2016	Friday, February 19, 2016	Adj. due to Feb vaca
WINTER RECESS (FEBRUARY 22 - FEBRUARY 26)				
Mar.	Monday, February 29, 2016	Thursday, March 3, 2016	Monday, March 7, 2016	
Mar.	Monday, March 14, 2016	Thursday, March 17, 2016	Monday, March 21, 2016	
Apr.	Monday, March 28, 2016	Thursday, March 31, 2016	Monday, April 4, 2016	
Apr.	Monday, April 11, 2016	Thursday, April 14, 2016	Monday, April 18, 2016	
SPRING RECESS (APRIL 25 - APRIL 29)				
May	Monday, May 2, 2016	Thursday, May 5, 2016	Monday, May 9, 2016	
May	Monday, May 16, 2016	Thursday, May 19, 2016	Monday, May 23, 2016	
June	Friday, May 27, 2016	Thursday, June 2, 2016	Monday, June 6, 2016	Adj. due to Mem. Day
June	Monday, June 13, 2016	Thursday, June 16, 2016	Monday, June 20, 2016	
June	Monday, June 27, 2016	Thursday, June 30, 2015	Tuesday, July 5, 2016	

Notes:

Scheduled processing dates are subject to change (school closures, etc.)

Invoices that are ready to pay should be submitted to the business office as soon as received and approved to keep work flow efficient.

All invoices are subject to School Board review. Release of checks is contingent upon School Board approval.

SAU39 AND SCSD

<u>MO.</u>	<u>INVOICES DUE</u>	<u>CHECKS RUN & BOARD PICK UP</u>	<u>SCHOOL BOARD APPROVED RELEASE OF CHECKS</u>	<u>Notes</u>
May	Every Friday	Thursday, May 28, 2015	Monday, June 1, 2015	
June	Every Friday	Thursday, June 11, 2015	Monday, June 15, 2015	
June	Every Friday	Tuesday, June 23, 2015	Friday, June 26, 2015	
July	Monday, June 29, 2015	Thursday, July 2, 2015	Monday, July 6, 2015	
July	Monday, July 13, 2015	Thursday, July 16, 2015	Monday, July 20, 2015	
July	Monday, July 27, 2015	Thursday, July 30, 2015	Monday, August 3, 2015	
Aug.	Monday, August 10, 2015	Thursday, August 13, 2015	Monday, August 17, 2015	
Aug.	Monday, August 24, 2015	Thursday, August 27, 2015	Monday, August 31, 2015	
				<i>Adj. due to Labor Day</i>
Sept.	<i>Friday, September 4, 2015</i>	Thursday, September 10, 2015	Monday, September 14, 2015	
Sept.	Monday, September 21, 2015	Thursday, September 24, 2015	Monday, September 28, 2015	
Oct.	Monday, October 5, 2015	Thursday, October 8, 2015	<i>Tuesday, October 13, 2015</i>	<i>Adj. due to Col. Day</i>
Oct.	Monday, October 19, 2015	Thursday, October 22, 2015	Monday, October 26, 2015	
Nov.	Monday, November 2, 2015	Thursday, November 5, 2015	Monday, November 9, 2015	
Nov.	<i>Friday, November 13, 2015</i>	<i>Tuesday, November 17, 2015</i>	Friday, November 20, 2015	<i>Adj. due to Thanks.</i>
THANKSGIVING RECESS (NOVEMBER 25 - NOVEMBER 27)				
Dec.	Monday, November 30, 2015	Thursday, December 3, 2015	Monday, December 7, 2015	
				<i>Adj. due to Vaca Week</i>
Dec.	<i>Friday, December 11, 2015</i>	<i>Tuesday, December 15, 2015</i>	<i>Friday, December 18, 2015</i>	
HOLIDAY RECESS (DECEMBER 24 - JANUARY 1)				
				<i>Adj. due to Vaca Week</i>
Jan.	<i>Thursday, December 31, 2015</i>	<i>Tuesday, January 5, 2016</i>	<i>Friday, January 8, 2016</i>	
Jan.	Monday, January 11, 2016	Thursday, January 14, 2016	<i>Tuesday, January 19, 2016</i>	<i>Adj. due to MLK Day</i>
Jan.	Monday, January 25, 2016	Thursday, January 28, 2016	Monday, February 1, 2016	
Feb.	Monday, February 8, 2016	Thursday, February 11, 2016	Monday, February 15, 2016	
Feb.	<i>Friday, February 12, 2016</i>	<i>Tuesday, February 16, 2016</i>	<i>Friday, February 19, 2016</i>	<i>Adj. due to Feb vaca</i>
WINTER RECESS (FEBRUARY 22 - FEBRUARY 26)				
Mar.	Monday, March 7, 2016	Thursday, March 10, 2016	Monday, March 14, 2016	
Mar.	Monday, March 21, 2016	Thursday, March 24, 2016	Monday, March 28, 2016	
Apr.	Monday, April 4, 2016	Thursday, April 7, 2016	Monday, April 11, 2016	
Apr.	Monday, April 18, 2016	Thursday, April 21, 2016	Friday, April 22, 2016	<i>Adj. due to Apr vaca</i>
SPRING RECESS (APRIL 25 - APRIL 29)				
May	Monday, May 9, 2016	Thursday, May 12, 2016	Monday, May 16, 2016	
May	Friday, May 23, 2016	Thursday, May 26, 2016	<i>Tuesday, May 31, 2016</i>	<i>Adj. due to Mem. Day</i>
June	Monday, June 6, 2016	Thursday, June 9, 2016	Monday, June 13, 2016	
June	Monday, June 20, 2016	Thursday, June 23, 2016	Monday, June 27, 2016	

Notes:

Scheduled processing dates are subject to change (school closures, etc.)

Invoices that are ready to pay should be submitted to the business office as soon as received and approved to keep work flow efficient.

All invoices are subject to School Board review. Release of checks is contingent upon School Board approval.

REQUEST TO RETURN OR EXCHANGE PRODUCT FORM



School Administrative Unit #39
REQUEST TO RETURN OR EXCHANGE PRODUCT

DISTRICT:		VENDOR NAME:	
SCHOOL:		PO#	
		PART # BEING RETURNED:	
NAME OF ORIGINAL REQUESTER OF MATERIAL:		NAME OF PERSON PROCESSING RETURN:	
TITLE:		TITLE:	
RETURN PRODUCT INFORMATION:			
REASON FOR THE RETURN: <input type="checkbox"/> WRONG ITEM PURCHASED <input type="checkbox"/> VENDOR SHIPPED WRONG PRODUCT <input type="checkbox"/> DID NOT LIKE THE PRODUCT <input type="checkbox"/> DAMAGED <input type="checkbox"/> DUPLICATE SHIPMENT <input type="checkbox"/> MISSING PARTS <input type="checkbox"/> NOT AS PICTURED <input type="checkbox"/> QUALITY <input type="checkbox"/> ARRIVED TOO LATE <input type="checkbox"/> CHANGED MIND <input type="checkbox"/> OTHER: <hr style="width: 100%;"/>		ACTION REQUESTED: <input type="checkbox"/> VENDOR TO REPLACE ITEM WITH THE SAME <input type="checkbox"/> REQUESTING ALTERNATE ITEM FROM SAME VENDOR PLEASE INDICATE PART NUMBER, DISCRIPTION AND PRICE IN COMMENT FIELD BELOW. PO WILL BE REVISED WITH THE CHANGES. <input type="checkbox"/> CREDIT WILL BE ISSUED <input type="checkbox"/> RETURNED OR EXCHANGED IN PERSON <input type="checkbox"/> OTHER: <hr style="width: 100%;"/>	
<p>PRIOR TO RETURNING ANY PRODUCTS PLEASE CONTACT THE VENDOR AND ASK THE FOLLOWING:</p> <p>ARE WE WITHIN THE TIMEFRAME THAT THE VENDOR WILL ACCEPT RETURNS? _____</p> <p>ARE THERE ANY RESTOCKING FEES <input type="checkbox"/> YES <input type="checkbox"/> NO (IF YES PLEASE INDICATE) \$ _____</p> <p>WILL THE COMPANY PROVIDE A SHIPPING LABEL AND PAY TO RETURN THE ITEM? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>IF NOT, HOW MUCH WILL IT COST TO SHIP BACK THE ITEM? \$ _____</p> <p>DOES ANY PAPERWORK HAVE TO BE ISSUED BY THE VENDOR TO ACCOMPANY THE RETURN ex. RMA#?</p> <p><u>ITEM NEEDS TO BE SHIPPED BACK WITH A RETURN RECEIPT REQUESTED.</u></p> <p>INFORM SAU IMMEDIATELY OF RETURN/EXCHANGE BY SENDING A COPY OF THIS FORM FILLED OUT FOR OUR FILES.</p> <p>PLEASE CONTACT THE SAU IF YOU HAVE ANY QUESTIONS ABOUT THIS PROCESS.</p>			
COMMENTS:			
Submitted By:		Date:	
Received At SAU:		Date:	

REQUEST FOR PAYMENT

REQUEST FOR PAYMENT

This form is to be used to request payment for items/services that did not receive prior approval and to document why established procedures were not followed. This document is not a substitute for established requisition and purchasing procedures.

Please note: Board policy mandates that proper authorization be obtained, in advance, for all purchases.

School: _____

Date of Request: _____

Requested By: _____

Vendor Information: (If this is a new vendor, please also provide a vendor set up form and W-9.)

Name: _____

Address: _____

City, State, Zip: _____

Contact Name & Phone: _____

Payment Information: (Please provide the account number(s) and the amount to be charged.)

Account Number Amount \$

Expense Information/ Summary of Business Purpose:

(Please provide detailed information regarding the expense and the intended use of the product or service.)

Justification: (Please explain why this purchase occurred without the benefit of a pre-approved/signed Purchase Order.)

Authorization: (Two signatures are required to authorize payment.)

Administrator Signature Title Date

Administrator Signature Title Date

Please attach all relevant documentation (invoices, receipts, etc.)
Submission of this form does not guarantee payment.

