

AGENDA

SCHOOL ADMINISTRATIVE UNIT NO. 12

Office of the Superintendent of Schools

Londonderry, New Hampshire 03053

The meeting of the Londonderry School Board will be held on Tuesday, October 17, 2023, at 7:00 PM at Londonderry High School, 295 Mammoth Road, Londonderry, NH in the Cafe. The meeting will also be broadcast on local Cable Access Ch. 8 as well as the [District's YouTube Channel](#).

1. Call To Order
2. Pledge of Allegiance
3. Consent Agenda
 - 3.1 Retirement(s)
Brian MacDonald Custodian Middle School
 - 3.2 Resignation(s)
Madison Taylor Support Staff South School
 - 3.3 Minutes
October 3, 2023
October 10, 2023
 - 3.4 Meetings

November 7, 2023	Regular Meeting	LHS Library	7:00 PM
November 21, 2023	Budget Presented to the Board	LHS Cafe	7:00 PM
November 28, 2023	Regular Meeting	LHS Library	7:00 PM
4. Announcements and Presentations
 - 4.1 Veterans Day Breakfast - Friday, November 10, 2023
Contact Katie Sullivan - ksullivan@londonderry.org or 603-247-8304 for
more information - Katie Sullivan
 - 4.2 New Middle School Mascot - Dave Sutherland
 - 4.3 Field Study - Jimmy Lauzon, Alan Miller & Huntress Associate
- 7:45 PM 5. Public Comment
- 8:15 PM 6. Committee Reports
 - 6.1 School Board Liaisons
 - 6.2 Student Representative

7. Deliberations

- 7.1 Third Reading to Adopt Policy DJ - Purchasing
- 7.2 Third Reading to Adopt Policy DJB - Purchasing Procedures
- 7.3 Third Reading to Adopt Policy DJC - Petty Cash
- 7.4 Third Reading to Adopt Policy DJE - Bidding Requirements
- 7.5 Third Reading to Rescind Policy DJF - Purchasing
- 7.6 First Reading to Adopt Policy DNE - School Properties Disposable Procedure

8. Superintendent's Report

- 8.1 First Quarter Financial Report - Lisa McKenney
- 8.2 Verbal Update on NESDEC Demographic Study - Dan Black
- 8.3 North School Temporary Classroom and LMS Softball Field Update - Alan Miller

9. Non-Public Session

Non-Public Session requested under RSA 91-A:3, Section II (b), (c) and (l)

- 9.1 Nomination(s)
- 9.2 Negotiations

10. Adjournment

(Please note: In addition to the items listed on the agenda the Board may consider other matters not on the posted agenda and they may enter a non-public session or convene in a non-meeting session in accordance with RSA 91-A if the need arises.)

SCHOOL ADMINISTRATIVE UNIT NO. 12
Office of the Superintendent of Schools
Londonderry, New Hampshire 03053

The meeting of the Londonderry School Board was held on Tuesday, October 03, 2023, at 7:00 PM at Londonderry High School, 295 Mammoth Road, Londonderry, NH in the Cafe. The meeting was also broadcast on local Cable Access Ch. 8 as well as the [District's YouTube Channel](#). In attendance were School Board members: Mrs. Butcher, Mrs. Loughlin, Mr. Porter, and Mr. Slater. Also in attendance were Superintendent, Mr. Black, Business Administrator, Mrs. McKenney and School Board Secretary, Lisa Muse.

1. **Call To Order:** The meeting was called to order at 7:00PM by Mr. Slater.

2. **Pledge of Allegiance:** Mr. Slater led the Pledge of Allegiance.

3. **Consent Agenda:** *Mrs. Loughlin made a motion to accept the Consent Agenda. Mrs. Butcher seconded the motion. The motion passed by a vote of 4-0.*

3.1 **Retirements**

Lisa McKenney	Business Administrator	District Office
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3.2 **Minutes**

September 25, 2023

3.3 **Meetings**

October 17, 2023	Regular Meeting	LHS Cafe	7:00 PM
November 7, 2023	Regular Meeting	LHS Library	7:00 PM
November 21, 2023	Budget Presented to the Board	LHS Cafe	7:00 PM
November 28, 2023	Regular Meeting	LHS Library	7:00 PM

4. **Announcements and Presentations**

Mr. Slater mentions the cheerleading investigation will be wrapped up this weekend and a non-public hearing will be held Tuesday evening with the attorney and administrators. The Board will be presented the findings and will review the information. The Board will then make a decision on the findings. He appreciates everybody's patience. Due to the holiday and the meeting being on Tuesday the 10th, he is looking to extend the suspension from the 9th to the 10th.

Mrs. Loughlin made a motion to extend the varsity cheerleading suspension through October 10th. Mr. Porter seconded the motion. The motion passed by a vote of 4-0.

4.1 Presentation from the Moose Hill Building Committee: The committee

introduces themselves and explain they have 85+ years in construction and the design field for this committee. They reviewed Lavallee Berninger's conceptual design. They discovered the severe overcrowding issue. The school has a lot of special needs students, and those programs were overlapped significantly. The staff needs to navigate rooms not designed for these needs. They reviewed Trident's cost analysis and felt they had a responsible and reasonable approach to validating and leveling overall costs. The committee goes over the preliminary findings in detail. There is a definite lack of room for medical for the students that attend. Safety and security need to be addressed and getting the students out of the

October 3, 2023

hallway and closets where some instruction is taking place. It is clear they need a larger space. Improving the HVAC system is also necessary. Changing the traffic pattern so it goes around the whole building will help with the traffic flow. The committee findings include moving forward with all phases of the project and present as one project. They also explain that there is a cost savings to do as one project. The current market conditions have stabilized. Labor shortage is increasing and a better bonding rate as a combined project. Mr. Porter asked about their finding of combining all three phases and how it would provide a cost savings. The committee explains this. Mr. Porter suggested showing this in detail to the public when explaining the project.

4.2 Presentation on Master Planning for Moose Hill - Dan Black & LaVallee Brensing Architects:

Mr. Black gives a recap. He discusses the Moose Hill project timeline. The next stage is figuring out if the School Board wants this project on the March 2024 vote. All these projects take time. Mr. Black discusses the space we have now at Moose Hill and the refined Moose Hill design and the potential for full day kindergarten. It would cost \$34 million to build that conceptual design and would include all three phases. Mr. Black will share the enrollment study at the next couple of school board meeting to discuss the plan for Moose Hill if they determine the smaller enrollment is for the short or long term. They have also explored only building phase 1A and phase 2 with different enrollment ranges. They detail the Moose Hill building upgrades and Kindergarten enrollment and the different phases. The presentation details what you would lose without phase 1B. They discuss enrollment at Moose Hill ranges and scenarios based on different enrollments. The details of kindergarten low enrollment range with only phase 1A and phase 2 built. This is followed up with discussion on details of kindergarten highest planned enrollment range with only phase 1A and 2 built plus keep the portables. The next step would be to know if the School Board wants to proceed with a building project at Moose Hill for the March 2024 vote. Beyond the NESDEC study, he asks if there is any more work the Board wants done by the kindergarten committee, Moose Hill building committee or the administration.

4.3 C3 Meeting Announcement- Jason Parent:

He mentioned there will a meeting on October 5th from 4-5:30 in the High School library. The topics being discussed are literacy pilot updates, Chromebook use at the Middle School, dual enrollment vs. advanced placement course offerings at the High School. The community is welcome to attend. The meetings are held the first Thursday of each month.

5. Public Comment

Mr. Slater opens public comment.

Ryan Ouellette reads a statement and presents a petition signed by 13 remaining varsity rostered competition parents that feel their students are safe. They ask that they lift the suspension while they conclude the investigation of the game team. They feel the athletes need a safe space to do what they love. The parents want them to continue to investigate but as far as these athletes go, they are safe. It has been a month already for these students. He feels these kids deserve a response. The competition season is short 10/15 – 11/5.

October 3, 2023

Will Kullman, Bartley Hill Road: His daughter is freshman cheerleader. She works very hard and earned her position on the Varsity squad this year. Having her goal taken away has been difficult. He does not condone bullying, harassment or discrimination and empathizes with anybody who experienced this treatment. There is no place for this in society and anybody that has been proven to guilty should be disciplined accordingly. The way this was handled was disastrous and inappropriate. The level of harassment has been immense since this investigation started. He has questions about how answers will be handled after the investigation.

Dave Wholley, Mammoth Road: It will be 33 days the cheerleaders have been locked out of their dreams of memories and experiences gone forever. This whole process is embarrassing. Time is of the essence, and they asked to conduct this expeditiously. 26 days the rostered team has been locked out and he feels it should not take that long after receiving the report.

Mr. Slater closes public comment.

6. Committee Reports

6.1 School Board Liaisons: Mrs. Butcher mentioned the Moose Hill meeting is on 10/5 at 6:00PM in person and remotely. Mrs. Loughlin said the High School PTO meeting is 10/10 at 6:15PM. Mr. Porter mentioned the Budget committee welcomed new appointees. Mr. Slater attended the town council meeting last evening and the first presentation of a rendering of redoing the Lions Hall was presented. There will be a community outreach on 10/14 from 10-12. The price tag is around \$3.4 million to redo the existing building. They are looking for input from town people.

6.2 Student Representative: Dylan Anderson: The student council met two weeks ago and started off spirit week and each day was something different. Picture day took place. They held a teacher dinner after school and had the parent open house. Over the past month they have been planning the Homecoming with the theme City Lights. They sold out of tickets and was very well attended. There was a Blood drive last week and the upcoming student council Waterville Conference in November.

7. Deliberations

7.1 Discussion of Moose Hill Long Term Planning: Mr. Black mentioned they need to know if the School Board wants to proceed with the building project for the March 2024 vote. ***Mrs. Loughlin made a motion to move ahead with the full project of Moose Hill Phase 1A, 1B and 2. Mrs. Butcher seconded the motion. The motion passed by a vote of 4-0.***

Mr. Black asks Lavallee and Brensinger what needs to be done over the next few months. They said the information needs to get out, explain the tax impact to the average home and why would we do this project. They need to articulate and be consistent with the message and how it affects them. They can use the website, email, postings, informational meetings, and a lot of work needs to be done to communicate. We still need people to show up at the polls and know what they are voting on. The operating costs need to be given to community. They will work with the admins on this and create a communication plan.

8. Superintendent's Report

October 3, 2023

8.1 October 1st Enrollment Report-Dan Black: Mr. Black discussed that the drop in enrollment reflected is mostly due to students switching to adult ed and people moving out of the district. We are down about 20 kids, and we use this number for the budget process and projections.

9. Non-Public Session

Mrs. Loughlin made a motion to move into Non-Public Session requested under RSA 91-A:3, Section II (c). Mr. Porter seconded the motion. The motion passed by a roll call vote.

Non-Public Session requested under RSA 91-A:3, Section II (c)

9.1 Student Issue(s)

10. Adjournment

The meeting was adjourned at 8:10PM.

Respectfully submitted,

Lisa Muse
School Board Secretary

(Please note: In addition to the items listed on the agenda the Board may consider other matters not on the posted agenda and they may enter a non-public session or convene in a non-meeting session in accordance with RSA 91-A if the need arises.)

Londonderry School Board
Non-Public Minutes
October 3, 2023

PRESENT: Board Members: Bob Slater, Sara Loughlin, Amanda Butcher, Tim Porter
Superintendent of Schools: Daniel Black
Assistant Superintendent: Jason Parent
Business Administrator: Lisa McKenney
Human Resource Director: Cindy McMahon
Director of Pupil Services: Kim Carpinone
LHS Principal: Rick Barnes
Athletic Director: Jimmy Lauzon

- 10 Mrs. Butcher moved, seconded by Mrs. Loughlin, and passed unanimously (4-0) to enter non-public session under RSA 91-A:3, Section II (b) and (c) at 8:15 PM

Discussion of Manifest Hardship

- 15 Mrs. Butcher moved, seconded by Mrs. Loughlin, and passed unanimously (4-0) to accept the Co-Curricular and Instructional Assistant nominations

Mr. Porter moved, seconded by Mrs. Butcher, and passed unanimously (4-0) to deny the Tuition Appeal

- 20 Mrs. Butcher moved, seconded by Mr. Porter, and passed unanimously (4-0) to exit non-public session at 9:05 PM

- 25 Mr. Porter moved, seconded by Mrs. Loughlin, and passed unanimously (4-0) to adjourn public session at 9:06 PM

Respectfully submitted,

30

Daniel Black
Superintendent of Schools

Londonderry School Board
Non-Public Minutes
October 10, 2023

PRESENT: Board Members: Bob Slater, Sara Loughlin, Amanda Butcher, Kevin Gray, Tim Porter
Superintendent of Schools: Daniel Black
Director of Pupil Services: Kim Carpinone
High School Principal: Rick Barnes
Athletic Director: Jimmy Lauzon
Legal Counsel
Investigator

Mrs. Loughlin moved, seconded by Mrs. Butcher, and passed unanimously (5-0) to enter non-public session under RSA 91-A:3, Section II (c), and (l) at 7:33 PM

Discussion of the Londonderry Cheerleading Investigation summary

Mrs. Loughlin moved, seconded by Mr. Porter, and passed unanimously (5-0) to reinstate the High School Varsity Cheerleading Program

Mrs. Butcher exited the meeting at 9:45 PM

Mr. Gray moved, seconded by Mrs. Loughlin, and passed unanimously (4-0) to exit non-public session at 10:05 PM

Mr. Gray moved, seconded by Mr. Porter, and passed unanimously (4-0) to adjourn public session at 10:06 PM

Respectfully submitted,

Daniel Black
Superintendent of Schools

Memo

To: Londonderry School Board and Dan Black

From: Jimmy Lauzon and The Field Committee

Date: October 9, 2023

Re: Athletic Fields

Good evening colleagues,

The athletic department and buildings and grounds are seeking to take a proactive approach in preserving our athletic fields. Many of the fields have benefited from the efforts of volunteers and have served the community and school athletics for a long time, however there is concern for the longevity of the fields as issues have started to arise. The first step in this process requires an assessment and recommendation from a landscape architect. We would like to present the opportunity to have a professional analysis done on the athletic fields to determine the current status and an improvement plan for the future.

Attached, please find slides from our presentation.

Londonderry High School

Athletic Field Master Plan Idea

Proposed Scope of Work if ever approved in a future budget request

The project would consist of preparing a feasibility study to assess the opportunities and constraints associated with improving the use/condition of the Athletic Fields and a 400m running track at Londonderry High School.

