

1 answer. He noted that he heard from Mr. Lemire, who sits on the NHMA Board, how important
 2 it is to the community to seek their advice. He asked the Budget Committee to consider the
 3 Board of Selectmen's resolution because it is not a statute or mandate.

4 5 **3. REVIEW/ADDITIONS TO AGENDA**

6 There were no additions to the agenda.
7

8 **4. REVIEW/ACCEPTANCE OF MINUTES**

9 • **May 22, 2014**

10 Mr. Pascucci provided a clarification to the minutes.

11 **MOTION:** by Mr. Pascucci

12 *Move to approve the minutes of May 22, 2014 as amended*

13 **SECOND:** by Mr. Spencer4

14 **VOTE: 6-0-0**

15 **The motion passed.**
16

17 18 **5. CORRESPONDENCE**

19 Mrs. Couture reported that she received the FY14 Budget updates and 2014-2017 Technology
 20 Plan last night. Last night received School District budget updates and Tech Plan –
21

22 Mrs. Couture reported that the following correspondence was received:

- 23 • Request by Mr. Spencer for the District regarding special education transportation
24 and tuition audit trail
- 25 • NHMA response to the Board of Selectmen's request
- 26 • Question from Mr. Pascucci regarding the Board of Selectmen's resolution and to a
27 series of correspondence from Town Counsel
- 28 • Legal counsel's response regarding the question of the role of the Budget Committee
- 29 • Correspondence from Mr. Peeples communicating his disagreement with the Board
30 of Selectmen's resolution regarding communication with the NHMA
- 31 • Questions from Mr. Cutter regarding town expenditures.
32

33 *Correspondence will be attached to the approved minutes.*
34

35 *Mr. Vaillancourt arrived at approximately 7:15 p.m.*
36

37 **6. SCHOOL BUSINESS**

38 39 • **General Updates**

40 Mr. Bourque provided the May and June 2014 district enrollment to the Budget Committee. He
 41 provided points of clarification on the information flow between School Board and Budget
 42 Committee. He reported that the direction from the School Board is that communication go
 43 through the Chair, through the School Board representative and back to the relevant party.
44

1 Mr. Bourque reported that he mentioned to the School Board that at an upcoming Budget
2 Committee meeting a number will be established for the budget process. He indicated that is not
3 something the Board will consider.

4
5 Mr. Bourque reported that the District and First Student have agreed on a five year contract with
6 a 15% increase in Year 1 and 5% each subsequent year.

7 Mr. Spencer asked for a copy of the transportation contract. He commented that the
8 Superintendent and Budget Committee requested a 15% increase and the School Board increased
9 that percentage.

10
11 Mr. Bourque indicated that the increase would have been higher had the district not gone with a
12 five year contract. Mr. Spencer commented that there was no reason for the additional increases.

13
14 Mr. Bourque reported there is still spend down occurring in the current budget. He indicated that
15 there is approximately \$400,000 in the district wide general fund under spend.

16
17 Mr. Spencer commented that according to the current financial report, the general fund under
18 spend is projected at over \$600,000. Mr. Bourque indicated there are monies encumbered and
19 being spent.

20
21 Mr. Spencer commented that was taken into consideration according to the report. He indicated
22 that \$361,000 was the projected under spend without revenues. He noted when this budget was
23 put together this committee made a blanket \$150,000 reduction in salaries and benefits, which
24 caused anguish with the School Board. He indicated that the Superintendent talked about
25 reductions in force. Mr. Spencer commented that these were legitimate reductions that are
26 verified by these numbers.

27
28 Mr. Bourque commented that in the special education budget it is difficult to predict if students
29 will move in or out of the district. Mr. Spencer commented that the numbers indicate it is over
30 funded annually.

31
32 Mr. Bourque reported that the LGC refund of \$238,000 was a major contributor to unanticipated
33 revenues.

34
35 Referring to special education transportation, Mr. Spencer indicated that the Budget Committee
36 reduced that account and the School Board reduced the third bus. He commented that the
37 account will be under spent by approximately \$45,000 this year.

38
39 Mr. Pascucci commented that it is beneficial to look back. He indicated that the governing
40 bodies and Budget Committee should be on the same page, working toward achieving the same
41 goal: do not over fund or under fund. He noted that it should not get to a level where it is
42 adversarial.

43
44 • **Revised 2015 Budget**

45 Mrs. Couture asked if the FY15 budget was finalized. Mr. Bourque reported that it is final. Mrs.
46 Flynn provided it for the Budget Committee.

1
2 **7. TOWN BUSINESS**
3

4 • **General Updates**

5 Mr. Brunelle reported that the town is managing the budget and that most major projects are
6 completed. He indicated that he provided answers to all of Mr. Cutter's questions. Mr. Brunelle
7 reported that Mr. Cutter asked why there is 45% of the block grant remaining. He noted that
8 funds were raised both by the grant and by warrant article. Mr. Brunelle reported that Mr. Cutter
9 asked why the salt budget was overspent by \$17,000. He indicated that the past winter was very
10 harsh and that line was exhausted. He noted that the salt shed is now full and an emergency fund
11 has been set aside if needed.
12

13 Mr. Brunelle reported that Mr. Cutter asked about road striping. He indicated the Road Agent is
14 looking for ways to cut costs and the striping has only been delayed. Mr. Brunelle reported that
15 Mr. Cutter asked about town clerk costs. He indicated that the costs are spread out, but all
16 expenditures are charged to the specific departments. Mr. Brunelle reported that Mr. Cutter
17 asked about a fire truck and fire apparatus. He indicated that the truck needs body repairs, but
18 the town expects to stay within the budget. He indicated that the fire apparatus is in good shape,
19 but is aging.
20

21 Mr. Brunelle reported that there were questions regarding police vehicles. He indicated that the
22 vehicles are working within expectations, although mileage is tracking higher than expected. He
23 reported that the detail car was taken out of service and one of the cars was involved in an
24 accident, for which repairs are covered by insurance.
25

26 Mr. Brunelle reported there was a question about the current budget. He indicated that we are
27 tracking the budget. He reported that the town decided to do a health insurance contract and will
28 live within the current budget.
29

30 Mr. Vaillancourt asked if purchasing a police cruiser was still planned this year. Mr. Brunelle
31 indicated that it was discussed at the beginning of June, but the town does not have the funds.
32

33 • **Town Meeting**

34 Mrs. Couture commented that there was a discussion on this topic at the last meeting. The Board
35 of Selectmen have forwarded the question from the Budget Committee to Town Counsel.
36

37 Mr. Spencer asked to table the topic until the next meeting.
38

39 Mr. Pascucci suggested that there be some discussion that can be continued at the next meeting.
40

41 Mrs. Couture indicated that the Budget Committee questioned their decision on the Budget
42 Committee's role after Town Meeting. She read the legal opinion and the RSA. She noted that
43 legal opinion is that the Budget Committee does not have authority to question any official over
44 expenditures except as state in RSA 32:5. Further, regarding RSA 32:20, if the Budget
45 Committee has found that the Town Administrator or Board of Selectmen has acted illegally,
46 they can file legal standing.

1 Mrs. Douglas commented that there were appropriations for a lease when the lease had already
2 been paid. Mr. Brunelle indicated that another response provides that answer.

3
4 Mr. Spencer commented that the explanation says if in the process of reviewing the bottom line
5 budget the Budget Committee sees spending on something covered by the “no means no” law,
6 we have no authority to challenge.

7
8 Mrs. Couture indicated that according to the explanation the Budget Committee can challenge
9 that issue.

10
11 Mr. Spencer commented that it says we do not have the authority over expenditures – only
12 within the budget, even if the expenditure is in violation of the “no means no” law.

13
14 Mr. Brunelle commented that it can be interpreted that way, as the enabling RSA state you as a
15 committee do not have that authority, as a citizen you do.

16
17 Mr. Spencer commented that does not make sense and that the only remedy is to go to court for
18 over expending the budget.

19
20 Mrs. Couture suggested having a meeting with the Board of Selectmen and NHMA to discuss
21 these issues and concerns and clarify the role of the Budget Committee.

22
23 Mr. Spencer indicated that only the response needs clarification. Mr. Brunelle indicated we can
24 have that session with Town Counsel.

25
26 Mr. Pascucci commented that we can call the NHMA.

27
28 Mrs. Couture commented in the past they have not covered specific guidelines on the role of the
29 Budget Committee. She indicated that many elected officials do not understand that after an
30 official meeting an individual member cannot act on behalf of the committee. She believes that a
31 workshop on these roles would be beneficial.

32
33 Mr. Pascucci asked about the lease payments. Mr. Brunelle indicated all repair costs were
34 uploaded on the other cruisers on that lease.

35
36 Mr. Pascucci commented that budget must be monitored closely as they are going to over spend
37 the budget. He indicated that the \$80,000 on the lease has to be paid off this year and the skid
38 steer has to be paid as well. Mr. Brunelle indicated that the lease and skid steer do not have to be
39 paid off and that legal counsel has provided that opinion.

40
41 Mr. Spencer asked for clarification on the legal opinion. He commented if what was done with
42 the lease is in violation of “no means no” we can question it.

43
44 Mr. Brunelle commented that the conversation started with the Budget Committee’s role with the
45 budget. He indicated that questions answered tonight seem to be at level where the Committee is

1 trying to micromanage the town. He noted if you see a violation of the law you should question
2 it.

3
4 Mr. Spencer commented that the intent is that if there is something going on that is clearly wrong
5 then the Budget Committee has the right to question it.

6
7 Mrs. Couture commented that another RSA is relevant to the warrant article. She indicated that
8 there are questions if the warrant article was spent appropriately.

9
10 Mr. Brunelle commented that one example of an article where the Board of Selectmen can
11 reallocate funds is the painting of the town hall. Mrs. Couture commented that we are lacking
12 information about Budget Committee boundaries.

13
14 **MOTION:** by Mr. Pascucci

15 *Move for the Budget Committee Chair to contact the NHMA to attend a Budget Committee*
16 *meeting and provide information about these issues*

17 **SECOND:** by Mrs. Douglas

18
19 Mrs. Couture indicated there is a cost for the NHMA to attend a committee meeting. She
20 commented that the NHMA hosts a workshop.

21
22 Mr. Pascucci commented that the Budget Committee does not have a budget. Mrs. Couture
23 commented that the Committee can ask the Board of Selectmen to fund the workshop.

24
25 Mr. Spencer indicated it would be more beneficial when a new Budget Committee is formed. He
26 was not certain that meeting with the NHMA at this point would have an effect on how this
27 Committee proceeds with the budgets this fall. He suggested putting it in the budget for next
28 year.

29
30 Mrs. Couture indicated that the NHMA holds budgeting workshops until September and that
31 these same issues can arise anytime during the year. Mr. Pascucci commented that the question
32 should be asked about the budget as it is not too late to learn anything.

33
34 Mrs. Couture suggested asking the NHMA if this is something they can add to their agenda in
35 September so that it is no additional cost. She believes this is an issue other committees need to
36 understand. Mrs. Douglas agreed that this seems like a reasonable compromise.

37
38 **VOTE: 4-3-0**

39 **The motion passed.**

40
41 Referring to the leases, Mr. Brunelle commented that the Board of Selectmen accepted the leases
42 and believe we are acting within our role.

43
44 Mr. Pascucci indicated that he agrees with the attorney's statements, but he believes that the
45 Board of Selectmen entered into a lease purchase and the proposed budget failed. He asked if

1 the wrong question was communicated to the attorney. Mr. Pascucci read the question that was
2 asked of the attorney:

3
4 *If a capital items is “purchased” on a non-appropriation contract and the subsequent year the*
5 *proposed budget passes followed by a few years later the town operates on a default budget*
6 *(while the item’s debt is still being paid off) does that require the town consider the item no*
7 *longer has an appropriation and the lease terminated?*

8
9 Attorney’s response:

10 *No. Unless the lease is specifically non-appropriated (i.e. there is a specific warrant article on*
11 *that item which is defeated or the line items is zeroed out), the lease remains a contract*
12 *obligation of the town, which is payable under the default budget, and if the town tried to take*
13 *the position that the non-appropriation clause was triggered, I believe it would lose.*

14
15 Mr. Pascucci commented that the question should have been “...if the town entered into a lease
16 purchase and the proposed budget fails, does that mean the lease has to be terminated”.

17
18 Mr. Spencer commented that the answer is no because the default budget is the official approved
19 budget.

20
21 Mr. Pascucci commented that in that case, the School Board and Board of Selectmen need not
22 ask for anything because they can put it in the default budget and if the proposed budget fails
23 they will say it is approved and there is no use of this Committee.

24
25 Mr. Brunelle stated the Board of Selectmen are trying to be fiscally responsible and are abiding
26 by the law.

27
28 Mr. Pascucci contended the question that was asked was incorrect. He stated that he is going to
29 ask the NHMA the question with the correct wording and they can channel their response
30 appropriately.

31
32 Mrs. Couture expressed that she would prefer the Committee give an individual member
33 authority to make the inquiry.

34
35 Mr. Pascucci disagreed that he needed permission to inquire of the NHMA.

36
37 Mr. Brunelle indicated that the reason the motion was made by the Board of Selectmen is
38 because you quoted NHMA responses, which we never saw, and they stated that they never
39 spoke with you. He commented that the process is to make it more formal and keep
40 communication open among all board/committee members. Mr. Brunelle indicated that when
41 the Board of Selectmen asked to talk to the person you spoke with, they discovered that person
42 no longer works at the NHMA. He asked how we fix this difficult situation.

43
44 Mr. Pascucci indicated that we would have to go to court.

45

1 Mrs. Couture indicated that the NHMA communicated they will abide by the Board of
2 Selectmen's resolution.

3
4 **MOTION:** by Mrs. Couture

5 *Move to provide authority to Mr. Pascucci to contact the NHMA with a reworded question*
6 *regarding the Town lease purchase and to have the response be sent to the Board of Selectmen*
7 *and Budget Committee Chairpersons*

8 **SECOND:** by Mr. Spencer

9 **VOTE: 7-0-0**

10 **The motion passed.**

11
12 Mr. Pascucci commended the Board of Selectmen because they are talking about purchasing a
13 cruiser outright. He indicated that they learned they cannot enter into a lease purchase without
14 voter approval.

15
16 Mr. Brunelle commented that the Police Department is down by one car and the Board of
17 Selectmen wanted to find the funds in this budget.

18
19 • **BOS resolution of June 2, 2014**

20 Mrs. Couture commented that it is best that communication go through the Chairpersons or
21 Town Counsel as it ensures that we all have the same information. She indicated that this
22 Committee should grant authority to an individual member to make inquiries.

23
24 Mrs. Douglas asked about the procedure when an individual member calls the NHMA with an
25 inquiry and they ask him/her a question. She asked if that member can respond to the question.
26 Mrs. Couture indicated it would be best to send the response and any question they may have
27 through the Chairs.

28
29 Mr. Brunelle explained that the purpose for motion by the Board of Selectmen is to create a
30 process for inquiries and communicating the responses. He indicated that the Board of
31 Selectmen will share legal opinion with the Budget Committee when it pertains to the budget.
32 Mr. Brunelle commented that the issue of legal costs is because the cost is different for every
33 question asked.

34
35 Mr. Pascucci believes that this issue is important. He commented that the ramifications should
36 be considered in the event these types of items are included in the default budget as well as the
37 proposed budget because if the proposed budget fails it will be said the voters approved the
38 default budget.

39
40 Mr. Brunelle indicated that the Town lives within the budget and is required to control
41 expenditures.

42
43 Mr. Spencer commented that he was prepared to come to the meeting this evening to make
44 inquiry to the NHMA. He indicated that his questions were answered in that response. He
45 suggested that Committee members should prepare any questions they have ahead of time if

1 someone is going to make an inquiry. Mr. Spencer commented that he is happy to have ground
2 rules.

3

4 • **Review of Expenditures**

5 There were no comments under this agenda topic.

6

7 **8. MEMBER INPUT/NEW BUSINESS**

8

9 • **Budget Guidelines**

10 Mrs. Couture asked Committee members for input regarding guidelines for the upcoming budget
11 process.

12

13 Mr. Spencer agreed with Mr. Bourque that the School Board does not need direction from the
14 Budget Committee. He commented that he sees no reason to spend time trying to ascertain a
15 budget number to recommend. He indicated that his approach will be to have a zero tax
16 increase.

17

18 Mr. Pascucci commented that he approaches budgeting for his own business by beginning from
19 zero each year and justifying all numbers. He indicated that is the approach he will use this year.

20

21 Mr. Vaillancourt asked if repairs at the schools have begun. Mr. Bourque indicated that the
22 GMS computer lab work is in progress, as are some other small projects. He noted that the GMS
23 parking lot project was completed, but the swale cleaning was not included in the budget.

24

25 Mr. Vaillancourt indicated that he will follow his budget notes from last year in approach of the
26 budget process.

27

28 Mrs. Douglas agreed with Mr. Pascucci. She commented that enrollments change and schools
29 need change. She indicated that she wants to know that every dollar in the budget is needed for
30 that line.

31

32 Mrs. Couture commented that she has used averages in the past to make budgeting decisions.
33 She believes that a zero increase is a reasonable goal.

34

35 Mr. Pascucci commented that it should be a zero tax increase with no additional spending. He
36 indicated that everything is increasing in this economy and we have a duty to keep the budgets
37 reasonable for the taxpayers. He mentioned that he hears that “people want this” from the
38 School Board. Mr. Pascucci commented that viewpoints may be different with this economy and
39 suggested that we may have to ask the voters again. He indicated that we need to question if
40 people really want something or are willing to pay for it.

41

42 **9. PUBLIC INPUT**

43 Jason Guerrette, 11 Perry Court, made the following statements:

44 It was interesting to hear the Board of Selectmen would like to work together, but does not want
45 you to have the information. He stated that he learned [during service on the School Board] that
46 there is no law stopping a member from speaking to citizens or asking questions. He expects that

1 the people he elected will do their due diligence to find the answers and when that occurs
2 everything has to be what this Committee says. One vote shuts down the minority voice, which
3 is shutting down a good portion of our community. If information is discovered that is contrary
4 to Town Counsel's opinion there should be more discussion.

5
6 Referring to the year to year lease issue, Mr. Guerrette made the following statements:
7 There is a Supreme Court case that says the governing body has the right to spend to the bottom
8 line as necessary. They can enter into a lease if they have the money and then turn them in,
9 repeating this in the following year. The reason the law does not allow for that is because of the
10 note. He believes their mentality is even though it is paid, if it is in the budget it should be spent
11 on something new. As the attorneys that specialize in this law. They are going to overspend this
12 lease because the Board of Selectmen will be required to return the cruisers and be required to
13 pay the \$80,000 balance. Mr. Guerrette state this will have to go through a court case.

14
15 • **Upcoming meetings**

16
17 The next meeting of the Budget Committee is scheduled on July 24, 2014.

18
19 **MOTION:** by Mr. Spencer

20 ***Move to adjourn.***

21 **SECOND:** Mr. Pascucci

22 **VOTE: 7-0-0**

23 **The motion carried unanimously.**

24
25 There being no further business, the meeting adjourned at 8:40 p.m.

