

**OFFICE OF THE SUPERINTENDENT OF SCHOOLS**  
**Peterborough, New Hampshire**

**CONTOOCOOK VALLEY SCHOOL BOARD**

**Tuesday, March 17, 2020**

**School Board Meeting**

**7:00 p.m.**

**ConVal High School Library**

**Agenda**

- 1. Call to Order and Pledge of Allegiance**
- 2. Committee Assignments and Requests**
- 3. Acceptance of School Board Meeting Minutes (Board Vote Required)**
  - a. March 3, 2020 (pg. 1-4)**
- 4. Points of Pride**
- 5. Public Comment**
- 6. Consent Agenda**
  - a. Personnel (pg. 5-6)**
    - 1) Resignations – June 2020
      - a. Kim Chandler – Director of School Counseling
    - 2) Co-Curricular Notifications
- 7. Superintendent's Report and Presentation of Business**
  - a. Election Results (pg. 7)**
  - b. Monthly Events Calendar (pg. 8-9)**
    - 1) Public Hearing – April 7<sup>th</sup>
  - c. Annual Financial Audit (pg. 10-14)**
- 8. Reports**
  - a. Student Representative** – Lorien Tyne/Abby Kamieniecki
  - b. Teacher Representative**
  - c. Education Committee** – Jerry Wilson
  - d. Budget & Property Committee** – Jim Fredrickson
  - e. Communication Committee** – Niki McGettigan
- 9. Old Business**
  - a. COVID-19**
  - b. Solar Project Update**
  - c. Strategic Plan SMART Goal**
- 10. New Business**
  - a. 2020-2021 School Calendar Approval (Board Vote Required)**
  - b. Expenditure and Encumbrance Report** – Lori Schmidt (pg. 15-16)
  - c. Signing of MS22 (Report of Appropriations voted)**
- 11. Public Comment**
- 12. Approval of Manifests (Board Vote Required)**
- 13. Non-Public Session: RSA 91-A:3,II (If Required)**
  - a. Negotiations**
  - b. Legal**
  - c. Personnel**

*MISSION STATEMENT*

*The ConVal Regional School District, in partnership with its member communities, will inspire all learners to achieve academically, contribute to the global community, and thrive as independent and productive citizens.*

# OFFICE OF THE SUPERINTENDENT OF SCHOOLS

106 Hancock Road  
Peterborough, New Hampshire

## CONTOOCOOK VALLEY SCHOOL BOARD

### School Board Meeting

Tuesday, March 3, 2020

7:00 p.m.  
SAU Office

### MINUTES

#### BOARD

Rich Cahoon, Dick Dunning,  
Alan Edelkind, Jim Fredrickson,  
Katherine Heck, Janine Lesser,  
Niki McGettigan, Stephan Morrissey,  
Linda Quintanilha, Kristen Reilly,  
Crista Salamy, Tim Theberge,  
Jerry Wilson

Abby Kamieniecki, Student Rep.

#### ADMINISTRATION

Dr. Kimberly Saunders, Supt.  
Dr. Ann Forrest, Asst. Supt.  
Tim Markley, H.R.  
Lori Schmidt, B.A.  
Tim Grossi, Facilities  
Cari Christian-Coates, Student Serv.  
Kathie Morrocco, Pierce School  
Anne O'Bryant, SMS  
Colleen Roy, GES  
Fabi Woods, TES  
Amy Janoch, HES  
Nicole Pease, DCS  
Larry Pimental, PES  
Stephanie Syre-Hager, AES

#### 1. Call to Order and Pledge of Allegiance

Stephan Morrissey called the meeting to order at 7:00 p.m. The Pledge of Allegiance was recited.

#### 2. Accept School Board Meeting Minutes (Board Vote Required)

##### a. February 18, 2020

Dick Dunning moved to accept the minutes of February 18, 2020. Tim Theberge second. Linda Quintanilha, Niki McGettigan, and Crista Salamy abstained. All others in favor. Motion carried.

#### 3. Points of Pride

Kimberly Saunders recognized Kristen Reilly who has served on the Board for four years and Crista Salamy who has served on the Board for ten years and thanked them for their service.

In addition, Dr. Saunders shared other points of pride as reported to her by administrators.

Alan Edelkind shared his appreciation to Kimberly Saunders for her thinking, time, and knowledge for dealing with the COVID-19 virus information. This is what is known as leadership.

#### 4. Public Comment

None.

#### 5. Consent Agenda

##### a. Personnel

Tim Markley introduced Carrie James as the incoming Director of Human Resources. Ms. James will be joining ConVal in April.

##### 1) Resignations – June 2020

Tim Markley read the resignation of Jennifer Farrell Durham, Special Education Teacher.

**Tim Theberge moved to accept the resignation as read. Dick Dunning second. Unanimous.**

##### 2) Co-Curricular Notifications of Stipend Positions

Tim Markley referenced the Notice of Stipend positions for athletic positions.

## **6. Board Requests**

Kimberly Saunders reported that the only board request she has received was related to social media requests.

## **7. Superintendent's Report and Presentation of Business**

### **a. Monthly Events Calendar**

The Communication Committee will meet on Thursday, March 12<sup>th</sup> at 7:00 p.m. at the SAU.

The Education Committee will meet on Monday, March 23<sup>rd</sup> and not March 19<sup>th</sup> at the SAU.

Selectmen's Advisory Committee will meet on Thursday, April 23<sup>rd</sup> at 7:00 p.m. at the SAU.

### **b. March 1, 2020 Enrollment Update**

Tim Markley referenced the March 1<sup>st</sup> enrollment information. Very little change in enrollment was noted.

### **c. Accept Gift/Donation (Board Vote Required)**

1) ConVal High School Athletic Department requests authorization to accept from: FCVA, the gift/donation of 20 Alpine Ski Race Suits valued at \$6,360.00 for the purpose of Alpine Skiing Safety Race Suits.