VI. PROFESSIONAL DEVELOPMENT

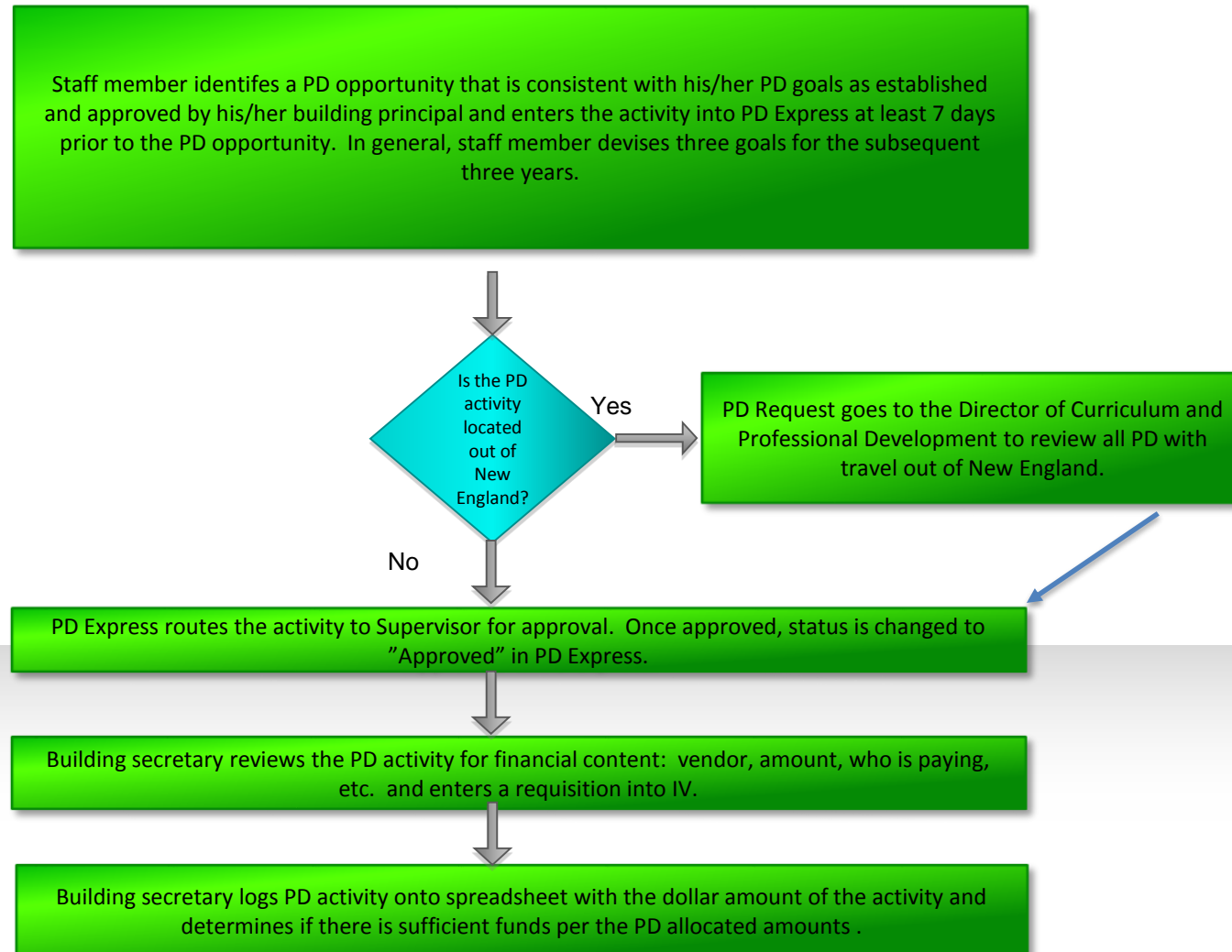
Professional Development

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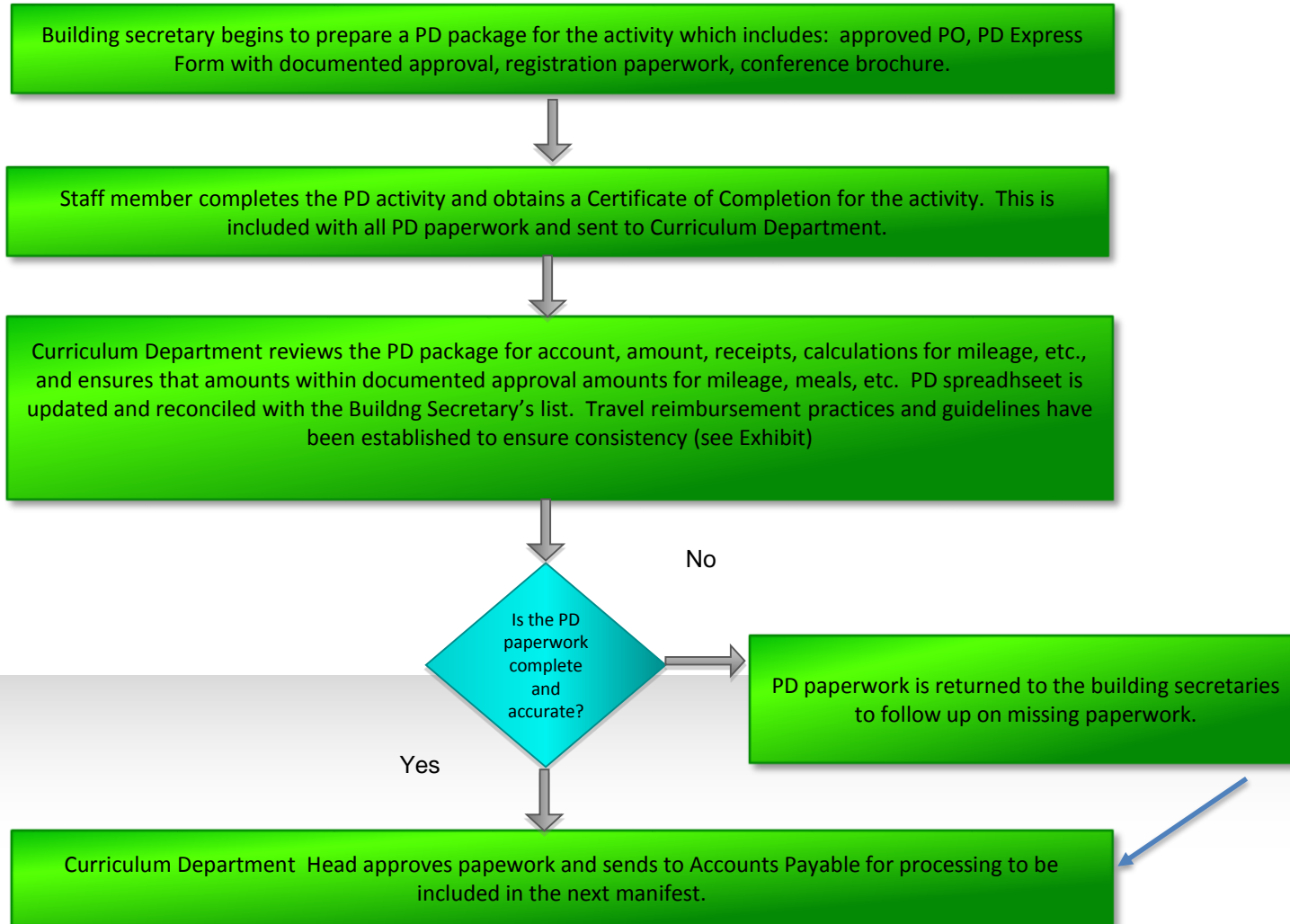
PD: Background

- There is a PD committee with representatives from administration, professional and support staff from each school, as well as an SAU administrator, school board member, and community representative.
- There is a PD master plan posted on the SAU39 website which details the theory and strategy of PD.
- PD spending is tied to the annual budget. All reimbursement requests must be submitted to the SAU office by June 15th to qualify for reimbursement within the current fiscal year.
- Every year by June 15th, there is a published letter to all staff detailing reimbursement rates of mileage (established by IRS), and meals (breakfast, lunch, dinner). See Exhibit VI-A.
- Other PD reimbursable activity may include college coursework/registration and/or books (grade of B or better required), lodging (at government rates), and airfare (coach or economy class).
- Every year, by July, there is a “Professional Development At a Glance” schedule which details the annual allowance amount for FT certified staff and FT support staff for each district. See Exhibit.
- Each school maintains a spreadsheet detailing staff members names, FT or PT status, and PD spending by staff member to ensure that proper reimbursement limits are maintained.
- Each year, there is additional PD funds, termed “Targeted PD” that is above and beyond each staff members allocated amount. It is up to the discretion of the Director of Curriculum and Professional Development to dole this out based on needs throughout SAU39.

PD APPROVAL PROCESS



PD REIMBURSEMENT



PD REFLECTION

Staff members are required to write a reflection on the activity detailing what was learned and how it met the staff member's goals.



Reflection is approved and reviewed by Building Principal. Status is now "Completed" in PD Express.



Transcript is printed and attached and reviewed by Superintendent. The transcript is a PD express report which details all activities and hours for the prior three years.



Curriculum department does an annual review of staff member's cycle.

At the end of the year, Curriculum Department prints, reviews and signs all reports from "Year 3" staff. These must include a total of 30 endorsement hours and 45 "other" hours.

PD END-OF-YEAR PROCESS

- PD budget is based on number of staff members multiplied by their Tier 1 allocation.
- Not all staff members participate in PD on an annual basis. In June, PD Department calculates how much is “remaining” in the PD budget unspent. This is considered Tier 2 allocation.
- Tier 2 is prorated to employee based on the request amount of the staff member divided by the total requested amount for all staff members times the amount available.
- If there is unspent money after Tier 2, this is prorated to the staff members seeking additional reimbursement via Tier 3, up to the staff members’ maximum amount, which is paid out in early July.

REIMBURSEMENT RATES & GUIDELINES

MEMO



School Administrative Unit

P.O. Box 849
1 School Street
Amherst, NH 03031
Tel: 603-673-2690
FAX: 603-672-1786

Date: June 2, 2015
To: SAU 39 School Principals
From: Peter Warburton, Superintendent
RE: Reimbursement Rates and Guidelines for FY16

Per Policy DKC, mileage, meals and lodging reimbursement rates will be announced by June 15 for the following school year. Please inform your staff of the following rates.

The mileage reimbursement rate for the FY16 school year will be \$0.575 per mile for business miles driven for July 1 through December 31, 2015. From January 1, 2016 through June 30, 2016, it will be the lesser of \$0.575 per mile or the new standard mileage rate established by the IRS in January 2016.

Meals will be reimbursed as follows:

Breakfast – the actual receipted expense to a maximum of \$15.00 for overnight travel.

Lunch – the actual receipted expense to a maximum of \$20.00 for in state travel and \$25 for out of state travel.

Dinner – the actual receipted expense to a maximum of \$35.00 for in state travel and \$40 for out of state travel for overnight travel.

For employees in collective bargaining units, wherever the setting of rates for meals is in contravention of past practice, the practice will continue and these rates will not be implemented until the union and the school board bargain the rates. If a union and school board bargain an agreement for rates which differ from the rates in this memorandum, that agreement will govern the employees in that bargaining unit.

The most current revision of the Conference and Workshop Approval and Payment Guidelines is attached to this memo, along with the FY16 Manifest Schedule.

PD-AT-A-GLANCE

PROFESSIONAL DEVELOPMENT AT-A-GLANCE

SAU 39 2015-2016

Amherst	Souhegan	Mont Vernon
Annual Allowance Full-time Certified Staff	Annual Allowance Full-time Certified Staff	Annual Allowance Full-time Certified Staff
\$ 650.00	\$ 700.00	\$ 1000.00
Not to exceed \$ 2750.00 EOY	Not to exceed \$ 2500.00 EOY	Up to an additional \$ 800.00 EOY
Not to exceed \$ 5000.00 EOY	Teachers in Year 1 or 3 of their Certification cycle are in Year 1 of their 2 year cycle. Teachers in Year 2 of their cycle are in Year 2 of their 2 year cycle. (Policy GCJB)	
Entitled to professional development reimbursement while on sabbatical.	Entitled to \$600.00 professional development reimbursement while on sabbatical after Superintendent approval.	Not entitled to professional development reimbursement while on sabbatical.
Amherst	Souhegan	Mont Vernon
Annual Allowance Full-time Support Staff	Annual Allowance Full-time Support Staff	Annual Allowance Full-time Support Staff
\$500.00	\$350.00	\$175.00
	One 4 credit college course per year at the UNH Undergrad rate: \$ 750.00/credit	
Not to exceed \$2500.00 EOY	Not to exceed \$2500.00 EOY	EOY Available

Note: Travel outside of New England requires Building Principal AND Nicole Heimarck's pre-approval.
Targeted PD requires Nicole's pre-approval.
Revised: July 1, 2015

SAU39 CONFERENCE AND WORKSHOP APPROVAL AND PAYMENT GUIDELINES

SAU-39 -- Amherst, Mont Vernon and Souhegan Cooperative School Districts CONFERENCE AND WORKSHOP APPROVAL AND PAYMENT GUIDELINES

The purpose of this travel information is to present procedures to guide employees when traveling. All employees required to travel have an obligation to ensure that the arrangements made are as efficient and as economical as possible. All travel practices must reflect both the highest professional standards and our obligation to stay within approved budgets.

PRE-APPROVAL PROCESS

The Activity Pre-Approval in PD Express begins the process for reimbursing staff members for professional development activities. All travel arrangements must be approved in advance. The following approval steps are to be taken:

- Submit an Activity Request in PD Express at least 7 days in advance, attaching the registration form and estimated expenses.
- If your travel is outside of New England, choose the “Outside of New England” Activity Type.
- When your request has been approved, your school office administrative assistant will create a purchase order based on estimated expenses per the guidelines.