26
27 **Minutes by:** *Michele E. Flynn (Recording Secretary)*

28
29 **Date approved:** **July 24, 2014**

SUNGARD
 DATE: 06/05/2014
 TIME: 08:01:01

LITCHFIELD SCHOOL DISTRICT - SAU#27
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 1
 AUDIT21

SELECTION CRITERIA: orgn.fund='10' and orgn.orgn1 like '%' and orgn.orgn2='2722' and orgn.orgn3 like '%' and expledgr.key_orgn like
 ACCOUNTING PERIODS: 1/14 THRU 12/14

SORTED BY: FUND, LOCATION, FUNCTION

TOTALED ON: FUND, LOCATION, FUNCTION

PAGE BREAKS ON: FUND

FUND - 10 - GENERAL FUND
 ORG CODE - 1000272200 - DW SPED TRANSPORTATION

ACCOUNT DATE	T/C	PURCHASE O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
10-00-2722-00-1000272200 - DW SPED TRANSPORTATION									
519						.00	.00	.00	BEGINNING BALANCE
06/30/13	11-1					318,848.00			POSTED FROM BUDGET SYSTEM
08/06/13	17-1	20140403-02		1563 EASTER SEALS NEW			38,000.00		TRANSPORTATION FOR MIDDLE
08/06/13	17-1	20140409-01		2437 THE PROVIDER ENT			94,000.00		TRANSPORTATION TO OUT OF
08/06/13	17-1	20140410-01		1638 FIRST STUDENT, I			140,000.00		IN DISTRICT TRANSPORTATIO
08/06/13	17-1	20140410-02		1638 FIRST STUDENT, I			8,000.00		TRANSPORTATION TO AUSTINE
08/14/13	21-2	20140409-01	141241	2437 THE PROVIDER ENT		1,005.00	-1,005.00		TRANSPORTATION TO OUT OF
08/14/13	21-2	20140409-01	141241	2437 THE PROVIDER ENT		5,705.38	-5,705.38		TRANSPORTATION TO OUT OF
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09/16/13	21-3	20140410-02	141372	1638 FIRST STUDENT, I		4.64	-4.64		TRANSPORTATION TO AUSTINE
09/16/13	21-3	20140410-02	141372	1638 FIRST STUDENT, I		4.74	-4.74		TRANSPORTATION TO AUSTINE
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10/08/13	21-4	20140409-01	141622	2437 THE PROVIDER ENT		1,340.00	-1,340.00		TRANSPORTATION TO OUT OF
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10/15/13	21-4	20140410-01	141638	1638 FIRST STUDENT, I		5,506.08	-5,506.08		IN DISTRICT TRANSPORTATIO
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10/15/13	21-4	20140410-01	10847782	1638 FIRST STUDENT, I		-8,488.52	8,488.52		IN DISTRICT TRANSPORTATIO

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD
DATE: 06/05/2014
TIME: 08:01:01

LITCHFIELD SCHOOL DISTRICT - SAU#27
EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 2
AUDIT21

SELECTION CRITERIA: orgn.fund='10' and orgn.orgn1 like '%' and orgn.orgn2='2722' and orgn.orgn3 like '%' and expledgr.key_orgn like
ACCOUNTING PERIODS: 1/14 THRU 12/14

SORTED BY: FUND, LOCATION, FUNCTION

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FUND - 10 - GENERAL FUND
ORG CODE - 1000272200 - DW SPED TRANSPORTATION

ACCOUNT	DATE	T/C	PURCHASE O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
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	10/15/13	21-4	20140410-02	141638	1638 FIRST STUDENT, I		644.53	-644.53	TRANSPORTATION TO AUSTINE	
	10/15/13	21-4	20140410-02	141638	1638 FIRST STUDENT, I		852.02	-852.02	TRANSPORTATION TO AUSTINE	
	10/15/13	21-4	20140410-02	141638	1638 FIRST STUDENT, I		915.08	-915.08	TRANSPORTATION TO AUSTINE	
	10/15/13	21-4	20140410-02	141638	1638 FIRST STUDENT, I		1,291.16	-1,291.16	TRANSPORTATION TO AUSTINE	
	10/22/13	21-4	20140403-02	141685	1563 EASTER SEALS NEW		3,675.55	-3,675.55	TRANSPORTATION FOR MIDDLE	
	10/22/13	21-4	20140410-02	141686	1638 FIRST STUDENT, I		224.22	-224.22	TRANSPORTATION TO AUSTINE	
	10/22/13	21-4	20140410-02	141686	1638 FIRST STUDENT, I		250.59	-250.59	TRANSPORTATION TO AUSTINE	
	10/29/13	21-4	20140410-02	141721	1638 FIRST STUDENT, I		221.05	-221.05	TRANSPORTATION TO AUSTINE	
	10/29/13	21-4	20140410-02	141721	1638 FIRST STUDENT, I		221.05	-221.05	TRANSPORTATION TO AUSTINE	
	10/29/13	21-4	20140410-02	141721	1638 FIRST STUDENT, I		209.85	-209.85	TRANSPORTATION TO AUSTINE	
	11/05/13	21-5	20140410-02	141749	1638 FIRST STUDENT, I		221.13	-221.13	TRANSPORTATION TO AUSTINE	
	11/05/13	21-5	20140410-02	141749	1638 FIRST STUDENT, I		222.43	-222.43	TRANSPORTATION TO AUSTINE	
	11/05/13	21-5	20140410-02	141749	1638 FIRST STUDENT, I		222.86	-222.86	TRANSPORTATION TO AUSTINE	
	11/05/13	21-5	20140410-02	141749	1638 FIRST STUDENT, I		223.53	-223.53	TRANSPORTATION TO AUSTINE	
	11/05/13	21-5	20140410-02	141749	1638 FIRST STUDENT, I		225.96	-225.96	TRANSPORTATION TO AUSTINE	
	11/12/13	21-5	20140409-01	141791	2437 THE PROVIDER ENT		8,478.46	-8,478.46	TRANSPORTATION TO OUT OF	
	11/12/13	21-5	20140409-01	141802	2437 THE PROVIDER ENT		1,407.00	-1,407.00	TRANSPORTATION TO OUT OF	
	11/12/13	21-5	20140410-01	141777	1638 FIRST STUDENT, I		1,723.00	-1,723.00	IN DISTRICT TRANSPORTATIO	
	11/12/13	21-5	20140410-01	141777	1638 FIRST STUDENT, I		8,259.12	-8,259.12	IN DISTRICT TRANSPORTATIO	
	11/12/13	21-5	20140410-01	141777	1638 FIRST STUDENT, I		8,259.12	-8,259.12	IN DISTRICT TRANSPORTATIO	
	11/12/13	21-5	20140410-01	141777	1638 FIRST STUDENT, I		8,259.12	-8,259.12	IN DISTRICT TRANSPORTATIO	
	11/12/13	21-5	20140410-02	141777	1638 FIRST STUDENT, I		24.65	-24.65	TRANSPORTATION TO AUSTINE	
	11/12/13	21-5	20140410-02	141777	1638 FIRST STUDENT, I		219.26	-219.26	TRANSPORTATION TO AUSTINE	
	11/12/13	21-5	20140410-02	141777	1638 FIRST STUDENT, I		222.84	-222.84	TRANSPORTATION TO AUSTINE	
	11/12/13	21-5	20140410-02	141777	1638 FIRST STUDENT, I		223.04	-223.04	TRANSPORTATION TO AUSTINE	
	11/21/13	21-5	20140403-02	141817	1563 EASTER SEALS NEW		4,255.90	-4,255.90	TRANSPORTATION FOR MIDDLE	
	12/03/13	21-6	20140409-01	141881	2437 THE PROVIDER ENT		1,139.00	-1,139.00	TRANSPORTATION TO OUT OF	
	12/03/13	21-6	20140409-01	141881	2437 THE PROVIDER ENT		7,783.58	-7,783.58	TRANSPORTATION TO OUT OF	
	12/03/13	21-6	20140410-02	141852	1638 FIRST STUDENT, I		225.28	-225.28	TRANSPORTATION TO AUSTINE	
	12/03/13	21-6	20140410-02	141852	1638 FIRST STUDENT, I		237.08	-237.08	TRANSPORTATION TO AUSTINE	
	12/03/13	21-6	20140410-02	141852	1638 FIRST STUDENT, I		255.45	-255.45	TRANSPORTATION TO AUSTINE	
	12/03/13	21-6	20140410-02	141852	1638 FIRST STUDENT, I		213.79	-213.79	TRANSPORTATION TO AUSTINE	
	12/04/13	18-6	20140409-01		2437 THE PROVIDER ENT			9,750.00	CHANGE ORDER - 1	
	12/11/13	21-6	20140403-02	141989	1563 EASTER SEALS NEW		3,482.10	-3,482.10	TRANSPORTATION FOR MIDDLE	
	12/11/13	21-6	20140410-02	141992	1638 FIRST STUDENT, I		222.71	-166.62	TRANSPORTATION TO AUSTINE	
	12/11/13	21-6	20140410-02	141992	1638 FIRST STUDENT, I		226.65	.00	TRANSPORTATION TO AUSTINE	
	12/17/13	21-6	20140410-01	142050	1638 FIRST STUDENT, I		256.70	-256.70	IN DISTRICT TRANSPORTATIO	

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD
DATE: 06/05/2014
TIME: 08:01:01

LITCHFIELD SCHOOL DISTRICT - SAU#27
EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 3
AUDIT21

SELECTION CRITERIA: orgn.fund='10' and orgn.orgn1 like '%' and orgn.orgn2='2722' and orgn.orgn3 like '%' and expledgr.key_orgn like
ACCOUNTING PERIODS: 1/14 THRU 12/14

SORTED BY: FUND, LOCATION, FUNCTION

TOTALED ON: FUND, LOCATION, FUNCTION

PAGE BREAKS ON: FUND

FUND - 10 - GENERAL FUND
ORG CODE - 1000272200 - DW SPED TRANSPORTATION

ACCOUNT	DATE	T/C	PURCHASE O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
519										
										(cont'd)
	01/07/14	21-7	20140409-01	142117	2437 THE PROVIDER ENT		1,005.00	-1,005.00	TRANSPORTATION TO OUT OF	
	01/07/14	21-7	20140409-01	142117	2437 THE PROVIDER ENT		6,000.90	-6,000.90	TRANSPORTATION TO OUT OF	
	01/07/14	21-7	20140410-01	142094	1638 FIRST STUDENT, I		229.76	-229.76	IN DISTRICT TRANSPORTATIO	
	01/07/14	21-7	20140410-01	142094	1638 FIRST STUDENT, I		232.93	-232.93	IN DISTRICT TRANSPORTATIO	
	01/07/14	21-7	20140410-01	142094	1638 FIRST STUDENT, I		228.72	-228.72	IN DISTRICT TRANSPORTATIO	
	01/16/14	21-7	20140403-02	142156	1563 EASTER SEALS NEW		2,901.75	-2,901.75	TRANSPORTATION FOR MIDDLE	
	01/16/14	21-7	20140410-01	142159	1638 FIRST STUDENT, I		224.85	-224.85	IN DISTRICT TRANSPORTATIO	
	01/16/14	21-7	20140410-01	142159	1638 FIRST STUDENT, I		1,079.52	-1,079.52	IN DISTRICT TRANSPORTATIO	
	01/31/14	21-7	20140410-01	142231	1638 FIRST STUDENT, I		216.55	-216.55	IN DISTRICT TRANSPORTATIO	
	02/06/14	21-8	20140409-01	142274	2437 THE PROVIDER ENT		1,273.00	-1,273.00	TRANSPORTATION TO OUT OF	
	02/06/14	21-8	20140409-01	142274	2437 THE PROVIDER ENT		5,647.70	-5,647.70	TRANSPORTATION TO OUT OF	
	02/12/14	18-8	20140403-02		1563 EASTER SEALS NEW			3,000.00	CHANGE ORDER - 1	
	02/17/14	21-8	20140403-02	142287	1563 EASTER SEALS NEW		4,263.00	-4,263.00	TRANSPORTATION FOR MIDDLE	
	02/17/14	21-8	20140403-02	340850	1563 EASTER SEALS NEW		.00	-18,460.86	TRANSPORTATION FOR MIDDLE	
	02/19/14	24-8			ACCT REIMB.BUDGET ACC		-339.32		#107635701ST STUDENT OVER	
	02/28/14	21-8	20140410-01	142359	1638 FIRST STUDENT, I		240.19	-240.19	IN DISTRICT TRANSPORTATIO	
	03/05/14	21-9	20140409-01	142403	2437 THE PROVIDER ENT		871.00	-871.00	TRANSPORTATION TO OUT OF	
	03/05/14	21-9	20140409-01	142403	2437 THE PROVIDER ENT		3,754.90	-3,754.90	TRANSPORTATION TO OUT OF	
	03/05/14	21-9	20140410-01	142389	1638 FIRST STUDENT, I		464.13	-464.13	IN DISTRICT TRANSPORTATIO	
	03/05/14	21-9	20140410-01	142389	1638 FIRST STUDENT, I		8,259.12	-8,259.12	IN DISTRICT TRANSPORTATIO	
	03/13/14	21-9	20140403-03	142420	1563 EASTER SEALS NEW		2,557.80	-2,557.80	TRANSPORTATIO FOR LMS AND	
	03/13/14	17-9	20140403-03		1563 EASTER SEALS NEW			18,460.86	TRANSPORTATIO FOR LMS AND	
	04/04/14	18-10	20140409-01		2437 THE PROVIDER ENT			2,835.00	CHANGE ORDER - 2	
	04/04/14	21-10	20140409-01	142542	2437 THE PROVIDER ENT		1,340.00	-1,340.00	TRANSPORTATION TO OUT OF	
	04/04/14	21-10	20140409-01	142542	2437 THE PROVIDER ENT		6,714.00	-6,714.00	TRANSPORTATION TO OUT OF	
	04/04/14	21-10	20140410-01	142527	1638 FIRST STUDENT, I		1,045.52	-1,045.52	IN DISTRICT TRANSPORTATIO	
	04/04/14	21-10	20140410-01	142527	1638 FIRST STUDENT, I		1,070.60	-1,070.60	IN DISTRICT TRANSPORTATIO	
	04/04/14	21-10	20140410-01	142527	1638 FIRST STUDENT, I		1,155.18	-1,155.18	IN DISTRICT TRANSPORTATIO	
	04/04/14	21-10	20140410-01	142527	1638 FIRST STUDENT, I		1,269.56	-1,269.56	IN DISTRICT TRANSPORTATIO	
	04/04/14	21-10	20140410-01	142527	1638 FIRST STUDENT, I		1,269.56	-1,269.56	IN DISTRICT TRANSPORTATIO	
	04/04/14	21-10	20140410-01	142527	1638 FIRST STUDENT, I		1,344.24	-1,344.24	IN DISTRICT TRANSPORTATIO	
	04/04/14	21-10	20140410-01	142527	1638 FIRST STUDENT, I		1,415.82	-1,415.82	IN DISTRICT TRANSPORTATIO	
	04/04/14	21-10	20140410-01	142527	1638 FIRST STUDENT, I		1,418.92	-1,418.92	IN DISTRICT TRANSPORTATIO	
	04/04/14	21-10	20140410-01	142527	1638 FIRST STUDENT, I		1,418.92	-1,418.92	IN DISTRICT TRANSPORTATIO	
	04/04/14	21-10	20140410-01	142527	1638 FIRST STUDENT, I		1,447.25	-1,447.25	IN DISTRICT TRANSPORTATIO	
	04/04/14	21-10	20140410-01	142527	1638 FIRST STUDENT, I		1,491.85	-1,491.85	IN DISTRICT TRANSPORTATIO	
	04/04/14	21-10	20140410-01	142527	1638 FIRST STUDENT, I		1,493.60	-1,493.60	IN DISTRICT TRANSPORTATIO	
	04/04/14	21-10	20140410-01	142527	1638 FIRST STUDENT, I		8,259.12	-8,259.12	IN DISTRICT TRANSPORTATIO	
	04/04/14	21-10	20140410-01	142527	1638 FIRST STUDENT, I		8,259.12	-8,259.12	IN DISTRICT TRANSPORTATIO	

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD
 DATE: 06/05/2014
 TIME: 08:01:01

LITCHFIELD SCHOOL DISTRICT - SAU#27
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 4
 AUDIT21

SELECTION CRITERIA: orgn.fund='10' and orgn.orgn1 like '%' and orgn.orgn2='2722' and orgn.orgn3 like '%' and expledgr.key_orgn like
 ACCOUNTING PERIODS: 1/14 THRU 12/14

SORTED BY: FUND, LOCATION, FUNCTION

TOTALED ON: FUND, LOCATION, FUNCTION

PAGE BREAKS ON: FUND

FUND - 10 - GENERAL FUND
 ORG CODE - 1000272200 - DW SPED TRANSPORTATION

ACCOUNT	DATE	T/C	PURCHASE O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
519										
					(cont'd)					
	04/04/14	21-10	20140410-01	142527	1638 FIRST STUDENT, I		8,259.12	-8,259.12	IN DISTRICT TRANSPORTATIO	
	04/09/14	21-10	20142689-01	142553	2359 CHRIS WYNKOOP		91.30	-91.30	MILEAGE REIMBURSEMENT FOR	
	04/09/14	17-10	20142689-01		2359 CHRIS WYNKOOP			949.52	MILEAGE REIMBURSEMENT FOR	
	04/11/14	24-10			ACCT REIMB.BUDGET ACC		-4,014.85		#247753CITY/NASHUA TRANSP	
	04/18/14	21-10	20140410-01	142594	1638 FIRST STUDENT, I		8,259.12	-8,259.12	IN DISTRICT TRANSPORTATIO	
	04/23/14	21-10	20140403-03	142629	1563 EASTER SEALS NEW		4,476.15	-4,476.15	TRANSPORTATIO FOR LMS AND	
	05/08/14	21-11	20140409-01	142699	2437 THE PROVIDER ENT		1,273.00	-1,273.00	TRANSPORTATION TO OUT OF	
	05/08/14	21-11	20140409-01	142699	2437 THE PROVIDER ENT		5,893.98	-5,893.98	TRANSPORTATION TO OUT OF	
	05/08/14	21-11	20140410-01	142667	1638 FIRST STUDENT, I		959.06	-959.06	IN DISTRICT TRANSPORTATIO	
	05/08/14	21-11	20140410-01	142667	1638 FIRST STUDENT, I		1,493.60	-1,493.60	IN DISTRICT TRANSPORTATIO	
	05/14/14	21-11	20140403-03	142714	1563 EASTER SEALS NEW		3,623.55	-3,623.55	TRANSPORTATIO FOR LMS AND	
	05/29/14	21-11	20140410-01	142792	1638 FIRST STUDENT, I		171.99	-171.99	IN DISTRICT TRANSPORTATIO	
	06/04/14	21-12	20140409-01	142841	2437 THE PROVIDER ENT		6,798.40	-6,798.40	TRANSPORTATION TO OUT OF	
TOTAL			TRANSPORTATION			318,848.00	218,732.98	73,730.11		26,384.91
580			TRAVEL			.00	.00	.00	BEGINNING BALANCE	
	06/30/13	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL			TRAVEL			.00	.00	.00		.00
626			FUEL			.00	.00	.00	BEGINNING BALANCE	
	06/30/13	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL			FUEL			.00	.00	.00		.00
TOTAL FUNCTION - TRANSPORTATION (SPECIAL)						318,848.00	218,732.98	73,730.11		26,384.91
TOTAL LOCATION - DISTRICT-WIDE						318,848.00	218,732.98	73,730.11		26,384.91
TOTAL FUND - GENERAL FUND						318,848.00	218,732.98	73,730.11		26,384.91
TOTAL REPORT						318,848.00	218,732.98	73,730.11		26,384.91