**Dick Dunning moved to accept the donation as read. Tim Theberge second. Unanimous.**

2) ConVal High School Athletic Department requests authorization to accept from: FCVA, the gift/donation of a basketball rebounder valued at \$5,595.00 for the purpose of a training aid for the Unified, Boy's, and Girls' Basketball Teams.

**Dick Dunning moved to accept the donation as read. Jerry Wilson second. Unanimous.**

3) ConVal High School Athletic Department requests authorization to accept from: FCVA, the gift/donation of Softball field tarps and field rakes valued at \$1,091.88 for the purpose of maintenance of the softball field.

**Dick Dunning moved to accept the donation as read. Crista Salamy second. Unanimous.**

4) ConVal High School Athletic Department requests authorization to accept from: FCVA, the gift/donation of a Championship Banner valued at \$751.00 for the purpose of honoring the Boys' Soccer and Girls Cross Country Teams.

**Dick Dunning moved to accept the donation as read. Tim Theberge second. Unanimous.**

5) ConVal High School Athletic Department requests authorization to accept from: FCVA, the gift/donation of Co-Ed Track Team Equipment and Training Aids valued at \$1,476.20 for the purpose of training aids for Co-Ed Indoor and Outdoor Track Teams.

**Dick Dunning moved to accept the donation as read. Jerry Wilson second. Unanimous.**

### **d. Field Trip Requests (Board Vote Required)**

1) ConVal High School – grade 9-12 students will travel on April 29-May 3, 2021 by air to Orlando, FL to visit Disney and Universal Studios. Students will participate in instrumental and choral performances and workshops with Disney musicians.

**Tim Theberge moved to approve the field trip request as written. Dick Dunning second. Unanimous.**

### **e. COVID-19**

Dr. Saunders reported out on district communications on COVID-19. In addition, there is a place on the district website that contains all related information. We are coordinating very closely with local and state officials as well as the CDC. Jim Fredrickson asked if a student exhibited symptoms where would they be tested. Kimberly shared that the district has always been consistent in encouraging families to keep students home that have a temperature. Families would be requested to contact their primary care physician.

Katherine Heck asked if administrators in buildings are speaking with students about hygiene as a result. Kimberly reported on what is taking place with respect to preparedness and recommendations for cleaning of desks and other discussions. In addition, Tim Grossi met with the Monadnock Community Hospital to discuss preparedness today.

## **8. Reports**

### **a. ATC Committee Meeting – Stephan Morrissey**

Dr. Ann Forrest reported that a requirement of a comprehensive needs analysis is needed by April. A five-year plan needs development.

### **b. Selectmen's Advisory Committee Meeting – Tim Theberge**

Tim Theberge reported that it was John Jordan's last meeting as Chair. John is not running for Selectman in Hancock. The committee will not meet again until April for reorganization.

### **c. Student Representative – Abby Kamieniecki**

Abby Kamieniecki reported that the Interact Club has been working with students with face paint art. Student Council is planning Spirit Week for the end of April. Spring tryouts begin March 23<sup>rd</sup> for spring sports.

Abby reported that Unified Sports was awesome. Linda Quintanilha said that the kids were doing the wave, the band was playing, it was the best day ever at ConVal.

#### **d. Teacher Representative**

None.

### **9. Old Business**

#### **a. School Board Candidates for Chair and Vice-Chair – Q&A**

Janine Lesser said that she is running for School Board Vice-Chair. This upcoming year will be her sixth year serving on the Board. She said that she is honored to serve on this board; it is a collection of talented individuals.

Rich Cahoon is running for School Board Chair and said that he is concerned when dealing with urgent challenges that important things are in focus. Economically disadvantaged students still perform below those of others, which is of concern to him

Stephan Morrissey said that he would be honored to serve as Chairman in the upcoming year. The board is a unique group of people to work with. The teacher's contract is coming up, Strategic Plan calls for improvements in facilities, and the economic outlook moving forward are of concern to him.

#### **b. 2<sup>nd</sup> Read Policy (Board Vote Required)**

- ADC: Tobacco Products Ban use and Possession in and On School Facilities and Grounds

**Linda Quintanilha moved to adopt this policy as presented. Rich Cahoon second. Unanimous.**

- GBED: Tobacco Products Ban use and Possession in and On School Facilities and Grounds

**Linda Quintanilha moved to adopt this policy as presented. Rich Cahoon second. Unanimous.**

- JICG: Tobacco Products Ban use and Possession in and On School Facilities and Grounds

**Linda Quintanilha moved to adopt this policy as presented. Rich Cahoon second. Unanimous.**

- IHAMA: Teaching About Alcohol, Drugs, and Tobacco

**Linda Quintanilha moved to adopt this policy as presented. Rich Cahoon second. Unanimous.**

- JLCFA: Feminine Hygiene Products

**Linda Quintanilha moved to adopt this policy as presented. Rich Cahoon second. Unanimous.**

### **10. New Business**

#### **a. Set Out of District Tuition Rate (Board Vote Required)**

Kimberly Saunders reported that in the past, ConVal has accepted tuition students at a reduced rate as a result of our current enrollment. She proposed the rate of \$7,815.65 for the 2020/2021 school year.

**Rich Cahoon moved to approve the rate for out of district tuition students at \$7,815.65. Dick Dunning second. Unanimous.**

Jim Fredrickson said that he has been working on the Antrim Gym Agreement and would like a sense of the board. More to discuss in non-public session since it is ongoing negotiation.

Kimberly Saunders said that in the past she and Ann Forrest have attended the NHSAA Conference at the end of June. They are asking to forgo that conference this year and instead attend a conference by Phi Delta Kappa about operationalizing equity in your district. The conference will be held on June 18, 19, and 20<sup>th</sup> in Washington DC.

**Dick Dunning moved to authorize Dr. Saunders and Dr. Forrest to attend the conference. Tim Theberge second. Linda Quintanilha abstained. All others in favor. Motion carried.**

### **11. Public Comment**

Steve Ullman, Antrim, asked why, if the cost to educate a student in ConVal is on average \$18K, the board just voted to charge approximately \$7,800.00.