You will be notified if not pre-approved by either your building administrator (for local travel) or the Director of Curriculum and Professional Development (for out of New England travel).

Expenses incurred will not be reimbursed if travel was not authorized in advance.

In order to minimize the amount of personal funds you will need to spend in advance for registration, payment will be made directly to the vendor when possible. **The District cannot pre-pay hotel and/or other travel expenses.**

Note: Professional Development shall be paid in the fiscal year in which the activity takes place. If the activity spans 2 fiscal years, then it should be paid in the year in which the majority of the activity takes place.

Important: All requests for reimbursement are due in to the Curriculum and Professional Development Office no later than June 15. If the activity is a June activity, then the funds must be encumbered on a purchase order by June 30.

GUIDELINES

Supporting Receipts

Your reimbursement request must contain supporting original **itemized receipts** for all expenditures. If a receipt is lost it is your responsibility to obtain a replacement. Credit card statements are not acceptable supporting receipts. In order to expedite payment **please** submit completed travel backup information **within 14 days of your trip completion.** Reimbursement shall be within 30 days of a completed reimbursement claim packet and will follow the attached manifest schedule.

All non-business, personal expenses on any receipt will not be reimbursed.

Air/Train Travel

Whenever possible, make your reservations at least 2 weeks in advance in order to get the most economical rate. Travel in coach or economy class or the lowest available fare. Amounts paid for upgrades or early check ins will not be reimbursed. Luggage charges will be reimbursed for up to one bag each way. Reimbursement will be based on the actual amount as supported by receipt for coach or economy class. It is your responsibility to call the airline/train transporter to cancel your travel plans should it become necessary. If prudent and reasonable, cancellation insurance should be purchased.

If an event is further than 400 miles and you wish to drive rather than fly, you must request advance permission to do so. Under no circumstances will the vehicle mileage reimbursement be greater than \$500 for any one event.

Lodging

Lodging is eligible for approval if the conference/workshop is further than 60 miles from your home.

Exceptions:

1. The downtown Boston area – due to the time involved to navigate rush hour traffic, employees will have the option of staying overnight prior to a conference starting at 9 am or earlier the following day.
2. If the event is 25 miles or greater from your home, and there is an evening session followed by a session the following morning, employees will have the option of staying overnight.

Whenever possible the conference rate is to be used. If arranging other lodging, attempt to find a room with a reasonable rate. Always make an effort to obtain government lodging rates. You may also be able to negotiate a special rate when you will be staying in one hotel for several days.

Hotel room and tax charges will be reimbursed for the actual cost of lodgings by providing an itemized receipt attached to your reimbursement request. When sharing a room, please indicate who you shared with and who paid for the room when submitting your receipt. The employee who paid for the room will need to have the receipt and will be reimbursed for the full amount of the lodging.

Your cost of lodgings reimbursed will not include personal items such as movies, charges for pets in room, mini bar charges, extra charges for travel companions. **Work related internet charges and telephone charges are permissible.**

If your travel plans should change unexpectedly, **it is your responsibility to call the hotel** and cancel the reservation before the cut-off time on the day you are scheduled to arrive. The district will not pay the charges for a room reservation that is not canceled in time, unless the district contributed to the late notification. Be sure to request a cancellation number and keep it for your records. **If prudent and reasonable, cancellation insurance should be purchased.**

Meal Reimbursement

Meal reimbursement will be provided for each full day you are traveling. Only lunch will be reimbursed if you are not staying overnight. If you return home after 6:00 P.M., you may charge for dinner. **Limits on meal reimbursement should be prudent and reasonable for breakfast, lunch and dinner. The staff member shall exercise the same care in incurring expenses that**

a prudent person would exercise as if traveling on personal business at his or her own expense. If you are staying overnight, dinner and breakfast will also be reimbursed (excluding alcohol). Reimbursement for tips will not exceed 20% of the total cost of a meal unless the gratuity is automatically included by the restaurant. Itemized receipts must be provided in order to verify that alcohol has not been included. **Employees must submit original receipts that show individual items purchased and corresponding expenses, the date of the expense, the time of the expense and the location of the expense.**

The total allowable daily amount will be compared to the total daily receipted expenses for reimbursement. For example, for in state travel, if an amount of \$20 is allowed for lunch and \$35 allowed for dinner for a total of \$55 allowed, and you submit receipted expenses of \$10 for lunch and \$40 for dinner, a total of \$50 of receipted expenses, you will be reimbursed the full \$50, rather than only \$10 for lunch and \$25 for dinner, for a total of \$35.

Personal Automobile

The district will set the reimbursement rate each fiscal year adjusted accordingly thereafter based on any IRS business mileage allowance changes.

When calculating your mileage for an activity (workshop, conference etc.) your calculation should be based on the following:

If it is a **non-school day** and your departure point is from your home, then your mileage is from your home to the activity and back again. For instance, if you work at Wilkins and live in Wilton, and your workshop is in Bedford, you will be reimbursed mileage from Wilton to Bedford.

If it is a **school day** and you are coming to school for a portion of the day and then departing for the activity, then your mileage is from school to the activity and back to school again or back to your home. The return trip would be the shorter of the two distances. In the example above, you will be reimbursed from your school address to the workshop address and back.

If it is a **school day** and you are not coming into school, but heading straight to the activity, then your mileage is the lesser of the two from your home to the activity or from the school to the activity. In the example above, you will be reimbursed from your school address to the workshop address and back.

Rationale: On a school day, you would normally be driving from home to school and back again therefore that part of your mileage is not reimbursable.

Other authorized receipted expenses such as toll charges and parking will be reimbursed. Photocopies of E-Z Pass statements are acceptable receipts. Before valet parking is used, please inquire on the availability of self-parking. No reimbursement will be made for gasoline, traffic tickets, car repairs, car upkeep, or towing.

If an event is further than 400 miles and you wish to drive rather than fly, you must request advance permission to do so. Under no circumstances will the vehicle mileage reimbursement be greater than \$500 for any one event.

If involved in an accident while on school business, report the incident as soon as possible to your building administrator/principal, and complete the paperwork required by our insurer, Primex.

Use of Taxis

The district will give reimbursement with a receipt for taxi fare. Before a taxi is used, you should inquire about the availability of adequate bus or limousine service. Note that many hotels provide free airport limousine service which should be used whenever possible. Also, the hotel can familiarize you with any local bus transportation that may be available. Reimbursement for tips will not exceed 20% of the total cost of the taxi fare.

Car Rentals

Before making arrangements for a local car rental, the employee will ensure that it will be less expensive than taxis or public transportation. Car rental actual receipted expenses will be reimbursed only if you have first taken air or train transportation to your destination.

You will be reimbursed for actual receipted expenditures for a compact/economy vehicle unless traveling with other employees. If traveling with one other employee you will be reimbursed with receipt for the cost of a midsize vehicle, and, if traveling with two or more employees, you will be reimbursed, with receipt, for the cost of a van or SUV.

To avoid excessive fuel charges when you drop off the car, be sure the tank is full or at the minimum required by the rental car agency. The district will not pay additional charges for fuel to the rental car agency. However, you will be reimbursed for regular fuel charges during the use of the rental car, with a receipt. When you return the car, follow whatever procedure is necessary so that you obtain a receipt. Do not use a drop-off procedure that gives you no documentation that the car is returned. Verify that the rate you were promised is the rate you were charged.

The cost of travel of an additional person accompanying the staff member shall be at their own expense and the District will not be impacted.

College Courses

Reimbursement for college courses is reimbursable if they meet 1) a goal or goals in your Professional Growth Plan and 2) your major assignment. Staff may request reimbursement for college courses with a proof of registration and proof of course payment. In order to obtain reimbursement for courses, a mark of "B" or better, or a mark of "pass" in a pass/fail course must be earned by the educator. In the event an educator fails to meet the grading standard or does not complete the course, repayment to the SAU shall be made within 30 days of the receipt of the transcript or notification that the course repaid was not completed as required for reimbursement. If repayment is not received within 30 days, the amount to be repaid will be deducted from the educator's salary as determined by the Superintendent. College course reimbursement may include registration, lab fees and text books. Note: Travel for undergraduate, graduate and post-graduate courses is not reimbursable.

Professional Books

Educators may purchase professional books that relate to their Professional Growth Plan and request reimbursement. Any materials and/or textbooks for which educators are reimbursed become the property of the district. Educators who would like to keep materials, textbooks, and/or professional books will not receive reimbursement for those items.

Hardware (e.g, iPads, tablets)

Educators may purchase hardware that is part of a workshop or conference – however, that hardware then becomes property of the district. Educators who would like to keep these items will not receive reimbursement from the district.

Revised and adopted by PD Committee: May 20, 2015

VII. OTHER BUSINESS OFFICE PROCESSES

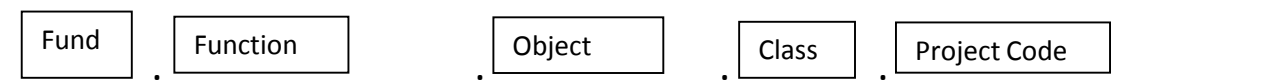
OTHER BUSINESS OFFICE PROCESSES

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CHART OF ACCOUNTS

ACCOUNT CLASSIFICATIONS -

- The account classification structure defines the financial component of a financial system and is the means by which financial data are captured during actual operation.
- The account classification system is crucial to evaluating past performance, to aid in day-to-day decision making and to inform the general public.
- All districts and the SAU have expense account classifications in accordance with NH DOE guidelines. Our account code structure includes the following structure:



Fund – governmental accounting systems are organized by fund with a self-balancing set of accounts for each fund. The main operating fund for each district is the General Fund. Each district also maintains a separate fund for food service, special revenue, and agency funds.

Function – describes the activity for which a service or supply is acquired (e.g. Instruction, Support Services, Maintenance, etc.)

Object - is the type of service or commodity bought (e.g. Salary, Benefits, Purchased Services)

Class is an internal numbering structure for our districts to further detail elementary school, middle school, etc.

Project Code is a 6 digit code used for grants, to designate a specific project for tracking purposes, or to identify separate clubs and activities within the student activity funds

FOR EXAMPLE, THE TELEPHONE ACCOUNT HAS AN ACCOUNT CODE OF: 10.2321.531.00.00000

Whereby,

Fund 10 – General Fund

Function 2321 – Office of the Superintendent

Object 531 – Purchase Services/Communication/Voice

Location – 00 SAU

Project – 000000 – no designated project code

CROSS-DISTRICT ALLOCATIONS & BILLING

- Expenses may be incurred and/or billed centrally out of the SAU office in order to capitalize on pricing synergies or to facilitate operational ease. Examples may include:
 - SAU APPROPRIATION
 - TRANSPORTATION
 - TECHNOLOGY (eg: licenses and bulk purchases)
- Technology and custodial staff from one district may be required at another district, also facilitating the need for cross-district billing
- In these instances, the expense is either 1) directly apportioned to the districts or 2) paid out of the SAU and allocated to the district based on a reasonable methodology (e.g., FY budget allocations, enrollment, etc.)
- The SAU bills each district, as necessary.
- Districts cut a check to the SAU for reimbursement.
- Checks get deposited back to the SAU account for reimbursement.

BUDGET TRANSFERS

- If a District or the SAU needs more money in one expenditure line within a particular fund, it can transfer money from another expenditure line.
- Transfers within a function code:
 - Do not require Board approval.
 - Transfer forms are completed by an Administrator.
 - Finance Director enters the budget transfer within Infinite Visions as a budget journal entry.
- Transfers across a function code:
 - Transfers that cross function codes require School Board approval.
 - Administrator requests a transfer. Finance Director completes a transfer form which gets included as a consent agenda item.
 - Once the transfer is approved by the school board, a budget journal entry is posted in Infinite Visions by the Finance Director.
- See exhibit for example of a budget transfer form.