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD
 DATE: 06/05/2014
 TIME: 08:05:01

LITCHFIELD SCHOOL DISTRICT - SAU#27
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 1
 AUDIT21

SELECTION CRITERIA: orgn.fund='10' and orgn.orgn1 like '%' and orgn.orgn2='1201' and orgn.orgn3='00' and expledgr.account='569'
 ACCOUNTING PERIODS: 1/14 THRU 12/14

SORTED BY: FUND, LOCATION, FUNCTION

TOTALED ON: FUND, LOCATION, FUNCTION

PAGE BREAKS ON: FUND

FUND - 10 - GENERAL FUND
 ORG CODE - 1000120100 - DW SPECIAL EDUCATION

ACCOUNT	T/C	PURCHASE O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
10-00-1201-00-1000120100 - DW SPECIAL EDUCATION									
569					.00	.00	.00	BEGINNING BALANCE	
	06/30/13	11-1			709,800.00			POSTED FROM BUDGET SYSTEM	
	07/26/13	25-1	140007		-4,778.10			TUITION FOR RSEC ESY	
	07/26/13	25-1	140001		-110,000.00			TUITION-VT CENTER	
	07/26/13	25-1	140006		-300.00			TUITION FOR CHS SUMMER	
	07/26/13	25-1	140008		-7,680.00			ESY EASTER SEALS (2)	
	08/02/13	25-1	140012		-494,281.00			DISTRICT WIDE TUITION	
	08/06/13	25-1	140016		-3,000.00			TUITION FOR MIDDLE SCH	
	08/22/13	25-2	140024		-2,355.33			INCREASE BRNHM BRK	
	09/03/13	17-2	20140561-01	2098 SYNERGISTIC LEAR			954.40	TUITION FOR MIDDLE SCHOOL	
	09/04/13	21-3	20140561-01 141305	2098 SYNERGISTIC LEAR		954.40	-954.40	TUITION FOR MIDDLE SCHOOL	
	04/14/14	25-10	140177		-622.00			INCREASE IN TUITION	
TOTAL					86,783.57	954.40	.00		85,829.17
TOTAL FUNCTION - SPECIAL EDUCATION PRGMS					86,783.57	954.40	.00		85,829.17
TOTAL LOCATION - DISTRICT-WIDE					86,783.57	954.40	.00		85,829.17
10-11-1201-00-1011120100 - GMS SPECIAL EDUCATION									
569					.00	.00	.00	BEGINNING BALANCE	
	06/30/13	11-1			.00			POSTED FROM BUDGET SYSTEM	
TOTAL					.00	.00	.00		.00
TOTAL FUNCTION - SPECIAL EDUCATION PRGMS					.00	.00	.00		.00
TOTAL LOCATION - GRIFFIN MEMORIAL SCHOOL					.00	.00	.00		.00
10-21-1201-00-1021120100 - LMS SPECIAL EDUCATION									
569					.00	.00	.00	BEGINNING BALANCE	
	06/30/13	11-1			.00			POSTED FROM BUDGET SYSTEM	
	07/26/13	25-1	140007		2,389.05			TUITION RSEC MIDDLE	
	08/02/13	25-1	140012		221,730.00			MIDDLE SCHOOL TUITION	

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD
 DATE: 06/05/2014
 TIME: 08:05:01

LITCHFIELD SCHOOL DISTRICT - SAU#27
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 2
 AUDIT21

SELECTION CRITERIA: orgn.fund='10' and orgn.orgn1 like '%' and orgn.orgn2='1201' and orgn.orgn3='00' and expledgr.account='569'
 ACCOUNTING PERIODS: 1/14 THRU 12/14

SORTED BY: FUND, LOCATION, FUNCTION

TOTALED ON: FUND, LOCATION, FUNCTION

PAGE BREAKS ON: FUND

FUND - 10 - GENERAL FUND
 ORG CODE - 1021120100 - LMS SPECIAL EDUCATION

ACCOUNT	DATE	T/C	PURCHASE O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
569									HANDICAPPED TUITION (cont'd)	
	08/05/13	17-1	20140308-01		2472 REGIONAL SERVICE			2,389.05	ESY TUITION FOR 1 MIDDLE	
	08/06/13	25-1		140016			3,000.00		TUITION FOR MIDDLE SCH	
	08/06/13	17-1	20140404-01		2472 REGIONAL SERVICE			50,000.00	TUITION AND SERVICES FOR	
	08/06/13	17-1	20140406-01		2113 TUTORING&INSTRUC			96,000.00	TUITION FOR 2 MIDDLE SCHO	
	08/06/13	17-1	20140408-01		1825 HUDSON SCHOOL DI			33,000.00	TUITION AND SERVICES FOR	
	08/07/13	21-2	20140308-01	141196	2472 REGIONAL SERVICE		1,194.52		ESY TUITION FOR 1 MIDDLE	
	08/07/13	21-2	20140308-01	141196	2472 REGIONAL SERVICE		1,194.52		ESY TUITION FOR 1 MIDDLE	
	08/22/13	25-2		140024			2,355.33		INCREASE BRNHM BRK	
	09/03/13	17-2	20140561-01		2098 SYNERGISTIC LEAR			45,730.00	TUITION FOR MIDDLE SCHOOL	
	09/04/13	21-3	20140404-01	141303	2472 REGIONAL SERVICE		95.00		TUITION AND SERVICES FOR	
	09/04/13	21-3	20140404-01	141303	2472 REGIONAL SERVICE		19,786.48		TUITION AND SERVICES FOR	
	09/04/13	21-3	20140406-01	141308	2113 TUTORING&INSTRUC		2,793.80		TUITION FOR 2 MIDDLE SCHO	
	09/04/13	21-3	20140406-01	141308	2113 TUTORING&INSTRUC		4,093.80		TUITION FOR 2 MIDDLE SCHO	
	09/04/13	21-3	20140561-01	141305	2098 SYNERGISTIC LEAR		45,730.00		TUITION FOR MIDDLE SCHOOL	
	10/15/13	21-4	20140406-01	141657	2113 TUTORING&INSTRUC		6,168.14		TUITION FOR 2 MIDDLE SCHO	
	10/15/13	21-4	20140406-01	141657	2113 TUTORING&INSTRUC		6,168.14		TUITION FOR 2 MIDDLE SCHO	
	10/15/13	21-4	20140408-01	141642	1825 HUDSON SCHOOL DI		7,692.98		TUITION AND SERVICES FOR	
	10/22/13	21-4	20140404-01	141700	2472 REGIONAL SERVICE		341.25		TUITION AND SERVICES FOR	
	10/22/13	21-4	20140404-01	141700	2472 REGIONAL SERVICE		381.50		TUITION AND SERVICES FOR	
	11/05/13	21-5	20140406-01	141756	2113 TUTORING&INSTRUC		5,899.96		TUITION FOR 2 MIDDLE SCHO	
	11/05/13	21-5	20140406-01	141756	2113 TUTORING&INSTRUC		5,899.96		TUITION FOR 2 MIDDLE SCHO	
	11/21/13	21-5	20140404-01	141833	2472 REGIONAL SERVICE		190.00		TUITION AND SERVICES FOR	
	12/04/13	21-6	20140406-01	141898	2113 TUTORING&INSTRUC		4,559.06		TUITION FOR 2 MIDDLE SCHO	
	12/04/13	21-6	20140406-01	141898	2113 TUTORING&INSTRUC		4,559.06		TUITION FOR 2 MIDDLE SCHO	
	12/11/13	21-6	20140408-01	BURKE 14-003	1825 HUDSON SCHOOL DI		-2,585.40		TUITION AND SERVICES FOR	
	12/11/13	21-6	20140408-01	141993	1825 HUDSON SCHOOL DI		2,585.40		TUITION AND SERVICES FOR	
	12/11/13	21-6	20140408-01	BURKE 14-002	1825 HUDSON SCHOOL DI		-2,870.54		TUITION AND SERVICES FOR	
	12/11/13	21-6	20140408-01	141993	1825 HUDSON SCHOOL DI		2,870.54		TUITION AND SERVICES FOR	
	12/11/13	21-6	20140408-01	REVISED	1825 HUDSON SCHOOL DI		253.53		TUITION AND SERVICES FOR	
	12/11/13	21-6	20140408-01	141993	1825 HUDSON SCHOOL DI		-253.53		TUITION AND SERVICES FOR	
	12/11/13	21-6	20140408-01	REVISED	1825 HUDSON SCHOOL DI		-253.53		TUITION AND SERVICES FOR	
	12/11/13	21-6	20140408-01	BURKE 14-003	1825 HUDSON SCHOOL DI		2,585.40		TUITION AND SERVICES FOR	
	12/11/13	21-6	20140408-01	BURKE 14-002	1825 HUDSON SCHOOL DI		2,870.54		TUITION AND SERVICES FOR	
	12/17/13	21-6	20140404-01	142067	2472 REGIONAL SERVICE		228.90		TUITION AND SERVICES FOR	
	12/17/13	21-6	20140404-01	142067	2472 REGIONAL SERVICE		332.50		TUITION AND SERVICES FOR	
	01/07/14	21-7	20140406-01	142120	2113 TUTORING&INSTRUC		4,022.70		TUITION FOR 2 MIDDLE SCHO	
	01/08/14	18-7	20140406-01		2113 TUTORING&INSTRUC				CHANGE ORDER - 1	
	01/14/14	17-7	20141935-01		2098 SYNERGISTIC LEAR				TUITION FOR BURNHAM BROOK	
	01/16/14	21-7	20140404-01	142166	2472 REGIONAL SERVICE		285.00		TUITION AND SERVICES FOR	

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD
 DATE: 06/05/2014
 TIME: 08:05:01

LITCHFIELD SCHOOL DISTRICT - SAU#27
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 4
 AUDIT21

SELECTION CRITERIA: orgn.fund='10' and orgn.orgn1 like '%' and orgn.orgn2='1201' and orgn.orgn3='00' and expledgr.account='569'
 ACCOUNTING PERIODS: 1/14 THRU 12/14

SORTED BY: FUND, LOCATION, FUNCTION

TOTALED ON: FUND, LOCATION, FUNCTION

PAGE BREAKS ON: FUND

FUND - 10 - GENERAL FUND
 ORG CODE - 1031120100 - CHS SPECIAL EDUCATION

ACCOUNT	DATE	T/C	PURCHASE O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
569									HANDICAPPED TUITION (cont'd)	
	06/30/13	11-1				.00			POSTED FROM BUDGET SYSTEM	
	07/19/13	17-1	20140168-01		1910 VERMONT CENTER F			24,495.00	TUITION FOR STUDENT AT VE	
	07/24/13	21-1	20140168-01	141143	1910 VERMONT CENTER F		60.00	-60.00	TUITION FOR STUDENT AT VE	
	07/24/13	21-1	20140168-01	141143	1910 VERMONT CENTER F		705.00	-705.00	TUITION FOR STUDENT AT VE	
	07/24/13	21-1	20140168-01	141143	1910 VERMONT CENTER F		23,730.00	-23,730.00	TUITION FOR STUDENT AT VE	
	07/26/13	25-1		140007		2,389.05			TUITION FOR RSEC HIGH	
	07/26/13	25-1		140001		110,000.00			TUITION-VT CENTER	
	07/26/13	25-1		140006		300.00			TUITION FOR CHS SUMMER	
	07/26/13	25-1		140008		7,680.00			ESY EASTER SEALS (2)	
	07/26/13	17-1	20140261-01		1288 CAMPBELL HIGH SC			300.00	TUITION FOR CHS SUMMER SC	
	07/29/13	21-1	20140261-01	141160	1288 CAMPBELL HIGH SC		300.00	-300.00	TUITION FOR CHS SUMMER SC	
	08/02/13	25-1		140012		272,551.00			HIGH SCHOOL TUITION	
	08/05/13	17-1	20140307-01		1563 EASTER SEALS NEW			7,680.00	YOUOTH TRANSITIONAL SERVI	
	08/05/13	17-1	20140308-01		2472 REGIONAL SERVICE			2,389.05	ESY TUITION FOR 1 MIDDLE	
	08/06/13	17-1	20140403-01		1563 EASTER SEALS NEW			65,000.00	TUITION AND SERVICES FOR	
	08/06/13	17-1	20140404-02		2472 REGIONAL SERVICE			43,000.00	TUITION AND SERVICES FOR	
	08/06/13	17-1	20140405-01		1910 VERMONT CENTER F			81,000.00	TUITION, R&B, AND SERVICE	
	08/06/13	17-1	20140407-01		1434 LIGHTHOUSE SCHOO			66,000.00	TUITION AND HIGH SCHOOL ST	
	08/07/13	21-2	20140308-01	141196	2472 REGIONAL SERVICE		1,194.53	-1,194.53	ESY TUITION FOR 1 MIDDLE	
	08/07/13	21-2	20140308-01	141196	2472 REGIONAL SERVICE		1,194.53	-1,194.52	ESY TUITION FOR 1 MIDDLE	
	08/14/13	21-2	20140307-01	141227	1563 EASTER SEALS NEW		2,120.00	-2,120.00	YOUOTH TRANSITIONAL SERVI	
	08/14/13	21-2	20140307-01	141227	1563 EASTER SEALS NEW		2,160.00	-2,160.00	YOUOTH TRANSITIONAL SERVI	
	08/14/13	21-2	20140403-01	141227	1563 EASTER SEALS NEW		5,029.08	-5,029.08	TUITION AND SERVICES FOR	
	08/14/13	21-2	20140403-01	141227	1563 EASTER SEALS NEW		6,768.45	-6,768.45	TUITION AND SERVICES FOR	
	08/14/13	21-2	20140403-01	277220	1563 EASTER SEALS NEW		6,768.45	-6,768.45	TUITION AND SERVICES FOR	
	08/14/13	21-2	20140403-01	141227	1563 EASTER SEALS NEW		6,768.45	-6,768.45	TUITION AND SERVICES FOR	
	08/14/13	21-2	20140405-01	141245	1910 VERMONT CENTER F		2,675.00	-2,675.00	TUITION, R&B, AND SERVICE	
	08/15/13	21-2	20140403-01	277220	1563 EASTER SEALS NEW		-6,768.45	6,768.45	TUITION AND SERVICES FOR	
	08/15/13	21-2	20140403-01	141227	1563 EASTER SEALS NEW		6,425.16	-6,425.16	TUITION AND SERVICES FOR	
	09/04/13	21-3	20140404-02	141303	2472 REGIONAL SERVICE		19,786.48	-19,786.48	TUITION AND SERVICES FOR	
	09/04/13	21-3	20140405-01	141310	1910 VERMONT CENTER F		120.00	-120.00	TUITION, R&B, AND SERVICE	
	09/04/13	21-3	20140405-01	141310	1910 VERMONT CENTER F		74,955.55	-74,955.55	TUITION, R&B, AND SERVICE	
	09/16/13	21-3	20140307-01	141368	1563 EASTER SEALS NEW		1,320.00	-1,320.00	YOUOTH TRANSITIONAL SERVI	
	09/16/13	21-3	20140307-01	141368	1563 EASTER SEALS NEW		1,460.00	-2,080.00	YOUOTH TRANSITIONAL SERVI	
	09/16/13	21-3	20140404-02	141405	2472 REGIONAL SERVICE		105.00	-105.00	TUITION AND SERVICES FOR	
	09/16/13	21-3	20140405-01	141416	1910 VERMONT CENTER F		180.00	-180.00	TUITION, R&B, AND SERVICE	
	09/16/13	21-3	20140407-01	141384	1434 LIGHTHOUSE SCHOO		-60.00	60.00	TUITION AND HIGH SCHOOL ST	
	09/16/13	21-3	20140407-01	141384	1434 LIGHTHOUSE SCHOO		8,201.60	-8,201.60	TUITION AND HIGH SCHOOL ST	
	09/18/13	21-3	20140403-01	141441	1563 EASTER SEALS NEW		78.40	-78.40	TUITION AND SERVICES FOR	

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD
 DATE: 06/05/2014
 TIME: 08:05:01

LITCHFIELD SCHOOL DISTRICT - SAU#27
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 5
 AUDIT21

SELECTION CRITERIA: orgn.fund='10' and orgn.orgn1 like '%' and orgn.orgn2='1201' and orgn.orgn3='00' and expledgr.account='569'
 ACCOUNTING PERIODS: 1/14 THRU 12/14