Masterplan design services would include the evaluation of up to ten (10) natural grass fields, including:

- Seven (7) existing multi-purpose natural grass fields*
- Two (2) baseball fields, one (1) softball field*
- One (1) 400m running track and associated field events*
- Two (2) fields suitable for conversion to synthetic turf*
- Overview of ADA compliance throughout the complex*
- Review of the current condition of all existing bleacher seating*

Londonderry High School

Athletic Field Master Plan Idea

Sample Schedule **if this was already an approved item in the budget:**

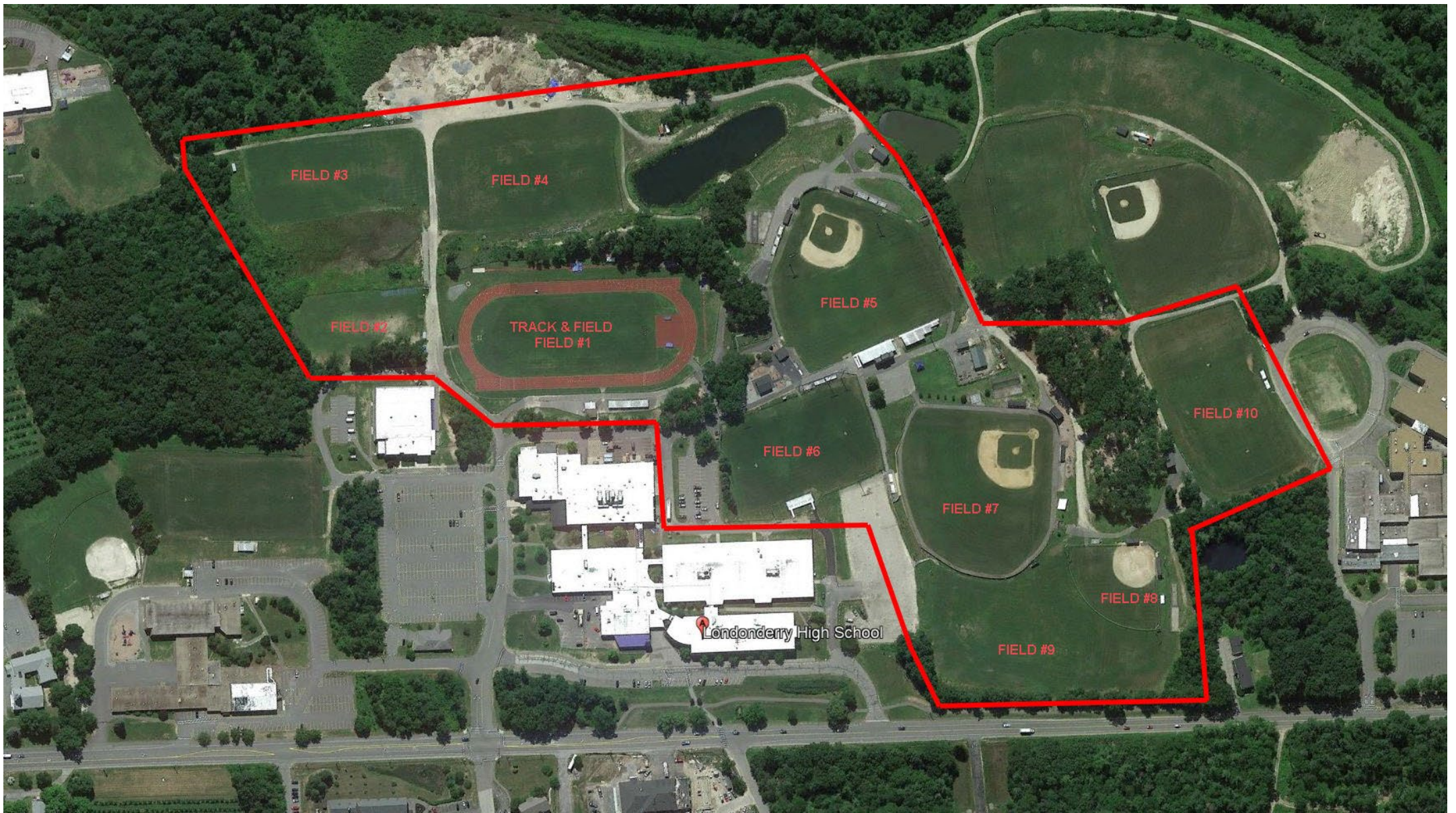
<u>Task</u>	<u>Target Completion Date</u>
<i>Select Board Review:</i>	<i>October 19, 2023</i>
<i>Notice to Proceed:</i>	<i>October 26, 2023</i>
<i>Existing Condition Review</i>	<i>November 17, 2023</i>
<i>Client Meeting #1</i>	<i>November 21, 2023</i>
<i>Client Meeting #2</i>	<i>December 12, 2023</i>
<i>Draft Report Complete</i>	<i>December 29, 2023</i>
<i>Final Report Due</i>	<i>January 26, 2024</i>

Londonderry High School Athletic Field Master Plan Idea

Sample Fee

1. Base Plan Development	\$ 8,950.00
2. Letter Report & Associated Documents	\$35,000.00 (\$3,500.00/field)
3. Project Team Meetings	\$ 8,500.00
4. Reimbursable Expenses	\$ 6,000.00
<u>5. TOTAL</u>	<u>\$58,450.00</u>

The School District would pursue multiple quotes if this type of project were ever approved in the budgeting process or separately by the School Board. The above is just a sample of potential fees from exploring this process.



Londonderry High School
Athletic Field Master Plan Idea



Londonderry High School Athletic Field Master Plan Idea

Firm who helped us
understand this
potential process.

Design Team

HUNTRESS *Sports*

Christian C. Huntress, Principal

Andover, Massachusetts – Blanchard Street Fields



Salem High School – 400m Track & Field



Merrimack College – Warrior Stadium



Stonehill College– Lou Gorman Baseball Field

Londonderry High School
Athletic Field Master Plan Idea





Londonderry School District
Daniel Black,
Superintendent of Schools

Memo

To: Londonderry School Board
From: Dan Black
Date: October 13th, 2023
Re: Policies for Deliberation at Oct. 17th School Board Meeting

We are presenting to the School Board on Oct. 17th the updates to the language that were made from the discussion with the School Board from the September 25th School Board meeting.

That pertains to policies:

- Third Reading to Adopt Policy DJ - Purchasing
- Third Reading to Adopt Policy DJB - Purchasing Procedures
- Third Reading to Adopt Policy DJC - Petty Cash
- Third Reading to Adopt Policy DJE - Bidding Requirements
- Third Reading to Rescind Policy DJF – Purchasing

What we will need to discuss after the initial language review is the thresholds in policies DJB and DJE.

We had hoped to have a legal review done of these policies as well, but at the time of the writing of this memo, we cannot guarantee that legal review will be done for the Oct. 17th meeting. If it is not ready, we can still discuss the policy updates and areas we want to look at – then the School Board would be able to finally approve the new and updated policies at the Nov. 7th Meeting.

If a legal review is ready for Oct. 17th, we can have all the discussion we need to have that night and then see if the School Board wants to move towards the final reading for many of them.

Also included for a first reading is Policy - DNE - School Properties Disposable Procedure. We discussed at the last meeting pulling the guidelines out of policy DJB and making it a new a separate policy for the School Board to consider.

PURCHASING

See Also: Purchasing Procedures (DJB)

Administration of Federal Awards Manual (Administrative Procedure DJF-A)

The function of purchasing is to serve the educational program by providing the necessary supplies, equipment, and services.

The School Board declares its intention to purchase competitively without prejudice and to seek maximum educational value for every dollar expended.

The acquisition of supplies, equipment, and services will be centralized in the business office, which functions under the supervision of the Superintendent, and through whose office all purchasing transactions are conducted.

The Board assigns the Superintendent the responsibility for the quality and quantity of purchases made. The prime guidelines governing this responsibility are that all purchases fall within the framework of budgetary limitations and that they be consistent with the approved educational goals and programs of the District.

The Business Administrator will be solely responsible for the final approval of ~~non-educational~~ all purchases. The Superintendent or his/her designee will approve educational purchases beyond budget limitations, not to exceed the total budget approved by the voters.

The Business Administrator shall be responsible for all phases of purchasing in accordance with Board Policy; for requisitions, current order purchasing, writing of specifications for bids, deliveries, storage, and other tasks related to the purchases, acceptance and distribution of supplies and materials. It is the responsibility of the Business Administrator to make purchase decisions that are in the best interest of the district.

Procurement Methods for Federally Funded Projects

The Superintendent or his or her designee shall be responsible for developing, updating as necessary, and implementing a written administrative procedures manual (hereafter, the "Administration of Federal Awards Manual") to govern the procurement and purchase of property, goods, and services using any federal award¹ that is subject to the Uniform Grant Guidance, codified at 2 CFR Part 200 ("UGG Federal Award"). The Administration of Federal Awards Manual shall be consistent with all applicable federal laws and rules.

Notwithstanding any policy provision to the contrary, the procurement and purchase of property, goods, and services using a UGG Federal Award, in whole or in part, must comply with the Administration of Federal Awards Manual. Wherever this policy or any of the school unit's administrative procedures are inconsistent with federal laws or rules, the provisions of the federal laws or rules shall control.

¹A “federal award” is any federal financial assistance (including cost-reimbursement contracts) that a school unit receives either directly from a federal agency or indirectly from a pass-through entity such as the State education department. *See* 2 CFR § 200.38. Most, but not all, federal awards received by a school unit are subject to the Uniform Grant Guidance. To confirm whether a federal award is subject to the Uniform Grant Guidance, review the terms and conditions of the applicable grant agreement or cooperative agreement and the applicability provisions of the Uniform Grant Guidance, codified at 2 CFR § 200.101.

Legal References:

RSA 194-C:4 II (a), Superintendent Services

NH Code of Administrative Rules Section 303.01 (b), Substantive Duties of School Boards

LONDONDERRY SCHOOL BOARD

First Reading to Adopt: September 5, 2023

Second Reading to Adopt: September 25, 2023

Third Reading to Adopt: October 17, 2023

PURCHASING PROCEDURES

Fiscal management can only be achieved through proper and consistent purchasing procedures for the procurement of supplies, equipment, and services for the Londonderry School District. These purchasing procedures are to ensure not only the proper encumbrance for forecast purposes, but to ensure management of funds follows District policy, generally accepted accounting principles, and the rules of the New Hampshire Department of Education. This procedure shall:

- A. Provide for the consistent accountability of all District funds.
- B. Require that purchases be supported by purchase orders, contracts, or itemized credit card receipts. Payment shall be made only upon receipt of an original invoice or monthly credit card statement, and acknowledgement by the school or person receiving the goods or service of the completion of the order. When authorized by the Superintendent or Business Administrator to complete a cash purchase, school personnel shall submit the original itemized receipt for reimbursement.
- C. Require school personnel to maintain a clear audit trail from receipt of funds to disbursement of funds.

Purchase requisitions must be entered in the District's financial software containing the budget unit organization and object codes to be charged and bear the electronic approval of the SAU Administrator/Director and Finance Director. Orders that must be put to bid or have solicited price quotations must have a copy of the bid or quotation provided. The SAU Business Office shall verify that SAU policy and correct accounting codes are followed prior to the issuance of a purchase order. It shall be the responsibility of the SAU Administrator to request a budget transfer of funds to cover any order that may take an account over-budget.

Expenditures that are less than the amount allocated to a particular function/object line shall be authorized in the following manner:

- \$0 to \$5,000 SAU Administrator and Finance Director
- \$5,000 & above Business Administrator

Purchases and projects involving expenditures more than the following dollar amounts shall be expected to comply with these practices:

- | | |
|---|---|
| • \$0 to \$5,000 \$15,000 | Best interest of the District |
| • \$5,001 to \$10,000 \$15,001-\$25,000 | Request at least three (3) written quotes
(when available) (Attach to PO) |
| • \$10,001 \$25,001 & Above | Request at least three (3) written quotes in
compliance with policy DJE Bidding Requirements |

Exception to Budding or Written quotation Requirement:

- Purchases made through collaborative purchasing groups
- Purchases of utilities, where competitive sources are not available; including current multi-year utility contracts for the School District.
- Purchases involving the acquisition of personal or professional services; including legal services for the School District. The Superintendent will maintain a yearly list of professional services for the School system where there is a limited number of available providers.
- Engineering and construction costs exceeding ~~\$10,000~~ \$25,000 must follow the Bidding/Written Quotes Requirement.
- Purchases of proprietary maintenance contracts, where alternate “authorized” sources are not available.
- Renewal of current vendor service contracts where quality and timely performance is a critical requirement and where the Business Administrator determines renewal is in the best interest of the District.
- Purchases involving minor repairs.
- Purchases involving major repairs where bidding or formal request for quotation (RFQ) requirements are waived by the Business Administrator due to the urgency of the repair.
- Purchases involving a documented sole source of supply (e.g., textbooks) or Board approved sole source vendors.
- Any other purchases deemed to be within the best interest of the District and approved by the Board.
- Expense reimbursement
- Curriculum Materials already approved and used widely in the School District. The Assistant Superintendent will maintain a yearly list as necessary.
- Specific software already approved and in use by the Internet Technology Department to perform the functions of the School District. The IT Director will maintain a yearly list as necessary.
- The specific software and databases already in use by the Library Media Department. The Assistant Superintendent will maintain a yearly list as necessary.
- Costs associated with specific student placements and services both within the district as well as out of district related to specific Individualized Education Plans (IEPs)
- Services that are directly contracted with the Town of Londonderry.
- Services and expenditures that are limited in nature for specific Athletics and other Co-Curricular programs. The Athletic Director and principals of Londonderry High School and Middle School will maintain a yearly list as necessary.
- Professional Development specific to the yearly Strategic Plan goals and initiatives. The Assistant Superintendent will maintain a yearly list as necessary.
- Services and expenditures for High School Graduation Ceremonies.
- Tuition agreements for Career and Technical Education programs.

No exception shall be made, nor procedure followed that is contrary to New Hampshire or Federal law.

Construction projects and capital equipment purchases with a cost more than \$10,000 **\$25,000** must be approved by the School Board. All bids and Requests for Proposals shall be issued from the SAU Business Office unless otherwise stated by the Superintendent.

School Board Budget approval shall not be considered approval of a specific purchase. The Purchasing Procedures Policy must still be followed.

Purchase orders are to be used in every possible instance. Blanket purchase orders may be issued to vendors where repeated purchases of incidental items take place. All blanket purchase orders must be approved by the Business Administrator. The requirement for purchase orders may be waived by the Business Administrator.