QUARTERLY REPORTING TO SCHOOL BOARDS

- The purpose of quarterly reporting is to track the budget and to forecast budget savings and unanticipated revenues.
- On a quarterly basis, a function code report is created by the Finance Director and Business Administrator to report on revenues and expenses YTD and projected budget savings, with Administrator input.
- The quarterly report is included in the School Board packet as a consent agenda item.
- *See example of quarterly report.*

FISCAL YEAR-END/CLOSING BOOKS

- During late March, the finance office begins to review all OPEN purchase orders to determine if they can be closed. Invoices are requested as needed from vendors.
- By June 30th, the finance office prepares a list of purchase orders that need to be accrued in the current fiscal year. These will be paid the following year out of the current year's budget.
- Additional accounts payable manifests may be added at fiscal year end as needed.
- Finance Director reviews current year expenditures to ensure that appropriate object codes were used. Journal entries are created as needed to ensure data integrity of all expenses.
- Balance sheet accounts are reviewed, expected accounts receivables are accrued, and final cross district entries are processed.
- The balance sheet is rolled over to the new year database to become the beginning balance for the next fiscal year.

DOE 25 STATE REPORTING

- The DOE 25 is a comprehensive financial report required by the state for the prior fiscal year.
- It reports on all assets, liabilities, fund balance, revenues, and expenditures.
- It uses actual data and actual ADM (average daily membership) to calculate a cost per pupil, which is then published on the DOE website.
- The deadline for the submission to the DOE and DRA is September 1st.
- The report is created using data exported out of Infinite Visions into a template provided by the DOE.
- The final report is included as an action item on the August school board agenda. The DOE cover page is signed by all school board members.
- The cost per pupil generated by the DOE 25 represents all general and special revenue funds and food service expenses net of food service local revenues.
- The cost per pupil does not include transportation, tuition, capital expenses, and summer programs. In addition, bond payments are not included.
- *See example of DOE 25.*

AUDIT PROCESS

- After the DOE 25 is complete, a comprehensive review of all financial records of the prior year is conducted by an independent audit agency.
- Auditors supply a list of all financial records needed by early September.
- Audits are conducted mid-September over a 1-2 week span of time in which the auditors conduct their fieldwork, interview employees, and review files.
- A DRAFT audit is completed by November and reviewed by the Finance Director.
- The FINAL audit is completed by December and included in the December board meeting as a consent agenda item.

EXPENDABLE TRUSTS/CAPITAL RESERVES

- School districts under the provisions of [RSA 35](#), may establish capital reserve funds. Expendable trust funds are established under [RSA 198:20-c](#) for school districts. Both capital reserve funds and expendable trust funds may be established to finance capital projects, capital acquisitions, unanticipated special education expenses, and/or for any purpose determined by the School Board.
- Placing money into a reserve fund requires an appropriation voted by the legislative body, which is the school district meeting.
- Withdrawing money from a reserve fund also requires a vote of the legislative body at either an annual or special meeting, unless the legislative body has named agents to expend from the reserve fund at the time that the fund was created (e.g., school board is named Agent).
- If so named, agents may authorize expenditures from the reserve fund at any time, but only for the purpose for which the fund was established. To do so from an expendable trust requires a public hearing.
- Regardless of whether or not agents have been named to authorize expenditures, all reserve funds are held in the custody of the Trustees of Trust Funds.
- Expendable trusts are typically funded with prior year surplus but may also come from the current year general fund.

Other BA Duties

- Building & Grounds
- Transportation
- School Nutrition
- Negotiations

Role of Treasurer

- For ASD and MVSD, the Treasurer is elected. For SCSD and SAU, the Treasurer is appointed.
- The term of Treasurer is 1 year for MVSD, SCSD, and SAU. The term of Treasurer for ASD is 3 years.
- The primary responsibilities of the Treasurer include:
 - Establishing and maintaining all banking relationships
 - Monitoring cash flow and transferring funds between accounts, as necessary
 - Making all deposits and processing stop payments as necessary
 - Making bond payments for principal and interest
 - Generating monthly school board reporting via the consent agenda

Budget Transfer Form

**AMHERST SCHOOL DISTRICT
SCHOOL BOARD BUDGET TRANSFER REQUEST**

REQUEST FOR BUDGET TRANSFER NO.: 2016 04

DATE: 12/22/2015

TRANSFER FROM:

Account Number	Description	Current Approp.	Transfer Amount	Projected Yr. End Exp.
10.1100.211.03	HEALTH INSURANCE	\$663,947.00	(\$65,888.30)	\$598,058.70
10.1100.211.05	HEALTH INSURANCE	\$588,793.00	(\$68,546.86)	\$520,246.14
10.2620.211.05	HEALTH INSURANCE	\$65,050.00	(\$1,345.45)	\$63,704.55

TRANSFER TO:

Account Number	Description	Current Approp.	Transfer Amount	Projected Yr. End Exp.
10.1210.211.05	HEALTH INSURANCE	\$348,867.00	\$82,042.87	\$430,909.87
10.2120.211.03	HEALTH INSURANCE	\$50,767.00	\$4,533.90	\$55,300.90
10.2120.211.05	HEALTH INSURANCE	\$39,670.00	\$4,244.60	\$43,914.60
10.2130.211.03	HEALTH INSURANCE	\$22,607.00	\$2,243.00	\$24,850.00
10.2130.211.05	HEALTH INSURANCE	\$32,546.00	\$2,319.20	\$34,865.20
10.2143.211.03	HEALTH INSURANCE	\$18,370.00	\$16,061.29	\$34,431.29
10.2143.211.05	HEALTH INSURANCE	\$18,220.00	\$1,808.20	\$20,028.20
10.2152.211.03	HEALTH INSURANCE	\$36,441.00	\$3,615.40	\$40,056.40
10.2152.211.05	HEALTH INSURANCE	\$40,007.00	\$8,869.44	\$48,876.44
10.2163.211.05	HEALTH INSURANCE	\$37,270.00	\$3,487.60	\$40,757.60
10.2220.211.03	HEALTH INSURANCE	\$11,759.00	\$3,596.20	\$15,355.20
10.2410.211.03	HEALTH INSURANCE	\$85,822.00	\$2,958.91	\$88,780.91

TOTAL TRANSFERRED FROM: **-\$135,780.61**

TOTAL TRANSFERRED TO: **\$135,780.61**

JUSTIFICATION: Reallocate budget for Health Insurance costs

REQUESTOR: DIRECTOR/DATE

Dir. of Finance, 12/22/2015

APPROVED BY AMHERST SCHOOL BOARD ON

ELIZABETH SHANKEL, BUSINESS ADMINISTRATOR

Quarterly Financial Report

**AMHERST SCHOOL DISTRICT
QUARTERLY FINANCIAL REPORT
FISCAL YEAR: 2016
07/1/2015-12/31/2015**

EXPENDITURE REPORT

FUNCTION	DESCRIPTION	ADJ. EXPENDITURE	YTD	YTD	BALANCE	PROJECTED
		BUDGET	EXPENDITURES	ENCUMBRANCES		EXPENDITURES UNDER (OVER) AT YEAR END
1100	REGULAR EDUCATION PROGRAMS	\$10,456,283	\$3,688,560	\$5,855,692	\$912,031	\$302,000
1200	SPECIAL EDUCATION PROGRAMS	\$4,296,104	\$1,676,337	\$2,522,101	\$97,666	\$489,000
1400	OTHER PROGRAMS	\$157,551	\$61,339	\$19,013	\$77,199	\$0
2100	STUDENT SUPPORT SERVICES	\$2,743,267	\$1,072,845	\$1,665,298	\$5,124	(\$44,500)
2200	INSTRUCTION SUPPORT SERVICES	\$454,285	\$156,493	\$166,217	\$131,575	\$0
2300	SCHOOL BOARD	\$1,273,436	\$740,206	\$532,140	\$1,090	\$0
2400	SCHOOL ADMINISTRATIVE SERVICES	\$1,294,856	\$608,096	\$678,391	\$8,369	\$0
2500	PRINTING	\$1,600	\$510	\$150	\$940	\$0
2600	OPERATIONS & PLANT MAINTENANCE	\$1,357,301	\$655,146	\$641,264	\$60,891	\$0
2700	STUDENT TRANSPORTATION	\$901,532	\$398,607	\$471,641	\$31,284	(\$142,000)
2800	SUPPORT SERVICES- TECHNOLOGY	\$396,328	\$175,067	\$154,019	\$67,242	\$0
4200	SITE IMPROVEMENTS	\$8,320	\$7,890	\$430	\$0	\$0
5100	DEBT SERVICE	\$547,375	\$472,222	\$75,153	\$0	\$0
5200	TRANSFERS TO FOOD SERVICE/TRUSTS	\$50,000	\$50,000	\$0	\$0	\$0
	TOTAL FUND 10 EXPENDITURES	\$23,938,238	\$9,763,318	\$12,781,509	\$1,393,411	\$604,500

COMMENTS: Salary and benefit variances due to personnel changes
Additional Special Education services required
Additional Special Education transportation required

DOE 25

For Office Use Only

Dist.	Loc.
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Form DOE-25

School Administrative Unit # _____

NEW HAMPSHIRE STATE DEPARTMENT OF EDUCATION

Annual Financial Report

for the Year Ending June 30, 2015

for the _____ School District

Due to the State Department of Education not later than September 1, 2015

This document has been prepared in accordance with the
New Hampshire Financial Accounting Handbook For Local Education Agencies

"I certify under the pains and penalties of perjury, to the best of my knowledge and belief, that all of the information contained in this document is true, accurate and complete." Per RSA 198:4-d

School Board Chairperson

Date

Superintendent of Schools

Date

School Board

School Board

NAME:	DIST	LOC	Acct	(1)	(2)	DOE 25 2014-2015	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No								

BALANCE SHEET				Fund 10	Fund 21	Fund 22	Fund 30	Fund 70			
				GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST/AGENCY			
ASSETS						SPECIAL REVENUE					
Current Assets											
CASH	1	1	100					0.00			
INVESTMENTS	1	2	110					0.00			
ASSESSMENTS RECEIVABLE	1	3	120								
INTERFUND RECEIVABLE	1	4	130					0.00			
INTERGOVERNMENTAL RECEIVABLES	1	5	140					0.00			
OTHER RECEIVABLES	1	6	150					0.00			
BOND PROCEEDS RECEIVABLE	1	7	160								
INVENTORIES	1	8	170								
PREPAID EXPENSES	1	9	180					0.00			
OTHER CURRENT ASSETS	1	10	190					0.00			
Total Current Assets	1	11		0.00	0.00	0.00	0.00	0.00			
LIABILITY & FUND EQUITY											
Current Liabilities											
INTERFUND PAYABLES	1	12	400					0.00			
INTERGOVERNMENTAL PAYABLES	1	13	410					0.00			
OTHER PAYABLES	1	14	420					0.00			
CONTRACTS PAYABLE	1	15	430								
BOND AND INTEREST PAYABLE	1	16	440								
LOANS AND INTEREST PAYABLE	1	17	450								
ACCRUED EXPENSES	1	18	460								
PAYROLL DEDUCTIONS	1	19	470								
DEFERRED REVENUES	1	20	480								
OTHER CURRENT LIABILITIES	1	21	490					0.00			
Total Current Liabilities	1	22		0.00	0.00	0.00	0.00	0.00			
Fund Equity											
Nonspendable:											
RESERVE FOR INVENTORIES	1	23	751								
RESERVE FOR PREPAID EXPENSES	1	24	752								
RESERVE FOR ENDOWMENTS (principal only)	1	25	756					0.00			
Restricted:											
RESERVE FOR ENDOWMENTS (interest)	1	26	756					0.00			
RESTRICTED FOR FOOD SERVICE	1	27									
UNSPENT BOND PROCEEDS	1	28									
Committed:											
RESERVE FOR CONTINUING APPROPRIATIONS	1	29	754					0.00			
RESERVE FOR AMTS VOTED	1	30	755								
RESERVE FOR ENCUMBRANCES (non-lapsing)	1	31	753					0.00			
UNASSIGNED FUND BALANCE RETAINED	1	32									
Assigned:											
RESERVED FOR SPECIAL PURPOSES	1	33	760					0.00			
RESERVED FOR ENCUMBRANCES	1	34	753					0.00			
UNASSIGNED FUND BALANCE	1	35	770								
Total Fund Equity	1	36		0.00	0.00	0.00	0.00	0.00			
Total Liabilities and Fund Equity	1	37		0.00	0.00	0.00	0.00	0.00			