SORTED BY: FUND, LOCATION, FUNCTION

TOTALED ON: FUND, LOCATION, FUNCTION

PAGE BREAKS ON: FUND

FUND - 10 - GENERAL FUND
 ORG CODE - 1031120100 - CHS SPECIAL EDUCATION

ACCOUNT	DATE	T/C	PURCHASE O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
569										(cont'd)
	10/15/13	21-4	20140403-01	141637	1563 EASTER SEALS NEW		3,865.20	-3,865.20	TUITION AND SERVICES FOR	
	10/15/13	21-4	20140405-01	141660	1910 VERMONT CENTER F		97.50	-97.50	TUITION, R&B, AND SERVICE	
	10/15/13	21-4	20140405-01	141660	1910 VERMONT CENTER F		270.00	-270.00	TUITION, R&B, AND SERVICE	
	10/15/13	21-4	20140407-01	141644	1434 LIGHTHOUSE SCHOO		8,261.60	-8,261.60	TUTION AND HIGH SCHOOL ST	
	10/22/13	21-4	20140404-02	141700	2472 REGIONAL SERVICE		285.00	-285.00	TUITION AND SERVICES FOR	
	11/21/13	21-5	20140403-01	141817	1563 EASTER SEALS NEW		4,251.72	-4,251.72	TUITION AND SERVICES FOR	
	11/21/13	21-5	20140404-02	141833	2472 REGIONAL SERVICE		381.50	-381.50	TUITION AND SERVICES FOR	
	11/21/13	21-5	20140404-02	141833	2472 REGIONAL SERVICE		262.50	-22,442.02	TUITION AND SERVICES FOR	
	11/21/13	21-5	20140405-01	141837	1910 VERMONT CENTER F		120.00	-120.00	TUITION, R&B, AND SERVICE	
	11/21/13	21-5	20140407-01	141823	1434 LIGHTHOUSE SCHOO		6,710.40	-6,710.40	TUTION AND HIGH SCHOOL ST	
	12/11/13	21-6	20140403-01	141989	1563 EASTER SEALS NEW		3,478.68	-3,478.68	TUITION AND SERVICES FOR	
	12/11/13	21-6	20140407-01	142004	1434 LIGHTHOUSE SCHOO		5,592.00	-5,592.00	TUTION AND HIGH SCHOOL ST	
	12/16/13	18-6	20141758-01		2573 SERESC			3,935.68	CHANGE ORDER - 1	
	12/16/13	17-6	20141758-01		2573 SERESC			5,247.48	TUITION FOR STUDENT AT BR	
	12/17/13	21-6	20141758-01	142073	2573 SERESC		2,436.33	-2,436.33	TUITION FOR STUDENT AT BR	
	12/18/13	21-6	20140405-01	142078	1910 VERMONT CENTER F		240.00	-240.00	TUITION, R&B, AND SERVICE	
	12/27/13	24-6			ACCT REIMB.BUDGET ACC		-11,782.96		#030006REG.SRV.TUIT.REFUN	
	01/08/14	21-7	20140403-01	142132	1563 EASTER SEALS NEW		3,092.16	-3,092.16	TUITION AND SERVICES FOR	
	01/16/14	21-7	20140405-01	142178	1910 VERMONT CENTER F		210.00	-210.00	TUITION, R&B, AND SERVICE	
	01/16/14	21-7	20141758-01	142169	2573 SERESC		2,811.15	-2,811.15	TUITION FOR STUDENT AT BR	
	01/22/14	21-7	20140407-01	142204	1434 LIGHTHOUSE SCHOO		7,083.20	-7,083.20	TUTION AND HIGH SCHOOL ST	
	01/31/14	21-7	20140405-01	142250	1910 VERMONT CENTER F		1,763.66	-1,763.66	TUITION, R&B, AND SERVICE	
	01/31/14	21-7	20140405-01	142250	1910 VERMONT CENTER F		227.50	-227.50	TUITION, R&B, AND SERVICE	
	02/06/14	21-8	20140405-01	142277	1910 VERMONT CENTER F		113.75	-113.75	TUITION, R&B, AND SERVICE	
	02/17/14	21-8	20140403-01	142287	1563 EASTER SEALS NEW		2,705.64	-25,242.70	TUITION AND SERVICES FOR	
	02/17/14	21-8	20141758-01	142305	2573 SERESC		187.41	-3,935.68	TUITION FOR STUDENT AT BR	
	02/18/14	18-8	20140405-01		1910 VERMONT CENTER F			250.00	CHANGE ORDER - 1	
	02/19/14	21-8	20140405-01	142347	1910 VERMONT CENTER F		180.00	-180.00	TUITION, R&B, AND SERVICE	
	02/19/14	21-8	20140407-01	142330	1434 LIGHTHOUSE SCHOO		5,592.00	-5,592.00	TUTION AND HIGH SCHOOL ST	
	03/17/14	17-9	20140403-04		1563 EASTER SEALS NEW			189.12	LETTER FROM EASTER SEALS	
	03/19/14	21-9	20140403-04	142462	1563 EASTER SEALS NEW		189.12	-189.12	LETTER FROM EASTER SEALS	
	03/19/14	21-9	20140405-01	142485	1910 VERMONT CENTER F		211.25	-97.04	TUITION, R&B, AND SERVICE	
	03/26/14	19-9		140073			-60.00		2013 AR	
	04/04/14	21-10	20140407-01	142533	1434 LIGHTHOUSE SCHOO		7,083.20	-7,083.20	TUTION AND HIGH SCHOOL ST	
	04/18/14	21-10	20140407-01	142605	1434 LIGHTHOUSE SCHOO		5,964.80	-5,964.80	TUTION AND HIGH SCHOOL ST	
	05/15/14	19-11		140098			-4,286.68		PO20130227	
	05/29/14	18-11	20140407-01		1434 LIGHTHOUSE SCHOO			1,104.00	CHANGE ORDER - 1	
	05/29/14	21-11	20140407-01	142796	1434 LIGHTHOUSE SCHOO		7,828.80	-7,828.80	TUTION AND HIGH SCHOOL ST	
	05/29/14	21-11	20140407-01	142796	1434 LIGHTHOUSE SCHOO		4,846.40	-4,846.40	TUTION AND HIGH SCHOOL ST	
TOTAL					HANDICAPPED TUITION	392,920.05	235,490.06	.00		157,429.99

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD
DATE: 06/05/2014
TIME: 08:05:01

LITCHFIELD SCHOOL DISTRICT - SAU#27
EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 6
AUDIT21

SELECTION CRITERIA: orgn.fund='10' and orgn.orgn1 like '%' and orgn.orgn2='1201' and orgn.orgn3='00' and expdedgr.account='569'
ACCOUNTING PERIODS: 1/14 THRU 12/14

SORTED BY: FUND, LOCATION, FUNCTION

TOTALED ON: FUND, LOCATION, FUNCTION

PAGE BREAKS ON: FUND

FUND - 10 - GENERAL FUND
ORG CODE - 1031120100 - CHS SPECIAL EDUCATION

ACCOUNT DATE	T/C	PURCHASE O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
TOTAL FUNCTION - SPECIAL EDUCATION PRGMS					392,920.05	235,490.06	.00		157,429.99
TOTAL LOCATION - CAMPBELL HIGH SCHOOL					392,920.05	235,490.06	.00		157,429.99
TOTAL FUND - GENERAL FUND					709,800.00	459,361.25	9,444.11		240,994.64
TOTAL REPORT					709,800.00	459,361.25	9,444.11		240,994.64

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD
 DATE: 06/05/2014
 TIME: 08:03:48

LITCHFIELD SCHOOL DISTRICT - SAU#27
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 1
 AUDIT21

SELECTION CRITERIA: orgn.fund='10' and orgn.orgn1 like '%' and orgn.orgn2='2723' and orgn.orgn3 like '%' and expledgr.key_orgn like
 ACCOUNTING PERIODS: 1/14 THRU 12/14

SORTED BY: FUND, LOCATION, FUNCTION

TOTALED ON: FUND, LOCATION, FUNCTION

PAGE BREAKS ON: FUND

FUND - 10 - GENERAL FUND
 ORG CODE - 1031272300 - CHS VOCATIONAL TRANSPORT

ACCOUNT DATE	T/C	PURCHASE O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
10-31-2723-00-1031272300 - CHS VOCATIONAL TRANSPORT									
519			TRANSPORTATION		.00	.00	.00	BEGINNING BALANCE	
06/30/13	11-1				41,296.00			POSTED FROM BUDGET SYSTEM	
11/12/13	17-5			1638 FIRST STUDENT, I			41,296.00	2013-2014 VOC ED TRIPS SH	
11/12/13	21-5	20141415-01	141777	1638 FIRST STUDENT, I		1,654.32	-1,654.32	2013-2014 VOC ED TRIPS SH	
11/12/13	21-5	20141415-01	141777	1638 FIRST STUDENT, I		1,952.64	-1,952.64	2013-2014 VOC ED TRIPS SH	
11/19/13	18-5	20141415-01		1638 FIRST STUDENT, I			-1,026.00	CHANGE ORDER - 1	
11/20/13	17-5	20141492-01		2318 RUSSELL BLANCHET			1,026.00	PARENT MILEAGE REIMBURSEM	
11/21/13	21-5	20141492-01	141834	2318 RUSSELL BLANCHET		171.22	-171.22	PARENT MILEAGE REIMBURSEM	
11/30/13	24-5			ACCT REIMB.BUDGET ACC		-2,206.00		#1151675STATE/NH ALTTUIT/	
12/18/13	21-6	20141415-01	142050	1638 FIRST STUDENT, I		1,844.16	-1,844.16	2013-2014 VOC ED TRIPS SH	
03/04/14	17-9	20142334-01		2318 RUSSELL BLANCHET			324.80	NOV-DEC MILEAGE REIMBURSE	
03/05/14	21-9	20142334-01	142400	2318 RUSSELL BLANCHET		324.80	-324.80	NOV-DEC MILEAGE REIMBURSE	
03/28/14	21-9	20141415-01	142501	1638 FIRST STUDENT, I		976.32	-976.32	2013-2014 VOC ED TRIPS SH	
03/28/14	21-9	20141415-01	142501	1638 FIRST STUDENT, I		1,627.20	-1,627.20	2013-2014 VOC ED TRIPS SH	
03/28/14	21-9	20141415-01	142501	1638 FIRST STUDENT, I		1,844.16	-1,844.16	2013-2014 VOC ED TRIPS SH	
04/18/14	21-10	20141415-01	142594	1638 FIRST STUDENT, I		1,952.64	-1,952.64	2013-2014 VOC ED TRIPS SH	
05/29/14	21-11	20141415-01	142792	1638 FIRST STUDENT, I		2,061.12	-2,061.12	2013-2014 VOC ED TRIPS SH	
TOTAL			TRANSPORTATION		41,296.00	12,202.58	27,212.22		1,881.20
TOTAL FUNCTION - TRANSPORTATION (VOC ED)					41,296.00	12,202.58	27,212.22		1,881.20
TOTAL LOCATION - CAMPBELL HIGH SCHOOL					41,296.00	12,202.58	27,212.22		1,881.20
TOTAL FUND - GENERAL FUND					41,296.00	12,202.58	27,212.22		1,881.20
TOTAL REPORT					41,296.00	12,202.58	27,212.22		1,881.20

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION



June 3, 2014

VIA EMAIL ONLY

Jason Hoch, Town Administrator
Town of Litchfield
2 Liberty Way, Suite 1
Litchfield, NH 03052

Re: Legal Inquiry Instructions

Dear Jason:

We have received your letter of instructions this date and I wish to confirm that we will ensure that our legal opinion are only provided to the identified recipients. We will also ensure copies of our legal opinions are provide to you and the Chairman of the Litchfield Board of Selectmen. Please contact me if you have any questions, my direct telephone line is 603-224-7447 extension 3376.

Sincerely,

Stephen C. Buckley
Legal Services Counsel



TOWN OF LITCHFIELD

2 Liberty Way, Suite 1, Litchfield, NH 03052
Tel: 603-424-4046 Fax: 603-424-3014 www.litchfieldnh.gov

June 3, 2014

Dear Board and Committee Chairs,

At the Board of Selectmen's meeting of June 2, we adopted the following resolution:

The Board of Selectmen hereby directs the New Hampshire Municipal Association and Town Counsel that they are to only provide legal opinions and advice to the Chairman of the Board of Selectmen, the Town Administrator, selected town officials and only the Chairs of the following town committees or boards:

- *Planning Board,*
- *Zoning Board,*
- *Budget Committee,*
- *Conservation Commission,*
- *Recreation Commission;*
- *Mosquito Control;*
- *Police Department;*
- *Fire Department;*
- *Building Inspector/Code Enforcement Officer;*

Further, that any legal opinions issued by Town Counsel and/or the NH Municipal Association will be copied to the Chairman of the Board of Selectmen and/or the Town Administrator. The Chairman of the Board of Selectmen or his/her designee shall inform NHMA and Town Counsel as well as the Chairman of the boards/committees contained in this motion of these requirements and shall immediately and annually thereafter provide a list of the names of the chairs of the boards/committees/departments qualified to receive legal opinions. Individual members of the Board of Selectmen shall refer all legal questions or inquiries to NHMA and/or Town Counsel through the Chairman of the Board of Selectmen or the Town Administrator.

I would appreciate your assistance in communicating this request that members of your board or committee route all legal questions through you as Chair. If you have any questions or concerns, please feel free to contact the Town Administrator or me.

Thank you for your service,

John Brunelle, *Chairman*

----- Forwarded message -----

From: **Chris Pascucci** <cpascucci@litchfieldnh.gov>

Date: Sun, Jun 8, 2014 at 8:54 PM

Subject: BOS new resolution

To: Cindy Couture <ccouture@litchfieldnh.gov>

Cc: John Brunelle <jbrunelle@litchfieldnh.gov>, Bill Spencer <bspencer@litchfield-nh.gov>, Daniel Vaillancourt <dvaillancourt@litchfieldnh.gov>, Raymond Peeples <rpeeples@litchfieldnh.gov>, Andrew Cutter <acutter@litchfieldnh.gov>, Keri Douglas <kdouglas@litchfieldnh.gov>

Cindy,

The NHMA website states and I quote, " The legal staff includes two attorneys and one support staff. NHMA attorneys are available to answer inquiries and provide general legal assistance to elected and appointed officials from member towns, cities and village districts.

NHMA attorneys are available to answer inquiries and provide general legal assistance to elected and appointed officials from member towns, cities and village districts."

Cindy, although the BOS resolution includes all boards and committees in town, I am concerned right now solely with the budget committee.

I have absolutely no problem with the portion of the resolution that has to do with the towns legal counsel as I believe no individual elected member of any board could or should contact them for advice or opinions.

However, I disagree and am disputing the Board of Selectmen part of the resolution that prohibits elected members of the budget committee from contacting the NHMA for advice and information. They do not have the right or power to prohibit ELECTED members of the budget committee from individually contacting the NHMA. They do however, have the right and option to cancel membership from the NHMA if they really want to prohibit communication, and depending upon what their ultimate goal is, that is an option they may want to consider.

If the goal of the Selectmen is to keep all members in the loop in reference to any inquiry to the NHMA, then that could easily be accomplished without this resolution. A simple cc to the chair could accomplish that.

I am respectfully requesting that the "legality" of the new BOS resolution be vetted both with the towns counsel as well as with the NHMA, as I believe the BOS has absolutely NO legal right to do what they did on June 2nd. And I would like the same quick action with my request as the BOS took with their legal opinion stating the limits of the budget committee in regard to the police leased vehicles as well as the quick action with their resolution prohibiting elected officials from utilizing a service that exists to help and educate those same elected individuals. I will repeat, I have NO issue with the towns legal counsel part of this resolution, only the part that refers to the NHMA. My request is as simple as an e-mail to both the towns legal counsel as well as the NHMA. I would like to see a copy of both the question asked, as well as the written, signed legal response.

Your prompt action to my request is much appreciated. As elected members of the budget committee, we are responsible to the people of this community that elected us to this board. I fully understand that some issues are not the purview of the budget committee, but with this new BOS resolution, they have in fact, cut us off from a service we pay for, and exists to service elected individuals from member towns. We budget committee members owe it to our constituents to educate ourselves on any and all issues so we can represent those that elected us to office, The NHMA is there for that reason. Approval from my committee chair should not be a prerequisite or a requirement for me to help understand a budget committee related issue. Please respond to this e-mail so I know you received it.

Thank you

Chris Pascucci
Budget Committee member

From: **Raymond Peeples**
Date: Mon, Jun 23, 2014 at 10:30 AM
Subject: BOC Meeting
To: Cindy Couture <ccouture@litchfieldnh.gov>

Cindy,

Just a reminder that I will not be at the meeting as I am leaving Thursday morning for Western New York.

If you would please share with the rest of the BC

I would just like to go on record about the Selectman recent actions, limiting access to the LGC, I strongly disagree with them. I feel as elected official, they have violated my rights.

Why would they remove the only source of legal advice to the boards at large. I think we need to have an outside legal source and I would propose that the BC retains same and adds a budget line to support that.

This is an advanced form of censorship, killing any way for anyone to get an option other than the Selectman, or the chairman of the board or committee seeking enlightenment.

Regards,

Raymond C. Peeples Jr.

From: **Jason Hoch** <jhoch@litchfieldnh.gov>
Date: Tue, Jun 24, 2014 at 11:02 AM
Subject: Fwd: Various lease questions
To: Cindy Couture <ccouture@litchfieldnh.gov>
Cc: Frank Byron <fbyron@litchfieldnh.gov>, John Brunelle <jbrunelle@litchfieldnh.gov>

Cindy -

The Board asked that I forward this to you as advice from counsel that the Selectmen have released and can be shared with the members of the Budget Committee.

Jason

----- Forwarded message -----

From: **Laura Spector-Morgan** [REDACTED]
Date: Thu, May 29, 2014 at 10:45 AM
Subject: RE: Various lease questions
To: Jason Hoch <jhoch@litchfieldnh.gov>
Cc: John Brunelle <jbrunelle@litchfieldnh.gov>

Hi Jason. Please see my answers, below. Please let me know if I can be of additional assistance. Thank you.

Laura

Laura Spector-Morgan, Esquire

Mitchell Municipal Group, P.A.

25 Beacon Street East

Laconia, NH 03246

[REDACTED]

[REDACTED]

From: Jason Hoch [mailto:jhoch@litchfieldnh.gov]
Sent: Wednesday, May 28, 2014 9:15 AM

To: Laura Spector-Morgan
Cc: John Brunelle
Subject: Various lease questions

Laura -

Some questions have arisen around the Board of Selectmen's ability to make payments on lease/purchases entered into in prior years. We are trying to provide some clarification on these questions.

- In situations where a mid-year purchase occurs for equipment replacement (i.e. Highway Department equipment, Police vehicles, copiers, etc.), does the Board of Selectmen have the ability to enter into multi-year leases with a non-appropriation clause?

It is our opinion that yes, as long as the selectmen have adequate funds in the budget, they can enter into a lease purchase agreement with a non-appropriation clause mid year. See RSA 33:7-e. DRA takes the position that town meeting approval "should" be sought, because if the town doesn't know about the lease and the non-appropriation clause, how can it non-appropriate?

- If a capital item is "purchased" on a non-appropriation contract and the subsequent year the proposed budget passes followed by a few years later the town operates on a default budget (while the item's debt is still being paid off) does that require the town consider the item no longer has an appropriation and the lease terminated?

No. Unless the lease is specifically non-appropriated (i.e. there is a specific warrant article on that item which is defeated or the line item is zeroed out), the lease remains a contract obligation of the town, which is payable under the default budget, and if the town tried to take the position that the non-appropriation clause was triggered, I believe it would lose.

- If a non-appropriation contract item must be turned into the vendor, what is the timing of this return? For example, the town votes in March and a "non-appropriation" event happens, when must the town turn in the capital item (immediately, when feasible, before year end, etc.)? (remember, the town has already paid 3 months of expense in the current fiscal year.) what must be done with the expenses already paid by the town in the current fiscal year where the non-appropriation event happens?

The answer to this depends on the terms of the lease agreement.

- If a non-appropriation event happens (outside of a "no means no" warrant article situation), can the BOS immediately cut a new contract for a replacement item? For example, if the current police cruisers must be returned, could the BOS approve a new contract for other cruisers under RSA 33:7-e? If the BOS can't do a new contract for cruisers, are the BOS prevented from enacting any new contracts for any items?

The town could probably do this under state law; however, almost all lease purchase agreements provide that if there is a non-appropriation event, the town cannot spend funds on a similar item during (at least) that fiscal year. Doing so would result in liability to the town.

- If a non-appropriation event occurs (again, outside of a "no means no" situation), can the BOS fund the items through their authorization granted under RSA and in various court cases by the shifting of funds?

Yes.

- Under RSA 40:13 Default budget is defined as *"...(b) 'Default budget' as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision."* This definition states that the default budget is an appropriation and goes on to state that *"X. If no operating budget article is adopted, the local political subdivision either shall be deemed to have approved the default budget..."*. These two sections combined infer that the default budget is an approved appropriation. Does this satisfy the requirement for RSA 33:7-e to have an approved appropriation for continuing a purchase?

Yes.

- In testimony presented to the legislature during testimony on RSA 33:7-e, a question was asked how this would be handled in SB2 municipalities. The response was that the contract appropriation would be contained within the default budget. Does this indicate an intention of the legislature that contracts be continued if a default budget happens. (you can see the history of the testimony on the General Court website under the chapter law of 1999)

Yes.

- Under the authority granted a town under 31:10 for emergency borrowing it states in part that *"... 31:10 When Allowed. – Towns may incur indebtedness and issue notes for temporary loans, other than loans in anticipation of taxes, in any case where moneys belonging to them are lost or rendered unavailable through any default, suspension of*

payment or other casualty...." Would this allow the town to borrow for cruisers or other capital equipment?