PURCHASE ORDERS:

- ~~1. Purchase orders are required for all individual purchases. Purchase orders must be requested and approved by the Business Administrator prior to placement of an order.~~
- ~~2. Blanket purchase orders may be issued to vendors where repeated purchases of incidental items take place. If there is a price increase, then a new purchase order shall be required. All blanket purchase orders must be approved by the Business Administrator.~~
- ~~3. The distribution of copies of the approved completed purchase order is as follows:
 - a. Original copy to vendor, where necessary;
 - b. One copy for requesting department files; and
 - c. One copy for Finance Department files~~
- ~~4. The following information must be included on the purchase order:
 - a. Date;
 - b. Amount of purchase, including an estimate for shipping, etc;
 - c. Vendor's name and address;
 - d. Quantity and description of item (s); and
 - e. Department and account to be charged~~
- ~~5. The Purchasing Agent may require further information regarding the purchase.~~
- ~~6. Approved purchase orders shall either be returned to the department placing the order, or mailed directly to the vendor, as appropriate. Vendor order forms must accompany direct mail purchase orders where necessary.~~
- ~~7. Purchase orders that are not approved by the Business Administrator or designee shall be returned to the department placing the order accompanied by a memorandum explaining why the purchase order was not approved.~~

If a function and object line would become over expended, the expenditure must be approved by the Superintendent or designee. Every effort shall be made to find savings in other areas of the budget to offset such expenditure.

The Superintendent, with the advice of the Business Administrator, may institute a partial for full freeze on expenditures at any time to protect the District against a potential deficit. The School Board also reserves the right to do so **if there is clear indication from the Business Administrator and Superintendent that there is a potential deficit in the operating budget.**

All purchasing, whenever possible and in the best interest of the District, shall be done cooperatively through collaborative purchasing groups (e.g., State of New Hampshire bids and U.S. Communities) or with other SAUs and/or municipalities to take advantage of lower prices for bulk purchasing, and to reduce the administrative costs involved in bidding.

The School Board, at its option, along with the Business Administrator and/or Superintendent may join in cooperative purchasing with other school districts or governmental agencies to take advantage of lower prices for bulk purchasing and to reduce the administrative costs involved in bidding. The Superintendent is directed to contact nearby superintendents from time to time to assess whether such an arrangement is feasible and appropriate.

Any individual who places an order without complying with the purchase order procedures shall be responsible for the payment of or return of the items received. Administrative procedures relating to purchasing shall be recommended by the Business Administrator and approved by the Superintendent of Schools.

In the event of an emergency, the Superintendent and/or Business Administrator shall have the authority to make such immediate purchases as deemed necessary. Once the emergency has been resolved, the Superintendent and/or Business Administrator shall submit a detailed report of all emergency expenditures, the circumstances, and justification for all purchases to the School Board.

PROPERTY DISPOSITION

~~A. Property such as maintenance equipment and vehicles, office equipment and other items purchased by the School District are periodically removed from service and disposed of in light of obsolescence or unusable condition. Items should be made available to other governmental units within the boundary of the Londonderry School District, prior to disposition, in order to assure maximum use of the item for public benefit. Many of these items retain significant value and need to be disposed of to recover their value in a timely and equitable fashion once their usefulness to the School District has ended. If property is to be disposed of, the Business administrator must give prior approval to the disposal. The method of disposal will be determined by the Business Administrator and may include sealed bid, auction, trade in, or any other method deemed appropriate. Disposal of real estate shall require the approval of the School Board.~~

- ~~1. Sealed Bid — Notice should be placed in a newspaper of general circulation and on the District Website with the following information:~~
 - ~~a. A brief description of the item to be sold;~~
 - ~~b. Information for bidders with questions;~~
 - ~~c. The deadline for submission of sealed bids;~~
 - ~~d. Information regarding the opening of bids received; and~~
 - ~~e. A statement reserving the right to accept or reject any or all bids.~~
- ~~2. Auction — In situations where a large number of items are to be disposed, an auction may be held in which prospective bidders view and make bids at a specific time place. Notice of auction shall be posted in at least two (2) public places and advertise in a newspaper not less than seven (7) days prior to the date of the auction, which notice shall include:~~
 - ~~a. The time and place at which the auction will be held;~~

- ~~b. A brief description of the items offered at auction; and~~
- ~~c. Payment requirements.~~

~~B. Payment The Londonderry School District will accept payment for items awarded by sealed bid or auction in the following forms:~~

- ~~1. Cash;~~
- ~~2. Certified treasurer's or cashier's check; or~~
- ~~3. Money order~~
- ~~4. Payment by personal check may be accepted. However, a minimum ten (10) day waiting period is recommended before the bidder takes possession of any item to allow checks to clear.~~

~~C. Award Bids for property being sold by the School District should be awarded to the bidder making the highest responsible bid. In making this determination, bidders will be requested to supply proof of their ability to meet their bid before the final award is made.~~

LONDONDERRY SCHOOL BOARD

First Reading to Adopt: September 5, 2023

PETTY CASH ACCOUNTS

Petty cash funds may be established for schools, central office units and special programs in such instances as they will expedite the purchase of minor items and/or provide immediate payment for minor services.

Expenditures against these funds must be itemized and documented with receipts and will be charged to the applicable budget code.

The custodian for such accounts at the schools will be the principal. The account custodian at the Board's office will be the Finance Director.

LONDONDERRY SCHOOL BOARD

First Reading to Adopt: September 5, 2023

Second Reading to Adopt: September 25, 2023

Third Reading to Adopt: October 17, 2023

BIDDING REQUIREMENTS

The goal of a professionally administered school purchasing system is to ensure the district is fiscally responsible and receives the highest quality products and services in a timely manner from a vendor selected through a fair and open competitive process. To meet that goal, the following standards shall apply for all contracts, purchases of supplies, materials, equipment, and contractual services to be paid from any school district account.

- If the total expenditure is ~~\$15,000~~ ~~\$5,000~~ or less, school administration shall use sound business practices to select a proposal that is in the best interest of the District.
- If the total expenditure is more than ~~\$15,000~~ ~~\$5,000~~ to a maximum of ~~\$25,000~~ ~~\$15,000~~, the school administration shall secure three written quotations (~~when available~~). The selection shall be made from the quote that is in the best interest of the District.
- If the total expenditure is more than ~~\$25,000~~ ~~\$15,000~~ a competitive bid shall be advertised appropriately on the district website. The selection of and awarding of a winning bid shall be made by the Londonderry School Board.

Bidding Procedure

A. Purchasing Specifications – For some equipment, materials or supplies purchases, or contracting for services, advertised competitive selection of the vendor provides a greater level of choice and a better overall value for the School District ~~unless the purchase is under the exemptions list in policy DJB – Purchasing Procedures~~. While situations and the approach demanded will vary, the following is established for purchases in excess of ~~\$10,000~~ ~~\$25,000~~

1. Specifications must be reviewed with the Business Administrator prior to the purchasing process.
2. Specifications must adequately define the operating characteristics, performance and security requirements, or scope of work to be performed. They should not be so specific as to unnecessarily restrict competition, but complete enough to represent superior value for the School District.
3. Any specifications maintained by individual departments or agencies for particular items or services should be reviewed periodically and revised if necessary.
4. All specifications for products or services should be placed on file with the Business Administrator.
5. The Business Administrator will review bid documents prior to advertisement.
6. Following the development of specifications or the scope of work, as appropriate, the timetable for the competitive selection process is established by the appropriate Administrator and Business Administrator.

Advertising – A notice is placed ~~on the School District's website with the following information: in the legal classified section of a newspaper of general circulation and posted in at least two (2) public places with the following information:~~

1. A brief description of the item or service desired;
2. Identify a contact for questions or copies of specifications, scope of work, request for proposals (RFP) or request for qualifications (RFQ);
3. The ~~mailing address~~ [contact information](#) for response to notice
4. Other applicable information about the firm in which submissions should be made (i.e. how packages are to be labeled, specific items to be included);
5. The deadline for receipt of responses to the notice;
6. Information about the opening of responses (i.e. date, time and place);
7. Statement reserving the exclusive right to accept or reject any or all responses to the notice, and to accept the response which is deemed by the Awarding Authority to be in the best interest of the Londonderry School District.
- ~~8. Notices should appear in the newspaper of general circulation at least two (2) times, and be posted in at least two (2) public places, not less than seven (7) days prior to the last date for receipt of responses.~~
9. Notices of RFP or RFQ for professional services or other significant items or projects should be advertised at least fourteen (14) days, but usually not more than thirty (30) days prior to the last date for receipt of responses. In all cases, notice to potential vendors should be made early enough to provide reasonable opportunity to participate and prepare responsible proposals.
10. This method of advertising is required for purchases or contracts with a value of at least ~~\$10,000~~ [\\$25,000](#), unless competitive purchasing requirements have already been satisfied (i.e. through purchase on state contract, federal contract) [or otherwise on the exemptions list under Policy DJB – Purchasing Procedures.](#)
- ~~11. All RFPs and RFQs shall be posted to the District web site.~~
12. Following the receipt of bids or proposals, a bid list containing the names and addresses of those submitting bids or proposals, and any prices or other pertinent information shall be sent ~~with a letter~~ notifying bidders of the award. The award shall also be posted to the District web site. The Business Administrator will review the bid summaries prior to the award of the bid.
13. The Business Administrator may waive advertised competitive selection requirements after consultation with the appropriate Administrator, Superintendent and approval of the School Board.

The Board reserves the right to reject any or all bids and to accept that bid which appears to be in the best interest of the District. The Board reserves the right to waive any formalities in, or reject, any or all bids or any part of any bid. Any bid may be withdrawn prior to the scheduled time for the opening of bids. Any bid received after the time and date specified shall not be considered. The Board also reserves the right [to have the Business Administrator or their designee](#) negotiate with a bidder when all bids exceed the budgeted appropriation.

The Londonderry School District recognizes there are certain circumstances where a formal bid process is not feasible. The Superintendent, or his/her designee, is authorized to make this determination. Examples of circumstances a formal bid process may not be feasible, include but is not limited to, specialized services, critical shortages, and emergency situation. In addition, competitive purchasing requirements may be satisfied by other means, including purchasing from a state or federal contract, or through a governmental cooperative purchasing group.

All purchases for property and services made using federal funds are conducted in accordance with all applicable Federal and State laws and regulations, the Uniform Grant Guidance, and the District's written policies and procedures.

Legal References:

RSA 194-C:4 II (a), Superintendent Services

NH Code of Administrative Rules, Section Ed. 303.01 (b), Substantive Duties of School Boards

LONDONDERRY SCHOOL BOARD

First Reading to Adopt: September 5, 2023

DRAFT

PURCHASING PROCEDURES

I. PURPOSE

- A. The primary purpose of this policy is to prescribe the manner in which materials, supplies, equipment and contracted services are obtained for the Londonderry School District. In providing a framework for purchasing activities, the policy also makes clear the District's position that all qualified vendors have an opportunity to do business with the School District. This policy shall also provide direction that, whenever possible, the School District will direct its business to those vendors located in Londonderry.
- B. The policy is intended to provide sufficient flexibility to allow for small individual purchases, purchases of an emergency nature and alternate methods of purchasing as specifically approved by the Superintendent of Schools and/or Business Administrator.

II. PURCHASING AGENT

- A. The Business Administrator, or designee, subject to the Authority of the Superintendent of Schools, shall serve as the designated Purchasing Agent.
- B. Powers and Duties - The Business Administrator shall have the following powers, duties and responsibilities:
 - 1. To oversee and manage the purchase of materials, supplies and equipment, and the procurement of contracted services requisitioned by any School, Department, Board, or Committee of the School District, subject to the provisions of federal, state and local regulations;
 - 2. To maintain high standards of quality in materials, supplies, equipment and services for the lowest reasonable cost;
 - 3. To take advantage of bulk, seasonal or cooperative purchasing, where possible;
 - 4. To dispose of obsolete or unusable personal property of the School District;
 - 5. To coordinate and assist departments and agencies of the School District in purchasing and contract matters, and otherwise observe practices in the best interests of the School District.

III. PURCHASING PROCEDURE

- A. In order to achieve the goals of this policy, the following set of procedures is established. These procedures recognize the need for convenience and flexibility in making routine and small individual purchases. This is balanced with the principles of effective budget management at the school level and the interests of the School District in making purchases with consistently high standards of quality at reasonable prices.
- B. Exemptions - The following items shall be exempt from the purchasing procedures contained in this policy:
 - 1. Utility bills

2. Expense reimbursement
3. Office equipment maintenance and repairs
4. Vehicle and equipment maintenance and repairs (except major repairs exceeding \$1,000, which shall require a purchase order)
5. Equipment lease payments under an approved original lease agreement. (Lease agreements executed after July 1, 2002 are subject to this policy.)
6. Identical recurring purchases such as uniform rental, cleaning services, etc. (except that the original contract must be authorized prior to any payments)
7. Service or maintenance contracts payments (except that the contract or agreement must be authorized prior to any payments)
8. Professional services (engineers, auditors, etc.)
9. School District Attorney appointed by Superintendent and/or School Board.

C. Purchase Orders

1. Purchase orders shall be required for all individual purchases. Purchase orders must be requested, and approved by the Business Office prior to placement of an order. The distribution of copies of the approved completed purchase order is as follows:
 - a. Original copy to vendor, where necessary;
 - b. One copy for requesting department files; and
 - c. One copy for Finance Department files.
2. The following information must be included on the purchase order:
 - a. Date;
 - b. Amount of Purchase, including an estimate for shipping, etc;
 - c. Vendor's name and address;
 - d. Quantity and description of item(s); and
 - e. Department and account to be charged.
3. The Purchasing Agent may require further information regarding the purchase.
4. Approved purchase orders shall either be returned to the department placing the order, or mailed directly to the vendor, as appropriate. Vendor order forms must accompany direct mail purchase orders where necessary.
5. Purchase orders that are not approved by the Business Administrator or designee shall be returned to the department placing the order accompanied by a memorandum explaining why the purchase order was not approved.
6. Purchase orders over \$10,000 and under \$100,000 shall require the signature of the Superintendent or Business Administrator.
7. Purchases \$100,000 and over shall require the approval of the Superintendent *or* Business Administrator and School Board.
8. Purchases over \$25,000 that were not budgeted, or any purchase that commits the District to more than one fiscal year, shall require the approval of the Superintendent or Business Administrator and approval of the School Board.

D. Competitive Purchasing

1. In order to represent the interests of the School District, some purchases should be made competitively, but without the more time-intensive formal bid process. The purpose of competitive purchasing is to assure the highest quality goods or services at the lowest cost. As outlined below, competitive purchasing is required only for

purchases over \$5,000, but may be used for any purchase as a means of gaining the best value.