NAME:	DIST	LOC				DOE 25 2014-2015				
			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
				Fund 10	Fund 21	Fund 22	Fund 30	Fund 70		
STATEMENT OF REVENUES						ALL OTHER				
Revenue from Local Sources				GENERAL	FOOD SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY		
<i>Assessments</i>				.....	.....	.....	.....	.....	.....	.....
CURRENT APPROPRIATION	2	1	1111							
DEFICIT APPROPRIATION	2	2	1112			.....		.....
OTHER	2	3	1119							
Total Assessments	2	4	1100	0.00	0.00	0.00	0.00	0.00	.....	.....
TUITION				.....	.....	.....	.....	.....	.....	.....
<i>Tuition from Individuals</i>			1310	.....	.....	.....	.....	.....	.....	.....
REGULAR DAY SCHOOL	2	5	1311		.....		.....	.....	.....	.....
SUMMER SCHOOL	2	6	1314		.....		.....	.....	.....	.....
DRIVER EDUCATION	2	7	1315		.....		.....	.....	.....	.....
ADULT EDUCATION	2	8	1316		.....		.....	.....	.....	.....
<i>Tuition from Other LEAs Within NH</i>			1320	.....	.....	.....	.....	.....	.....	.....
REGULAR DAY SCHOOL	2	9	1321		.....		.....	.....	.....	.....
SPECIAL EDUCATION	2	10	1322		.....		.....	.....	.....	.....
VOCATIONAL	2	11	1323		.....		.....	.....	.....	.....
<i>Tuition from Other LEAs outside NH</i>			1330	.....	.....	.....	.....	.....	.....	.....
REGULAR DAY SCHOOL	2	12	1331		.....		.....	.....	.....	.....
SPECIAL EDUCATION	2	13	1332		.....		.....	.....	.....	.....
VOCATIONAL	2	14	1333		.....		.....	.....	.....	.....
<i>Tuition from Other Sources</i>			1340	.....	.....	.....	.....	.....	.....	.....
REGULAR DAY SCHOOL	2	15	1341		.....		.....	.....	.....	.....
SPECIAL EDUCATION	2	16	1342		.....		.....	.....	.....	.....
OTHER	2	17	1349		.....		.....	.....	.....	.....
Total Tuition	2	18	1300	0.00	.....	0.00	.....	.....	.....	.....

NAME:	DIST	LOC				DOE 25 2014-2015				
			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
				Fund 10	Fund 21	Fund 22	Fund 30	Fund 70		
TRANSPORTATION FEES						ALL OTHER				
<i>Transportation Fees from Individuals</i>			1410	GENERAL	FOOD SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY		
REGULAR DAY SCHOOL	3	1	1411		.....		.....	.....	.....	.....
SUMMER SCHOOL	3	2	1414							
<i>Other LEAs Within NH</i>			1420	.....	.....	.....	.....	.....	.....	.....
REGULAR DAY SCHOOL	3	3	1421		.....		.....	.....	.....	.....
SPECIAL EDUCATION	3	4	1422		.....		.....	.....	.....	.....
VOCATIONAL	3	5	1423		.....		.....	.....	.....	.....
<i>Other LEAs Outside NH</i>			1430	.....	.....	.....	.....	.....	.....	.....
REGULAR DAY SCHOOL	3	6	1431		.....		.....	.....	.....	.....
SPECIAL EDUCATION	3	7	1432		.....		.....	.....	.....	.....
VOCATIONAL	3	8	1433		.....		.....	.....	.....	.....
TRANSPORTATION FEES FOR NON-STUDENT	3	9	1440		.....		.....	.....	.....	.....
Total Transportation	3	10	1400	0.00	.....	0.00	.....	.....	.....	.....
<i>Additional Revenues</i>				.....	.....	.....	.....	.....	.....	.....
EARNINGS ON INVESTMENTS	3	11	1500							
FOOD SERVICE SALES	3	12	1600	.....		.....	.....	.....	.....	.....
STUDENT ACTIVITIES	3	13	1700		.....		.....	.....	.....	.....
COMMUNITY SERVICE ACTIVITIES	3	14	1800							
<i>Other Revenue from Local Sources</i>				.....	.....	.....	.....	.....	.....	.....
RENTALS	3	15	1910							
CONTRIBUTION & DONATIONS	3	16	1920							
SALE OF FIXED ASSETS	3	17	1930				.....	.....	.....	.....
SALE OF TEXTBOOKS & MATERIALS	3	18	1940		.....		.....	.....	.....	.....
SERVICES PROVIDED OTHER LEAs WITHIN NH	3	19	1951				.....	.....	.....	.....
SERVICES PROVIDED OTHER LEAs OUTSIDE NH	3	20	1952				.....	.....	.....	.....
SERVICES PROVIDED SAUs	3	21	1953					.....	.....	.....
SERVICES PROVIDED TO LOCAL GOV UNITS	3	22	1960					.....	.....	.....
REFUND OF PRIOR YEAR EXPENDITURES	3	23	1980					.....	.....	.....
OTHER	3	24	1990						.....	.....
Total Additional/Other Revenue	3	25		0.00	0.00	0.00	0.00	0.00	.....	.....
Total Local Revenue	3	26	1000	0.00	0.00	0.00	0.00	0.00	.....	.....

NAME:	DIST	LOC				DOE 25 2014-2015				
			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
				Fund 10	Fund 21	Fund 22	Fund 30	Fund 70		
REVENUES						ALL OTHER				
<i>Revenue from State Sources</i>				GENERAL	FOOD SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY		
<i>Unrestricted Grants-In-Aid</i>				.....	.....	.....	.....	.....	.....	.....
ADEQUACY AID GRANT	4	1	3111	.....	.....	.....	.....	.....	.....	.....
STATEWIDE ENHANCED EDUCATION TAX	4	2	3112	.....	.....	.....	.....	.....	.....	.....
SHARED REVENUE	4	3	3119	.....	.....	.....	.....	.....	.....	.....
OTHER STATE AID	4	4	3190	.....	.....	.....	.....	.....	.....	.....
Total Unrestricted Grants-In-Aid	4	5	3100	0.00	0.00	0.00	0.00	0.00	.....	.....
<i>Restricted Grants-In-Aid</i>				.....	.....	.....	.....	.....	.....	.....
SCHOOL BUILDING AID	4	6	3210	.....	.....	.....	.....	.....	.....	.....
KINDERGARTEN BUILDING AID	4	7	3215	.....	.....	.....	.....	.....	.....	.....
KINDERGARTEN AID	4	8	3220	.....	.....	.....	.....	.....	.....	.....
CATASTROPHIC AID	4	9	3230	.....	.....	.....	.....	.....	.....	.....
VOCATIONAL EDUCATION (TUITION)	4	10	3241	.....	.....	.....	.....	.....	.....	.....
VOCATIONAL EDUCATION (TRANSPORTATION)	4	11	3242	.....	.....	.....	.....	.....	.....	.....
VOCATIONAL EDUCATION (BUILDING)	4	12	3243	.....	.....	.....	.....	.....	.....	.....
VOCATIONAL EDUCATION (OTHER)	4	13	3249	.....	.....	.....	.....	.....	.....	.....
ADULT EDUCATION	4	14	3250	.....	.....	.....	.....	.....	.....	.....
CHILD NUTRITION	4	15	3260	.....	.....	.....	.....	.....	.....	.....
DRIVER EDUCATION	4	16	3270	.....	.....	.....	.....	.....	.....	.....
SCHOOL IMPROVEMENT AID	4	17	3280	.....	.....	.....	.....	.....	.....	.....
OTHER RESTRICTED STATE AID	4	18	3290	.....	.....	.....	.....	.....	.....	.....
Total Restricted Grants-In-Aid	4	19	3200	0.00	0.00	0.00	0.00	0.00	.....	.....
PUBLIC INTER AGENCIES	4	20	3700	.....	.....	.....	.....	.....	.....	.....
REVENUE IN LIEU OF TAXES	4	21	3800	.....	.....	.....	.....	.....	.....	.....
REVENUE FOR/ON BEHALF OF LEA	4	22	3900	.....	.....	.....	.....	.....	.....	.....
Total State Revenue	4	23	3000	0.00	0.00	0.00	0.00	0.00	.....	.....

NAME:	DIST	LOC				DOE 25 2014-2015				
			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
				Fund 10	Fund 21	Fund 22	Fund 30	Fund 70		
REVENUES						ALL OTHER				
<i>Revenues from Federal sources</i>				GENERAL	FOOD SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY		
<i>Unrestricted Grants-In-Aid</i>				*****	*****	*****	*****	*****	*****	*****
FROM THE FEDERAL GOV'T DIRECT	5	1	4100							
FROM THE FEDERAL GOV'T THROUGH STATE	5	2	4200							
Total Unrestricted Grants-In-Aid	5	3		0.00	0.00	0.00	0.00			
<i>Restricted Grants-In-Aid</i>				*****	*****	*****	*****	*****	*****	*****
FROM THE FEDERAL GOV'T DIRECT			4300							
ELEMENTARY/SECONDARY PROGRAMS	5	4	4310							
VOCATIONAL PROGRAMS	5	5	4330							
DISABILITIES PROGRAMS	5	6	4350							
FROM THE FEDERAL GOV'T THROUGH STATE			4500							
ELEM/SEC(ESEA) - TITLE 1	5	7	4520							
ELEM/SEC(ESEA) - ALL OTHER PROGRAMS	5	8	4530							
VOCATION EDU (ALL PROGRAMS)	5	9	4540							
ADULT EDUCATION	5	10	4550							
CHILD NUTRITION	5	11	4560							
DISABILITIES PROGRAMS	5	12	4570							
MEDICAID DISTRIBUTIONS	5	13	4580							
OTHER RESTRICTED FED AID THROUGH STATE	5	14	4590							
Total Restricted Grants-In-Aid	5	15		0.00	0.00	0.00	0.00			
OTHER PUBLIC INTERMEDIATE AGENCIES	5	16	4700							
<i>Revenue in Lieu of Taxes</i>				*****	*****	*****	*****	*****	*****	*****
FEDERAL FOREST RESERVE	5	17	4810							
OTHER REVENUE IN LIEU OF TAXES	5	18	4890							
<i>Revenue For/On Behalf of LEA</i>				*****	*****	*****	*****	*****	*****	*****
REVENUE FOR/ON BEHALF OF LEA	5	19	4900							
Total Revenue from Federal Sources	5	20	4000	0.00	0.00	0.00	0.00			

NAME:	DIST	LOC				DOE 25 2014-2015				
			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
				Fund 10	Fund 21	Fund 22	Fund 30	Fund 70		
OTHER FINANCING SOURCES						ALL OTHER				
<i>Sales of Bonds & Notes Proceeds</i>				GENERAL	FOOD SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY		
PRINCIPAL	6	1	5110		.....	.....		.....	.....	.....
PREMIUM	6	2	5120		.....	.....		.....	.....	.....
ACCRUED INTEREST	6	3	5130		.....	.....		.....	.....	.....
REIMBURSEMENT ANTICIPATION NOTES	6	4	5140		.....	.....		.....	.....	.....
Total Sale of Bonds and Notes	6	5	5100	0.00	.....	.....	0.00	.....	.....	.....
<i>Interfund Transfers</i>				.....	.....	.....	.....	.....	.....	.....
TRANS FROM GENERAL FUND	6	6	5210	.....					
TRANS FROM FOOD SERVICE SPECIAL REV FUND	6	7	5221		.....				
TRANS FROM ALL OTHER SPEC REV FUNDS	6	8	5222			.....			
TRANS FROM CAPITAL PROJECTS FUNDS	6	9	5230				.....		
Total Interfund Transfers	6	10	5200	0.00	0.00	0.00	0.00	0.00	.....	.....
<i>Transfer from Trust Funds</i>				.....	.....	.....	.....	.....	.....	.....
FROM CAPITAL RESERVE FUND	6	11	5251							
FROM OTHER EXPENDABLE TRUST FUNDS	6	12	5252							
FROM NONEXPENDABLE TRUST FUNDS	6	13	5253							
Total Transfer from Trust Funds	6	14	5250	0.00	0.00	0.00	0.00	.....	.....	.....
COMPENSATION FOR LOSS OF FIXED ASSETS	6	15	5300							
CAPITAL LEASES	6	16	5500							
LEASE PURCHASES	6	17	5600							
Total Other Financing Sources	6	18	5000	0.00	0.00	0.00	0.00	0.00	.....	.....
Total Revenue & Other Financing Sources	6	19		0.00	0.00	0.00	0.00	0.00	.....	.....