I have never used this provision, but it seems as if it could be used if the default budget rendered the lease agreements non-appropriated, which it does not.

Jason Hoch

Town Administrator

Town of Litchfield

2 Liberty Way

Litchfield, NH 03052

From: **John Brunelle** <jbrunelle@litchfieldnh.gov>
Date: Tue, Jun 3, 2014 at 8:08 AM
Subject: Fw: RE: Role of Budget Committee
To: Cindy Couture <ccouture@litchfieldnh.gov>

Cindy,

Based on the questions and concerns raised at the last budget meeting; the Board of Selectmen asked our counsel to clarify the role and responsibility of the Budget Committee. Specifically the role and responsibility after town meeting.

Below is the dialogue (question and response). Please share with the rest of the members.

John

--

John Brunelle

Town of Litchfield | Board of Selectmen | o: +1 (603) 262-3901 | jbrunelle@litchfieldnh.gov

"There's a lot of things to think about, but nothing to worry about."

From: Laura Spector-Morgan [REDACTED]
Reply: Laura Spector-Morgan [REDACTED]
Date: May 28, 2014 at 9:47:34 AM
To: Jason Hoch jhoch@litchfieldnh.gov
Cc: John Brunelle jbrunelle@litchfieldnh.gov
Subject: RE: Role of Budget Committee

Jason:

The budget committee's role after town meeting is fairly limited. RSA 32:22 provides:

Upon request by the budget committee, the . . . administrative official, shall forthwith submit to the budget committee a comparative statement of all appropriations and all expenditures by them made in such detail as the budget committee may require. The budget committee shall meet periodically to review such statements. The provisions of this section shall not be construed to mean that the budget committee, or any member of the committee, shall have any authority to dispute or challenge the discretion of other officials over current town or district expenditures, except as provided in **RSA 32:23**.

RSA 32:23 says:

Upon receipt of the reports provided for by RSA 32:22, the budget committee shall examine the same promptly, and if it shall be found that the governing body or town manager have failed to comply with the provisions of this chapter concerning expenditures, a majority of the committee, at the expense of the municipality, may petition the superior court for removal as provided in RSA 32:12.

Essentially, these statutes when taken together allow the budget committee to review expenditures to ensure that the bottom line budget is not being overspent. They do not give the budget committee the authority to challenge expenditures or transfers that do not exceed the bottom line or violate some other provision of the law, such as the “no means no” provision.

Please let me know if I can be of additional assistance. Thank you.

Laura

Laura Spector-Morgan, Esquire
Mitchell Municipal Group, P.A.
25 Beacon Street East
Laconia, NH 03246
(603) 524-3885
fax (603) 524-0745

From: Jason Hoch [mailto:jhoch@litchfieldnh.gov]
Sent: Wednesday, May 28, 2014 9:15 AM
To: Laura Spector-Morgan
Cc: John Brunelle
Subject: Role of Budget Committee

Laura -

Quick question that the Board would like explained - your response will likely be shared with the Budget Committee Chair.

Can you clarify the legal responsibility of the Budget Committee relative to the current year budget after Town Meeting?

Jason Hoch
Town Administrator
Town of Litchfield
2 Liberty Way
Litchfield, NH 03052
[603.424.4046 x1250](tel:603.424.4046)

----- Forwarded message -----

From: **Andrew Cutter** <acutter@litchfieldnh.gov>

Date: Wed, Jun 25, 2014 at 9:20 AM

Subject: Town Expense Analysis

To: Budget Committee <BudComm@litchfieldnh.gov>

Committee -

I have been analyzing the town expenses based upon on the weekly .pdf reports provided. Please find attached an Excel file that makes performing the analysis a bit easier.

There is a worksheet included which is labeled 'BOS Questions'. I have submitted the list of questions to Frank with a cc to our Chair this morning.

Thanks.

Andrew

--

Andrew Cutter
Town of Litchfield
Budget Committee

----- Forwarded message -----

From: **John Brunelle** <jbrunelle@litchfieldnh.gov>

Date: Thu, Jun 26, 2014 at 6:40 PM

Subject: BOS Response to Andrew's Questions

To: Cindy Couture <ccouture@litchfieldnh.gov>, Andrew Cutter <acutter@litchfieldnh.gov>

Cindy and Andrew,

Here's the responses to the questions sent by Andrew the other day.

John

Question from BC:

- Is there a correlation between town clerk mileage and tolls and tax collection mileage and tolls? Both lines have exact same charge for June - 248.81 and very similar amounts in past

Yes, there is a correlation. Most months are bank run reimbursements. Standard practice, since those deposits contain Clerk, Collector and General Town revenues is to split the monthly total evenly between them. When there are specific meetings/conferences for one function, but not the other, those miles are charged to the specific department

- ~10% of Striping Cost Charged. When will the remainder of striping be complete? (01-4312.10-570)

Road Agent deferred spending as he was investigating bringing some striping in house. After Board expressed preference not to do that this year, balance of striping budget will be committed to contract work. Center lines, crosswalks and stop lines will be the priority within the remaining budget.

- Why is the town ~17k over on salt? What does this mean for Winter 2014?

You may recall that this past winter was rather resource intensive. All winter costs, including salt and contracted services are running higher than we would prefer going into the end of the year. For the remainder of winter this fiscal year, it will mean trying to identify other sources of funds to earmark to cover winter maintenance costs if the weather conditions require it. It also means that we will likely need to use the Winter Maintenance Capital Reserve Fund, which was established specifically for this kind of situation.

- HWY Block Grant - ~45% remaining. What additional work remains to be completed? When?

Road improvement projects are split to two places -- Highway Block Grant in operating budget and warrant article 6. The charges associated with Mike Lane are being charged to Block Grant in operating budget. First request for payment has been received and paid. Contractor is taking care of final punch list items and we would expect the balance to be paid within the next month or two. Other road projects are being charged to article 6 account. Work on Albuquerque patch is not

complete yet, thus no final bill. If there is a balance remaining, it will either be applied to another small project from the list, retained to cover cost overages in other areas of Highway Dept, (winter maintenance, etc.), or if it remains unspent at year end, will be carried forward to next year to apply to the approximately \$4.3 million of remaining road work.

- Memorial Day Supplies - nearly double what was budgeted and what was spent past years. Why?

Costs for Old Town Hall groundskeeping for event (bark mulch, flowers, etc.) charged to Memorial Day line. In previous years may have been charged to general gov't bldgs maintenance.

- What is the present condition of the towns cruisers and fire apparatus? Any increase in vehicle repairs expected?

Major fire apparatus is in generally good condition. Last year had some major expenses for repairs. Some issues this year included replacement of body of forestry truck, a fuel tank repair on engine 2. With aging fire equipment, that is why we budget \$28,000 annually and we've spent nearly \$17,000 to date. Did take a utility vehicle out of service this year -- mainly used for transportation to training and light duty operations. Firefighters are using the Building Department vehicle for transportation to training in Concord, etc. when needed. We will need to be thinking about how to deal with replacing Engine 2 in the near future. Based on a 20 year expected life span, 2015 would be its scheduled replacement. At the moment, there is no compelling situation that would prompt the replacement next year, but in the upcoming capital plan, it will likely be one of the first items needed.

Police vehicles - cruisers 3 & 4, acquired last year, are running generally as expected. However, with the unreliability and high frequency out of service of cars 5 and 6 (the 2010 vehicles), mileage is building up faster on 3 and 4. At the end of may, Car 3 had 35,000 miles and is expected to be at 85,000 next year -- based on our approach of taking a vehicle out of service at 90,000 miles, this means that the third year that we would plan on active service, this vehicle may be beyond that target. Similarly, Car 4, which we received later in the year last year, had 22,121 miles at the end of May and can be expected to have approximately 80,000 miles next year.

Detail cars were intended to be completely out of service 2 years ago. We are no longer putting any money into repairs on them. Car 8 has been taken out of service for detail work.

There is a possibility that we will need to find a way to replace these vehicles since we may not have viable cruisers to hand down from 5 & 6. Chief and TA have suggested that they are looking at alternatives which may include dedicated vehicles that are more fuel efficient, given their use on details (don't have to be a full scale cruiser).

Cars 5 and 6 continue to be a problem. Each has required major work in 2013 and 2014. Each has had approximately \$2400 of work in 2014. (This comes on the heels of \$8800 for car 5 in 2013 and \$4200 for car 6 -- those are combined totals of routine maintenance, breakdown repair

and equipment repair/replacement to maintain in services as primary patrol vehicles. At the end of May, mileage of Car 5 was 101,439 and Car 6, 88,223.

I would expect repairs for 5 and 6 to continue to be a burden this year. With the age of both vehicles and the fact that they are no longer under warranty, we pay the full cost of repairs. We hope not to exceed the individual line item budget of \$14,000, but there continue to be unknowns.

- Has the BOS begun thinking about budget priorities for '15? If so, please share details on what those priorities might be.

Only three months through a revised default budget, so Board hasn't formally discussed. However, the Board has discussed various issues that will impact the 15 budget. Need to deal with the Police vehicle issues, winter maintenance costs (likely will need to replenish capital reserve fund). Board approved a wage plan for non bargaining unit employees in December, 2013; we need to fund the transition into this plan. Need to continue the pavement management program -- voters overwhelming supported this year's article. Road Agent and TA are updating pavement plan and recommendations for next year.

In relatively positive news, looking into next year, we will be changing health insurance providers effective September 1. The premium was lower than our renewal rate with HealthTrust and also avoided the issue we faced July 2015 with the school moving it's employees to SchoolCare. With this change, as well as a change we made last July to prescription coverage, we have stabilized premiums. From July 1, 2011 to July 2015, our premium increase for the HMO plan (the plan chosen by most of our employees) will be 2% total (\$1666.69 to \$1702.54).

We expect the capital improvement committee to begin work later this summer so that we will have a clearer picture of upcoming major equipment replacement items.

Other items the Board will be revisiting for the 2015 budget are items deferred with a default budget this year including Police training, firearms and taser replacement (recall that we hoped to do 1/2 of taser replacements in 14 and 1/2 in 15 in our proposed budget).

2015 is the assessing certification year. We may need to make up an additional \$3000-\$8000 for the last part of the five year plan. Each year, we have saved a portion of unused general assessing services as budgeted to smooth the impact in the last year.

--

John Brunelle

Town of Litchfield | Board of Selectmen | o: [+1 \(603\) 262-3901](tel:+16032623901) | jbrunelle@litchfieldnh.gov

Description	Account Number	Account Name
BOARD OF SELECTMEN	01-4130.10-110	Salary - Town Administrator
BOARD OF SELECTMEN	01-4130.10-130	EX Salaries Selectmen
BOARD OF SELECTMEN	01-4130.10-190	EX Selectmen's Exp. Allowance
BOARD OF SELECTMEN	01-4130.10-210	Health Insurance
BOARD OF SELECTMEN	01-4130.10-211	Dental Insurance
BOARD OF SELECTMEN	01-4130.10-328	EX Public Notices and Ads
BOARD OF SELECTMEN	01-4130.10-329	EX Recording Fees
BOARD OF SELECTMEN	01-4130.10-344	EX Clerical Support
BOARD OF SELECTMEN	01-4130.10-395	Background Check
BOARD OF SELECTMEN	01-4130.10-560	EX Dues and Subscriptions
BOARD OF SELECTMEN	01-4130.10-625	EX Postage
BOARD OF SELECTMEN	01-4130.10-670	Books & Periodicals
BOARD OF SELECTMEN	01-4130.10-810	Mileage & Expense Reimbursemen
BOARD OF SELECTMEN	01-4130.10-811	EX BOS Training
BOARD OF SELECTMEN	01-4130.10-899	EX Back Check DNU 13
ADMINISTRATION	01-4130.20-111	EX Town Administrator
ADMINISTRATION	01-4130.20-210	EX Health Insurance
ADMINISTRATION	01-4130.20-211	EX Dental Insurance
ADMINISTRATION	01-4130.20-560	EX Dues and Subscriptions
ADMINISTRATION	01-4130.20-670	EX Books & Periodicals
ADMINISTRATION	01-4130.20-810	EX Mileage and Tolls
ADMINISTRATION	01-4130.20-811	EX Seminars
TOWN MEETING	01-4130.30-125	EX Wages - Ballot Clerks
TOWN MEETING	01-4130.30-126	EX Wages - Election Workers
TOWN MEETING	01-4130.30-130	EX Wages - Moderator
TOWN MEETING	01-4130.30-344	Clerical Support
TOWN MEETING	01-4130.30-346	EX Optech Programming Support
TOWN MEETING	01-4130.30-430	EX Equipment Maint. Cont DNU 1
TOWN MEETING	01-4130.30-550	EX Printing
TOWN MEETING	01-4130.30-551	EX Annual Town Report
TOWN MEETING	01-4130.30-620	EX Office Supplies
TOWN MEETING	01-4130.30-623	EX Ballots
TOWN MEETING	01-4130.30-630	Equipment Maint Contract
TOWN MEETING	01-4130.30-692	Election Provisions
TOWN MEETING	01-4130.30-740	EX New Equipment
TOWN MEETING	01-4130.30-810	Mileage & Expense Reimbursemen
TOWN MEETING	01-4130.30-811	Seminars/Workshops
TOWN CLERK	01-4140.10-110	TC Wages Deputy Town Clerk
TOWN CLERK	01-4140.10-120	TC Wages - Clerk
TOWN CLERK	01-4140.10-130	TC Salary - Town Clerk
TOWN CLERK	01-4140.10-140	TC Overtime
TOWN CLERK	01-4140.10-141	TC OT Clerk DNU 13
TOWN CLERK	01-4140.10-210	TC Health Insurance
TOWN CLERK	01-4140.10-211	TC Dental Insurance
TOWN CLERK	01-4140.10-328	TC Public Notices and Ads
TOWN CLERK	01-4140.10-342	TC Software Support Services
TOWN CLERK	01-4140.10-430	TC Equipment Maint. Contract
TOWN CLERK	01-4140.10-560	TC Dues and Subscriptions
TOWN CLERK	01-4140.10-620	TC Office Supplies DNU 13
TOWN CLERK	01-4140.10-621	TC Dog Tags and License Forms
TOWN CLERK	01-4140.10-622	Printer Cartridges
TOWN CLERK	01-4140.10-625	TC Postage
TOWN CLERK	01-4140.10-692	TC Election Provisions DNU 13
TOWN CLERK	01-4140.10-740	TC Equipment Purchases DNU 13
TOWN CLERK	01-4140.10-810	TC Mileage and Tolls
TOWN CLERK	01-4140.10-811	TC Seminars and Conventions
VOTER REGISTRATION	01-4140.20-130	EL Salaries - Checklist Superv
VOTER REGISTRATION	01-4140.20-344	EL Clerical Support
VOTER REGISTRATION	01-4140.20-625	EL Postage
ACCOUNTING	01-4150.10-110	FA Wages-Sec/Bookkeeping Staff

ACCOUNTING	01-4150.10-120	FA Office/Finance Manager
ACCOUNTING	01-4150.10-128	Stipend - Treasurer & Deputy
ACCOUNTING	01-4150.10-130	Stipend - Trustees of TF
ACCOUNTING	01-4150.10-140	FA Overtime-Sec/Bookkeeping St
ACCOUNTING	01-4150.10-210	FA Health Insurance
ACCOUNTING	01-4150.10-211	FA Dental Insurance
ACCOUNTING	01-4150.10-310	FA Tax Map Update
ACCOUNTING	01-4150.10-342	FA Software Support Services
ACCOUNTING	01-4150.10-390	FA Consulting Services
ACCOUNTING	01-4150.10-550	FA Printing
ACCOUNTING	01-4150.10-560	FA Dues and Subscriptions
ACCOUNTING	01-4150.10-620	FA Office Supplies
ACCOUNTING	01-4150.10-625	FA Postage
ACCOUNTING	01-4150.10-631	FA Equipment Repair & Maint.
ACCOUNTING	01-4150.10-740	FA Equipment Purchases DNU 13
ACCOUNTING	01-4150.10-810	FA Mileage and Tolls
ACCOUNTING	01-4150.10-811	FA Seminars
ACCOUNTING	01-4150.10-812	FA Auditing Services
ACCOUNTING	01-4150.20-341	Telephone & Data
ACCOUNTING	01-4150.20-342	Software Support
ACCOUNTING	01-4150.20-630	Equipment & Maintenance
ACCOUNTING	01-4150.20-740	Equipment Purchase
ACCOUNTING	01-4150.20-741	Equipment Lease
ACCOUNTING	01-4150.20-750	Furniture/Fixture Purchase
TAX COLLECTION	01-4150.40-110	TX Wages Deputy Tax Collector
TAX COLLECTION	01-4150.40-120	TX Wages Clerk
TAX COLLECTION	01-4150.40-130	TX Salary - Tax Collector
TAX COLLECTION	01-4150.40-140	Overtime
TAX COLLECTION	01-4150.40-141	TX OT Clerk DNU 13
TAX COLLECTION	01-4150.40-210	TX Health Insurance
TAX COLLECTION	01-4150.40-211	TX Dental Insurance
TAX COLLECTION	01-4150.40-321	TX Property Title Research
TAX COLLECTION	01-4150.40-328	TX Public Notices and Ads DNU
TAX COLLECTION	01-4150.40-329	TX Recording Fees
TAX COLLECTION	01-4150.40-342	TX Software Support Services
TAX COLLECTION	01-4150.40-560	TX Dues and Subscriptions
TAX COLLECTION	01-4150.40-620	TX Office Supplies DNU 13
TAX COLLECTION	01-4150.40-625	TX Postage
TAX COLLECTION	01-4150.40-631	TX Equipment Repair/MainDNU13
TAX COLLECTION	01-4150.40-740	TX Equipment Purchases DNU13
TAX COLLECTION	01-4150.40-810	TX Mileage and Tolls
TAX COLLECTION	01-4150.40-811	TX Seminars and Conventions
TREASURY	01-4150.50-125	TR Deputy Town Treasurer
TREASURY	01-4150.50-130	TR Salary - Treasurer
TREASURY	01-4150.50-131	TR Salaries - Town Trustees
TREASURY	01-4150.50-810	TR Mileage and Tolls DNU13
BUDGETING	01-4150.90-328	BU Public Notices and Ads
BUDGETING	01-4150.90-344	BU Secretarial/Steno DNU 13
BUDGETING	01-4150.90-811	BU Seminars
REVALUATION OF PROPERTY	01-4152.10-312	Assessing Services
REVALUATION OF PROPERTY	01-4152.10-342	Assessing Software
REVALUATION OF PROPERTY	01-4152.10-390	Assessing Services DNU 13
LEGAL EXPENSES	01-4153.10-320	LE Town Attorney Legal Service
LEGAL EXPENSES	01-4153.20-321	LE Merrimack Valley Regional
LEGAL EXPENSES	01-4153.20-322	LE Supplemental Legal Services
LEGAL EXPENSES	01-4153.20-323	LE Cable Franchise Negotiation
LEGAL EXPENSES	01-4153.20-324	LE Litigation Fees
LEGAL EXPENSES	01-4153.20-325	LE Expert Witness
LEGAL EXPENSES	01-4153.20-328	LE Merrimack Valley Regional
PERSONNEL ADMINISTRATION	01-4155.10-210	Health Insurance (Return)
PERSONNEL ADMINISTRATION	01-4155.10-219	Short Term Disability
PERSONNEL ADMINISTRATION	01-4155.10-290	PA Flexible Spending Plan
PERSONNEL ADMINISTRATION	01-4155.10-291	STD DNU 13