Kimberly Saunders said that the board voted to allow this because if we are able to put a child in a seat and we don't have to hire another teacher or add a classroom, it allows us to raise revenue. We accept students who can be added with no additional costs.

### **12. Approval of Manifests (Board Vote Required)**

Lori Schmidt certified that the manifests listed totaling \$328,363.88 and Payroll totaling \$1,813,789.96 have been reviewed by her and found to be proper charges against the Contoocook Valley School District for goods and/or services received and have been properly processed prior to their submittal to the School Board.

**Dick Dunning moved to approve the manifests as read. Tim Theberge second. Unanimous.**

**13. Non-Public Session: RSA 91-A:3,II (If Required)**

- a. Legal**
- b. Personnel**
- c. Negotiations**

**Dick Dunning moved to enter into non-public session in accordance with RSA 91-A:3,II at 7:45 for matters of negotiation and personnel. Tim Theberge second. Unanimous on a roll call vote.**

**Dick Dunning moved to exit non-public session at 8:05 p.m. Jerry Wilson second. Unanimous.**

**Tim Theberge moved to seal the minutes for both non-public discussions for a period of five (5) years. Jerry Wilson second. Unanimous.**

**Linda Quintanilha motioned to adjourn at 8:05 p.m. Jerry Wilson second. Unanimous.**

Respectfully submitted,

Brenda Marschok

**OFFICE OF THE SUPERINTENDENT OF SCHOOLS  
Peterborough, New Hampshire**

**CONTOOCOOK VALLEY SCHOOL DISTRICT**

**March 17, 2020  
Personnel Agenda**

**Resignations – June 2020**

**CVHS**

Kim Chandler

Director of School Counseling

**Co-Curricular Notifications:**

See Attached

## NOTICE OF STIPEND POSITIONS

| First               | Last    | DAC  | Position                         | Stipend Amt | FTE |
|---------------------|---------|------|----------------------------------|-------------|-----|
| <b>Athletic</b>     |         |      |                                  |             |     |
| Casey               | Burgess | SMS  | Baseball                         | \$2,092.80  | 1   |
| Tod                 | Silegy  | SMS  | Softball                         | \$2,092.80  | 1   |
| Judy                | Heddy   | CVHS | Unified Track                    | \$1,050.60  | 1   |
| Mary                | Maughan | CVHS | Unified Track                    | \$1,050.60  | 1   |
| <b>Non-Athletic</b> |         |      |                                  |             |     |
| Sarah               | Grossi  | CVHS | Educators Rising                 | \$1,200.00  | 1   |
| Deb                 | Coyne   | CVHS | National Technical Honor Society | \$800.00    | 1   |
| Rebecca             | McLean  | SMS  | Garden Club                      | \$400.00    | 0.5 |

ConVal School District  
Voting Results - March 10, 2020

ConVal School District - Results of Voting March 10, 2020 - **OFFICIAL**

|              | 1    |      | 2   |      | 3   |     | 4    |     | 5   |      | 6   |     | 7    |     | 8   |      | 9   |     |
|--------------|------|------|-----|------|-----|-----|------|-----|-----|------|-----|-----|------|-----|-----|------|-----|-----|
|              | YES  | NO   | YES | NO   | YES | NO  | YES  | NO  | YES | NO   | YES | NO  | YES  | NO  | YES | NO   | YES | NO  |
| Budget       | % Y  | % N  | % Y | % N  | % Y | % N | % Y  | % N | % Y | % N  | % Y | % N | % Y  | % N | % Y | % N  | % Y | % N |
| Antirim      | 195  | 87   | 69% | 213  | 69  | 76% | 208  | 72  | 74% | 225  | 55  | 55  | 250  | 22  | 92% | 232  | 49  | 83% |
| Bernington   | 116  | 80   | 59% | 126  | 70  | 64% | 128  | 68  | 65% | 131  | 64  | 67% | 166  | 29  | 85% | 143  | 51  | 74% |
| Dublin       | 319  | 216  | 60% | 380  | 154 | 71% | 383  | 159 | 71% | 384  | 146 | 72% | 448  | 69  | 87% | 408  | 111 | 79% |
| Francetown   | 312  | 183  | 63% | 335  | 153 | 69% | 336  | 157 | 68% | 338  | 151 | 69% | 404  | 83  | 83% | 371  | 118 | 76% |
| Greenfield   | 103  | 113  | 48% | 128  | 87  | 60% | 137  | 79  | 63% | 132  | 82  | 62% | 170  | 43  | 80% | 153  | 82  | 71% |
| Hancock      | 274  | 141  | 66% | 301  | 114 | 73% | 288  | 113 | 73% | 313  | 99  | 76% | 365  | 40  | 90% | 333  | 77  | 81% |
| Peterborough | 552  | 202  | 73% | 602  | 148 | 80% | 594  | 160 | 79% | 618  | 135 | 82% | 681  | 51  | 93% | 646  | 100 | 87% |
| Sharon       | 43   | 42   | 51% | 42   | 43  | 49% | 44   | 40  | 52% | 39   | 46  | 46% | 41   | 41  | 50% | 41   | 43  | 49% |
| Temple       | 183  | 162  | 53% | 198  | 140 | 58% | 186  | 143 | 56% | 212  | 123 | 63% | 286  | 51  | 85% | 242  | 96  | 72% |
| Total        | 2097 | 1226 | 63% | 2326 | 979 | 70% | 2324 | 991 | 70% | 2392 | 901 | 73% | 2619 | 429 | 87% | 2569 | 707 | 78% |

School Board Members

Antirim- 3 Year Term (One Position)  
Stephen Ullman   
Write-In

Dublin- 2 Year Term (One Position)  
H. Alan Edelkind   
Write-In

Francetown - 3 Year Term (One Position)  
Stephen Morrissey   
Kevin Pabst   
Write-In

Greenfield - 1 Year Term (One Position)  
Katherine Heck   
Kim Kamieniecki   
Write-In