NAME:	DIST	LOC				DOE 25 2014-2015				
			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
GENERAL FUND				100	200	300,400,500	600	700	800/900	
ELEMENTARY EXPENDITURES				Salaries	Employee Benefits	Purchased	Supplies	Property	Other	Total
<i>Instruction</i>										
REGULAR PROGRAMS	7	1	1100							0.00
SPECIAL PROGRAMS	7	2	1200							0.00
VOCATIONAL PROGRAMS	7	3	1300							0.00
OTHER INSTRUCTIONAL PROGRAMS	7	4	1400							0.00
<i>Support Services</i>										
STUDENT	7	5	2100							0.00
INSTRUCTIONAL STAFF	7	6	2200							0.00
GENERAL ADMINISTRATION	7	7	2300							0.00
SCHOOL ADMINISTRATION	7	8	2400							0.00
BUSINESS	7	9	2500							0.00
OPERATION/MAINTENANCE OF PLANT	7	10	2600							0.00
STUDENT TRANSPORTATION	7	11	2700							0.00
CENTRAL	7	12	2800							0.00
OTHER	7	13	2900							0.00
Total Elementary Expenditures	7	14		0.00	0.00	0.00	0.00	0.00	0.00	0.00

NAME:	DIST	LOC				DOE 25 2014-2015				
			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
GENERAL FUND				100	200	300,400,500	600	700	800/900	
MIDDLE/JUNIOR HIGH EXPENDITURES				Salaries	Employee Benefits	Purchased	Supplies	Property	Other	Total
<i>Instruction</i>										
REGULAR PROGRAMS	8	1	1100							0.00
SPECIAL PROGRAMS	8	2	1200							0.00
VOCATIONAL PROGRAMS	8	3	1300							0.00
OTHER INSTRUCTIONAL PROGRAMS	8	4	1400							0.00
<i>Support Services</i>										
STUDENT	8	5	2100							0.00
INSTRUCTIONAL STAFF	8	6	2200							0.00
GENERAL ADMINISTRATION	8	7	2300							0.00
SCHOOL ADMINISTRATION	8	8	2400							0.00
BUSINESS	8	9	2500							0.00
OPERATION/MAINTENANCE OF PLANT	8	10	2600							0.00
STUDENT TRANSPORTATION	8	11	2700							0.00
CENTRAL	8	12	2800							0.00
OTHER	8	13	2900							0.00
Total Middle/Junior High Expenditures	8	14		0.00	0.00	0.00	0.00	0.00	0.00	0.00

NAME:	DIST	LOC				DOE 25 2014-2015				
			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
GENERAL FUND				100	200	300,400,500	600	700	800/900	
HIGH SCHOOL EXPENDITURES				Salaries	Employee Benefits	Purchased	Supplies	Property	Other	Total
<i>Instruction</i>										
REGULAR PROGRAMS	9	1	1100							0.00
SPECIAL PROGRAMS	9	2	1200							0.00
VOCATIONAL PROGRAMS	9	3	1300							0.00
OTHER INSTRUCTIONAL PROGRAMS	9	4	1400							0.00
<i>Support Services</i>										
STUDENT	9	5	2100							0.00
INSTRUCTIONAL STAFF	9	6	2200							0.00
GENERAL ADMINISTRATION	9	7	2300							0.00
SCHOOL ADMINISTRATION	9	8	2400							0.00
BUSINESS	9	9	2500							0.00
OPERATION/MAINTENANCE OF PLANT	9	10	2600							0.00
STUDENT TRANSPORTATION	9	11	2700							0.00
CENTRAL	9	12	2800							0.00
OTHER	9	13	2900							0.00
Total High School Expenditures	9	14		0.00	0.00	0.00	0.00	0.00	0.00	0.00

NAME:	DIST	LOC				DOE 25 2014-2015				
			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
				100	200	300,400,500	600	700	800/900	
DISTRICT WIDE EXPENDITURES				Salaries	Employee Benefits	Purchased	Supplies	Property	Other	Total
PRIVATE PROGRAMS	10	1	1500							0.00
ADULT/CONTINUING ED PROGRAMS	10	2	1600							0.00
COMMUNITY/JR. COLLEGE ED. PROGRAMS	10	3	1700							0.00
COMMUNITY SERVICE PROGRAMS	10	4	1800							0.00
NON-STUDENT TRANSPORTATION	10	5	2750							0.00
FACILITIES ACQUISITION & CONSTRUCTION	10	6	4000							0.00
Total District Wide Expenditures	10	7		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures General Fund	10	8		0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING USES										
<i>Debt Service</i>			5100	.....	.....	.....	.....	.....	.....	.....
PRINCIPAL	10	9	5110	.....	.....	.....	.....	.....		0.00
INTEREST	10	10	5120	.....	.....	.....	.....	.....		0.00
<i>Fund Transfers</i>			5200	.....	.....	.....	.....	.....	.....	.....
FOOD SERVICE SPECIAL REV. FUND	10	11	5221	.....	.....	.....	.....	.....		0.00
ALL OTHER SPECIAL REV. FUNDS	10	12	5222	.....	.....	.....	.....	.....		0.00
CAPITAL PROJECT FUNDS	10	13	5230	.....	.....	.....	.....	.....		0.00
TRUST/AGENCY FUNDS	10	14	5250	.....	.....	.....	.....	.....		0.00
<i>Intergovernmental Agency Allocations</i>			5300	.....	.....	.....	.....	.....	.....	.....
TO CHARTER SCHOOLS	10	15	5310	.....	.....	.....	.....	.....		0.00
TO OTHER AGENCIES	10	16	5390	.....	.....	.....	.....	.....		0.00
Total Other Financing Uses	10	17		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures & Other Financing Uses	10	18		0.00	0.00	0.00	0.00	0.00	0.00	0.00

NAME:	DIST	LOC				DOE 25 2014-2015				
			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
SPECIAL REVENUE FUND				100	200	300,400,500	600	700	800/900	
ELEMENTARY EXPENDITURES				Salaries	Employee Benefits	Purchased	Supplies	Property	Other	Total
<i>Instruction</i>				*****	*****	*****	*****	*****	*****	*****
REGULAR PROGRAMS	11	1	1100							0.00
SPECIAL PROGRAMS	11	2	1200							0.00
VOCATIONAL PROGRAMS	11	3	1300							0.00
OTHER INSTRUCTIONAL PROGRAMS	11	4	1400							0.00
<i>Support Services</i>				*****	*****	*****	*****	*****	*****	*****
STUDENT	11	5	2100							0.00
INSTRUCTIONAL STAFF	11	6	2200							0.00
GENERAL ADMINISTRATION	11	7	2300							0.00
SCHOOL ADMINISTRATION	11	8	2400							0.00
BUSINESS	11	9	2500							0.00
OPERATION/MAINTENANCE OF PLANT	11	10	2600							0.00
STUDENT TRANSPORTATION	11	11	2700							0.00
CENTRAL	11	12	2800							0.00
OTHER	11	13	2900	*****	*****	*****	*****	*****	*****	*****
Total Elementary Expenditures	11	14		0.00	0.00	0.00	0.00	0.00	0.00	0.00

NAME:	DIST	LOC				DOE 25 2014-2015				
			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
SPECIAL REVENUE FUND				100	200	300,400,500	600	700	800/900	
MIDDLE/JUNIOR HIGH EXPENDITURES				Salaries	Employee Benefits	Purchased	Supplies	Property	Other	Total
<i>Instruction</i>				*****	*****	*****	*****	*****	*****	*****
REGULAR PROGRAMS	12	1	1100							0.00
SPECIAL PROGRAMS	12	2	1200							0.00
VOCATIONAL PROGRAMS	12	3	1300							0.00
OTHER INSTRUCTIONAL PROGRAMS	12	4	1400							0.00
<i>Support Services</i>				*****	*****	*****	*****	*****	*****	*****
STUDENT	12	5	2100							0.00
INSTRUCTIONAL STAFF	12	6	2200							0.00
GENERAL ADMINISTRATION	12	7	2300							0.00
SCHOOL ADMINISTRATION	12	8	2400							0.00
BUSINESS	12	9	2500							0.00
OPERATION/MAINTENANCE OF PLANT	12	10	2600							0.00
STUDENT TRANSPORTATION	12	11	2700							0.00
CENTRAL	12	12	2800							0.00
OTHER	12	13	2900	*****	*****	*****	*****	*****	*****	*****
Total Middle/Junior High Expenditures	12	14		0.00	0.00	0.00	0.00	0.00	0.00	0.00

NAME:	DIST	LOC				DOE 25 2014-2015				
			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
SPECIAL REVENUE FUND				100	200	300,400,500	600	700	800/900	
HIGH SCHOOL EXPENDITURES				Salaries	Employee Benefits	Purchased	Supplies	Property	Other	Total
<i>Instruction</i>				*****	*****	*****	*****	*****	*****	*****
REGULAR PROGRAMS	13	1	1100							0.00
SPECIAL PROGRAMS	13	2	1200							0.00
VOCATIONAL PROGRAMS	13	3	1300							0.00
OTHER INSTRUCTIONAL PROGRAMS	13	4	1400							0.00
<i>Support Services</i>				*****	*****	*****	*****	*****	*****	*****
STUDENT	13	5	2100							0.00
INSTRUCTIONAL STAFF	13	6	2200							0.00
GENERAL ADMINISTRATION	13	7	2300							0.00
SCHOOL ADMINISTRATION	13	8	2400							0.00
BUSINESS	13	9	2500							0.00
OPERATION/MAINTENANCE OF PLANT	13	10	2600							0.00
STUDENT TRANSPORTATION	13	11	2700							0.00
CENTRAL	13	12	2800							0.00
OTHER	13	13	2900	*****	*****	*****	*****	*****	*****	*****
Total High School Expenditures	13	14		0.00	0.00	0.00	0.00	0.00	0.00	0.00