PERSONNEL ADMINISTRATION	01-4155.20-220	PA Social Security Taxes
PERSONNEL ADMINISTRATION	01-4155.30-225	PA Medicare Taxes
PERSONNEL ADMINISTRATION	01-4155.40-230	PA Employee Retirement
PERSONNEL ADMINISTRATION	01-4155.40-231	PA Firefighter Retirement
PERSONNEL ADMINISTRATION	01-4155.40-232	PA Police Retirement
PERSONNEL ADMINISTRATION	01-4155.50-250	PA Unemployment Tax
PERSONNEL ADMINISTRATION	01-4155.60-260	PA Worker Compensation Ins.
PLANNING BOARD	01-4191.10-120	Wages - Admin Asst.
PLANNING BOARD	01-4191.10-125	PB Wages - Adm. Assistant
PLANNING BOARD	01-4191.10-210	PB Health Insurance
PLANNING BOARD	01-4191.10-211	PB Dental Insurance
PLANNING BOARD	01-4191.10-328	PB Public Notices & Ads DNU 13
PLANNING BOARD	01-4191.10-329	PB Recording Fees
PLANNING BOARD	01-4191.10-344	PB Secretarial/Steno Ser DNU13
PLANNING BOARD	01-4191.10-392	PB NRPC Planner
PLANNING BOARD	01-4191.10-393	PB NRPC Special Projects
PLANNING BOARD	01-4191.10-550	PB Printing DNU 13
PLANNING BOARD	01-4191.10-555	Public Notices & Ads
PLANNING BOARD	01-4191.10-560	PB NRPC Dues DNU 13
PLANNING BOARD	01-4191.10-625	PB Postage
PLANNING BOARD	01-4191.10-670	Books & Periodicals
PLANNING BOARD	01-4191.10-810	PB Mileage and Tolls
PLANNING BOARD	01-4191.10-811	PB Seminars
ZONING BOARD	01-4191.30-328	ZBA Public Notices & Ads DNU13
ZONING BOARD	01-4191.30-344	ZB Secretarial Services DNU 13
ZONING BOARD	01-4191.30-555	Public Notices & Ads
ZONING BOARD	01-4191.30-560	ZB Dues & Subscriptions DNU 13
ZONING BOARD	01-4191.30-625	ZB Postage DNU 13
ZONING BOARD	01-4191.30-670	Books & Periodicals
ZONING BOARD	01-4191.30-810	ZB Mileage and Tolls
ZONING BOARD	01-4191.30-811	ZB Seminars
GENERAL GOVERNMENT FACILITIES	01-4194.10-120	GB Wages - Custodian
GENERAL GOVERNMENT FACILITIES	01-4194.10-341	GB Mtg House Fire Alarm Phone
GENERAL GOVERNMENT FACILITIES	01-4194.10-396	County Prison Comm Serv Prog
GENERAL GOVERNMENT FACILITIES	01-4194.10-410	GB TH/PS Electricity
GENERAL GOVERNMENT FACILITIES	01-4194.10-411	GB TH/PS Propane Gas
GENERAL GOVERNMENT FACILITIES	01-4194.10-412	GB TH/PS Water Charges
GENERAL GOVERNMENT FACILITIES	01-4194.10-413	GB Mtg House Electricity
GENERAL GOVERNMENT FACILITIES	01-4194.10-430	Building Maintenance & Repair
GENERAL GOVERNMENT FACILITIES	01-4194.10-431	GB TH/PS HVAC Maint. Contract
GENERAL GOVERNMENT FACILITIES	01-4194.10-432	GB Fire Detector Test/Insp
GENERAL GOVERNMENT FACILITIES	01-4194.10-434	GB Water System Maintenance
GENERAL GOVERNMENT FACILITIES	01-4194.10-435	GB Floor Cleaning
GENERAL GOVERNMENT FACILITIES	01-4194.10-436	GB TH/PS Alarm System Contract
GENERAL GOVERNMENT FACILITIES	01-4194.10-437	GB Generator Maint. Contract
GENERAL GOVERNMENT FACILITIES	01-4194.10-441	GB Deeded Property Rent
GENERAL GOVERNMENT FACILITIES	01-4194.10-630	GB Bldg Maint 12/Equip Maint13
GENERAL GOVERNMENT FACILITIES	01-4194.10-631	GB Equipment Rpr/Maint DNU13
GENERAL GOVERNMENT FACILITIES	01-4194.10-635	School Fuel Use
GENERAL GOVERNMENT FACILITIES	01-4194.10-636	GB Generator Diesel Fuel
GENERAL GOVERNMENT FACILITIES	01-4194.10-640	GB Custodial Maint. Supplies
GENERAL GOVERNMENT FACILITIES	01-4194.10-641	GB Septic Tank Cleaning
GENERAL GOVERNMENT FACILITIES	01-4194.10-642	GB TH/PS Roof Snow Removal
GENERAL GOVERNMENT FACILITIES	01-4194.10-643	GB Pest Control Spraying
GENERAL GOVERNMENT FACILITIES	01-4194.10-650	GB Lawn Maintenance
GENERAL GOVERNMENT FACILITIES	01-4194.10-750	GB Furniture
GENERAL GOVERNMENT FACILITIES	01-4194.20-341	GO Telephone Data
GENERAL GOVERNMENT FACILITIES	01-4194.20-342	GO Software Support
GENERAL GOVERNMENT FACILITIES	01-4194.20-430	GO Eqt Maint Contract Hardware
GENERAL GOVERNMENT FACILITIES	01-4194.20-620	GO Office Supplies
GENERAL GOVERNMENT FACILITIES	01-4194.20-631	GO Eqt Maint & Repairs
GENERAL GOVERNMENT FACILITIES	01-4194.20-725	Gas Station
GENERAL GOVERNMENT FACILITIES	01-4194.20-740	GO Eqt. Purchases

GENERAL GOVERNMENT FACILITIES	01-4194.20-750	GO Furniture/Fixture Purchase
CEMETERIES	01-4195.10-412	C Pinecrest Water
CEMETERIES	01-4195.10-610	General Supplies
CEMETERIES	01-4195.10-625	C Postage
CEMETERIES	01-4195.10-650	C Groundskeeping
CEMETERIES	01-4195.10-693	C Minor Tools & Supplies DNU13
CEMETERIES	01-4195.10-730	C Pinecrest Fencing
CEMETERIES	01-4195.10-810	C Tolls/Mileage
CEMETERIES	01-4195.20-620	C Old Church Office Supplies
CEMETERIES	01-4195.20-630	C Old Church Monument Repair
CEMETERIES	01-4195.20-650	C Old Church Groundskeeping
CEMETERIES	01-4195.30-430	Hillcrest Bldg/Monument Repair
CEMETERIES	01-4195.30-630	C Hillcrest Bldg/Mon Rep DNU13
CEMETERIES	01-4195.30-650	C Hillcrest Groundskeeping
INSURANCE NOT OTHERWISE ALLOCATED	01-4196.90-520	IN General Liability Ins.
INSURANCE NOT OTHERWISE ALLOCATED	01-4196.90-525	Insurance Deductables
ADVERTISING & REGIONAL ASSNS	01-4197.10-550	Printing
ADVERTISING & REGIONAL ASSNS	01-4197.10-555	Public Notices & Ads
ADVERTISING & REGIONAL ASSNS	01-4197.10-560	Dues & Subscriptions
OTHER GENERAL GOVERNMENT	01-4199.10-840	OG Contingency Fund
POLICE DEPARTMENT	01-4210.10-110	PD Salary - Administration
POLICE DEPARTMENT	01-4210.10-111	PD Wages - Officers
POLICE DEPARTMENT	01-4210.10-120	Wages - Admin Asst.
POLICE DEPARTMENT	01-4210.10-125	Part-time Officers
POLICE DEPARTMENT	01-4210.10-140	Overtime - Officers
POLICE DEPARTMENT	01-4210.10-141	PD Overtime - Lieutenant
POLICE DEPARTMENT	01-4210.10-143	PD Wages - Lieutenant Training
POLICE DEPARTMENT	01-4210.10-144	PD Wages - Court OT
POLICE DEPARTMENT	01-4210.10-145	PD Witness Fees DNU 13
POLICE DEPARTMENT	01-4210.10-149	PD OT Training
POLICE DEPARTMENT	01-4210.10-150	Witness Fees
POLICE DEPARTMENT	01-4210.10-191	PD Uniform Allowance
POLICE DEPARTMENT	01-4210.10-199	PD Community Detail
POLICE DEPARTMENT	01-4210.10-210	PD Health Insurance
POLICE DEPARTMENT	01-4210.10-211	PD Dental Insurance
POLICE DEPARTMENT	01-4210.10-213	PD Long-Term Disability Ins.
POLICE DEPARTMENT	01-4210.10-215	PD Life Insurance
POLICE DEPARTMENT	01-4210.10-291	PD Uniforms & Accessories
POLICE DEPARTMENT	01-4210.10-325	Prosecutor Contracted Service
POLICE DEPARTMENT	01-4210.10-328	PD Public Notices and Ads DNU
POLICE DEPARTMENT	01-4210.10-335	PD Shredding Services
POLICE DEPARTMENT	01-4210.10-336	Emergency Response Team
POLICE DEPARTMENT	01-4210.10-341	PD Telephone
POLICE DEPARTMENT	01-4210.10-342	Software Support
POLICE DEPARTMENT	01-4210.10-344	Clerical Services
POLICE DEPARTMENT	01-4210.10-350	PD Pre-Emp 12/Med Srv 13
POLICE DEPARTMENT	01-4210.10-355	Pre-Employment Screening
POLICE DEPARTMENT	01-4210.10-390	PD Prosecutor Serv DNU 13
POLICE DEPARTMENT	01-4210.10-430	PD Equipment Maint Contract
POLICE DEPARTMENT	01-4210.10-550	Printing
POLICE DEPARTMENT	01-4210.10-555	Public Notices & Ads
POLICE DEPARTMENT	01-4210.10-560	PD Dues and Subscriptions
POLICE DEPARTMENT	01-4210.10-610	General Supplies
POLICE DEPARTMENT	01-4210.10-613	PD Community Relations
POLICE DEPARTMENT	01-4210.10-620	PD Office Supplies
POLICE DEPARTMENT	01-4210.10-625	PD Postage
POLICE DEPARTMENT	01-4210.10-630	Equipment Maintenance & Repair
POLICE DEPARTMENT	01-4210.10-635	Vehicle Fuel
POLICE DEPARTMENT	01-4210.10-660	Vehicle Repair & Maintenance
POLICE DEPARTMENT	01-4210.10-662	Tire Purchases
POLICE DEPARTMENT	01-4210.10-670	PD Books & Periodicals
POLICE DEPARTMENT	01-4210.10-680	Uniforms & Accessories
POLICE DEPARTMENT	01-4210.10-681	Ammunition/Supplies Purchase

POLICE DEPARTMENT	01-4210.10-740	Equipment Purchase
POLICE DEPARTMENT	01-4210.10-760	Cruiser Purchase
POLICE DEPARTMENT	01-4210.10-811	PD Seminars and Conventions
POLICE DEPARTMENT	01-4210.10-910	Detail Vehicle Reimbursement
CRIME CONTROL AND INVESTIGATION	01-4210.20-110	PD Wages - Sec/Dispatcher
CRIME CONTROL AND INVESTIGATION	01-4210.20-120	PD Wages - Sergeant
CRIME CONTROL AND INVESTIGATION	01-4210.20-122	PD Dispatch Coverage
CRIME CONTROL AND INVESTIGATION	01-4210.20-140	PD Overtime - Sec/Dispatcher
CRIME CONTROL AND INVESTIGATION	01-4210.20-143	PD Sergeant Training
CRIME CONTROL AND INVESTIGATION	01-4210.20-144	PD Sergeant Court
CRIME CONTROL AND INVESTIGATION	01-4210.20-191	PD Uniform Allowance
CRIME CONTROL AND INVESTIGATION	01-4210.20-210	PD Health Insurance
CRIME CONTROL AND INVESTIGATION	01-4210.20-211	PD Dental Insurance
CRIME CONTROL AND INVESTIGATION	01-4210.20-291	PD Uniforms & Accessories
CRIME CONTROL AND INVESTIGATION	01-4210.20-342	PD Software Support
CRIME CONTROL AND INVESTIGATION	01-4210.20-430	PD Equipment Maint. Contract
CRIME CONTROL AND INVESTIGATION	01-4210.20-670	PD Books & Periodicals
CRIME CONTROL AND INVESTIGATION	01-4210.20-693	PD Minor Tools and Supplies
CRIME CONTROL AND INVESTIGATION	01-4210.20-740	PD Equipment Purchases
CRIME CONTROL AND INVESTIGATION	01-4210.20-811	PD Seminars
TRAFFIC CONTROL	01-4210.30-110	PD Wages - Master Patrolmen
TRAFFIC CONTROL	01-4210.30-111	PD Wages - Patrolmen
TRAFFIC CONTROL	01-4210.30-112	PD Wages - Corporal
TRAFFIC CONTROL	01-4210.30-125	PD Wages - Special Officers
TRAFFIC CONTROL	01-4210.30-140	PD Overtime - Master Patrolmen
TRAFFIC CONTROL	01-4210.30-141	PD Overtime - Patrolman
TRAFFIC CONTROL	01-4210.30-142	PD Overtime - Corporal
TRAFFIC CONTROL	01-4210.30-143	PD Wages - Patrolman Training
TRAFFIC CONTROL	01-4210.30-144	PD Wages Patrolman Court
TRAFFIC CONTROL	01-4210.30-145	PD Wages - M. Patrolman Train.
TRAFFIC CONTROL	01-4210.30-146	PD Wages- M. Patrolman Court
TRAFFIC CONTROL	01-4210.30-147	PD Wages - Corporal Training
TRAFFIC CONTROL	01-4210.30-148	PD Wages - Corporal Court
TRAFFIC CONTROL	01-4210.30-191	PD Uniform Allowance
TRAFFIC CONTROL	01-4210.30-210	PD Health Insurance
TRAFFIC CONTROL	01-4210.30-211	PD Dental Insurance
TRAFFIC CONTROL	01-4210.30-291	PD Uniforms & Accessories
TRAFFIC CONTROL	01-4210.30-391	PD Radar Certification
TRAFFIC CONTROL	01-4210.30-560	PD Dues & Subscriptionis
TRAFFIC CONTROL	01-4210.30-635	PD Vehicle Fuel
TRAFFIC CONTROL	01-4210.30-660	PD Vehicle Repairs & Maint.
TRAFFIC CONTROL	01-4210.30-662	PD Tire Purchases
TRAFFIC CONTROL	01-4210.30-663	PD Radio Installation & Repair
TRAFFIC CONTROL	01-4210.30-760	PD Cruiser Purchase
TRAFFIC CONTROL	01-4210.30-811	PD Seminars
TRAINING	01-4210.40-691	PD Ammunition Purchases
SUPPORT SERVICES	01-4210.50-110	PD Wages - Sec/Dispatcher
SUPPORT SERVICES	01-4210.50-120	PD Wages - PT Sec/Dispatcher
SUPPORT SERVICES	01-4210.50-122	PD Dispatch Coverage
SUPPORT SERVICES	01-4210.50-140	PD Overtime - Sec/Dispatcher
SUPPORT SERVICES	01-4210.50-191	PD Uniform Allowance
SUPPORT SERVICES	01-4210.50-210	PD Health Insurance
SUPPORT SERVICES	01-4210.50-211	PD Dental Insurance
SUPPORT SERVICES	01-4210.50-291	PD Uniforms & Accessories
SUPPORT SERVICES	01-4210.50-336	PD Emergency Response Team Fee
SUPPORT SERVICES	01-4210.50-345	PD Dispatch Service Contract
SUPPORT SERVICES	01-4210.50-350	PD Medical Service Charges
SUPPORT SERVICES	01-4210.50-440	PD Equipment Purchases/Rentals
SUPPORT SERVICES	01-4210.50-550	PD Printing
SUPPORT SERVICES	01-4210.50-560	PD Dues & Subscriptions
SUPPORT SERVICES	01-4210.50-631	PD Equipment Repair & Maint.
POLICE STATION	01-4210.70-750	PD Furniture/Fixture Purchases
AMBULANCE	01-4215.10-351	AM Ambulance Service Charges

AMBULANCE	01-4215.10-800	AMB - Bad Debt
FIRE DEPARTMENT	01-4220.10-110	Wages - Fire Chief
FIRE DEPARTMENT	01-4220.10-111	Wages FT Firefighter/EMT
FIRE DEPARTMENT	01-4220.10-120	Wages - Call Firefighter
FIRE DEPARTMENT	01-4220.10-127	Wages - Training
FIRE DEPARTMENT	01-4220.10-128	Saturday/Sunday Coverage
FIRE DEPARTMENT	01-4220.10-129	Fire Inspector
FIRE DEPARTMENT	01-4220.10-130	FD Salary - Fire Chief
FIRE DEPARTMENT	01-4220.10-140	Overtime - Firefighter/EMT
FIRE DEPARTMENT	01-4220.10-149	Overtime - Training - FF
FIRE DEPARTMENT	01-4220.10-210	FD - Health Insurance
FIRE DEPARTMENT	01-4220.10-211	Dental Insurance
FIRE DEPARTMENT	01-4220.10-212	Short Term Disability Insuranc
FIRE DEPARTMENT	01-4220.10-291	FD Uniforms & AccessoriesDNU13
FIRE DEPARTMENT	01-4220.10-302	FD Contracted Sec DNU 13
FIRE DEPARTMENT	01-4220.10-328	FD Public Notices and AdsDNU13
FIRE DEPARTMENT	01-4220.10-341	FD Telephone
FIRE DEPARTMENT	01-4220.10-342	FD Computer Software Contract
FIRE DEPARTMENT	01-4220.10-345	Dispatch Service Contract
FIRE DEPARTMENT	01-4220.10-350	FD Pre-Employment Phy DNU13
FIRE DEPARTMENT	01-4220.10-355	Pre-Employment Screening
FIRE DEPARTMENT	01-4220.10-391	Instructor Services
FIRE DEPARTMENT	01-4220.10-410	Electricity
FIRE DEPARTMENT	01-4220.10-411	Heating
FIRE DEPARTMENT	01-4220.10-412	Water
FIRE DEPARTMENT	01-4220.10-430	Station Repairs & Maintenance
FIRE DEPARTMENT	01-4220.10-440	Equipment Rental
FIRE DEPARTMENT	01-4220.10-550	FD Printing
FIRE DEPARTMENT	01-4220.10-555	Public Notices & Ads
FIRE DEPARTMENT	01-4220.10-560	FD Dues and Subscriptions
FIRE DEPARTMENT	01-4220.10-610	General Supplies
FIRE DEPARTMENT	01-4220.10-613	Community Relations Supplies
FIRE DEPARTMENT	01-4220.10-620	FD Office Supplies
FIRE DEPARTMENT	01-4220.10-625	FD Postage
FIRE DEPARTMENT	01-4220.10-630	Equipment Repair & Maintenance
FIRE DEPARTMENT	01-4220.10-635	Vehicle Fuel
FIRE DEPARTMENT	01-4220.10-640	Custodial Maintenance Supplies
FIRE DEPARTMENT	01-4220.10-660	Vehicle Repairs & Maintenance
FIRE DEPARTMENT	01-4220.10-662	Tire Purchases
FIRE DEPARTMENT	01-4220.10-670	FD Books & Periodicals
FIRE DEPARTMENT	01-4220.10-680	Uniforms
FIRE DEPARTMENT	01-4220.10-682	Protective Gear
FIRE DEPARTMENT	01-4220.10-683	Medical Supplies
FIRE DEPARTMENT	01-4220.10-692	Provisions
FIRE DEPARTMENT	01-4220.10-740	Equipment Purchase
FIRE DEPARTMENT	01-4220.10-741	Equipment Leases
FIRE DEPARTMENT	01-4220.10-760	FD Chief's Vehicle Lease/Purch
FIRE DEPARTMENT	01-4220.10-810	FD Mileage and Tolls
FIRE DEPARTMENT	01-4220.10-811	FD Seminars and Conventions
FIRE FIGHTING	01-4220.20-110	FD Wages - Firefighter/EMT
FIRE FIGHTING	01-4220.20-125	FD Wages - Call Firefighters
FIRE FIGHTING	01-4220.20-126	FD Coverage for FT Firefighter
FIRE FIGHTING	01-4220.20-127	FD Coverage Paramedic Train
FIRE FIGHTING	01-4220.20-128	FD Saturday / Sunday Coverage
FIRE FIGHTING	01-4220.20-129	FD Fire Inspector
FIRE FIGHTING	01-4220.20-140	FD Overtime - Firefighter
FIRE FIGHTING	01-4220.20-210	FD Health Insurance
FIRE FIGHTING	01-4220.20-211	FD Dental Insurance
FIRE FIGHTING	01-4220.20-212	FD Short-Term Disability Ins.
FIRE FIGHTING	01-4220.20-291	FD Uniforms & Accessories
FIRE FIGHTING	01-4220.20-292	FD Protective Gear
FIRE FIGHTING	01-4220.20-430	FD Fire Pump Service & Cert.
FIRE FIGHTING	01-4220.20-431	FD Ground Ladder Service