2. Verbal Quotations - Verbal quotations from at least three (3) qualified vendors are required for individual purchases from \$1,000 - \$4,999. The amount, source, date and subject of verbal quotations must be noted as proof for this level of competitive purchasing.
3. Written Quotations - Written quotations from at least three (3) qualified vendors are required for individual purchases of \$5,000 - \$9,999. Copies of written quotations must be submitted with the purchase order requisition as proof for this level of competitive purchasing.
4. Exceptions - Quotations may not be required if the department placing the order can demonstrate that competitive purchasing requirements have already been satisfied through other means (i.e. state contract, federal contract). The department requesting an exception on a particular purchase must file a request with the Business Administrator stating the reasons for the exception. The request for an exception must be approved prior to making the purchase.

E. Emergency Purchasing

1. Under certain circumstances such as but not limited to a declared emergency, the interests of the School District are best served by quick action. To that end, observance of these purchasing policies may be temporarily suspended as a means of satisfying an immediate need.
2. In the event of an emergency, the Superintendent and/or Business Administrator shall have the authority to make such immediate purchases as deemed necessary. Once the emergency has been resolved, the Superintendent and/or Business Administrator shall submit a detailed report of all emergency expenditures, the circumstances, and justification for all purchases to the School Board.

IV. ADVERTISED COMPETITIVE SELECTION

A. Purchasing Specifications - For some equipment, materials or supplies purchases, or contracting for services, advertised competitive selection of the vendor provides a greater level of choice and a better overall value for the School District. While situations and the approach demanded will vary, the following is established for purchases in excess of \$10,000:

1. Specifications must be reviewed with the Business Administrator prior to the purchasing process.
2. Specifications must adequately define the operating characteristics, performance and security requirements, or scope of work to be performed. They should not be so specific as to unnecessarily restrict competition, but complete enough to represent superior value for the School District.
3. Any specifications maintained by individual departments or agencies for particular items or services should be reviewed periodically and revised if necessary.
4. All specifications for products or services should be placed on file with the Business Administrator.
5. The Business Administrator will review bid documents prior to advertisement.

6. Following the development of specifications or the scope of work, as appropriate, the timetable for the competitive selection process is established by the appropriate Administrator and Business Administrator.
- B. Advertising - A notice is placed in the legal classified section of a newspaper of general circulation and posted in at least two (2) public places with the following information:
1. A brief description of the item or service desired;
 2. Identify a contact for questions or copies of specifications, scope of work, request for proposals (RFP) or request for qualifications (RFQ);
 3. The mailing address for response to the notice.
 4. Other applicable information about the form in which submissions should be made (i.e. how packages are to be labeled, specific items to be included);
 5. The deadline for receipt of responses to the notice;
 6. Information about the opening of responses (i.e. date, time and place);
 7. Statement reserving the exclusive right to accept or reject any or all responses to the notice, and to accept the response which is deemed by the Awarding Authority to be in the best interest of the Londonderry School District.
 8. Notices should appear in a newspaper of general circulation at least two (2) times, and be posted in at least two (2) public places, not less than seven (7) days prior to the last date for receipt of responses.
 9. Notices of RFP or RFQ for professional services or other significant items or projects should be advertised at least fourteen (14) days, but usually not more than thirty (30) days prior to the last date for receipt of responses. In all cases, notice to potential vendors should be made early enough to provide reasonable opportunity to participate and prepare responsible proposals.
 10. This method of advertising is generally required for purchases or contracts with a value of at least \$10,000, unless competitive purchasing requirements have already been satisfied (i.e. through purchase on state contract, federal contract, or if there is a lack of qualified bidders.
 11. Following the receipt of bids or proposals, a bid list containing the names and addresses of those submitting bids or proposals, and any prices or other pertinent information shall be sent to all bidders. In some cases, the bid list may also be sent with a letter notifying bidders of the award. The Business Administrator will review the bid summaries prior to the award of the bid.
 12. The Business Administrator may waive advertised competitive selection requirements after consultation with the appropriate Administrator, Superintendent and Board Chair.

V. PROPERTY DISPOSITION

- A. Property such as maintenance equipment and vehicles, office equipment and other items purchased by the School District are periodically removed from service and disposed of in light of obsolescence or unusable condition. Items should be made available to other governmental units within the boundary of the Londonderry School District, prior to disposition, in order to assure maximum use of the item for public benefit. Many of these items retain significant value and need to be disposed of to recover their value in a

timely and equitable fashion once their usefulness to the School District has ended. If property is to be disposed of, the Business Administrator must give prior approval to the disposal. The method of disposal will be determined by the Business Administrator and may include sealed bid, auction, trade in, or any other method deemed appropriate. Disposal of real estate shall require the approval of the School Board.

1. Sealed Bid - Notice should be placed in a newspaper of general circulation with the following information:
 - a. A brief description of the item to be sold;
 - b. Information for bidders with questions;
 - c. The deadline for submission of sealed bids;
 - d. Information regarding the opening of bids received; and
 - e. A statement reserving the right to accept or reject any or all bids.
 2. Auction - In situations where a large number of items are to be disposed, an auction may be held in which prospective bidders view and make bids at a specific time and place. Notice of auction shall be posted in at least two (2) public places and advertised in a newspaper not less than seven (7) days prior to the date of the auction, which notice shall include:
 - a. The time and place at which the auction will be held;
 - b. A brief description of the items offered at auction; and
 - c. Payment requirements.
- B. Payment - The Londonderry School District will accept payment for items awarded by sealed bid or auction in the following forms:
1. Cash;
 2. Certified treasurer's or cashier's check; or
 3. Money order.
 4. Payment by personal check may be accepted. However, a minimum ten- (10) day waiting period is recommended before the bidder takes possession of any item to allow checks to clear.

VI. AWARD

- A. The award of a contract, or purchase, or sale of School District property follows the competitive selection process. Consistent with the other provisions of these guidelines, the criteria for award are flexible enough to allow consideration of all factors involved, yet still provide a clear sense of public policy intent.
- B. After bids or proposals have been received through the competitive selection process, the bids or proposals must be reviewed for completeness, including the submission of any such security established within the RFP. The bids or proposals must be reviewed to determine how well they meet the specifications or scope of work, the input from references, or other aspects indicating the overall ability of the prospective vendor to provide the good or service desired.
 1. In all cases, the goal of the award shall be to select the vendor offering the best overall value to the School District; the "lowest, best" bidder. Price, quality, service,

and experience, either demonstrated through other clients or with the Londonderry School District, should be included in the determination of award.

2. Bids for property being sold by the School District should be awarded to the bidder making the highest responsible bid. In making this determination, bidders ***will*** be requested to supply proof of their ability to meet their bid before the final award is made.

LONDONDERRY SCHOOL BOARD

Adopted: May 20, 2003

First Reading to Rescind: September 05, 2023

Second Reading to Rescind: September 25, 2023

Third Reading to Rescind: October 17, 2023

SCHOOL PROPERTIES DISPOSAL PROCEDURE

It is the policy of the School Board to obtain maximum utilization from all school property.

Property owned by the school district shall be determined to be obsolete or surplus when any one of the following criteria has been met:

- The property exists in quantities exceeding the possibility of the effective educational use by the school district
- The property is unsound, out-of-date, inaccurate or in an unusable or economically unrepairable condition.

Determination as to whether any of the above criteria applies to property currently possessed by the school district shall be made by the Superintendent, who may delegate this responsibility to qualified personnel, provided all requirements of the law are met.

Disposal of property which meets the above criteria shall be in a manner most advantageous to the school district and shall be according to the following priority outcomes:

1. Sale
2. Trade in or exchange
3. Donation to students, parents, or non-profit agencies, whichever is appropriate
4. Discard in an appropriate manner

Disposal of real estate shall require the approval of the School Board.

LONDONDERRY SCHOOL BOARD

First Reading to Adopt: October 17, 2023



Londonderry School District Business Office

Memo

To: Dan Black
From: Lisa McKenney
Date: 10/17/2023
Re: Financial Report 1st Quarter FY2024

FINANCIAL REPORT

Tax Rate Setting

At the time this memo was composed, we have not been notified of a meeting with the Department of Revenue Administration [DRA] to set the December 2023 [FY2024] tax rate. As always, we will alert the Board when a tax rate date is set and the outcome of the preliminary rates for the School District, Town, and County.

As reported, preliminary audit reports show the year-end Unassigned Fund Balance for the School District operations for FY23 is \$1,610,151.41. The School Board has already approved to retain \$1,375,000 and to return \$235,151.41 to be used as revenue for setting the December 2023 local education property tax rate. It is appropriate to remind the reader, that the School District adopted RSA 198:4-b allowing the School District to retain up to 5% of its net assessment, or a maximum of approximately \$3,433,329.

General Fund:

In total, the General Fund at the early stage looks to be in good shape. Last fiscal year there were seven professional staff retirements including one Administrator and six teachers. This total is far fewer than we have seen over the last few years. These retirements along with a about eight open positions provide a significant savings to the professional salary accounts in the current fiscal year [FY24]. Currently, that number is approximately \$640,000, although this number should decrease as we expect to fill about four of the open positions. Due to enrollment and scheduling, we are not planning on filling about four positions from the professional salary line this fiscal year.

In addition, there was an additional two retirements in the support and custodial staff. We see this savings in the support and custodian lines around of approximately \$692,000 which reflects the retirements as well as open positions. We do expect this savings to decrease as we diligently work to fill all open special education positions. Also, with the labor pool shortage of special education assistants, we have contracted some of these services out. This will reflect with a positive variance in the salary lines and a negative variance in the special education contracted services line. Recruitment of substitute teachers continues to be a problem even with the approved increase in the hourly rate.

Other than the aforementioned salary accounts, expenditures for operations at this early stage, show no significant deviation from the budget.

Revenues:

As reported earlier, Adequacy will be funded \$458,749 more than what was budgeted. The Board voted to use the extra funds as revenue to offset the tax rate. All other revenue accounts should come close to the amounts used during the FY24 budget development. As always, Special Education Aide could differ slightly when we get more guidance from the State as to the level of funding on this line. We have also saw Medicaid funding increase last fiscal year, and expect it to at least remain at this level. We should have more information on state funding by the time we report the second quarter for FY24.

Table I shows the value of all trusts and capital reserve funds for the School District as of September 30, 2023. These funds are held by the elected Trustee of Trust funds. When we finish purchasing items or projects approved in the FY24 Budget we will request the Board to approve the withdrawal from these accounts.

Table I

September 30, 2023	
School Capital Projects	\$32,270
SPED Trust Fund	\$212,641
Equipment CRF	\$51,847
School Network Infrastructure	\$146,694
Vehicle and Machinery	\$30,210
Building & Grounds	\$169,732

Expenditures:

First, the administration has attached a detailed analysis and commitment of COVID grant funds. We have fully expended SPSRF, ESSER1, ESSER2 grants and ARP/IDEA. The only COVID relief grant with expendable funds is the ESSER3 grant which we have until 9/30/24 to fully utilize. At this time, we are using funds for math tutors and expect to be able to fund, to some extent, Math Academy in the Summer of 2024. No grant funds, revenue or expense are included in this general fund report.

As it is early in the new school year, many of the discretionary accounts are just beginning to be used. All salary, benefits, and other predictable costs (debt, contracts, and maintenance) have been encumbered and reflect the projected annual cost and available budget amounts. As always, until we get through the winter months, I will be guarded when projecting our any year-end financial position.

We have enclosed several formatted reports for the reader. The results are the same, however, each report provides the reader with a different view. Historical trends assist the predictability of individual accounts within each object code summary. At this early stage of the new fiscal year, we look for unpredicted trends; both positive and negative. We then begin to analyze those trends to determine if the account was properly budgeted to determine if this a one-year issue or an on-going concern and will this become a significant issue during the fiscal year.

SPED out-of-district costs are looking to go over budget by \$256,000 in total at this time. This is also an account to be watched closely as it can change with a student moving in or out of the District which was not previously accounted for.

It is too early in the year to predict where the energy accounts will end. We should expect to come in close to budget as we calculated the savings due to the LED lighting project for all schools in these budget lines. We will watch these accounts closely to make any adjustments necessary in future reports. As energy rates have increased, the District has a locked-in rate for the supply portion of electricity through December 2026 and natural gas through March 2026.

Price increases in water, and oil are subject to market volatility and could negatively impact these accounts as could the weather. As the winter months are quickly approaching, we will get a better understanding on how these accounts will be impacted by a potential cold and snowy winter.

Below is table II, the Function report which is used at the State level. At this time, general administration is expected to go over budget. When the actual expenditures do over-run the budget, we will identify the function to be transferred from.

Table II

LONDONDERRY SCHOOL DISTRICT						
EXPENDITURE REPORT						
Fiscal Year 2024, THROUGH 9/30/2023						
PURPOSE	FUNCTION GROUP	REVISED BUDGET	ENCUMBRANCE	EXPENDED YEAR TO DATE	TOTAL EXP & ENCUMBERED	BUDGET AVAILABILITY
INSTRUCTION	1100-1600	34,219,585	27,173,389	4,835,324	32,008,713	2,210,872
SUPPORT SERVICES	2100-2225	7,201,607	5,797,951	1,066,857	6,864,808	336,799
GENERAL ADMINISTRATION	2310-2318	129,000	102,828	47,985	150,813	(21,813)
EXECUTIVE ADMINISTRATION	2320-2900	43,075,375	31,313,305	9,972,245	41,285,550	1,789,825
NON-INSTRUCTIONAL SERVICES	3100	10,000	10,000.00	0.00	10,000.00	0
FACILITIES ACQUISITION & CONST	4100	3	0.00	0.00	0.00	3
OTHER OUTLAY	5110-5120	1,395,519	288,493.59	1,007,024.18	1,295,517.77	100,001
TOTAL		86,031,089	64,685,967	16,929,435	81,615,402	4,415,687

Although salary and benefit accounts are somewhat stable at this point in the year, we are also still hiring for support staff which will have an impact on those accounts. There are also many accounts that are difficult to predict at the early point in the school year. As the school year progresses and more items will be purchased and encumbered, we will better be able to predict any year-end surplus.