NAME:	DIST	LOC				DOE 25 2014-2015				
			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
ALL OTHER SPEC REV FUNDS				100	200	300,400,500	600	700	800/900	
DISTRICT WIDE EXPENDITURES				Salaries	Employee Benefits	Purchased	Supplies	Property	Other	Total
PRIVATE PROGRAMS	14	1	1500							0.00
ADULT/CONTINUING ED PROGRAMS	14	2	1600							0.00
COMMUNITY/JR. COLLEGE ED. PROGRAMS	14	3	1700							0.00
COMMUNITY SERVICE PROGRAMS	14	4	1800							0.00
FACILITIES ACQUISITION & CONSTRUCTION	14	5	4000							0.00
Total District Wide Expenditures	14	6		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Special Revenue Funds	14	7		0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING USES										
<i>Debt Service</i>			5100	.....	.....	.....	.....	.....	.....	.....
PRINCIPAL	14	8	5100	.....	.....	.....	.....	.....		0.00
INTEREST	14	9	5120	.....	.....	.....	.....	.....		0.00
<i>Fund Transfers</i>	14		5200	.....	.....	.....	.....	.....	.....	.....
TO GENERAL FUND	14	10	5210	.....	.....	.....	.....	.....		0.00
TO FOOD SERVICE SPEC REV. FUND	14	11	5221	.....	.....	.....	.....	.....		0.00
TO CAPITAL PROJECTS FUNDS	14	12	5230	.....	.....	.....	.....	.....		0.00
TO TRUST/AGENCY FUNDS	14	13	5250	.....	.....	.....	.....	.....		0.00
<i>Intergovernmental Agency Allocations</i>			5300	.....	.....	.....	.....	.....	.....	.....
TO CHARTER SCHOOLS	14	14	5310	.....	.....	.....	.....	.....		0.00
TO OTHER AGENCIES	14	15	5390	.....	.....	.....	.....	.....		0.00
Total Other Financing Uses	14	16		.....	.....	.....	.....	.....	0.00	0.00
Total Expenditures & Other Financing Uses	14	17		0.00	0.00	0.00	0.00	0.00	0.00	0.00

NAME:	DIST	LOC				DOE 25 2014-2015				
			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
				100	200	300,400,500	600	700	800/900	
FOOD SERVICE				Salaries	Employee Benefits	Purchased	Supplies	Property	Other	Total
<i>Operation of Non-Instructional Services</i>			3000	.....	.....	.....	.....	.....	.....	.....
<i>Food service Operations</i>			3100	.....	.....	.....	.....	.....	.....	.....
ELEMENTARY	15	1								0.00
MIDDLE/JUNIOR HIGH	15	2								0.00
HIGH	15	3								0.00
TRANSFER TO OTHER FUNDS	15	4	5200	.....	.....	.....	.....	.....	.....	0.00
Total Expenditures & Other Financing Uses	15	5		0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUMMARY OF OBJECT 600 SUPPLIES (COLUMN 4)										
				(1)	(2)	(3)	(4)			
				ELEMENTARY	MIDDLE/JR HIGH	HIGH	TOTAL	.....	.....	.....
FOOD	15	6					0.00	.....	.....	.....
OTHER SUPPLIES	15	7					0.00	.....	.....	.....
TOTAL	15	8		0.00	0.00	0.00	0.00	.....	.....	.....
CAPITAL PROJECTS				100	200	300,400,500	600	700	800/900	
FUNCTION				Salaries	Employee Benefits	Purchased	Supplies	Property	Other	Total
<i>Facilities Acquisition & Construction</i>			4000	.....	.....	.....	.....	.....	.....	.....
SITE ACQUISITION	15	9	4100							0.00
SITE IMPROVEMENT	15	10	4200							0.00
ARCHITECTURAL/ENGINEERING	15	11	4300							0.00
EDU SPECIFICATION DEVELOPMENT	15	12	4400							0.00
BUILDING ACQUISITION/CONSTRUCTION	15	13	4500							0.00
BUILDING IMPROVEMENT	15	14	4600							0.00
OTHER	15	15	4900							0.00
TRANSFER TO OTHER FUNDS	15	16	5200	.....	.....	.....	.....	.....	.....	0.00
Total Expenditures & Other Financing Uses	15	17		0.00	0.00	0.00	0.00	0.00	0.00	0.00

NAME:	DIST	LOC				DOE 25 2014-2015				
			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
TRUST FUNDS:										
COMBINING STATEMENT OF REVENUES					INTERFUND	INTEREST	OTHER			
Capital Reserve Funds				APPROPRIATIONS	TRANSFERS	EARNED	INCOME			TOTAL
LAND ACQUISITION	16	1						.....	.....	0.00
BUILDING CONSTRUCTION	16	2						.....	.....	0.00
BUILDING RENOVATION	16	3						.....	.....	0.00
SCHOOL BUS	16	4						.....	.....	0.00
ATHLETIC FIELDS	16	5						.....	.....	0.00
OTHER	16	6						.....	.....	0.00
Subtotal (Lines 1 thru 6)	16	7	5251	0.00	0.00	0.00	0.00	.....	.....	0.00
Other Expendable Funds				.....	.....	.....	.....	.....	.....	.....
HEALTH MAINTENANCE FUND	16	8						.....	.....	0.00
FACILITIES MAINTENANCE/REPAIR	16	9						.....	.....	0.00
SPECIAL EDUCATION	16	10						.....	.....	0.00
TUITION	16	11						.....	.....	0.00
TECHNOLOGY	16	12						.....	.....	0.00
OTHER	16	13						.....	.....	0.00
Subtotal (Lines 8 thru 13)	16	14	5252	0.00	0.00	0.00	0.00	.....	.....	0.00
Non-Expendable Funds				.....	.....	.....	.....	.....	.....	.....
	16	15						.....	.....	0.00
	16	16						.....	.....	0.00
	16	17						.....	.....	0.00
	16	18						.....	.....	0.00
Subtotal (Lines 15 thru 19)	16	19	5253	0.00	0.00	0.00	0.00	.....	.....	0.00
Total Trust Fund Revenue	16	20		0.00	0.00	0.00	0.00	.....	.....	0.00

NAME:	DIST	LOC				DOE 25 2014-2015				
			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
				100	200	300,400,500	600	700	800/900	
TRUST FUNDS:										
COMBINING STATEMENT OF EXPENDITURES				SALARIES	EMPLOYEE BENEFITS	PURCHASE SERVICES	SUPPLIES	PROPERTY	Fund Transfers	TOTAL
Capital Reserve Funds				*****	*****	*****	*****	*****	*****	*****
LAND ACQUISITION	17	1								0.00
BUILDING CONSTRUCTION	17	2								0.00
BUILDING RENOVATION	17	3								0.00
SCHOOL BUS	17	4								0.00
ATHLETIC FIELDS	17	5								0.00
OTHER	17	6								0.00
Subtotal (Lines 1 thru 6)	17	7	5251	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expendable Funds				*****	*****	*****	*****	*****	*****	*****
HEALTH MAINTENANCE FUND	17	8								0.00
FACILITIES MAINTENANCE/REPAIR	17	9								0.00
SPECIAL EDUCATION	17	10								0.00
TUITION	17	11								0.00
TECHNOLOGY	17	12								0.00
OTHER	17	13								0.00
Subtotal (Lines 8 thru 13)	17	14	5252	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-Expendable Funds				*****	*****	*****	*****	*****	*****	*****
	17	15								0.00
	17	16								0.00
	17	17								0.00
	17	18								0.00
Subtotal (Lines 15 thru 19)	17	19	5253	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Trust Fund Expenditures	17	20		0.00	0.00	0.00	0.00	0.00	0.00	0.00

NAME:	DIST	LOC				DOE 25 2014-2015				
			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
TRUST FUNDS:										
COMBINING BALANCE SHEET				Capital Reserve	Other Expendable	Non-Expendable	Total			
CURRENT ASSETS				*****	*****	*****	*****			
CASH	18	1	100				0.00	*****	*****	*****
INVESTMENTS	18	2	110				0.00	*****	*****	*****
INTERFUND RECEIVABLES	18	3	130				0.00	*****	*****	*****
INTERGOVERNMENTAL RECEIVABLES	18	4	140				0.00	*****	*****	*****
OTHER RECEIVABLES	18	5	150				0.00	*****	*****	*****
PREPAID EXPENSE	18	6	180				0.00	*****	*****	*****
OTHER ASSETS	18	7	190				0.00	*****	*****	*****
Total Current Assets	18	8		0.00	0.00	0.00	0.00	*****	*****	*****
CURRENT LIABILITIES				*****	*****	*****	*****			
INTERFUND PAYABLES	18	9	400				0.00	*****	*****	*****
INTERGOVERNMENTAL PAYABLES	18	10	410				0.00	*****	*****	*****
OTHER PAYABLES	18	11	420				0.00	*****	*****	*****
OTHER LIABILITIES	18	12	490				0.00	*****	*****	*****
Total Current Liabilities	18	13		0.00	0.00	0.00	0.00	*****	*****	*****
FUND EQUITY				*****	*****	*****	*****			
RESERVED FOR ENCUMBRANCES	18	14	753				0.00	*****	*****	*****
RESERVE FOR ENCUMBRANCES (NON-LAPSING)	18	15	753				0.00	*****	*****	*****
RESERVED FOR CONTINUING APPROPRIATIONS	18	16	754				0.00	*****	*****	*****
RESERVED FOR ENDOWMENTS (principal)	18	17	756				0.00	*****	*****	*****
RESERVED FOR ENDOWMENTS (Interest)	18	18	756				0.00	*****	*****	*****
RESERVED FOR SPECIAL PURPOSES	18	19	760				0.00	*****	*****	*****
Total Fund Equity	18	20		0.00	0.00	0.00	0.00	*****	*****	*****
Tot Liabilities & Fund Equity	18	21		0.00	0.00	0.00	0.00	*****	*****	*****

NAME:	DIST	LOC				DOE 25 2014-2015				
			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
STATEMENT OF ANALYSIS OF CHANGE IN FUND EQUITY				Fund 10	Fund 21	Fund 22	Fund 30	Fund 70		
				General	Food Service	All Other	Capital Projects	Trust		
TOTAL FUND EQUITY, JULY 1, 2014	19	1							.....	.....
Additions									.....	.....
REVENUE *	19	2							.....	.....
OTHER ADDITIONS **	19	3							.....	.....
Total Additions	19	4		0.00	0.00	0.00	0.00	0.00	.....	.....
Deletions									.....	.....
EXPENDITURES ***	19	5							.....	.....
OTHER DELETIONS **	19	6							.....	.....
Total Deletions	19	7		0.00	0.00	0.00	0.00	0.00	.....	.....
Total Fund Equity June 30, 2015****				0.00	0.00	0.00	0.00	0.00	.....	.....
* Must agree with totals on Page 6, line 19										
** Other Additions - (Explain below)							*** Must agree with total for:			
							General Fund on.....Page 10,Line 18, Col. 7			
							Food Service Special Revenue Fund on.....Page 15, Line 5, Col. 7			
** Other Deletions - (Explain below)							All Other Special Revenue Funds on .....Page 14, Line 17, Col. 7			
							Capital Projects Funds on.....Page 15, Line 17, Col. 7			
							Trust Funds on.....Page 17, Line 20, Col.7			
							**** Must agree with.....Page 1, Line 31			

NAME:	DIST	LOC				DOE 25 2014-2015				
			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
AMORTIZATION SCHEDULE OF LONG TERM DEBT										
For the Fiscal Year Ending on June 30, 2015										
REPORT IN WHOLE DOLLARS				(1)	(2)	(3)	(4)	(5)	(6)	
				DEBT 1	DEBT 2	DEBT 3	DEBT 4	DEBT 5	TOTAL	
Length of Debt (yrs)	20	1							.....	.....
Date of Issue (mm/yy)	20	2							.....	.....
Date of Final Payment(mm/yy)	20	3							.....	.....
Original Debt Amount	20	4							.....	.....
Interest Rate	20	5							.....	.....
Principal at Beginning of Year	20	6							0.00	.....
New Issues This Year	20	7							0.00	.....
Retired Issues This Year	20	8							0.00	.....
Remaining Principal Balance Due	20	9							0.00	.....
Remaining Interest Balance Due	20	10							0.00	.....
Remaining Debt(P&I) (Lines 9 plus 10)	20	11		0.00	0.00	0.00	0.00	0.00	0.00	.....
Amount of Principal to be Paid Next Fiscal Year	20	12							0.00	.....
Amount of Interest to be Paid Next Fiscal Year	20	13							0.00	.....
Total Debt Next Fiscal Year Lines 12 plus 13)	20	14		0.00	0.00	0.00	0.00	0.00	0.00	.....
				BAL BEG OF YEAR	ADDITIONS	DEDUCTIONS	BAL END OF YEAR	.....	.....	.....
COMPENSATED ABSENCES PAYABLE	20	15						.....	.....	.....
FIXED ASSET GROUP OF ACCOUNTS (OPTIONAL)										
For Fiscal Year Ending June 30, 2015										
				BEGINNING OF YEAR		END OF YEAR				
				Debit	Credit	Debit	Credit			
SITES	20	16	210	.....	.....	.....	.....	.....	.....	.....
SITE IMPROVEMENTS	20	17	220	.....	.....	.....	.....	.....	.....	.....
BUILDINGS AND IMPROVEMENTS	20	18	230	.....	.....	.....	.....	.....	.....	.....
MACHINERY AND EQUIPMENT	20	19	240	.....	.....	.....	.....	.....	.....	.....
CONSTRUCTION IN PROGRESS	20	20	250	.....	.....	.....	.....	.....	.....	.....
INVESTMENT IN GENERAL FIXED ASSETS	20	21	710	.....	.....	.....	.....	.....	.....	.....
Total	20	22		0.00	0.00	0.00	0.00	.....	.....	.....