FIRE FIGHTING	01-4220.20-440	FD Equipment Rental
FIRE FIGHTING	01-4220.20-444	FD Foam & Extinguisher Support
FIRE FIGHTING	01-4220.20-635	FD Vehicle Fuel
FIRE FIGHTING	01-4220.20-636	FD Diesel Fuel
FIRE FIGHTING	01-4220.20-692	FD Provisions
FIRE FIGHTING	01-4220.20-693	FD Minor Tools and Supplies
FIRE FIGHTING	01-4220.20-740	FD Equipment Purchases
FIRE FIGHTING	01-4220.20-760	FD Fire Tanker/Truck Lease-Pur
FIRE FIGHTING	01-4220.20-839	FD Property Damage Claims
FIRE PREVENTION	01-4220.30-613	FD Community Relations
TRAINING	01-4220.40-127	FD Training Wages
TRAINING	01-4220.40-331	FD Training Classes
TRAINING	01-4220.40-740	FD Training Equipment Purchase
TRAINING	01-4220.40-810	FD Mileage and Tolls
COMMUNICATIONS	01-4220.50-345	FD Dispatch Service Contract
COMMUNICATIONS	01-4220.50-433	FD Comm. Equip. Maint Contract
COMMUNICATIONS	01-4220.50-631	FD Portable Radio Batteries
COMMUNICATIONS	01-4220.50-632	FD Portable Radio Repairs
COMMUNICATIONS	01-4220.50-663	FD Radio Installation & Repair
REPAIR SERVICES	01-4220.60-110	FD Equipment Repair Wages
REPAIR SERVICES	01-4220.60-631	FD Equipment Repair & Maint.
REPAIR SERVICES	01-4220.60-633	FD Air Compressor Serv. Contr.
REPAIR SERVICES	01-4220.60-634	FD Scott Air Packs Maint Contr
REPAIR SERVICES	01-4220.60-660	FD Vehicle Repairs & Maint.
REPAIR SERVICES	01-4220.60-662	FD Tire Purchases
REPAIR SERVICES	01-4220.60-693	FD Minor Tools and Supplies
MEDICAL SERVICES	01-4220.70-354	FD Oxygen Tank Refills
MEDICAL SERVICES	01-4220.70-430	FD Medical Equip Maint Contrac
MEDICAL SERVICES	01-4220.70-694	FD Medical Supplies
MEDICAL SERVICES	01-4220.70-740	FD Medical Equipment
FIRE STATION	01-4220.80-410	FD Electricity
FIRE STATION	01-4220.80-411	FD Heating Oil
FIRE STATION	01-4220.80-630	FD Station Repairs & Maint.
FIRE STATION	01-4220.80-640	FD Custodial Maint. Supplies
FIRE STATION	01-4220.80-641	FD Septic Tank Cleaning
FIRE STATION	01-4220.80-750	FD Furniture/Fixture Purchases
FIRE STATION	01-4220.85-131	DNU
FIRE STATION	01-4220.85-740	DNU
FIRE STATION	01-4220.90-412	FD Hydrants
CODE ENFORCEMENT	01-4241.20-110	Salary - Code Enforcement Off
CODE ENFORCEMENT	01-4241.20-120	CE Salary-Code EnforcemenDNU13
CODE ENFORCEMENT	01-4241.20-125	CE Wages - Temporary Ins DNU13
CODE ENFORCEMENT	01-4241.20-129	Wages - Temp Inspector
CODE ENFORCEMENT	01-4241.20-210	Health Insurance
CODE ENFORCEMENT	01-4241.20-211	CE Dental Insurance
CODE ENFORCEMENT	01-4241.20-341	CE Telephone
CODE ENFORCEMENT	01-4241.20-550	CE Printing
CODE ENFORCEMENT	01-4241.20-560	CE Dues, Licenses & Subscripts
CODE ENFORCEMENT	01-4241.20-620	CE Office Supplies DNU 13
CODE ENFORCEMENT	01-4241.20-625	CE Postage DNU13
CODE ENFORCEMENT	01-4241.20-631	CE Equipment Rpr/Maint DNU13
CODE ENFORCEMENT	01-4241.20-635	CE Vehicle Fuel
CODE ENFORCEMENT	01-4241.20-660	CE Vehicle Repairs & Maint.
CODE ENFORCEMENT	01-4241.20-670	CE Books & Periodicals
CODE ENFORCEMENT	01-4241.20-696	CE Safety Equipment DNU 13
CODE ENFORCEMENT	01-4241.20-811	CE Seminars and Conventions
EMERGENCY MANAGEMENT	01-4290.10-128	Emerg Management Dir Stipend
EMERGENCY MANAGEMENT	01-4290.10-330	EM Emergency Planning
EMERGENCY MANAGEMENT	01-4290.10-341	EM Telephone DataDNU13
EMERGENCY MANAGEMENT	01-4290.10-342	Software Support
EMERGENCY MANAGEMENT	01-4290.10-411	EM Shelter Propane
EMERGENCY MANAGEMENT	01-4290.10-560	EM Haz Mat District Assessment
EMERGENCY MANAGEMENT	01-4290.10-740	EM Equipment Purchases

ROAD AGENT'S OFFICE	01-4311.10-130	HW Salary - Road Agent
ROAD AGENT'S OFFICE	01-4311.10-210	HW Health Insurance
ROAD AGENT'S OFFICE	01-4311.10-310	Consulting Engineer Services
ROAD AGENT'S OFFICE	01-4311.10-328	HW Public Notices and Ad DNU13
ROAD AGENT'S OFFICE	01-4311.10-341	HW Telephone
ROAD AGENT'S OFFICE	01-4311.10-410	Electricity
ROAD AGENT'S OFFICE	01-4311.10-411	Propane Heat
ROAD AGENT'S OFFICE	01-4311.10-430	Building Repair & Maintenance
ROAD AGENT'S OFFICE	01-4311.10-560	HW Dues and Subscriptions
ROAD AGENT'S OFFICE	01-4311.10-625	HW Postage DNU13
ROAD AGENT'S OFFICE	01-4311.10-630	HW Bldg Maint & RepairDNU13
ROAD AGENT'S OFFICE	01-4311.10-640	HW Custodial Maint Supplies
ROAD AGENT'S OFFICE	01-4311.10-811	HW Seminars
ENGINEERING	01-4311.20-310	HW Consulting Engineer Service
HIGHWAYS AND STREETS	01-4312.10-110	Wages - Manager
HIGHWAYS AND STREETS	01-4312.10-120	Wages - Workers
HIGHWAYS AND STREETS	01-4312.10-140	Overtime - Workers
HIGHWAYS AND STREETS	01-4312.10-380	Contractor Services
HIGHWAYS AND STREETS	01-4312.10-440	Equipment Rental
HIGHWAYS AND STREETS	01-4312.10-570	Pavement Striping/Marking
HIGHWAYS AND STREETS	01-4312.10-571	Tree Removal
HIGHWAYS AND STREETS	01-4312.10-572	Road Sweeping
HIGHWAYS AND STREETS	01-4312.10-573	Road Maintenance/Improvement
HIGHWAYS AND STREETS	01-4312.10-575	HW Culvert Replacements
HIGHWAYS AND STREETS	01-4312.10-577	Catch Basin Clean Outs
HIGHWAYS AND STREETS	01-4312.10-578	Catch Basin Replacement
HIGHWAYS AND STREETS	01-4312.10-610	General Supplies
HIGHWAYS AND STREETS	01-4312.10-635	Vehicle Fuel
HIGHWAYS AND STREETS	01-4312.10-660	Vehicle Repairs & Maintenance
HIGHWAYS AND STREETS	01-4312.10-662	Tire Purchases
HIGHWAYS AND STREETS	01-4312.10-680	Safety Equipment Purchases
HIGHWAYS AND STREETS	01-4312.10-685	Sand
HIGHWAYS AND STREETS	01-4312.10-686	Salt
HIGHWAYS AND STREETS	01-4312.10-687	Gravel
HIGHWAYS AND STREETS	01-4312.10-688	Asphalt/Cold Patch
HIGHWAYS AND STREETS	01-4312.10-689	Signs Posts & Accessories
HIGHWAYS AND STREETS	01-4312.10-730	HW Block Grant Road Improvemen
HIGHWAYS AND STREETS	01-4312.10-740	Equipment Purchase
HIGHWAYS AND STREETS	01-4312.10-761	Vehicle Lease
ROAD MAINTENANCE	01-4312.20-125	HW Wages - WorkmenDNU13
ROAD MAINTENANCE	01-4312.20-140	HW Overtime - Workmen
ROAD MAINTENANCE	01-4312.20-291	HW Uniforms & AccessoriesDNU13
ROAD MAINTENANCE	01-4312.20-410	HW Electricity DNU13
ROAD MAINTENANCE	01-4312.20-411	HW Propane Gas - Garage DNU13
ROAD MAINTENANCE	01-4312.20-440	HW Equipment Rental
ROAD MAINTENANCE	01-4312.20-445	HW Equipment Hire DNU 13
ROAD MAINTENANCE	01-4312.20-570	HW Pavement Striping/Markings
ROAD MAINTENANCE	01-4312.20-571	HW Tree Removals
ROAD MAINTENANCE	01-4312.20-572	HW Road Sweeping
ROAD MAINTENANCE	01-4312.20-573	Road Maintenance & Improvement
ROAD MAINTENANCE	01-4312.20-574	HW State Work Release Program
ROAD MAINTENANCE	01-4312.20-575	HW Road Maintenance/Imprv
ROAD MAINTENANCE	01-4312.20-635	HW Vehicle Fuel
ROAD MAINTENANCE	01-4312.20-660	HW Vehicle Repairs & Maint
ROAD MAINTENANCE	01-4312.20-662	HW Tire Purchases
ROAD MAINTENANCE	01-4312.20-687	HW Gravel Purchases
ROAD MAINTENANCE	01-4312.20-688	HW Asphalt/Cold Patch Purchase
ROAD MAINTENANCE	01-4312.20-689	HW Signs, Posts & Accessories
ROAD MAINTENANCE	01-4312.20-693	HW Minor Tools Supplies DNU13
ROAD MAINTENANCE	01-4312.20-696	HW Safety Equipment DNU 13
ROAD MAINTENANCE	01-4312.20-760	HW Vehicle Lease
ROAD MAINTENANCE	01-4312.20-765	HW Vehicle Purchase
STORM DRAINS	01-4312.30-577	HW Catch Basin Clean Outs

STORM DRAINS	01-4312.30-578	HW Catch Basin Replacements
SNOW PLOWING/REMOVAL	01-4312.50-686	HW Salt Purchases
SNOW PLOWING/REMOVAL	01-4312.50-687	HW Sand Purchases
SNOW PLOWING/REMOVAL	01-4312.50-740	HW Equip Purchase/Snow Removal
STREET LIGHTING	01-4316.30-410	SL Street Lights-Utility Fees
SANITATION ADMINISTRATION	01-4321.10-110	Wages - Facility Manager
SANITATION ADMINISTRATION	01-4321.10-120	Wages Mgr 12/Staff 13
SANITATION ADMINISTRATION	01-4321.10-121	SW Wages - Asst. Mgr.DNU13
SANITATION ADMINISTRATION	01-4321.10-140	SW Overtime - Facility Manager
SANITATION ADMINISTRATION	01-4321.10-141	SW Overtime-Ast mgr DNU 13
SANITATION ADMINISTRATION	01-4321.10-210	SW Health Insurance
SANITATION ADMINISTRATION	01-4321.10-211	SW Dental Insurance
SANITATION ADMINISTRATION	01-4321.10-212	SW Short Term Disability
SANITATION ADMINISTRATION	01-4321.10-341	SW Telephone DNU13
SANITATION ADMINISTRATION	01-4321.10-350	SW Pre-Employment Physicals
SANITATION ADMINISTRATION	01-4321.10-410	Electricity
SANITATION ADMINISTRATION	01-4321.10-411	Propane
SANITATION ADMINISTRATION	01-4321.10-430	Building Repair & Maintenance
SANITATION ADMINISTRATION	01-4321.10-560	SW Dues-Northeast Resource Rec
SANITATION ADMINISTRATION	01-4321.10-561	SW Operations License Fee
SANITATION ADMINISTRATION	01-4321.10-610	General Supplies
SANITATION ADMINISTRATION	01-4321.10-630	Equipment Repair & Maintenance
SANITATION ADMINISTRATION	01-4321.10-636	Diesel Fuel
SANITATION ADMINISTRATION	01-4321.10-680	Uniforms & Accessories
SANITATION ADMINISTRATION	01-4321.10-693	Demolition Material Disposal
SANITATION ADMINISTRATION	01-4321.10-694	Solid Waste Disposal
SANITATION ADMINISTRATION	01-4321.10-695	Recyclables Direct Disposal
SANITATION ADMINISTRATION	01-4321.10-696	Electronics Recycling
SANITATION ADMINISTRATION	01-4321.10-740	Equipment Purchase
SANITATION ADMINISTRATION	01-4321.10-761	Equipment Lease
SANITATION ADMINISTRATION	01-4321.10-810	SW Mileage and Tolls
SANITATION ADMINISTRATION	01-4321.10-811	SW Seminars and Workshops
WASTE DISPOSAL	01-4324.10-120	SW Wages Inc Oper/Laborers
WASTE DISPOSAL	01-4324.10-140	SW Overtime - Laborers
WASTE DISPOSAL	01-4324.10-291	SW Clothing Allowance
WASTE DISPOSAL	01-4324.10-356	SW Ash Testing
WASTE DISPOSAL	01-4324.10-398	SW Pest Control Services
WASTE DISPOSAL	01-4324.10-410	SW Electricity
WASTE DISPOSAL	01-4324.10-430	SWA Equipment Maint Contract
WASTE DISPOSAL	01-4324.10-440	SW Equipment Rental
WASTE DISPOSAL	01-4324.10-630	SW Bldg Repair & Maintenance
WASTE DISPOSAL	01-4324.10-631	SW Equipment Repair/Maintenance
WASTE DISPOSAL	01-4324.10-635	SW Gas & Oil
WASTE DISPOSAL	01-4324.10-636	SW Diesel Fuel
WASTE DISPOSAL	01-4324.10-637	SW Incinerator Fuel Oil
WASTE DISPOSAL	01-4324.10-641	SW Septic Tank Cleaning
WASTE DISPOSAL	01-4324.10-662	SW Tire Purchases
WASTE DISPOSAL	01-4324.10-683	SW Demolition Disposal
WASTE DISPOSAL	01-4324.10-684	SW Solid Waste Disposal
WASTE DISPOSAL	01-4324.10-689	SW Signs Post & Accessories
WASTE DISPOSAL	01-4324.10-693	SW Minor Tools & Supplies
WASTE DISPOSAL	01-4324.10-761	SW Skid Loader
INCINERATION	01-4324.30-120	DNU SW WAGES
INCINERATION	01-4324.30-410	DNU SW Electricity
INCINERATION	01-4324.30-683	DNU SW Ash Disposal
INCINERATION	01-4324.30-761	DNU SW Skid Loader Lease
RECYCLING	01-4324.40-411	SW Propane Gas
RECYCLING	01-4324.40-630	SW Bldg Maint/Repair-Recycling
RECYCLING	01-4324.40-631	SW Equipment Maintenance
RECYCLING	01-4324.40-683	SW Recyclables - Disposal Fees
RECYCLING	01-4324.40-684	SW Electronics Recycling
HAZARDOUS WASTE	01-4324.50-683	SW Residential Haz Waste Disp
CONVERSION COST	01-4324.60-740	SW Compactor & Equipment