FY 2024 YEAR TO DATE REVENUE - 9/30/2023

	ACCOUNT DESCRIPTION	REVISED BUDGET	YTD RECEIVED	YR END PROJ	AVAILABLE BUDGET
401111	APPROP CURRENT LOCAL PROP TAX	65,629,987	17,900,000	47,729,987	0
401310	TUITION LOCAL	77,040	25,038	53,928	-1,926
401311	TUITION LOCAL LEEP	100,000	21,080	78,920	0
401312	TUITION ALTERNATIVE ED	5,000	140	2,000	2,860
401313	TUITION ADULT ED	5,000	1,260	14,000	-10,260
401314	TUITION LOCAL SUMMER SCHOOL	10,000	26,435	0	-16,435
401320	TUITION OTHER SAU	1,633,248	0	1,617,840	15,408
401510	INTEREST ON INVESTMENTS	2,500	7,776	20,000	-25,276
401700	PUPIL ACTIVITIES	25,000	24,761	5,000	-4,761
401800	COMMUNITY ACTIVITIES	25,000	4,790	25,000	-4,790
401900	OTHER INCOME	0	44	0	-44
403112	CURRENT STATE PROP TAX	7,043,652	1,870,000	5,173,652	0
403120	ADEQUACY GRANT	11,468,734	2,385,497	9,083,237	0
403190	OTHER STATE INCOME	6,000	13,285	0	-7,285
403210	BUILDING AID	160,368	0	0	160,368
403230	SPECIAL ED AID	300,000	0	300,000	0
403242	VOC TRANSPORTATION AID	25,000	0	25,000	0
404580	MEDICAID	200,000	32,926	167,074	0
		86,716,529	22,313,031	64,295,638	107,860

LONDONDERRY SCHOOL DISTRICT
EXPENDITURE REPORT - OBJECT
Fiscal Year 2024, THROUGH 10/5/2023

ACCOUNT		ORIGINAL BUDGET	ADJUSTED BUDGET	ENCUMBRANCE	EXPENDITURES	TOTAL EXP & ENCUMB.	BUDGET AVAILABILITY	AVAIL %
10	GENERAL FUND							
500111	SAL-PROFESSIONAL STAFF	33,145,222.00	33,145,222.00	28,098,013.85	4,406,806.47	32,504,820.32	640,401.68	1.93
500112	SAL-SUPPORT STAFF	6,143,040.00	6,143,040.00	4,954,663.57	639,699.64	5,594,363.21	548,676.79	8.93
500113	SAL-CUSTODIANS	2,700,694.00	2,700,694.00	2,037,492.35	519,627.97	2,557,120.32	143,573.68	5.32
500120	SAL-TEMPORARY STAFF	1,909,920.00	1,909,920.00	523,069.25	573,151.70	1,096,220.95	813,699.05	42.60
500130	SAL-OT/MISC/SUMMER	295,706.00	295,706.00	2,626.00	78,486.81	81,112.81	214,593.19	72.57
500140	SAL-SABBATICAL LEAVE	25,000.00	25,000.00	0.00	0.00	0.00	25,000.00	100.00
500211	HEALTH INSURANCE	13,047,912.00	13,047,912.00	8,470,126.00	4,337,408.19	12,807,534.19	240,377.81	1.84
500212	DENTAL INSURANCE	603,273.00	603,273.00	385,580.00	216,161.71	601,741.71	1,531.29	0.25
500213	LIFE/DISABILITY INSURANCE	144,000.00	144,000.00	91,400.35	35,099.52	126,499.87	17,500.13	12.15
500219	VISION INSURANCE	0.00	0.00	0.00	2,602.63	2,602.63	(2,602.63)	-100.00
500220	SOCIAL/SECURITY/MEDICARE	3,416,291.00	3,416,291.00	2,844,171.00	473,339.29	3,317,510.29	98,780.71	2.89
500231	NH RETIREMENT-EMPLOYEES	777,811.00	777,811.00	699,282.78	109,773.99	809,056.77	(31,245.77)	-4.02
500232	NH RETIREMENT-TEACHERS	6,759,271.00	6,759,271.00	6,141,000.00	367,466.98	6,508,466.98	250,804.02	3.71
500238	OTHER RETIREMENT(SAL)	275,000.00	275,000.00	0.00	11,157.97	11,157.97	263,842.03	95.94
500239	OTHER RETIREMENT(AP)	198,600.00	198,600.00	154,970.00	36,298.94	191,268.94	7,331.06	3.69
500240	TUITION REIMBURSEMENT	303,000.00	303,000.00	62,284.51	70,340.19	132,624.70	170,375.30	56.23
500250	UNEMPLOYMENT COSTS	10,000.00	10,000.00	1,717.80	3,282.20	5,000.00	5,000.00	50.00
500260	WORKERS COMPENSATION	260,000.00	260,000.00	39,622.00	199,378.00	239,000.00	21,000.00	8.08
500270	HEALTH/BENEFITS-OTHER(AP)	14,000.00	14,000.00	2,524.25	2,374.75	4,899.00	9,101.00	65.01
500271	HEALTH/BENEFITS-OTHER(SAL)	214,000.00	214,000.00	175,000.00	3,261.80	178,261.80	35,738.20	16.70
500310	PURCH ADMIN SERVICES	75,500.00	75,500.00	207,246.50	67,345.26	274,591.76	(199,091.76)	-263.70
500320	PURCH EDUCATIONAL SERVICES	99,600.00	99,600.00	73,440.00	8,160.00	81,600.00	18,000.00	18.07
500322	PURCH INSTRUCT IMPROVE SERV	44,000.00	44,000.00	0.00	11,795.00	11,795.00	32,205.00	73.19
500323	PURCH PROF SERV PUPILS	417,800.00	417,800.00	456,895.77	42,179.69	499,075.46	(81,275.46)	-19.45
500328	PURCH GAME OFFICIAL SERVICES	82,525.00	82,525.00	5,000.00	16,628.22	21,628.22	60,896.78	73.79
500329	PURCH PUPIL INSTRUC SERV	3,055.00	3,055.00	0.00	3,102.00	3,102.00	(47.00)	-1.54
500330	OTHER PROF-NURSE,LEGAL,ETC	581,601.00	666,161.00	480,324.73	131,789.15	612,113.88	54,047.12	8.11
500340	PURCH TECH SERV NON EDUCATION	129,000.00	129,000.00	60,687.50	27,446.22	88,133.72	40,866.28	31.68

LONDONDERRY SCHOOL DISTRICT
EXPENDITURE REPORT - OBJECT
Fiscal Year 2024, THROUGH 10/5/2023

ACCOUNT		ORIGINAL BUDGET	ADJUSTED BUDGET	ENCUMBRANCE	EXPENDITURES	TOTAL EXP & ENCUMB.	BUDGET AVAILABILITY	AVAIL %
500411	WATER	96,400.00	96,400.00	84,677.00	8,337.70	93,014.70	3,385.30	3.51
500412	SEWER	20,850.00	20,850.00	13,151.00	6,901.80	20,052.80	797.20	3.82
500420	CLEANING SERVICES	19,200.00	19,200.00	16,920.00	4,180.00	21,100.00	(1,900.00)	-9.90
500421	DISPOSAL SERVICES	175,000.00	175,000.00	175,000.00	0.00	175,000.00	0.00	0.00
500430	REPAIR/MAINT SERVICES	197,510.00	197,510.00	48,466.59	63,188.79	111,655.38	85,854.62	43.47
500431	REPAIR/MAINT SUPPLY	292,500.00	292,500.00	79,532.62	237,389.62	316,922.24	(24,422.24)	-8.35
500432	LEASE-USAGE COPIER	330,000.00	330,000.00	347,187.70	95,214.30	442,402.00	(112,402.00)	-34.06
500440	RENTALS	408,750.00	408,750.00	83,954.94	342,743.93	426,698.87	(17,948.87)	-4.39
500450	CONSTRUCTION SERVICES	140,000.00	140,000.00	1,270.31	49,418.09	50,688.40	89,311.60	63.79
500510	STUDENT TRANSPORTATION	5,134,692.00	5,134,692.00	4,761,010.98	215,417.45	4,976,428.43	158,263.57	3.08
500520	GENERAL INSURANCE	197,000.00	197,000.00	1,754.82	200,179.18	201,934.00	(4,934.00)	-2.50
500531	TELEPHONE	82,600.00	82,600.00	52,077.93	21,322.87	73,400.80	9,199.20	11.14
500534	POSTAGE	36,233.00	36,233.00	5,278.00	11,852.96	17,130.96	19,102.04	52.72
500539	COMMUNICATIONS (OTHER)	19,000.00	19,000.00	15,025.00	3,228.05	18,253.05	746.95	3.93
500540	ADVERTISING	2,500.00	2,500.00	0.00	1,600.00	1,600.00	900.00	36.00
500550	PRINTING	15,480.00	15,480.00	2,295.15	1,914.38	4,209.53	11,270.47	72.81
500560	TUITION-OUT OF DISTRICT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500561	TUITION-LEA IN STATE	140,300.00	140,300.00	0.00	0.00	0.00	140,300.00	100.00
500562	TUITION-LEA OUT OF STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500563	TUITION-PUBLIC ACADEMIES	1,971,926.00	1,971,926.00	1,628,442.77	599,648.77	2,228,091.54	(256,165.54)	-12.99
500564	TUITION-PRIVATE ACADEMIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500569	TUITION-ROOM & BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500580	CONF/MILE	68,000.00	68,000.00	4,364.92	23,061.47	27,426.39	40,573.61	59.67
500581	TRAVEL	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00
500590	MISC PURCH SERVICES	22,920.00	22,920.00	10,000.00	0.00	10,000.00	12,920.00	56.37
500600	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500610	SUPPLY-GENERAL	985,288.00	985,288.00	124,927.04	361,224.46	486,151.50	499,136.50	50.66
500611	LEARNING MATERIALS	276,124.00	276,124.00	14,341.91	137,787.80	152,129.71	123,994.29	44.91
500612	LIBRARY MATERIALS	148,097.00	148,097.00	7,994.17	87,234.94	95,229.11	52,867.89	35.70

LONDONDERRY SCHOOL DISTRICT
EXPENDITURE REPORT - OBJECT
Fiscal Year 2024, THROUGH 10/5/2023

ACCOUNT	ORIGINAL BUDGET	ADJUSTED BUDGET	ENCUMBRANCE	EXPENDITURES	TOTAL EXP & ENCUMB.	BUDGET AVAILABILITY	AVAIL %
500613 COMPUTER MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500614 TESTING SUPPLIES	25,000.00	25,000.00	0.00	667.44	667.44	24,332.56	97.33
500621 NATURAL GAS	254,000.00	254,000.00	244,155.00	3,357.87	247,512.87	6,487.13	2.55
500622 ELECTRICITY	453,000.00	453,000.00	554,081.05	61,930.29	616,011.34	(163,011.34)	-35.98
500624 OIL	88,400.00	88,400.00	26,462.00	20,290.06	46,752.06	41,647.94	47.11
500626 GASOLINE	30,000.00	30,000.00	30,000.00	0.00	30,000.00	0.00	0.00
500640 BOOKS & INFORMATION RESOURCES	50,000.00	50,000.00	5,865.85	5,451.80	11,317.65	38,682.35	77.36
500641 BOOKS-PRINTED MEDIA	30,081.00	30,081.00	657.99	17,789.11	18,447.10	11,633.90	38.68
500643 INFORMATION ACCESS FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500650 SOFTWARE	322,080.00	322,080.00	46,860.29	250,721.52	297,581.81	24,498.19	7.61
500710 LAND AND IMPROVEMENTS	2.00	2.00	0.00	0.00	0.00	2.00	100.00
500731 NEW EQUIPMENT	303,549.00	303,549.00	4,353.10	271,688.96	276,042.06	27,506.94	9.06
500735 REPLACEMENT EQUIPMENT	394,891.00	394,891.00	9,902.64	373,350.31	383,252.95	11,638.05	2.95
500739 UNIFORMS	32,071.00	32,071.00	0.00	6,145.00	6,145.00	25,926.00	80.84
500810 DUES & FEES	106,745.00	106,745.00	11,082.00	64,250.40	75,332.40	31,412.60	29.43
500910 PRINCIPAL PAYMENTS	935,000.00	935,000.00	0.00	935,000.00	935,000.00	0.00	0.00
500911 INTEREST PAYMENTS	171,495.00	171,495.00	29,532.75	41,961.96	71,494.71	100,000.29	58.31
500912 LEASE PAYMENTS	289,024.00	289,024.00	258,960.84	30,062.22	289,023.06	0.94	0.00
TOTAL 10 GENERAL FUND	85,946,529.00	86,031,089.00	64,666,724.57	16,948,677.79	81,615,402.36	4,415,686.64	5.13
	85,946,529.00	86,031,089.00	64,666,724.57	16,948,677.79	81,615,402.36	4,415,686.64	5.13

REPORT INCLUDES:

FUNDS: 10

FUNCTIONS: ALL

OBJECTS: ALL

Includes Zero Balance, Does not include Inactive Accounts

LONDONDERRY SCHOOL DISTRICT

EXPENDITURE REPORT

Fiscal Year 2024, THROUGH 10/5/2023

ACCOUNT		ORIGINAL BUDGET	ADJUSTED BUDGET	ENCUMBRANCE	EXPENDITURES	TOTAL EXP & ENCUMB.	BUDGET AVAILABILITY	AVAIL %
10	GENERAL FUND							
1100	REGULAR EDUCATIONAL PROG							
500111	SAL-PROFESSIONAL STAFF	19,274,441.00	19,274,441.00	16,631,406.90	2,189,343.58	18,820,750.48	453,690.52	2.35
500112	SAL-SUPPORT STAFF	408,165.00	408,165.00	353,198.40	31,363.59	384,561.99	23,603.01	5.78
500120	SAL-TEMPORARY STAFF	508,156.00	508,156.00	65,040.25	33,786.97	98,827.22	409,328.78	80.55
500329	PURCH PUPIL INSTRUC SERV	3,055.00	3,055.00	0.00	3,102.00	3,102.00	(47.00)	-1.54
500330	OTHER PROF-NURSE,LEGAL,ETC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500430	REPAIR/MAINT SERVICES	29,010.00	29,010.00	1,698.30	7,615.38	9,313.68	19,696.32	67.89
500550	PRINTING	3,500.00	3,500.00	0.00	0.00	0.00	3,500.00	100.00
500560	TUITION-OUT OF DISTRICT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500580	CONF/MILE	3,900.00	3,900.00	0.00	1,685.00	1,685.00	2,215.00	56.79
500590	MISC PURCH SERVICES	12,920.00	12,920.00	0.00	0.00	0.00	12,920.00	100.00
500610	SUPPLY-GENERAL	489,237.00	489,237.00	40,830.90	216,381.40	257,212.30	232,024.70	47.43
500611	LEARNING MATERIALS	223,017.00	223,017.00	9,147.91	120,713.37	129,861.28	93,155.72	41.77
500613	COMPUTER MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500641	BOOKS-PRINTED MEDIA	30,081.00	30,081.00	657.99	17,789.11	18,447.10	11,633.90	38.68
500650	SOFTWARE	6,730.00	6,730.00	8,162.50	0.00	8,162.50	(1,432.50)	-21.29
500731	NEW EQUIPMENT	2,200.00	2,200.00	252.91	1,184.37	1,437.28	762.72	34.67
500735	REPLACEMENT EQUIPMENT	3,066.00	3,066.00	1,609.81	2,347.99	3,957.80	(891.80)	-29.09
500810	DUES & FEES	6,050.00	6,050.00	0.00	612.00	612.00	5,438.00	89.88
	1100 REGULAR EDUCATIONAL PROG	<u>21,003,528.00</u>	<u>21,003,528.00</u>	<u>17,112,005.87</u>	<u>2,625,924.76</u>	<u>19,737,930.63</u>	<u>1,265,597.37</u>	<u>6.03</u>
1200	SPECIAL ED SUPERVISION							
500111	SAL-PROFESSIONAL STAFF	471,878.00	471,878.00	332,147.93	129,640.63	461,788.56	10,089.44	2.14
500112	SAL-SUPPORT STAFF	165,048.00	165,048.00	150,874.88	20,516.78	171,391.66	(6,343.66)	-3.84
	1200 SPECIAL ED SUPERVISION	<u>636,926.00</u>	<u>636,926.00</u>	<u>483,022.81</u>	<u>150,157.41</u>	<u>633,180.22</u>	<u>3,745.78</u>	<u>0.59</u>
1210	SPECIAL EDUCATION							
500111	SAL-PROFESSIONAL STAFF	4,785,382.00	4,785,382.00	4,018,949.26	541,923.28	4,560,872.54	224,509.46	4.69
500112	SAL-SUPPORT STAFF	3,168,857.00	3,168,857.00	2,429,112.67	188,578.66	2,617,691.33	551,165.67	17.39
500120	SAL-TEMPORARY STAFF	93,929.00	93,929.00	0.00	7,757.20	7,757.20	86,171.80	91.74
500310	PURCH ADMIN SERVICES	0.00	0.00	201,583.50	40,416.50	242,000.00	(242,000.00)	-100.00

LONDONDERRY SCHOOL DISTRICT

EXPENDITURE REPORT

Fiscal Year 2024, THROUGH 10/5/2023

ACCOUNT		ORIGINAL BUDGET	ADJUSTED BUDGET	ENCUMBRANCE	EXPENDITURES	TOTAL EXP & ENCUMB.	BUDGET AVAILABILITY	AVAIL %
500320	PURCH EDUCATIONAL SERVICES	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00
500322	PURCH INSTRUCT IMPROVE SERV	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00
500561	TUITION-LEA IN STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500562	TUITION-LEA OUT OF STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500563	TUITION-PUBLIC ACADEMIES	1,971,926.00	1,971,926.00	1,628,442.77	599,648.77	2,228,091.54	(256,165.54)	-12.99
500564	TUITION-PRIVATE ACADEMIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500569	TUITION-ROOM & BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500580	CONF/MILE	4,000.00	4,000.00	433.98	87.96	521.94	3,478.06	86.95
500610	SUPPLY-GENERAL	14,062.00	14,062.00	1,950.97	7,131.03	9,082.00	4,980.00	35.41
500611	LEARNING MATERIALS	46,487.00	46,487.00	5,194.00	12,002.43	17,196.43	29,290.57	63.01
500614	TESTING SUPPLIES	25,000.00	25,000.00	0.00	667.44	667.44	24,332.56	97.33
500731	NEW EQUIPMENT	28,698.00	28,698.00	4,100.19	9,039.12	13,139.31	15,558.69	54.22
500735	REPLACEMENT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500810	DUES & FEES	1,625.00	1,625.00	0.00	0.00	0.00	1,625.00	100.00
1210	SPECIAL EDUCATION	10,149,966.00	10,149,966.00	8,289,767.34	1,407,252.39	9,697,019.73	452,946.27	4.46
1260	ESL							
500111	SAL-PROFESSIONAL STAFF	179,674.00	179,674.00	169,172.24	16,141.98	185,314.22	(5,640.22)	-3.14
500610	SUPPLY-GENERAL	1,500.00	1,500.00	109.03	0.00	109.03	1,390.97	92.73
1260	ESL	181,174.00	181,174.00	169,281.27	16,141.98	185,423.25	(4,249.25)	-2.35
1270	GIFTED & TALENTED							
500111	SAL-PROFESSIONAL STAFF	388,506.00	388,506.00	357,353.07	46,611.27	403,964.34	(15,458.34)	-3.98
500120	SAL-TEMPORARY STAFF	11,239.00	11,239.00	11,239.00	0.00	11,239.00	0.00	0.00
500580	CONF/MILE	500.00	500.00	0.00	0.00	0.00	500.00	100.00
500581	TRAVEL	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00
500610	SUPPLY-GENERAL	11,500.00	11,500.00	0.00	446.76	446.76	11,053.24	96.12
500810	DUES & FEES	5,000.00	5,000.00	0.00	187.50	187.50	4,812.50	96.25
1270	GIFTED & TALENTED	421,745.00	421,745.00	368,592.07	47,245.53	415,837.60	5,907.40	1.40
1290	OTHER SP PROG							
500323	PURCH PROF SERV PUPILS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500330	OTHER PROF-NURSE,LEGAL,ETC	25,000.00	25,000.00	22,331.36	2,668.64	25,000.00	0.00	0.00

LONDONDERRY SCHOOL DISTRICT

EXPENDITURE REPORT

Fiscal Year 2024, THROUGH 10/5/2023

ACCOUNT		ORIGINAL BUDGET	ADJUSTED BUDGET	ENCUMBRANCE	EXPENDITURES	TOTAL EXP & ENCUMB.	BUDGET AVAILABILITY	AVAIL %
	1290 OTHER SP PROG	25,000.00	25,000.00	22,331.36	2,668.64	25,000.00	0.00	0.00
1300	VOCATIONAL PROGRAMS							
500561	TUITION-LEA IN STATE	140,300.00	140,300.00	0.00	0.00	0.00	140,300.00	100.00
500580	CONF/MILE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1300	VOCATIONAL PROGRAMS	140,300.00	140,300.00	0.00	0.00	0.00	140,300.00	100.00
1410	COCURRICULAR ACTIVITIES							
500120	SAL-TEMPORARY STAFF	240,104.00	240,104.00	154,408.00	15,763.00	170,171.00	69,933.00	29.13
500329	PURCH PUPIL INSTRUC SERV	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500440	RENTALS	4,300.00	4,300.00	0.00	1,203.10	1,203.10	3,096.90	72.02
500580	CONF/MILE	500.00	500.00	0.00	0.00	0.00	500.00	100.00
500610	SUPPLY-GENERAL	13,500.00	13,500.00	3,060.90	3,000.00	6,060.90	7,439.10	55.10
500739	UNIFORMS	8,996.00	8,996.00	0.00	0.00	0.00	8,996.00	100.00
500810	DUES & FEES	1,500.00	1,500.00	0.00	480.00	480.00	1,020.00	68.00
1410	COCURRICULAR ACTIVITIES	268,900.00	268,900.00	157,468.90	20,446.10	177,915.00	90,985.00	33.84
1411	INTRAMURALS							
500120	SAL-TEMPORARY STAFF	16,484.00	16,484.00	12,400.00	6,807.00	19,207.00	(2,723.00)	-16.52
1411	INTRAMURALS	16,484.00	16,484.00	12,400.00	6,807.00	19,207.00	(2,723.00)	-16.52
1420	ATHLETICS							
500111	SAL-PROFESSIONAL STAFF	109,991.00	109,991.00	66,426.85	24,473.05	90,899.90	19,091.10	17.36
500112	SAL-SUPPORT STAFF	168,628.00	168,628.00	130,636.06	41,875.60	172,511.66	(3,883.66)	-2.30
500120	SAL-TEMPORARY STAFF	463,017.00	463,017.00	270,107.00	152,616.75	422,723.75	40,293.25	8.70
500328	PURCH GAME OFFICIAL SERVICES	82,525.00	82,525.00	5,000.00	16,628.22	21,628.22	60,896.78	73.79
500430	REPAIR/MAINT SERVICES	13,000.00	13,000.00	3,000.00	0.00	3,000.00	10,000.00	76.92
500440	RENTALS	81,800.00	81,800.00	55,479.11	10,836.66	66,315.77	15,484.23	18.93
500610	SUPPLY-GENERAL	34,800.00	34,800.00	2,603.91	24,945.95	27,549.86	7,250.14	20.83
500731	NEW EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500735	REPLACEMENT EQUIPMENT	23,796.00	23,796.00	6,483.92	2,518.89	9,002.81	14,793.19	62.17
500739	UNIFORMS	23,075.00	23,075.00	0.00	6,145.00	6,145.00	16,930.00	73.37
500810	DUES & FEES	52,000.00	52,000.00	6,532.00	30,097.30	36,629.30	15,370.70	29.56
1420	ATHLETICS	1,052,632.00	1,052,632.00	546,268.85	310,137.42	856,406.27	196,225.73	18.64
1430	SUMMER SCHOOL							

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500120	SAL-TEMPORARY STAFF	240,500.00	240,500.00	0.00	244,094.65	244,094.65	(3,594.65)	-1.49
500610	SUPPLY-GENERAL	9,000.00	9,000.00	1,525.75	2,909.70	4,435.45	4,564.55	50.72
1430	SUMMER SCHOOL	249,500.00	249,500.00	1,525.75	247,004.35	248,530.10	969.90	0.39
1600	ADULT ED							
500120	SAL-TEMPORARY STAFF	53,780.00	53,780.00	0.00	1,068.00	1,068.00	52,712.00	98.01
500323	PURCH PROF SERV PUPILS	7,300.00	7,300.00	0.00	0.00	0.00	7,300.00	100.00
500540	ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500610	SUPPLY-GENERAL	12,350.00	12,350.00	10,725.00	470.00	11,195.00	1,155.00	9.35
500611	LEARNING MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1600	ADULT ED	73,430.00	73,430.00	10,725.00	1,538.00	12,263.00	61,167.00	83.30
2100	SPECIAL SERVICES SUPERVISION							
500111	SAL-PROFESSIONAL STAFF	166,416.00	166,416.00	129,035.11	43,351.00	172,386.11	(5,970.11)	-3.59
500112	SAL-SUPPORT STAFF	41,071.00	41,071.00	32,258.80	8,654.83	40,913.63	157.37	0.38
500580	CONF/MILE	4,000.00	4,000.00	0.00	3,163.54	3,163.54	836.46	20.91
500610	SUPPLY-GENERAL	250.00	250.00	0.00	250.00	250.00	0.00	0.00
2100	SPECIAL SERVICES SUPERVISION	211,737.00	211,737.00	161,293.91	55,419.37	216,713.28	(4,976.28)	-2.35
2121	SUPERVISION OF GUIDANCE SERV							
500111	SAL-PROFESSIONAL STAFF	112,857.00	112,857.00	80,870.65	29,794.45	110,665.10	2,191.90	1.94
500112	SAL-SUPPORT STAFF	112,432.00	112,432.00	91,133.92	21,439.68	112,573.60	(141.60)	-0.13
2121	SUPERVISION OF GUIDANCE SERV	225,289.00	225,289.00	172,004.57	51,234.13	223,238.70	2,050.30	0.91
2122	COUNSELING SERVICES							
500111	SAL-PROFESSIONAL STAFF	1,425,606.00	1,425,606.00	1,247,551.88	168,090.10	1,415,641.98	9,964.02	0.70
500323	PURCH PROF SERV PUPILS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500550	PRINTING	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00
500580	CONF/MILE	800.00	800.00	0.00	161.31	161.31	638.69	79.84
500610	SUPPLY-GENERAL	7,500.00	7,500.00	69.74	1,243.46	1,313.20	6,186.80	82.49
500650	SOFTWARE	7,000.00	7,000.00	2,000.00	0.00	2,000.00	5,000.00	71.43
500810	DUES & FEES	3,270.00	3,270.00	25.00	11,154.94	11,179.94	(7,909.94)	-241.89
2122	COUNSELING SERVICES	1,445,176.00	1,445,176.00	1,249,646.62	180,649.81	1,430,296.43	14,879.57	1.03
2126	SCHOOL TO CAREER							
500323	PURCH PROF SERV PUPILS	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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500330	OTHER PROF-NURSE,LEGAL,ETC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500520	GENERAL INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500550	PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500580	CONF/MILE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500610	SUPPLY-GENERAL	8,390.00	8,390.00	12,287.50	0.00	12,287.50	(3,897.50)	-46.45
500810	DUES & FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2126	SCHOOL TO CAREER	8,390.00	8,390.00	12,287.50	0.00	12,287.50	(3,897.50)	-46.45
2129	SCHOOL TO COMMUNITY							
500111	SAL-PROFESSIONAL STAFF	77,071.00	77,071.00	68,178.21	8,892.81	77,071.02	(0.02)	0.00
500323	PURCH PROF SERV PUPILS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500580	CONF/MILE	700.00	700.00	0.00	0.00	0.00	700.00	100.00
500610	SUPPLY-GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2129	SCHOOL TO COMMUNITY	77,771.00	77,771.00	68,178.21	8,892.81	77,071.02	699.98	0.90
2134	NURSING SERVICES							
500112	SAL-SUPPORT STAFF	625,336.00	625,336.00	591,153.37	77,528.37	668,681.74	(43,345.74)	-6.93
500120	SAL-TEMPORARY STAFF	21,668.00	21,668.00	0.00	0.00	0.00	21,668.00	100.00
500323	PURCH PROF SERV PUPILS	180,000.00	180,000.00	246,434.86	31,565.14	278,000.00	(98,000.00)	-54.44
500330	OTHER PROF-NURSE,LEGAL,ETC	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	100.00
500520	GENERAL INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500580	CONF/MILE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500610	SUPPLY-GENERAL	20,904.00	20,904.00	2,670.43	2,799.11	5,469.54	15,434.46	73.83
500810	DUES & FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2134	NURSING SERVICES	849,108.00	849,108.00	840,258.66	111,892.62	952,151.28	(103,043.28)	-12.14
2142	PSYCHOLOGICAL TESTING							
500111	SAL-PROFESSIONAL STAFF	346,895.00	346,895.00	326,004.30	42,522.30	368,526.60	(21,631.60)	-6.24
500580	CONF/MILE	100.00	100.00	0.00	0.00	0.00	100.00	100.00
500610	SUPPLY-GENERAL	600.00	600.00	0.00	183.00	183.00	417.00	69.50
500810	DUES & FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2142	PSYCHOLOGICAL TESTING	347,595.00	347,595.00	326,004.30	42,705.30	368,709.60	(21,114.60)	-6.07
2143	PSYCHOLOGICAL COUNSELING							