NAME:	DIST	LOC	Acct	(1)	(2)	DOE 25 2014-2015 (3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
DETAILED EXP DATA FOR SPECIAL EDUCATION				100	200	300,400,500	600	700	800/900	
(Data for Handicapped/Disabled Only) (All Funds)				Salaries	Employee Benefits	Purchased Services	Supplies	Property	Other	Total
INSTRUCTION										
Elementary	21	1								0.00
Middle/Junior High	21	2								0.00
High	21	3								0.00
Subtotal (Lines 1 thru 3)	21	4		0.00	0.00	0.00	0.00	0.00	0.00	0.00
RELATED SERVICES										
Elementary	21	5								0.00
Middle/Junior High	21	6								0.00
High	21	7								0.00
Subtotal (Lines 5 thru 7)	21	8		0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADMINISTRATION										
Elementary	21	9								0.00
Middle/Junior High	21	10								0.00
High	21	11								0.00
Subtotal (Lines 9 thru 11)	21	12		0.00	0.00	0.00	0.00	0.00	0.00	0.00
LEGAL										
Elementary	21	13								0.00
Middle/Junior High	21	14								0.00
High	21	15								0.00
Subtotal (Lines 13 thru 15)	21	16		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSPORTATION										
Elementary	21	17								0.00
Middle/Junior High	21	18								0.00
High	21	19								0.00
Subtotal (Lines 17 thru 19)	21	20		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL (Lines 4,8,12,16,20)	21	21		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total by Instructional Level				(1) Instruction Lines 1,2,3	(2) Related Svcs. Lines 5,6,7	(3) Administration Lines 9,10,11	(4) Legal Lines 13, 14,15	(5) Transportation Lines 17, 18,19	(6) Total	
Elementary	21	22		0.00	0.00	0.00	0.00	0.00	0.00	
Middle/Junior High	21	23		0.00	0.00	0.00	0.00	0.00	0.00	
High	21	24		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL	21	25		0.00	0.00	0.00	0.00	0.00	0.00	

NAME:	DIST	LOC	Acct	(1)	(2)	DOE 25 2014-2015	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No								
DETAILED EXP DATA FOR SPECIAL EDUCATION (Data for Culturally Deprived, Bilingual and Gifted/Talented) (All Funds)											
				100	200	300,400,500		600	700	800/900	
ACTIVITY				Salaries	Employee Benefits	Purchased Services		Supplies	Property	Other	Total
CULTURALLY DEPRIVED				*****	*****	*****		*****	*****	*****	*****
Elementary	22	1									0.00
Middle/Junior High	22	2									0.00
High	22	3									0.00
Subtotal (Lines 1 thru 3)	22	4		0.00	0.00	0.00		0.00	0.00	0.00	0.00
BILINGUAL				*****	*****	*****		*****	*****	*****	*****
Elementary	22	5									0.00
Middle/Junior High	22	6									0.00
High	22	7									0.00
Subtotal (Lines 5 thru 7)	22	8		0.00	0.00	0.00		0.00	0.00	0.00	0.00
GIFTED AND TALENTED				*****	*****	*****		*****	*****	*****	*****
Elementary	22	9									0.00
Middle/Junior High	22	10									0.00
High	22	11									0.00
Subtotal (Lines 9 thru 11)	22	12		0.00	0.00	0.00		0.00	0.00	0.00	0.00
TOTAL (Lines 4, 8, 12)	22	13		0.00	0.00	0.00		0.00	0.00	0.00	0.00
DETAILED EXPENDITURE DATA REGARDING TUITION (All Funds) - DO NOT INCLUDE CHARTER SCHOOLS											
Description			Object	(1) Elementary	(2) Middle/Jr. High	(3) High	(4) Total	*****	*****	*****	*****
Regular Program Tuition to LEAs within NH	22	14	561				0.00	*****	*****	*****	*****
Regular Program Tuition to LEAs outside NH	22	15	562				0.00	*****	*****	*****	*****
Regular Program Tuition to Public Academies/JMA	22	16	563	*****	*****		0.00	*****	*****	*****	*****
Regular Program Tuition to Private and Other Sch	22	17	564				0.00	*****	*****	*****	*****
Special Program Tuition to LEAs within NH	22	18	561				0.00	*****	*****	*****	*****
Special Program Tuition to LEAs outside NH	22	19	562				0.00	*****	*****	*****	*****
Special Program Tuition to Public Academies/JMA	22	20	563	*****	*****		0.00	*****	*****	*****	*****
Special Program Tuition to Private and Other Sch	22	21	564				0.00	*****	*****	*****	*****
Special Program Residential Costs	22	22	569				0.00	*****	*****	*****	*****
Vocational Program Tuition to LEAs within NH	22	23	561				0.00	*****	*****	*****	*****
Vocational Program Tuition to LEAs outside NH	22	24	562				0.00	*****	*****	*****	*****
Vocational Program Tuition to Public Academies/J	22	25	563	*****	*****		0.00	*****	*****	*****	*****
Vocational Program Tuition to Private & Other Sch	22	26	564				0.00	*****	*****	*****	*****
*Coe-Brown, Pinkerton and Prospect Mtn only											

NAME:	DIST	LOC	Acct	(1)	(2)	DOE 25 2014-2015	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No								
DETAILED EXPENDITURE DATA ON TRANSPORTATION EXPENDITURES (General Fund only)											
Description				Function	Object	Elementary	Middle/Jr. High	High	Total		
Regular To and From Transportation	23	1		2721	ALL				0.00	.....
All Special Education Transportation	23	2		2722	ALL				0.00	.....
Vocational Education Transportation	23	3		2723	ALL				0.00	.....
Athletic Trips	23	4		2724	ALL				0.00	.....
Co curricular Trips/Field Trips	23	5		2725	ALL				0.00	.....
Intra-District Transportation	23	6		2726	ALL				0.00	.....
Other Transportation	23	7		2729	ALL				0.00	.....
TOTAL	23	8		2700	ALL	0.00	0.00	0.00	0.00	.....
DETAILED EXPENDITURE DATA ON CAPITAL ITEMS IN THE GENERAL AND OTHER SPECIAL REV FUNDS											
Description				Function	Object	Elementary	Middle/Jr. High	High	Total		
Land and Improvements	23	9		All except 4000	710				0.00	.....
Buildings	23	10		All except 4000	720				0.00	.....
Equipment (Mach/Furn/Veh/Computers)	23	11		All except 4000	730				0.00	.....
TOTAL	23	12		All except 4000	700	0.00	0.00	0.00	0.00	.....
DETAILED EXPENDITURE DATA ON SUMMER SCHOOL PROGRAMS EXPENDITURES (All Funds Combined)											
Description				100	200	300,400,500	600	700	800/900	Total	
				Salaries	Employee Benefits	Purchased	Supplies	Property	Other		
Elementary	23	13								0.00	
Middle/Junior High	23	14								0.00	
High School	23	15								0.00	
TOTAL	23	16		0.00	0.00	0.00	0.00	0.00	0.00	0.00	

NAME:	DIST	LOC				DOE 25 2014-2015				
			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
				Page/Line/Column			Page/Line/Column			
CHECK				1/11/1	0.00	0.00	1/37/1	0.00		
TOTALS				1/11/2	0.00	0.00	1/37/2	0.00		
				1/11/3	0.00	0.00	1/37/3	0.00		
				1/11/4	0.00	0.00	1/37/4	0.00		
				1/11/5	0.00	0.00	1/37/5	0.00		
				1/36/1	0.00	0.00	19/8/1	0.00		
				1/36/2	0.00	0.00	19/8/2	0.00		
				1/36/3	0.00	0.00	19/8/3	0.00		
				1/36/4	0.00	0.00	19/8/4	0.00		
				1/36/5	0.00	0.00	19/8/5	0.00		
				6/19/1	0.00	0.00	19/2/1	0.00		
				6/19/2	0.00	0.00	19/2/2	0.00		
				6/19/3	0.00	0.00	19/2/3	0.00		
				6/19/4	0.00	0.00	19/2/4	0.00		
				6/19/5	0.00	0.00	19/2/5	0.00		
				10/18/7	0.00	0.00	19/5/1	0.00		
				14/17/7	0.00	0.00	19/5/3	0.00		
				15/5/4	0.00	0.00	15/8/4	0.00		
				15/5/7	0.00	0.00	19/5/2	0.00		
				15/17/7	0.00	0.00	19/5/4	0.00		
				16/20/7	0.00	0.00	19/2/5	0.00		
				17/20/7	0.00	0.00	19/5/5	0.00		
				18/8/1	0.00	0.00	18/21/1	0.00		
				18/8/2	0.00	0.00	18/21/2	0.00		
				18/8/3	0.00	0.00	18/21/3	0.00		
				18/8/4	0.00	0.00	18/21/4	0.00		
				2/1/5	0.00	0.00	16/20/1	0.00		
				3/11/5	0.00	0.00	16/20/3	0.00		
				6/10/5	0.00	0.00	16/20/2	0.00		
				6/19/5	0.00	0.00	16/20/7	0.00		
				23/8/6	0.00	0.00	7/11/7+8/11/7+9/11/	0.00		
				23/12/6	0.00	0.00	(10/8/5+14/7/5)-	0.00		
				7/11/7	0.00	0.00	23/8/3	0.00		
				8/11/7	0.00	0.00	23/8/4	0.00		
				9/11/7	0.00	0.00	23/8/5	0.00		
				6/6/2	0.00	0.00	(10/11/6+14/11/6)	0.00		
				6/6/3	0.00	0.00	10/12/6	0.00		
				6/6/4	0.00	0.00	10/13/6+14/12/6	0.00		
				6/6/5	0.00	0.00	10/14/6+14/13/6	0.00		
				BALANCE CHECK		0.00				

NAME:	DIST	LOC				DOE 25 2014-2015				
			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
PER PUPIL COST				ELEM	MID/JH	HIGH	TOTAL			
CURRENT EXPENDITURES				0.00	0.00	0.00	0.00			
LESS: FOOD SERVICE REVENUE				0.00	0.00	0.00	0.00			
LESS: TRANSPORTATION EXPENDITURES				0.00	0.00	0.00	0.00			
LESS: SUPPLMT EXPENDITURES				0.00	0.00	0.00	0.00			
PUPIL COST				0.00	0.00	0.00	0.00			
AVE DAILY MEMBERSHIP							0.00			
COST PER PUPIL				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			
Adjustment to Cost							0.00			
Adjustment to ADM							0.00			
Adjusted Cost per Pupil	99	1		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			