Peterborough - 3 Year Term (One Position)  
Robert Short Jr.   
Write-In

Sharon - 3 Year Term (One Position)  
James M. Fredrickson   
Write-In



# March 2020

| Sunday | Monday   | Tuesday  | Wednesday | Thursday   | Friday | Saturday |
|--------|--|--|-----------|--|--------|----------|
| 1      | 2  | 3<br>Policy Committee @<br>6:00 pm @ SAU<br>School Board Mtg. @<br>7:00 pm @ SAU | 4         | 5<br>Education<br>Committee @ 5:30<br>pm @ SAU   | 6      | 7        |
| 8      | 9  | 10<br>Voting Day!  | 11        | 12<br>Budget & Property<br>Committee Mtg. @<br>6:00 pm @ SAU<br>Communication<br>Committee Mtg. @<br>7:00 pm @ SAU | 13     | 14       |
| 15     | 16   | 17<br>School Board Mtg. @<br>7:00 pm @ CVHS<br>Library                           | 18        | 19   | 20     | 21       |
| 22     | 23<br>Education<br>Committee Mtg. @<br>5:30 pm @ SAU | 24   | 25        | 26   | 27     | 28       |
| 29     | 30   | 31   |           |  |        |          |

# April 2020

| Sunday | Monday | Tuesday   | Wednesday | Thursday  | Friday | Saturday |
|--------|--------|---|-----------|---|--------|----------|
|        |        |   | 1         | 2   | 3      | 4        |
| 5      | 6      | <b>7</b><br>Policy Committee @ 6:00 pm @ SAU<br>Public Hearing @ 7:00 pm @ SAU<br>School Board Mtg. @ SAU immediately following hearing | 8         | 9   | 10     | 11       |
| 12     | 13     | 14  | 15        | 16  | 17     | 18       |
| 19     | 20     | <b>21</b><br>Policy Committee @ 6:00 pm @ SAU<br>School Board Mtg. @ 7:00 pm @ SAU  | 22        | <b>23</b><br>Selectmen's Advisory Committee @ 7:00 pm @ SAU | 24     | 25       |
| 26     | 27     | 28  | 29        | 30  |        |          |



James A. Sojka, CPA\*

Sheryl A. Pratt, CPA\*\*\*

Michael J. Campo, CPA, MACCY

Scott T. Eagen, CPA, CFE

Donna M. LaClair, CPA\*\*

Ashley J. Miller-Klem, CPA, MSA

Tyler A. Paine, CPA\*\*\*

Kyle G. Gingras, CPA

Ryan T. Gibbons, CPA, CFE

Derek M. Barton, CPA

Sylvia Y. Petru, MSA, CFE

\* Also licensed in Maine

\*\* Also licensed in Massachusetts

\*\*\* Also licensed in Vermont

February 24, 2020

To the Members of the School Board  
Contoocook Valley Regional School District  
106 Hancock Road  
Peterborough, NH 03458

Dear Members of the Board:

We have audited the financial statements of the governmental activities, each major fund, and aggregate remaining fund information of Contoocook Valley Regional School District for the year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 11, 2019. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Contoocook Valley Regional School District are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during fiscal year 2018-2019. We noted no transactions entered into by the Contoocook Valley Regional School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Contoocook Valley Regional School District's financial statements were:

Management's estimate of the allowance for uncollectible student lunch receivables is based on balances belonging to students that are not expected to be collected. We evaluated the key factors and assumptions used to develop the allowance for uncollectible student lunch receivables in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimates of the capital asset useful lives are based on historical information and industry guidance. We evaluated the key factors and assumptions used to develop the capital asset useful lives in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimates of the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense are based on assumptions of future events, such as employment, mortality and estimates of value of reported amounts. We evaluated the key factors and assumptions used to develop the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense in determining that they are reasonable in relation to the financial statements taken as a whole.

**PLODZIK & SANDERSON, P.A.**  
*Certified Public Accountants*

Management's estimates of the other postemployment benefit (OPEB) liabilities, deferred outflows and inflows of resources related to OPEB, and OPEB expense are based on the assumptions of future events, such as employment, mortality, and the healthcare cost trend, as well as estimates of the value of reported amounts. We evaluated key factors and assumptions used to develop the OPEB liability, deferred outflows and inflows of resources related to OPEB, and OPEB expense in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Adjustments proposed and approved were primarily of a routine nature and a list of these adjustments for the general fund are attached to this letter.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated February 17, 2020.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Contoocook Valley Regional School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Contoocook Valley Regional School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

**Capital Asset Policy (repeat comment)**

We noted the School District's current Fixed Asset policy (DID), last updated on June 18, 2013, does not contain the necessary information to ensure proper guidance and maintenance of the School District's capital assets. The policy does not include capital asset thresholds, identification or description of capital asset classes, useful lives, or procedures for identifying capital assets, which are all essential elements of a proper capital asset policy. We recommend the policy be revised to include these necessary items.

**Financial Reporting and Accounting Policies (repeat comment)**

We noted that a significant number of the School District's financial reporting and accounting policies have not been reviewed and reaffirmed in a number of years. The majority of the School District's policies were first adopted in 2012-2013 and have not been reviewed or reaffirmed since then. As a best-practice, the School District should review these policies on a regular basis, typically every 3-5 years. This practice will help to ensure that policies are still meeting the needs of the School District.



and are in compliance with accounting standards. State statute requires the School District's investment policy to be reviewed and reaffirmed on an annual basis. Currently, the School District is not in compliance with this statute. In addition, due to changes in members of the School Board, regular review of these policies will help ensure that all members of the Board become familiar with the policies of the School District.

#### **Deputy Treasurer (repeat comment)**

It was identified that the School District does not have a deputy treasurer. It is considered a best practice to have a deputy treasurer to perform the tasks and duties of the treasurer in the event the treasurer is unavailable or unable. We recommend the School District appoint a deputy treasurer in accordance with NH RSA 197:24-a.