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500330	OTHER PROF-NURSE,LEGAL,ETC	258,000.00	258,000.00	187,073.57	29,426.43	216,500.00	41,500.00	16.09
2143	PSYCHOLOGICAL COUNSELING	258,000.00	258,000.00	187,073.57	29,426.43	216,500.00	41,500.00	16.09
2152	SPEECH SERVICES							
500111	SAL-PROFESSIONAL STAFF	991,486.00	991,486.00	843,699.54	110,360.85	954,060.39	37,425.61	3.77
2152	SPEECH SERVICES	991,486.00	991,486.00	843,699.54	110,360.85	954,060.39	37,425.61	3.77
2162	PHYSICAL THERAPY							
500111	SAL-PROFESSIONAL STAFF	82,026.00	82,026.00	72,561.55	9,464.55	82,026.10	(0.10)	0.00
500610	SUPPLY-GENERAL	500.00	500.00	0.00	0.00	0.00	500.00	100.00
2162	PHYSICAL THERAPY	82,526.00	82,526.00	72,561.55	9,464.55	82,026.10	499.90	0.61
2163	OCCUPATIONAL THERAPY							
500111	SAL-PROFESSIONAL STAFF	693,533.00	693,533.00	615,005.45	80,022.45	695,027.90	(1,494.90)	-0.22
2163	OCCUPATIONAL THERAPY	693,533.00	693,533.00	615,005.45	80,022.45	695,027.90	(1,494.90)	-0.22
2190	OTHER STUD SERV							
500111	SAL-PROFESSIONAL STAFF	146,979.00	146,979.00	136,028.21	14,748.89	150,777.10	(3,798.10)	-2.58
500120	SAL-TEMPORARY STAFF	2,500.00	2,500.00	0.00	5,510.00	5,510.00	(3,010.00)	-120.40
500320	PURCH EDUCATIONAL SERVICES	81,600.00	81,600.00	73,440.00	8,160.00	81,600.00	0.00	0.00
500323	PURCH PROF SERV PUPILS	207,000.00	207,000.00	210,460.91	10,614.55	221,075.46	(14,075.46)	-6.80
500329	PURCH PUPIL INSTRUC SERV	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500430	REPAIR/MAINT SERVICES	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	100.00
500580	CONF/MILE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500610	SUPPLY-GENERAL	500.00	500.00	0.00	0.00	0.00	500.00	100.00
2190	OTHER STUD SERV	441,579.00	441,579.00	419,929.12	39,033.44	458,962.56	(17,383.56)	-3.94
2210	IMPROVEMENT OF INSTRUCTION							
500120	SAL-TEMPORARY STAFF	83,950.00	83,950.00	1,375.00	50,644.37	52,019.37	31,930.63	38.04
500240	TUITION REIMBURSEMENT	303,000.00	303,000.00	62,284.51	70,340.19	132,624.70	170,375.30	56.23
500322	PURCH INSTRUCT IMPROVE SERV	39,000.00	39,000.00	0.00	11,795.00	11,795.00	27,205.00	69.76
500610	SUPPLY-GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2210	IMPROVEMENT OF INSTRUCTION	425,950.00	425,950.00	63,659.51	132,779.56	196,439.07	229,510.93	53.88
2219	OTHER IMPROVEMENT OF INST							
500120	SAL-TEMPORARY STAFF	1,500.00	1,500.00	1,500.00	0.00	1,500.00	0.00	0.00
500140	SAL-SABBATICAL LEAVE	25,000.00	25,000.00	0.00	0.00	0.00	25,000.00	100.00

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2219	OTHER IMPROVEMENT OF INST	26,500.00	26,500.00	1,500.00	0.00	1,500.00	25,000.00	94.34
2222	SCHOOL LIBRARY / MEDIA SERV							
500111	SAL-PROFESSIONAL STAFF	382,913.00	382,913.00	332,980.89	50,729.42	383,710.31	(797.31)	-0.21
500112	SAL-SUPPORT STAFF	285,644.00	285,644.00	223,236.90	32,385.32	255,622.22	30,021.78	10.51
500120	SAL-TEMPORARY STAFF	500.00	500.00	0.00	44.28	44.28	455.72	91.14
500430	REPAIR/MAINT SERVICES	3,000.00	3,000.00	0.00	2,634.00	2,634.00	366.00	12.20
500580	CONF/MILE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500610	SUPPLY-GENERAL	16,592.00	16,592.00	1,146.97	3,930.72	5,077.69	11,514.31	69.40
500612	LIBRARY MATERIALS	148,097.00	148,097.00	7,994.17	87,234.94	95,229.11	52,867.89	35.70
500810	DUES & FEES	1,600.00	1,600.00	0.00	0.00	0.00	1,600.00	100.00
2222	SCHOOL LIBRARY / MEDIA SERV	838,346.00	838,346.00	565,358.93	176,958.68	742,317.61	96,028.39	11.45
2225	MEDIA / COMP ASSISTED INST							
500111	SAL-PROFESSIONAL STAFF	222,001.00	222,001.00	193,623.89	27,493.48	221,117.37	883.63	0.40
500320	PURCH EDUCATIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500611	LEARNING MATERIALS	6,620.00	6,620.00	0.00	5,072.00	5,072.00	1,548.00	23.38
500640	BOOKS & INFORMATION RESOURCES	50,000.00	50,000.00	5,865.85	5,451.80	11,317.65	38,682.35	77.36
500643	INFORMATION ACCESS FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500650	SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500731	NEW EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500735	REPLACEMENT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2225	MEDIA / COMP ASSISTED INST	278,621.00	278,621.00	199,489.74	38,017.28	237,507.02	41,113.98	14.76
2310	SCHOOL BOARD SERVICES							
500120	SAL-TEMPORARY STAFF	16,000.00	16,000.00	7,000.00	7,000.00	14,000.00	2,000.00	12.50
500310	PURCH ADMIN SERVICES	10,500.00	10,500.00	5,663.00	0.00	5,663.00	4,837.00	46.07
500330	OTHER PROF-NURSE,LEGAL,ETC	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	100.00
500610	SUPPLY-GENERAL	14,000.00	14,000.00	16,562.99	178.32	16,741.31	(2,741.31)	-19.58
500810	DUES & FEES	6,500.00	6,500.00	0.00	6,408.83	6,408.83	91.17	1.40
2310	SCHOOL BOARD SERVICES	49,000.00	49,000.00	29,225.99	13,587.15	42,813.14	6,186.86	12.63
2317	AUDIT							
500330	OTHER PROF-NURSE,LEGAL,ETC	30,000.00	30,000.00	12,236.44	12,763.56	25,000.00	5,000.00	16.67

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2317	AUDIT	30,000.00	30,000.00	12,236.44	12,763.56	25,000.00	5,000.00	16.67
2318	LEGAL							
500330	OTHER PROF-NURSE,LEGAL,ETC	50,000.00	50,000.00	61,344.57	21,655.43	83,000.00	(33,000.00)	-66.00
2318	LEGAL	50,000.00	50,000.00	61,344.57	21,655.43	83,000.00	(33,000.00)	-66.00
2320	SUPERINTENDENT							
500111	SAL-PROFESSIONAL STAFF	149,350.00	149,350.00	116,923.15	43,076.95	160,000.10	(10,650.10)	-7.13
2320	SUPERINTENDENT	149,350.00	149,350.00	116,923.15	43,076.95	160,000.10	(10,650.10)	-7.13
2321	OFFICE OF THE SUPERINTENDENT							
500111	SAL-PROFESSIONAL STAFF	210,134.00	210,134.00	169,853.35	60,410.87	230,264.22	(20,130.22)	-9.58
500112	SAL-SUPPORT STAFF	57,566.00	57,566.00	45,214.80	12,503.01	57,717.81	(151.81)	-0.26
500330	OTHER PROF-NURSE,LEGAL,ETC	65,000.00	149,560.00	123,633.06	35,446.94	159,080.00	(9,520.00)	-6.37
500430	REPAIR/MAINT SERVICES	2,000.00	2,000.00	1,034.00	1,537.00	2,571.00	(571.00)	-28.55
500432	LEASE-USAGE COPIER	330,000.00	330,000.00	347,187.70	95,214.30	442,402.00	(112,402.00)	-34.06
500534	POSTAGE	8,000.00	8,000.00	1,042.64	1,961.72	3,004.36	4,995.64	62.45
500540	ADVERTISING	500.00	500.00	0.00	0.00	0.00	500.00	100.00
500550	PRINTING	500.00	500.00	0.00	0.00	0.00	500.00	100.00
500580	CONF/MILE	24,000.00	24,000.00	0.00	15,935.27	15,935.27	8,064.73	33.60
500610	SUPPLY-GENERAL	25,000.00	25,000.00	1,748.14	10,692.17	12,440.31	12,559.69	50.24
500731	NEW EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500735	REPLACEMENT EQUIPMENT	0.00	0.00	0.00	2,060.51	2,060.51	(2,060.51)	-100.00
500810	DUES & FEES	12,000.00	12,000.00	4,525.00	7,051.83	11,576.83	423.17	3.53
2321	OFFICE OF THE SUPERINTENDENT	734,700.00	819,260.00	694,238.69	242,813.62	937,052.31	(117,792.31)	-14.38
2410	OFFICE OF THE PRINCIPAL							
500111	SAL-PROFESSIONAL STAFF	1,951,438.00	1,951,438.00	1,457,462.86	521,498.22	1,978,961.08	(27,523.08)	-1.41
500112	SAL-SUPPORT STAFF	687,881.00	687,881.00	592,349.82	117,204.42	709,554.24	(21,673.24)	-3.15
500120	SAL-TEMPORARY STAFF	17,585.00	17,585.00	0.00	4,884.00	4,884.00	12,701.00	72.23
500320	PURCH EDUCATIONAL SERVICES	5,500.00	5,500.00	0.00	0.00	0.00	5,500.00	100.00
500534	POSTAGE	28,233.00	28,233.00	4,235.36	9,891.24	14,126.60	14,106.40	49.96
500550	PRINTING	10,480.00	10,480.00	2,295.15	1,914.38	4,209.53	6,270.47	59.83
500580	CONF/MILE	17,775.00	17,775.00	70.74	1,491.40	1,562.14	16,212.86	91.21

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500610	SUPPLY-GENERAL	12,253.00	12,253.00	3,115.92	888.48	4,004.40	8,248.60	67.32
500810	DUES & FEES	16,450.00	16,450.00	0.00	8,008.00	8,008.00	8,442.00	51.32
2410	OFFICE OF THE PRINCIPAL	2,747,595.00	2,747,595.00	2,059,529.85	665,780.14	2,725,309.99	22,285.01	0.81
2490	GRADUATION							
500323	PURCH PROF SERV PUPILS	23,500.00	23,500.00	0.00	0.00	0.00	23,500.00	100.00
500610	SUPPLY-GENERAL	7,500.00	7,500.00	0.00	0.00	0.00	7,500.00	100.00
2490	GRADUATION	31,000.00	31,000.00	0.00	0.00	0.00	31,000.00	100.00
2500	BUSINESS SUPPORT SERVICES							
500111	SAL-PROFESSIONAL STAFF	272,950.00	272,950.00	203,409.63	74,940.39	278,350.02	(5,400.02)	-1.98
500112	SAL-SUPPORT STAFF	368,165.00	368,165.00	272,886.75	76,218.16	349,104.91	19,060.09	5.18
500120	SAL-TEMPORARY STAFF	1,000.00	1,000.00	0.00	96.45	96.45	903.55	90.36
500330	OTHER PROF-NURSE,LEGAL,ETC	3,500.00	3,500.00	13,655.88	0.00	13,655.88	(10,155.88)	-290.17
500540	ADVERTISING	2,000.00	2,000.00	0.00	1,600.00	1,600.00	400.00	20.00
2500	BUSINESS SUPPORT SERVICES	647,615.00	647,615.00	489,952.26	152,855.00	642,807.26	4,807.74	0.74
2610	SUPERVISION - OPER OF PLANT							
500111	SAL-PROFESSIONAL STAFF	101,275.00	101,275.00	74,008.61	27,266.33	101,274.94	0.06	0.00
500112	SAL-SUPPORT STAFF	54,247.00	54,247.00	42,607.20	11,431.22	54,038.42	208.58	0.38
500580	CONF/MILE	1,000.00	1,000.00	350.00	0.00	350.00	650.00	65.00
500810	DUES & FEES	650.00	650.00	0.00	250.00	250.00	400.00	61.54
2610	SUPERVISION - OPER OF PLANT	157,172.00	157,172.00	116,965.81	38,947.55	155,913.36	1,258.64	0.80
2620	CUSTODIAL OPERATION OF PLANT							
500113	SAL-CUSTODIANS	2,041,868.00	2,041,868.00	1,510,744.71	394,933.55	1,905,678.26	136,189.74	6.67
500120	SAL-TEMPORARY STAFF	39,008.00	39,008.00	0.00	2,730.00	2,730.00	36,278.00	93.00
500130	SAL-OT/MISC/SUMMER	247,160.00	247,160.00	0.00	73,667.37	73,667.37	173,492.63	70.19
500420	CLEANING SERVICES	17,400.00	17,400.00	16,750.00	3,350.00	20,100.00	(2,700.00)	-15.52
500421	DISPOSAL SERVICES	175,000.00	175,000.00	175,000.00	0.00	175,000.00	0.00	0.00
500430	REPAIR/MAINT SERVICES	10,300.00	10,300.00	0.00	2,081.09	2,081.09	8,218.91	79.80
500440	RENTALS	322,650.00	322,650.00	28,475.83	330,704.17	359,180.00	(36,530.00)	-11.32
500520	GENERAL INSURANCE	197,000.00	197,000.00	1,754.82	200,179.18	201,934.00	(4,934.00)	-2.50
500580	CONF/MILE	4,325.00	4,325.00	3,451.79	457.73	3,909.52	415.48	9.61