#### **Reconciliation of Balance Sheet Accounts**

We noted that numerous adjustments were required to balance sheet accounts for all funds. Several of these adjustments were identified and corrected by the School District at the time of audit fieldwork. The remainder of these adjustments were identified by the audit engagement team through audit procedures. Both situations are a result of balance sheet accounts not being reconciled in a timely manner each month. The lack of timely reconciliations could lead to material misstatements that are not identified or corrected. Journal entries that are identified and posted by the School District during the audit could result in duplicate journal entries if the same entries are also identified by the audit engagement team and ultimately result in the need for additional audit time and procedures.

#### **Disbursements**

During our review of the School District's disbursements, we identified six payments that were not paid in a timely manner. It is important that payments are processed in a timely manner to ensure the School District does not incur any late fees or penalties. In addition, timely payments minimize the risk that expenditures are posted to an incorrect accounting period. We recommend the School District work to ensure all payments are made in a timely manner.

#### **Student Activities Funds**

In performing our testing of the Contoocook Valley Regional School District student activity funds, we noted the following issues:

- Across all schools, we noted deposits are not always made in a timely manner. Deposits not made in a timely manner are more susceptible to loss, theft, or fraud. We recommend all deposits be made within a week of being received, or daily for large deposits.
- Contoocook Valley Regional High School
  - We noted the student activity account includes 12 class accounts totaling over \$30,000 belonging to student groups that have graduated from the school. We recommend the School District contact the class officers for each of these classes and determine how to handle the remaining funds. In addition, going forward the School District should ensure that all student groups zero out their account upon graduation.
  - The Principal's account has a scholarship account that ended the year with a balance of \$21,000. Scholarship accounts should be held in the custody of the Trustees of Trust Funds for the School District in accordance with RSA 31:31. We recommend the remaining balance be transferred to the Trustees, and that in the future, all scholarships be held by the Trustees.
- Great Brook School
  - We identified an Amazon gift card purchase totaling \$500. Gift cards pose a high risk for loss, theft, or fraud. In addition, gift cards given to employees of the School District may be regarded as additional compensation and subject to additional tax requirements. We recommend the School District disallow the purchase of gift cards.



**Federal Compliance**

- *Program: Special Education Cluster – IDEA, Project Number: 92503* – If a non-Federal entity contracts with a vendor for over \$25,000 or expected to be over \$25,000 and the vendor is paid with Federal funds, the non-Federal entity must verify the vendor's suspension and debarment status. The School District contracted with one vendor for over \$25,000; however, did not perform the required verification. We recommend that the School District perform the necessary suspension and debarment verification on any vendors paid with Federal funds with a contract over \$25,000 as required by Federal regulations.
- *Program: Title IIA, Project Number: 20180025* – Through testing participation of private school children requirements, it was noted that funding was paid directly to the private schools. According to requirements, any funding set aside for private schools should be administered by the public agency. No payments are to be made directly to the private schools. We recommend that any goods or services provided to the private schools be ordered and paid by the School District on behalf of the private schools.
- *Program: Title IIA, Project Number: 20180025* - While testing expenditures charged to the grant, it was noted that one invoice was not approved by the program manager prior to payment. In accordance with School District procedures, the program manager is to evidence approval for payment by signing the invoice. We recommend that prior to payment that all invoices be properly signed by the program manager.
- *All Federal grant programs* - In accordance with Federal regulations, the School District needs to have written policies and procedures over procurement for Federal grants that follow the requirements as outlined in the Code of Federal Regulations (CFR), 2 CFR 200.317 through 200.326. In addition, a conflict of interest policy is required per 2 CFR 200.318(c)(1). These policies should have been adopted by the School District as of July 1, 2018; however, the School District has yet to adopt these policies. We recommend that if a similar situation were to occur again that any required policies be adopted within the appropriate timeframe per the Federal regulations.

Other Matters

**Implementation of New GASB Pronouncements**

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial presentations. Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements.

**GASB Statement No. 84, *Fiduciary Activities***, issued in January 2017, will be effective for the School District beginning with its fiscal year ending June 30, 2020. This Statement will improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

**GASB Statement No. 87, *Leases***, issued in June 2017, will be effective for the School District with its fiscal year ending June 30, 2021. This Statement will improve accounting and financial reporting for leases by governments by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases.

**GASB Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period***, issued June 2018, will be effective for the School District with its fiscal year ending June 30, 2021. This Statement will enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period.

**GASB Statement No. 90, *Majority Equity Interests – An Amendment of GASB Statements No. 14 and 61***, issued August 2018, will be effective for the School District with its fiscal year ending June 30, 2020. This Statement will improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units.

**GASB Statement No. 91, *Conduit Debt Obligations***, issued May 2019, will be effective for the School District with its fiscal year ending June 30, 2022. This Statement will provide a single method of reporting conduit debt obligations and eliminate differences in practice.





We applied certain limited procedures to the following, which are required supplementary information (RSI) that supplements the basic financial statements:

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

Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund schedules and Schedule of Expenditures of Federal Awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the members of the School Board and management of the Contoocook Valley Regional School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Respectfully, .



PLODZIK & SANDERSON

Professional Association

*Attachment:*

*General Fund Adjusting Journal Entries*

# Contoocook Valley School District

## \* Monthly Board Report (Object Report)

Fiscal Year: 2019-2020

- ☐ Include pre encumbrance  
☐ Exclude inactive accounts with zero balance

From Date: 2/1/2020

To Date: 2/29/2020

☒ Filter Encumbrance Detail by Date Range

| Account Number          | Description            | Budget                 | Adjustments         | GL Budget              | Current               | YTD                    | Balance                | Encumbrance            | Budget Bal            | % Rem        |
|-------------------------|------------------------|------------------------|---------------------|------------------------|-----------------------|------------------------|------------------------|------------------------|-----------------------|--------------|
| 21.000.0000.00.440      | BUILDING RENTAL        | \$3,450.00             | \$0.00              | \$3,450.00             | \$0.00                | \$1,425.00             | \$2,025.00             | \$1,425.00             | \$600.00              | 17.39%       |
| 21.000.0000.00.510      | OTHER TRANSPORTATION   | \$277,590.00           | \$30,425.84         | \$308,015.84           | \$24,959.14           | \$120,862.15           | \$187,153.69           | \$115,793.93           | \$71,359.76           | 23.17%       |
| 21.000.0000.00.519      | PUPIL TRANSPORTATION   | \$2,402,573.80         | \$1,045.98          | \$2,403,619.78         | \$221,046.27          | \$1,406,815.81         | \$996,803.97           | \$942,504.13           | \$54,299.84           | 2.26%        |
| 21.000.0000.00.520      | INSURANCE              | \$220,104.00           | \$0.00              | \$220,104.00           | \$0.00                | \$147,845.97           | \$72,258.03            | \$0.00                 | \$72,258.03           | 32.83%       |
| 21.000.0000.00.530      | Telephone / Web access | \$238,580.20           | \$0.00              | \$238,580.20           | \$26,706.52           | \$205,015.39           | \$33,564.81            | \$77,969.85            | (\$44,405.04)         | -18.61%      |
| 21.000.0000.00.531      | Cellular Phones        | \$25,200.00            | \$0.00              | \$25,200.00            | \$2,348.42            | \$18,378.43            | \$6,821.57             | \$11,176.49            | (\$4,354.92)          | -17.28%      |
| 21.000.0000.00.534      | POSTAGE                | \$17,653.00            | \$0.00              | \$17,653.00            | \$821.72              | \$11,951.86            | \$5,701.14             | \$1,303.69             | \$4,397.45            | 24.91%       |
| 21.000.0000.00.540      | ADVERTISING            | \$25,000.00            | \$0.00              | \$25,000.00            | \$4,836.79            | \$17,067.21            | \$7,932.79             | \$11,840.63            | (\$3,907.84)          | -15.63%      |
| 21.000.0000.00.550      | PRINTING               | \$18,200.00            | \$0.00              | \$18,200.00            | \$3,392.00            | \$9,007.05             | \$9,192.95             | \$0.00                 | \$9,192.95            | 50.51%       |
| 21.000.0000.00.561      | TUITION                | \$961,361.00           | \$9,846.00          | \$971,207.00           | \$50,770.51           | \$241,144.39           | \$730,062.61           | \$231,587.23           | \$498,475.38          | 51.33%       |
| 21.000.0000.00.580      | MILEAGE                | \$95,015.00            | \$1,170.90          | \$96,185.90            | \$6,452.52            | \$36,878.03            | \$59,307.87            | \$24,324.27            | \$34,983.60           | 36.37%       |
| 21.000.0000.00.590      | MISC PURCH SERV        | \$16,700.00            | \$0.00              | \$16,700.00            | \$907.85              | \$11,815.63            | \$4,884.37             | \$0.00                 | \$4,884.37            | 29.25%       |
| 21.000.0000.00.610      | GENERAL SUPPLIES       | \$684,894.34           | (\$16,617.17)       | \$668,277.17           | \$42,262.32           | \$354,910.37           | \$313,366.80           | \$79,480.49            | \$233,886.31          | 35.00%       |
| 21.000.0000.00.615      | TESTING SUPPLIES       | \$20,064.00            | \$0.00              | \$20,064.00            | \$0.00                | \$7,437.90             | \$12,626.10            | \$1,308.18             | \$11,317.92           | 56.41%       |
| 21.000.0000.00.622      | ELECTRICITY            | \$478,264.00           | \$0.00              | \$478,264.00           | \$37,710.23           | \$282,826.29           | \$195,437.71           | \$195,650.36           | (\$212.65)            | -0.04%       |
| 21.000.0000.00.623      | BOTTLED GAS            | \$13,510.00            | \$0.00              | \$13,510.00            | \$3,494.59            | \$17,466.84            | (\$3,956.84)           | \$279.79               | (\$4,236.63)          | -31.36%      |
| 21.000.0000.00.624      | FUEL OIL               | \$370,224.00           | \$0.00              | \$370,224.00           | \$52,781.87           | \$171,140.66           | \$199,083.34           | \$0.00                 | \$199,083.34          | 53.77%       |
| 21.000.0000.00.640      | BOOKS                  | \$85,317.00            | \$15,234.28         | \$100,551.28           | \$2,992.06            | \$51,808.92            | \$48,742.36            | \$21,264.90            | \$27,477.46           | 27.33%       |
| 21.000.0000.00.641      | PERIODICALS            | \$23,423.00            | \$1,371.75          | \$24,794.75            | \$2,094.10            | \$15,072.50            | \$9,722.25             | \$727.64               | \$8,994.61            | 36.28%       |
| 21.000.0000.00.649      | OTHER INFO SOURCES     | \$3,100.00             | \$0.00              | \$3,100.00             | \$119.14              | \$1,475.34             | \$1,624.66             | \$115.11               | \$1,509.55            | 48.70%       |
| 21.000.0000.00.650      | SOFTWARE SUPPORT       | \$361,408.95           | \$2,278.00          | \$363,686.95           | \$8,134.92            | \$338,884.46           | \$24,802.49            | \$1,898.35             | \$22,904.14           | 6.30%        |
| 21.000.0000.00.656      | GASOLINE               | \$240,300.00           | \$0.00              | \$240,300.00           | \$25,954.13           | \$87,494.66            | \$152,805.34           | \$122,480.29           | \$30,325.05           | 12.62%       |
| 21.000.0000.00.733      | NEW FURNITURE          | \$10,610.00            | \$21,583.91         | \$32,193.91            | \$110.20              | \$24,554.14            | \$7,639.77             | \$1,749.09             | \$5,890.68            | 18.30%       |
| 21.000.0000.00.734      | OTHER EQUIPMENT        | \$17,758.00            | (\$7,177.86)        | \$10,580.14            | \$0.00                | \$4,145.71             | \$6,434.43             | \$0.00                 | \$6,434.43            | 60.82%       |
| 21.000.0000.00.737      | REPL FURNITURE         | \$22,750.00            | (\$2,000.00)        | \$20,750.00            | \$3,139.50            | \$9,894.38             | \$10,855.62            | \$0.00                 | \$10,855.62           | 52.32%       |
| 21.000.0000.00.738      | REPL EQUIPMENT         | \$230,304.00           | \$95,823.34         | \$326,127.34           | \$14,706.74           | \$174,737.79           | \$151,389.55           | \$103,145.79           | \$48,243.76           | 14.79%       |
| 21.000.0000.00.739      | OTHER EQUIPMENT        | \$38,642.00            | \$34,191.43         | \$72,833.43            | \$1,358.24            | \$66,671.71            | \$16,161.72            | \$2,537.14             | \$13,624.58           | 18.71%       |
| 21.000.0000.00.810      | DUES & FEES            | \$176,285.00           | \$2,118.10          | \$178,403.10           | \$21,699.43           | \$127,792.34           | \$50,610.76            | \$11,892.31            | \$38,718.45           | 21.70%       |
| 21.000.0000.00.830      | DEBT SERVICE INTEREST  | \$103,977.60           | \$0.00              | \$103,977.60           | \$0.00                | \$103,977.60           | \$0.00                 | \$0.00                 | \$0.00                | 0.00%        |
| 21.000.0000.00.890      | MISCELLANEOUS          | \$108,472.00           | \$343.16            | \$108,815.16           | \$15,139.09           | \$38,812.68            | \$70,002.48            | \$23,182.81            | \$46,819.67           | 43.03%       |
| 21.000.0000.00.910      | DEBT SERVICE PRINCIPAL | \$540,200.00           | \$0.00              | \$540,200.00           | \$0.00                | \$540,200.00           | \$0.00                 | \$0.00                 | \$0.00                | 0.00%        |
| Fund: General Fund - 21 |                        | \$46,815,658.00        | \$541,362.76        | \$47,357,020.76        | \$3,566,259.43        | \$27,408,634.34        | \$19,948,386.42        | \$15,501,647.55        | \$4,446,738.87        | 9.39%        |
| <b>Grand Total:</b>     |                        | <b>\$46,815,658.00</b> | <b>\$541,362.76</b> | <b>\$47,357,020.76</b> | <b>\$3,566,259.43</b> | <b>\$27,408,634.34</b> | <b>\$19,948,386.42</b> | <b>\$15,501,647.55</b> | <b>\$4,446,738.87</b> | <b>9.39%</b> |