LONDONDERRY SCHOOL DISTRICT

EXPENDITURE REPORT

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ACCOUNT		ORIGINAL BUDGET	ADJUSTED BUDGET	ENCUMBRANCE	EXPENDITURES	TOTAL EXP & ENCUMB.	BUDGET AVAILABILITY	AVAIL %
500600	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500610	SUPPLY-GENERAL	197,300.00	197,300.00	915.00	46,069.04	46,984.04	150,315.96	76.19
500731	NEW EQUIPMENT	2,602.00	2,602.00	0.00	0.00	0.00	2,602.00	100.00
500735	REPLACEMENT EQUIPMENT	5,779.00	5,779.00	1,570.92	4,669.47	6,240.39	(461.39)	-7.98
2620	CUSTODIAL OPERATION OF PLANT	3,260,392.00	3,260,392.00	1,738,663.07	1,058,841.60	2,797,504.67	462,887.33	14.20
2630	CARE & UPKEEP OF GROUNDS							
500113	SAL-CUSTODIANS	287,179.00	287,179.00	227,269.63	61,514.74	288,784.37	(1,605.37)	-0.56
500130	SAL-OT/MISC/SUMMER	30,426.00	30,426.00	2,626.00	3,864.66	6,490.66	23,935.34	78.67
500340	PURCH TECH SERV NON EDUCATION	83,000.00	83,000.00	50,530.00	9,685.00	60,215.00	22,785.00	27.45
500430	REPAIR/MAINT SERVICES	81,200.00	81,200.00	2,210.00	28,135.75	30,345.75	50,854.25	62.63
500580	CONF/MILE	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00
500610	SUPPLY-GENERAL	40,800.00	40,800.00	14,715.83	5,236.97	19,952.80	20,847.20	51.10
500731	NEW EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500735	REPLACEMENT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500810	DUES & FEES	100.00	100.00	0.00	0.00	0.00	100.00	100.00
2630	CARE & UPKEEP OF GROUNDS	523,705.00	523,705.00	297,351.46	108,437.12	405,788.58	117,916.42	22.52
2650	CARE & UPKEEP OF VEHICLES							
500430	REPAIR/MAINT SERVICES	20,000.00	20,000.00	2,665.40	10,018.52	12,683.92	7,316.08	36.58
500626	GASOLINE	30,000.00	30,000.00	30,000.00	0.00	30,000.00	0.00	0.00
2650	CARE & UPKEEP OF VEHICLES	50,000.00	50,000.00	32,665.40	10,018.52	42,683.92	7,316.08	14.63
2660	SECURITY SERVICES							
500113	SAL-CUSTODIANS	69,932.00	69,932.00	54,927.70	14,736.70	69,664.40	267.60	0.38
500120	SAL-TEMPORARY STAFF	4,000.00	4,000.00	0.00	492.31	492.31	3,507.69	87.69
500330	OTHER PROF-NURSE,LEGAL,ETC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2660	SECURITY SERVICES	73,932.00	73,932.00	54,927.70	15,229.01	70,156.71	3,775.29	5.11
2690	BUILDING MAINTENANCE							
500113	SAL-CUSTODIANS	301,715.00	301,715.00	244,550.31	48,442.98	292,993.29	8,721.71	2.89
500130	SAL-OT/MISC/SUMMER	18,120.00	18,120.00	0.00	954.78	954.78	17,165.22	94.73
500310	PURCH ADMIN SERVICES	65,000.00	65,000.00	0.00	26,928.76	26,928.76	38,071.24	58.57
500340	PURCH TECH SERV NON EDUCATION	46,000.00	46,000.00	10,157.50	17,761.22	27,918.72	18,081.28	39.31

LONDONDERRY SCHOOL DISTRICT

EXPENDITURE REPORT

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ACCOUNT		ORIGINAL BUDGET	ADJUSTED BUDGET	ENCUMBRANCE	EXPENDITURES	TOTAL EXP & ENCUMB.	BUDGET AVAILABILITY	AVAIL %
500411	WATER	96,400.00	96,400.00	84,677.00	8,337.70	93,014.70	3,385.30	3.51
500412	SEWER	20,850.00	20,850.00	13,151.00	6,901.80	20,052.80	797.20	3.82
500420	CLEANING SERVICES	1,800.00	1,800.00	170.00	830.00	1,000.00	800.00	44.44
500431	REPAIR/MAINT SUPPLY	292,500.00	292,500.00	79,532.62	237,389.62	316,922.24	(24,422.24)	-8.35
500450	CONSTRUCTION SERVICES	140,000.00	140,000.00	1,270.31	49,418.09	50,688.40	89,311.60	63.79
500531	TELEPHONE	82,600.00	82,600.00	52,077.93	21,322.87	73,400.80	9,199.20	11.14
500539	COMMUNICATIONS (OTHER)	19,000.00	19,000.00	15,025.00	3,228.05	18,253.05	746.95	3.93
500580	CONF/MILE	400.00	400.00	0.00	0.00	0.00	400.00	100.00
500610	SUPPLY-GENERAL	9,000.00	9,000.00	0.00	1,189.70	1,189.70	7,810.30	86.78
500621	NATURAL GAS	254,000.00	254,000.00	244,155.00	3,357.87	247,512.87	6,487.13	2.55
500622	ELECTRICITY	453,000.00	453,000.00	554,081.05	61,930.29	616,011.34	(163,011.34)	-35.98
500624	OIL	88,400.00	88,400.00	26,462.00	20,290.06	46,752.06	41,647.94	47.11
500731	NEW EQUIPMENT	5,549.00	5,549.00	0.00	0.00	0.00	5,549.00	100.00
500735	REPLACEMENT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2690	BUILDING MAINTENANCE	1,894,334.00	1,894,334.00	1,325,309.72	508,283.79	1,833,593.51	60,740.49	3.21
2691	ENERGY MANAGEMENT							
500111	SAL-PROFESSIONAL STAFF	21,442.00	21,442.00	14,615.56	5,384.68	20,000.24	1,441.76	6.72
500580	CONF/MILE	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00
500650	SOFTWARE	2,000.00	2,000.00	0.00	3,300.00	3,300.00	(1,300.00)	-65.00
2691	ENERGY MANAGEMENT	24,442.00	24,442.00	14,615.56	8,684.68	23,300.24	1,141.76	4.67
2692	COMMUNITY SERVICES							
500120	SAL-TEMPORARY STAFF	20,000.00	20,000.00	0.00	384.00	384.00	19,616.00	98.08
2692	COMMUNITY SERVICES	20,000.00	20,000.00	0.00	384.00	384.00	19,616.00	98.08
2721	REGULAR TRANSPORTATION							
500510	STUDENT TRANSPORTATION	3,379,240.00	3,379,240.00	3,305,538.05	9,281.95	3,314,820.00	64,420.00	1.91
2721	REGULAR TRANSPORTATION	3,379,240.00	3,379,240.00	3,305,538.05	9,281.95	3,314,820.00	64,420.00	1.91
2722	SPECIAL ED TRANSPORTATION							
500510	STUDENT TRANSPORTATION	1,623,062.00	1,623,062.00	1,441,572.80	181,489.20	1,623,062.00	0.00	0.00
2722	SPECIAL ED TRANSPORTATION	1,623,062.00	1,623,062.00	1,441,572.80	181,489.20	1,623,062.00	0.00	0.00
2724	ATHLETIC TRANSPORTATION							
500510	STUDENT TRANSPORTATION	111,390.00	111,390.00	13,353.70	24,646.30	38,000.00	73,390.00	65.89

LONDONDERRY SCHOOL DISTRICT

EXPENDITURE REPORT

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ACCOUNT		ORIGINAL BUDGET	ADJUSTED BUDGET	ENCUMBRANCE	EXPENDITURES	TOTAL EXP & ENCUMB.	BUDGET AVAILABILITY	AVAIL %
2724	ATHLETIC TRANSPORTATION	111,390.00	111,390.00	13,353.70	24,646.30	38,000.00	73,390.00	65.89
2725	FIELD TRIP/COCURRIC TRANSPORT							
500510	STUDENT TRANSPORTATION	21,000.00	21,000.00	546.43	0.00	546.43	20,453.57	97.40
2725	FIELD TRIP/COCURRIC TRANSPORT	21,000.00	21,000.00	546.43	0.00	546.43	20,453.57	97.40
2840	CENTRAL COMPUTER SERVICES							
500111	SAL-PROFESSIONAL STAFF	580,978.00	580,978.00	440,744.76	140,624.94	581,369.70	(391.70)	-0.07
500120	SAL-TEMPORARY STAFF	75,000.00	75,000.00	0.00	39,472.72	39,472.72	35,527.28	47.37
500320	PURCH EDUCATIONAL SERVICES	7,500.00	7,500.00	0.00	0.00	0.00	7,500.00	100.00
500330	OTHER PROF-NURSE,LEGAL,ETC	146,900.00	146,900.00	60,049.85	29,828.15	89,878.00	57,022.00	38.82
500430	REPAIR/MAINT SERVICES	36,000.00	36,000.00	37,858.89	11,167.05	49,025.94	(13,025.94)	-36.18
500580	CONF/MILE	4,000.00	4,000.00	58.41	79.26	137.67	3,862.33	96.56
500610	SUPPLY-GENERAL	38,250.00	38,250.00	10,888.06	33,278.65	44,166.71	(5,916.71)	-15.47
500650	SOFTWARE	306,350.00	306,350.00	36,697.79	247,421.52	284,119.31	22,230.69	7.26
500731	NEW EQUIPMENT	264,500.00	264,500.00	0.00	261,465.47	261,465.47	3,034.53	1.15
500735	REPLACEMENT EQUIPMENT	362,250.00	362,250.00	237.99	361,753.45	361,991.44	258.56	0.07
2840	CENTRAL COMPUTER SERVICES	1,821,728.00	1,821,728.00	586,535.75	1,125,091.21	1,711,626.96	110,101.04	6.04
2900	SUP SERVICES OTHER BENEFITS							
500211	HEALTH INSURANCE	13,047,912.00	13,047,912.00	8,470,126.00	4,337,408.19	12,807,534.19	240,377.81	1.84
500212	DENTAL INSURANCE	603,273.00	603,273.00	385,580.00	216,161.71	601,741.71	1,531.29	0.25
500213	LIFE/DISABILITY INSURANCE	144,000.00	144,000.00	91,400.35	35,099.52	126,499.87	17,500.13	12.15
500219	VISION INSURANCE	0.00	0.00	0.00	2,602.63	2,602.63	(2,602.63)	-100.00
500220	SOCIAL/SECURITY/MEDICARE	3,416,291.00	3,416,291.00	2,844,171.00	473,339.29	3,317,510.29	98,780.71	2.89
500231	NH RETIREMENT-EMPLOYEES	777,811.00	777,811.00	699,282.78	109,773.99	809,056.77	(31,245.77)	-4.02
500232	NH RETIREMENT-TEACHERS	6,759,271.00	6,759,271.00	6,141,000.00	367,466.98	6,508,466.98	250,804.02	3.71
500238	OTHER RETIREMENT(SAL)	275,000.00	275,000.00	0.00	11,157.97	11,157.97	263,842.03	95.94
500239	OTHER RETIREMENT(AP)	198,600.00	198,600.00	154,970.00	36,298.94	191,268.94	7,331.06	3.69
500250	UNEMPLOYMENT COSTS	10,000.00	10,000.00	1,717.80	3,282.20	5,000.00	5,000.00	50.00
500260	WORKERS COMPENSATION	260,000.00	260,000.00	39,622.00	199,378.00	239,000.00	21,000.00	8.08
500270	HEALTH/BENEFITS-OTHER(AP)	14,000.00	14,000.00	2,524.25	2,374.75	4,899.00	9,101.00	65.01
500271	HEALTH/BENEFITS-OTHER(SAL)	214,000.00	214,000.00	175,000.00	3,261.80	178,261.80	35,738.20	16.70

LONDONDERRY SCHOOL DISTRICT

EXPENDITURE REPORT

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ACCOUNT		ORIGINAL BUDGET	ADJUSTED BUDGET	ENCUMBRANCE	EXPENDITURES	TOTAL EXP & ENCUMB.	BUDGET AVAILABILITY	AVAIL %
2900	SUP SERVICES OTHER BENEFITS	25,720,158.00	25,720,158.00	19,005,394.18	5,797,605.97	24,803,000.15	917,157.85	3.57
3100	FOOD SERVICE							
500590	MISC PURCH SERVICES	10,000.00	10,000.00	10,000.00	0.00	10,000.00	0.00	0.00
3100	FOOD SERVICE	10,000.00	10,000.00	10,000.00	0.00	10,000.00	0.00	0.00
4100	SITE ACQUISITION							
500710	LAND AND IMPROVEMENTS	1.00	1.00	0.00	0.00	0.00	1.00	100.00
4100	SITE ACQUISITION	1.00	1.00	0.00	0.00	0.00	1.00	100.00
4200	SITE IMPROVEMENT							
500710	LAND AND IMPROVEMENTS	1.00	1.00	0.00	0.00	0.00	1.00	100.00
4200	SITE IMPROVEMENT	1.00	1.00	0.00	0.00	0.00	1.00	100.00
4300	ARCHITECTURAL/ENGINEERING							
500330	OTHER PROF-NURSE,LEGAL,ETC	1.00	1.00	0.00	0.00	0.00	1.00	100.00
4300	ARCHITECTURAL/ENGINEERING	1.00	1.00	0.00	0.00	0.00	1.00	100.00
5110	BOND PAYMENTS							
500910	PRINCIPAL PAYMENTS	935,000.00	935,000.00	0.00	935,000.00	935,000.00	0.00	0.00
5110	BOND PAYMENTS	935,000.00	935,000.00	0.00	935,000.00	935,000.00	0.00	0.00
5111	LEASE PAYMENTS							
500912	LEASE PAYMENTS	289,024.00	289,024.00	258,960.84	30,062.22	289,023.06	0.94	0.00
5111	LEASE PAYMENTS	289,024.00	289,024.00	258,960.84	30,062.22	289,023.06	0.94	0.00
5120	INTEREST PAYMENTS							
500911	INTEREST PAYMENTS	171,495.00	171,495.00	29,532.75	41,961.96	71,494.71	100,000.29	58.31
5120	INTEREST PAYMENTS	171,495.00	171,495.00	29,532.75	41,961.96	71,494.71	100,000.29	58.31
TOTAL 10 GENERAL FUND		85,946,529.00	86,031,089.00	64,666,724.57	16,948,677.79	81,615,402.36	4,415,686.64	5.13
		85,946,529.00	86,031,089.00	64,666,724.57	16,948,677.79	81,615,402.36	4,415,686.64	5.13

REPORT INCLUDES:

FUNDS: 10

FUNCTIONS: ALL

OBJECTS: ALL

Includes Zero Balance, Does not include Inactive Accounts