End of Report



# Contoocook Valley School District

## \* Monthly Board Report (Object Report)

Fiscal Year: 2019-2020

- ☐ Include pre encumbrance  
☐ Exclude inactive accounts with zero balance

- ☐ Print accounts with zero balance  
☒ Filter Encumbrance Detail by Date Range

From Date: 2/1/2020 To Date: 2/29/2020

| Account Number     | Description                      | Budget          | Adjustments  | GL Budget       | Current        | YTD            | Balance        | Encumbrance    | Budget Bal     | % Rem    |
|--------------------|----------------------------------|-----------------|--------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------|
| 21.000.0000.00.110 | REGULAR SALARIES                 | \$15,196,939.25 | \$2,000.00   | \$15,198,939.25 | \$1,118,849.68 | \$8,528,444.07 | \$6,670,495.18 | \$6,031,348.50 | \$639,146.68   | 4.21%    |
| 21.000.0000.00.111 | PARAPROFESSIONAL SALARIES        | \$2,647,891.05  | \$0.00       | \$2,647,891.05  | \$223,519.10   | \$1,536,372.68 | \$1,111,518.37 | \$837,724.11   | \$273,794.26   | 10.34%   |
| 21.000.0000.00.112 | ADMIN ASSISTANTS                 | \$1,177,822.70  | \$0.00       | \$1,177,822.70  | \$91,291.82    | \$739,695.80   | \$438,126.90   | \$411,639.57   | \$26,487.33    | 2.25%    |
| 21.000.0000.00.113 | CUSTODIAL/MAINTENANCE            | \$529,964.32    | \$0.00       | \$529,964.32    | \$39,444.52    | \$356,149.95   | \$173,814.37   | \$192,390.76   | (\$18,576.39)  | -3.51%   |
| 21.000.0000.00.114 | ADMINISTRATOR                    | \$2,435,222.76  | \$0.00       | \$2,435,222.76  | \$196,620.50   | \$1,693,421.14 | \$741,801.62   | \$798,158.89   | (\$56,357.27)  | -2.31%   |
| 21.000.0000.00.115 | DEPARTMENT HEADS                 | \$27,000.00     | \$0.00       | \$27,000.00     | \$1,987.18     | \$14,737.18    | \$12,262.82    | \$10,262.82    | \$2,000.00     | 7.41%    |
| 21.000.0000.00.119 | SUPPORT SERVICES                 | \$811,882.36    | \$0.00       | \$811,882.36    | \$57,795.94    | \$499,013.46   | \$312,868.90   | \$253,356.93   | \$59,511.97    | 7.33%    |
| 21.000.0000.00.120 | TEMPORARY SALARIES               | \$1,151,338.31  | \$0.00       | \$1,151,338.31  | \$124,452.76   | \$594,933.95   | \$556,404.36   | \$194,566.72   | \$361,837.64   | 31.43%   |
| 21.000.0000.00.130 | OVERTIME                         | \$42,000.00     | \$0.00       | \$42,000.00     | \$3,626.17     | \$22,507.99    | \$19,492.01    | \$941.00       | \$18,551.01    | 44.17%   |
| 21.000.0000.00.211 | HEALTH INSURANCE                 | \$5,567,518.15  | \$0.00       | \$5,567,518.15  | \$440,901.69   | \$3,040,245.54 | \$2,527,272.61 | \$1,484,398.70 | \$1,042,872.91 | 18.73%   |
| 21.000.0000.00.212 | DENTAL INSURANCE                 | \$206,488.28    | \$0.00       | \$206,488.28    | \$16,480.42    | \$109,135.51   | \$97,352.77    | \$56,543.48    | \$40,809.29    | 19.76%   |
| 21.000.0000.00.213 | LIFE INSURANCE                   | \$51,288.00     | \$0.00       | \$51,288.00     | \$4,039.00     | \$31,600.00    | \$19,688.00    | \$0.00         | \$19,688.00    | 38.39%   |
| 21.000.0000.00.214 | LONG TERM DISABILITY             | \$51,967.52     | \$0.00       | \$51,967.52     | \$4,428.41     | \$35,030.96    | \$16,936.56    | \$0.00         | \$16,936.56    | 32.59%   |
| 21.000.0000.00.220 | FICA                             | \$1,731,587.88  | \$0.00       | \$1,731,587.88  | \$136,996.66   | \$1,032,521.08 | \$699,066.80   | \$647,514.48   | \$51,552.32    | 2.98%    |
| 21.000.0000.00.225 | ADMIN ANNUITY                    | \$7,005.00      | \$0.00       | \$7,005.00      | \$0.00         | \$7,005.00     | \$0.00         | \$0.00         | \$0.00         | 0.00%    |
| 21.000.0000.00.231 | NON - TEACH RETIRE               | \$562,001.64    | \$0.00       | \$562,001.64    | \$48,921.18    | \$376,563.09   | \$185,438.55   | \$198,020.93   | (\$12,582.38)  | -2.24%   |
| 21.000.0000.00.232 | TEACHER RETIRE                   | \$2,948,610.60  | \$0.00       | \$2,948,610.60  | \$233,784.55   | \$1,777,282.42 | \$1,171,328.18 | \$1,188,421.47 | (\$17,093.29)  | -0.58%   |
| 21.000.0000.00.260 | UNEMPLOYMENT                     | \$27,655.00     | \$0.00       | \$27,655.00     | \$0.00         | \$0.00         | \$27,655.00    | \$0.00         | \$27,655.00    | 100.00%  |
| 21.000.0000.00.320 | PRESENTERS                       | \$17,000.00     | \$0.00       | \$17,000.00     | \$1,803.12     | \$5,453.12     | \$11,546.88    | \$7,070.36     | \$4,476.52     | 26.33%   |
| 21.000.0000.00.321 | PROF SERVICES                    | \$96,900.00     | \$0.00       | \$96,900.00     | \$14,076.86    | \$83,634.86    | \$13,265.14    | \$0.00         | \$13,265.14    | 13.69%   |
| 21.000.0000.00.322 | STAFF SERVICES                   | \$77,520.00     | \$0.00       | \$77,520.00     | \$5,078.98     | \$22,202.36    | \$55,317.64    | \$0.00         | \$55,317.64    | 71.36%   |
| 21.000.0000.00.323 | PUPIL SERVICES                   | \$708,257.00    | \$0.00       | \$708,257.00    | \$60,051.06    | \$384,045.45   | \$324,211.55   | \$352,274.70   | (\$28,063.15)  | -3.96%   |
| 21.000.0000.00.330 | PURCHASED/PROF                   | \$1,582,724.49  | \$604.00     | \$1,583,328.49  | \$27,379.44    | \$866,419.11   | \$716,909.38   | \$593,001.86   | \$123,907.52   | 7.83%    |
| 21.000.0000.00.340 | STATISTICAL SERVICES             | \$39,000.00     | \$0.00       | \$39,000.00     | \$0.00         | \$6,445.00     | \$32,555.00    | \$0.00         | \$32,555.00    | 83.47%   |
| 21.000.0000.00.380 | PURCH SERVICES                   | \$176,000.00    | \$34,359.80  | \$210,359.80    | \$12,209.30    | \$203,416.98   | \$6,942.82     | \$10,077.27    | (\$3,134.45)   | -1.49%   |
| 21.000.0000.00.390 | x                                | \$0.00          | \$0.00       | \$0.00          | \$0.00         | \$1,693.75     | (\$1,693.75)   | \$0.00         | (\$1,693.75)   | 0.00%    |
| 21.000.0000.00.411 | WATER/SEWER                      | \$58,875.00     | \$0.00       | \$58,875.00     | \$12,190.12    | \$36,393.05    | \$22,481.95    | \$16,481.95    | \$6,000.00     | 10.19%   |
| 21.000.0000.00.421 | DISPOSAL                         | \$42,761.00     | \$0.00       | \$42,761.00     | \$3,115.00     | \$28,882.62    | \$13,878.38    | \$10,469.75    | \$3,408.63     | 7.97%    |
| 21.000.0000.00.422 | SNOW PLOWING                     | \$196,175.00    | \$0.00       | \$196,175.00    | \$35,806.50    | \$84,632.25    | \$111,542.75   | \$111,242.75   | \$300.00       | 0.15%    |
| 21.000.0000.00.430 | REPAIR/MAINT                     | \$256,431.80    | \$43,087.35  | \$299,499.15    | \$9,924.64     | \$147,653.40   | \$151,845.75   | \$46,417.39    | \$105,428.36   | 35.20%   |
| 21.000.0000.00.431 | STRUCTURAL REPAIRS & MAINTENANCE | \$193,200.00    | \$183,763.75 | \$376,963.75    | \$2,807.17     | \$200,952.72   | \$176,011.03   | \$15,551.73    | \$160,459.30   | 42.57%   |
| 21.000.0000.00.432 | ELECTRICAL REPAIRS & MAINTENANCE | \$25,800.00     | \$6,900.00   | \$32,700.00     | \$22,198.10    | \$69,215.18    | (\$36,515.18)  | \$28,932.46    | (\$65,447.64)  | -200.15% |
| 21.000.0000.00.433 | MECHANICAL REPAIRS & MAINTENANCE | \$163,100.00    | \$8,883.05   | \$171,983.05    | \$32,499.13    | \$61,954.11    | \$110,028.94   | \$12,215.34    | \$97,813.60    | 58.87%   |
| 21.000.0000.00.434 | HVAC REPAIRS & MAINTENANCE       | \$176,800.00    | \$72,147.15  | \$248,947.15    | \$10,042.13    | \$173,469.35   | \$75,477.80    | \$8,985.16     | \$66,492.64    | 26.71%   |