CONVERSION COST	01-4324.60-741	SW Site Rehab/Improv
CONVERSION COST	01-4324.60-742	SW Excavation
CONVERSION COST	01-4324.60-743	SW Lighting & Compactors
CONVERSION COST	01-4324.60-744	SW Disposal & Transitional
CONVERSION COST	01-4324.60-745	SW RFP & Public Notices
CONVERSION COST	01-4324.60-746	SW Fire Safety & Detection
CONVERSION COST	01-4324.60-748	SW Stair Improvements
HEALTH DEPARTMENT	01-4411.10-125	HA Salary - Health Officer
HEALTH DEPARTMENT	01-4411.10-128	Health Officer Stipend
HEALTH DEPARTMENT	01-4411.10-341	HA Telephone
HEALTH DEPARTMENT	01-4411.10-356	HA Water Analysis
HEALTH DEPARTMENT	01-4411.10-550	HA Printing
HEALTH DEPARTMENT	01-4411.10-560	HA Dues and Subscriptions
HEALTH DEPARTMENT	01-4411.10-620	HA Office Supplies
HEALTH DEPARTMENT	01-4411.10-625	HA Postage
HEALTH DEPARTMENT	01-4411.10-811	HA Seminars and Conventions
MOSQUITO DISTRICT	01-4411.20-328	MD Public Notice DNU 13
MOSQUITO DISTRICT	01-4411.20-344	MD Secretarial Services
MOSQUITO DISTRICT	01-4411.20-390	MD Contracted ServicesDNU13
MOSQUITO DISTRICT	01-4411.20-392	Contracted Services
MOSQUITO DISTRICT	01-4411.20-550	MD Printing
MOSQUITO DISTRICT	01-4411.20-555	Notices & Publications
ANIMAL CONTROL	01-4414.10-125	AC Salary-Animal ACO DNU13
ANIMAL CONTROL	01-4414.10-128	Stipend - Animal Control Offi
ANIMAL CONTROL	01-4414.10-190	AC Mileage Allowance
ANIMAL CONTROL	01-4414.10-291	AC Uniforms & Accessories
ANIMAL CONTROL	01-4414.10-328	AC Public Notices and Ads
ANIMAL CONTROL	01-4414.10-341	AC Telephone
ANIMAL CONTROL	01-4414.10-352	AC Veterinarian Services
ANIMAL CONTROL	01-4414.10-353	AC Adoption/Euthanasia Service
ANIMAL CONTROL	01-4414.10-410	AC Electricity
ANIMAL CONTROL	01-4414.10-430	Building Repairs & Maintenance
ANIMAL CONTROL	01-4414.10-560	AC Dues and Licenses
ANIMAL CONTROL	01-4414.10-610	General Supplies
ANIMAL CONTROL	01-4414.10-620	AC Office Supplies DNU13
ANIMAL CONTROL	01-4414.10-625	AC Postage
ANIMAL CONTROL	01-4414.10-630	AC Building Repairs12/Equip 13
ANIMAL CONTROL	01-4414.10-631	AC Equipment Repair DNU13
ANIMAL CONTROL	01-4414.10-640	AC Custodial Maint. Sup DNU13
ANIMAL CONTROL	01-4414.10-692	AC Food and Access DNU 13
ANIMAL CONTROL	01-4414.10-693	AC Minor Tools and Sup DNU13
ANIMAL CONTROL	01-4414.10-740	AC Equipment Purchases
ANIMAL CONTROL	01-4414.10-811	AC Seminars
HEALTH AGENCIES	01-4415.10-397	HO Big Brothers/Big Sisters
HEALTH AGENCIES	01-4415.20-349	HO Child Advocacy Center
HEALTH AGENCIES	01-4415.20-350	HO Visiting Nurses
HEALTH AGENCIES	01-4415.20-351	HO St. Joseph's Community Serv
HEALTH AGENCIES	01-4415.20-352	HO Bridges
HEALTH AGENCIES	01-4415.20-397	HO Nashua Mediation Program
HEALTH AGENCIES	01-4415.40-350	HO Community Council of Nashua
VENDOR PAYMENTS	01-4445.20-350	VP Prescriptions/Medical Serv.
VENDOR PAYMENTS	01-4445.20-410	VP Electricity
VENDOR PAYMENTS	01-4445.20-411	VP Heating Oil/Gas
VENDOR PAYMENTS	01-4445.20-692	VP Groceries, Household Items
VENDOR PAYMENTS	01-4445.20-813	VP Housing (Liable)
VENDOR PAYMENTS	01-4445.20-814	VP Housing (Rental)
VENDOR PAYMENTS	01-4445.20-815	VP Transportation
VENDOR PAYMENTS	01-4445.20-816	VP Water
VENDOR PAYMENTS	01-4445.20-817	VP Funeral
VENDOR PAYMENTS	01-4445.20-820	Prescriptions/Medical Services
VENDOR PAYMENTS	01-4445.20-821	Electricity
VENDOR PAYMENTS	01-4445.20-822	Heating Oil/Gas
VENDOR PAYMENTS	01-4445.20-823	Groceries, Household Items

VENDOR PAYMENTS	01-4445.20-824	Housing
VENDOR PAYMENTS	01-4445.20-825	Transportation
VENDOR PAYMENTS	01-4445.20-826	Water
VENDOR PAYMENTS	01-4445.20-827	Funeral Payments
PARKS AND RECREATION	01-4520.10-120	Wages - Custodian
PARKS AND RECREATION	01-4520.10-328	PR Public Notices and Ads
PARKS AND RECREATION	01-4520.10-341	PR Telephone
PARKS AND RECREATION	01-4520.10-344	PR Minutes Taking Service
PARKS AND RECREATION	01-4520.10-410	Electricity
PARKS AND RECREATION	01-4520.10-411	Propane - Talent Hall
PARKS AND RECREATION	01-4520.10-412	Water
PARKS AND RECREATION	01-4520.10-430	Building Repair & Maintenance
PARKS AND RECREATION	01-4520.10-442	Trash Container Services
PARKS AND RECREATION	01-4520.10-443	Chemical Toilet Rental
PARKS AND RECREATION	01-4520.10-555	Public Notices & Ads
PARKS AND RECREATION	01-4520.10-560	PR Dues and Subscriptions
PARKS AND RECREATION	01-4520.10-610	General Supplies
PARKS AND RECREATION	01-4520.10-620	PR Office Supplies
PARKS AND RECREATION	01-4520.10-630	Equipment Repair & Maintenance
PARKS AND RECREATION	01-4520.10-650	Field Maintenance
PARKS AND RECREATION	01-4520.10-730	Field Improvement - Capital
PARKS AND RECREATION	01-4520.10-740	Equipment Purchase
PARKS AND RECREATION	01-4520.10-750	Furniture/Fixture Purchases
PARKS AND RECREATION	01-4520.10-810	Mileage & Expense Reimburse
PARKS AND RECREATION	01-4520.10-831	PR Program Expenses
PARKS AND RECREATION	01-4520.10-880	PR Mileage
MAINTENANCE OF PARKS	01-4520.20-125	PR Wages - Groundskeeper
MAINTENANCE OF PARKS	01-4520.20-410	PR Electricity - Sprinkler Sys
MAINTENANCE OF PARKS	01-4520.20-443	PR Chemical Toilet Rental
MAINTENANCE OF PARKS	01-4520.20-631	PR Equipment Repair & Maint.
MAINTENANCE OF PARKS	01-4520.20-635	PR Gas and Oil
MAINTENANCE OF PARKS	01-4520.20-650	PR Field Mowing
MAINTENANCE OF PARKS	01-4520.20-651	PR Field Maintenance
MAINTENANCE OF PARKS	01-4520.20-693	PR Minor Tools and Supplies
MAINTENANCE OF PARKS	01-4520.20-730	PR Field Improv-Capital Outlay
MAINTENANCE OF PARKS	01-4520.20-740	PR Equipment Purchases
MAINTENANCE OF PARKS	01-4520.60-126	PR Wages - Custodian
MAINTENANCE OF PARKS	01-4520.60-410	PR Electricity - Talent Hall
MAINTENANCE OF PARKS	01-4520.60-411	PR Propane Gas - Talent Hall
MAINTENANCE OF PARKS	01-4520.60-412	PR Water Charges
MAINTENANCE OF PARKS	01-4520.60-436	PR Security Monitoring System
MAINTENANCE OF PARKS	01-4520.60-437	Cable Internet
MAINTENANCE OF PARKS	01-4520.60-440	PR Equipment Rental
MAINTENANCE OF PARKS	01-4520.60-442	PR Trash Container Services
MAINTENANCE OF PARKS	01-4520.60-630	PR Building Repairs & Maint.
MAINTENANCE OF PARKS	01-4520.60-640	PR Custodial Maint. Supplies
MAINTENANCE OF PARKS	01-4520.60-641	PR Septic Tank Cleaning
MAINTENANCE OF PARKS	01-4520.60-693	PR Minor Tools and Supplies
MAINTENANCE OF PARKS	01-4520.60-740	PR Equipment Purchases
MAINTENANCE OF PARKS	01-4520.60-750	PR Furniture/Fixture Purchases
LIBRARY	01-4550.20-960	Library Appropriation
PATRIOTIC PURPOSES	01-4583.10-550	PF Printing
PATRIOTIC PURPOSES	01-4583.10-610	Mem Day General Supplies
PATRIOTIC PURPOSES	01-4583.10-675	PF Flags and Holders
PATRIOTIC PURPOSES	01-4583.10-676	PF Wreaths
PATRIOTIC PURPOSES	01-4583.10-678	PF Flowers and Plants
PATRIOTIC PURPOSES	01-4583.10-692	PF Refreshments and Prizes
CABLE ADVISORY COMMITTEE	01-4589.10-302	CA PEG Contracted Services
CABLE ADVISORY COMMITTEE	01-4589.10-341	CA Telephone/Internet Access
CABLE ADVISORY COMMITTEE	01-4589.10-342	CA Software Services
CABLE ADVISORY COMMITTEE	01-4589.10-410	CA Electricity/Heat
CABLE ADVISORY COMMITTEE	01-4589.10-620	CA Office Supplies
CABLE ADVISORY COMMITTEE	01-4589.10-630	CA Building Repairs & Maint.

CABLE ADVISORY COMMITTEE	01-4589.10-631	CA Equipment Repairs & Maint.
CABLE ADVISORY COMMITTEE	01-4589.10-693	CA Minor Tools & Supplies
CABLE ADVISORY COMMITTEE	01-4589.10-740	CA Equipment Purchases
CONSERVATION	01-4611.20-330	CC Property Management DNU
CONSERVATION	01-4611.20-390	CC Consultant Fees
CONSERVATION	01-4611.20-430	Property Management
CONSERVATION	01-4611.20-448	CC Wildlife Sanctuary Lease
CONSERVATION	01-4611.20-550	CC Publications
CONSERVATION	01-4611.20-560	CC Dues and Subscriptions
CONSERVATION	01-4611.20-570	Publications
CONSERVATION	01-4611.20-610	General Supplies
CONSERVATION	01-4611.20-620	CC Office Supplies
CONSERVATION	01-4611.20-624	CC Film and Photo Supplies
CONSERVATION	01-4611.20-625	CC Postage
CONSERVATION	01-4611.20-631	CC Equipment Repair & Maint.
CONSERVATION	01-4611.20-693	CC Minor Tools and Supplies
CONSERVATION	01-4611.20-740	CC Equipment Purchases
CONSERVATION	01-4611.20-810	CC Mileage and Tolls
CONSERVATION	01-4611.20-811	CC Seminars and Annual Meeting
CONSERVATION	01-4611.20-836	CC Youth Fishing Derby
DEBT SERVICE	01-4711.10-980	DS Principal Long Term Debt
DEBT SERVICE	01-4721.10-981	DS Interest - Long Term Debt
DEBT SERVICE	01-4723.10-981	DS Int. Tax Anticipation Notes

Current Year Budgeted	Current Year Expense 040414	040414 Period Expenses	042914 Period Expenses
87,500.00	21,854.83		5,048.40
190.00			
8,018.00	2,523.20	630.80	1,261.60
1,395.00	465.08	116.27	232.54
4,000.00	570.63	123.75	243.75
200.00	70.00	50.00	30.00
180.00	20.00		
40.00			
200.00	46.20		1.50
150.00	100.00		
1,795.00	527.64		
-	136.09		
1,963.00	656.98		
350.00	87.50		
2,791.00	1,191.00		
1,000.00	592.29	412.81	412.81
1,810.00	1,810.00		
350.00			
-	37.24	37.24	37.24
20,686.00	5,193.68		1,193.40
13,911.00	3,739.09		783.67
30,878.00	7,719.40		1,781.40
200.00	40.88		
15,072.00	4,743.60	1,185.90	2,371.80
1,075.00	360.38	90.09	180.18
4,623.00	4,623.15		
95.00	20.00		
360.00			
400.00			
5,405.00	2,021.72	500.00	670.68
1,519.00	299.88	94.08	231.56
526.00	45.00		
133,488.00	33,290.40		7,682.40

8,000.00	1,999.99		583.33
264.00	43.98		
200.00	160.88		
26,131.00	6,860.99	850.55	2,526.49
1,813.00	255.72	63.93	127.86
3,639.00	4,044.95		
500.00	107.63		
35.00	15.00		
2,600.00	316.58		
1,400.00	1,150.00		10.00
563.00			
180.00			
19,000.00	750.00		
28,440.00	6,783.99	2,793.13	3,535.47
9,997.00	8,402.80		778.94
12,765.00	3,607.31	3,014.50	3,014.50
4,950.00	1,582.62		
3,452.00	1,152.77	275.00	471.00
20,686.00	5,114.32		1,193.40
13,911.00	3,739.09		783.83
30,878.00	7,719.40		1,781.40
200.00	120.74		
15,073.00	4,743.68	1,185.92	2,371.84
1,081.00	360.44	90.11	180.22
700.00	99.90		
300.00	20.39	8.98	8.98
3,239.00	3,239.00		
20.00			
4,700.00	635.10		527.89
1,362.00	264.32	94.08	234.10
486.00	50.00		
42,122.00	4,393.00		2,821.72
3,118.00	3,118.00		
20,400.00	3,159.38		382.90
8,754.00			
9,900.00	3,331.00		714.42
			199.50

69,831.00	17,069.82		3,964.87
30,792.00	7,461.01		1,838.13
61,850.00	14,634.70	4,523.39	4,438.86
37,276.00	9,160.16	2,831.15	2,935.30
218,314.00	52,898.06	16,574.39	16,641.44
5,318.00	6,310.59		(3.49)
30,562.00	30,038.71		(8.33)
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25,782.00	7,342.73		1,522.85
8,018.00	2,523.20	630.80	1,261.60
479.00	159.72	39.93	79.86
19,320.00	2,251.88		1,134.69
460.00	130.90		
150.00	3.17		
16.00	24.00		
176.00	29.12		
250.00			
<hr/>			
480.00			
16.00	16.00		
170.00			
<hr/>			
8,000.00	1,990.56		306.24
792.00			
1,000.00			
15,320.00	2,554.87		1,159.27
7,200.00	5,179.69	784.23	784.23
2,100.00	406.83	115.61	115.61
480.00	65.07		31.20
5,775.00	443.63		129.63
6,636.00	1,204.00		
56,440.00	16,332.66	2,469.47	5,929.78
365.00			
1,300.00	485.79		111.16

500.00	418.81		
200.00			
7,665.00			
33.00			
250.00			
57,528.00			
2,988.00			
675.00	400.00		440.00
283.00	321.75		
12,944.00	6,714.69		
168,272.00	41,989.92		9,708.00
561,696.00	131,480.23		32,175.43
33,571.00	8,243.63		1,911.30
75,000.00	21,171.75		3,983.94
76,670.00	20,661.89		6,225.87
7,776.00	2,538.00		1,336.50
9,188.00	1,327.22		140.64
28,303.00	6,615.13		403.36
100.00			
5,000.00	1,212.50		
	871.60		326.86
186,315.00	57,164.79	13,611.53	26,567.99
12,150.00	4,049.55	1,012.41	1,908.55
2,100.00	673.54		170.45
960.00	306.00	76.50	76.50
59,160.00	15,927.66	2,275.38	4,550.76
340.00	130.00		
5,000.00			
2,760.00	869.50	228.50	228.50
9,463.00	7,439.00		184.00
			1,475.00
600.00			
400.00			
505.00	465.00		
1,500.00	(48.21)		148.83
150.00			70.00
2,300.00	875.71	63.41	63.41
300.00	53.57		25.00
1,790.00	322.73	169.70	169.70
14,000.00	2,562.06	842.90	842.90
3,200.00			
2,686.00	140.38		
3,400.00	259.45		
3,500.00	94.46		

1,982.00	2,073.00		
41,529.00			
3,500.00	5,380.76	1,200.00	2,187.00
(20,000.00)	(255.00)		(60.00)

91,832.00	22,963.20		5,299.20
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4,000.00	1,530.88		
1,000.00	298.08		
800.00	200.00		
12,027.00	3,469.48	703.60	1,570.97
991.00	330.24	82.56	165.12
400.00			
27,384.00	27,384.00		

40,000.00			8,574.90
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11,500.00			
36,956.00	8,955.40		2,151.36
115,690.00	28,932.40		6,684.40
79,914.00	14,193.78		4,005.07
49,175.00	11,050.99		2,757.00
2,751.00	2,641.43		105.96
3,300.00	999.27		267.97
10,814.00	2,336.88		767.76
7,875.00	1,927.52		446.32
33,995.00	9,250.57	2,091.57	4,404.21
1,891.00	630.20	157.55	315.10
3,676.00	3,676.00		
1,044.00	279.70		
1,610.00	800.00		
6,600.00			
3,700.00	80.00		
7,600.00	3,012.96	95.00	95.00
5,040.00	820.73		372.31
3,000.00	1,797.41		
4,550.00	250.00		
1,065.00	510.00		
900.00	44.97		
200.00	251.03		30.00
650.00	97.99		62.98
100.00			
18,120.00	549.21		274.08
8,306.00	1,372.34		983.33
1,000.00			
28,000.00	8,288.70	5,574.69	6,240.37
1,500.00	252.45		
550.00			
2,950.00	239.87		112.45
16,000.00			
2,500.00	972.36	625.21	625.21
500.00	167.32		102.60
18,000.00	76.93		
1,080.00	275.37	91.79	91.79
350.00			
8,300.00	1,785.00		551.00

913.00	228.37		
13,000.00			
3,750.00	2,683.22		1,080.03
5,000.00	2,783.85	941.21	1,742.41
2,500.00	593.99		1,072.94
75.00	25.00		

90,000.00	20,821.07		5,041.68
16,000.00	11,013.53		
80,700.00	68,615.00		560.00
10,000.00			
2,000.00			
7,000.00			
15,000.00			5,000.00
10,000.00			
10,000.00			1,200.00
2,500.00	2,054.57	538.58	691.01
11,936.00	7,396.91	681.03	972.96
25,850.00	9,462.85		3,048.21
800.00			
1,000.00			
2,850.00	1,998.04	517.77	517.77
54,450.00	76,630.33		(5,253.14)
2,500.00			
2,000.00	2,654.10		1,793.95
1,500.00			898.74
170,500.00			
10,000.00			
23,694.00			

10,925.00	2,262.28	97.43	705.63
52,000.00	13,000.00		3,000.00
58,863.00	13,518.01		2,874.66
	637.50		
17,318.00	5,450.08	1,362.52	2,725.04
1,395.00	465.08	116.27	232.54
5,640.00	692.51		600.68
576.00	46.00		23.00
3,710.00	511.29		540.91
6,929.00	413.55		
1,200.00			71.26
5,360.00	1,965.48		44.98
2,310.00	603.82		
1,500.00	213.83		
88,068.00	4,325.50	440.52	6,078.67
93,955.00	18,999.48		6,505.62
3,338.00	470.00		
1,570.00	785.00		785.00
14,539.00	6,978.16		
99.00			
150.00			

1,391.00			347.63
160.00			
25.00	35.00		
60.00			

29,950.00			1,750.00
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10,702.00	2,685.15		772.77
2,400.00	600.00		200.00

75.00			
405.00	138.11		420.97
2,250.00	2,053.00	687.00	687.00
240.00	40.00		
350.00	(443.34)		
50.00			

50.00			
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1,900.00			
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500.00			80.11
2,750.00	462.47	300.00	300.00
2,500.00	1,231.14		
500.00			

12,250.00			
250.00			
500.00			
750.00	750.00		
6,614.00	1,997.04		521.52
948.00			33.25
5,532.00	1,124.36		558.73
6,760.00	3,249.78		710.49
1,266.00	232.53	55.51	55.51
1,950.00	1,530.16		323.43
3,060.00	561.30		
2,560.00	125.00		155.73
113.00	275.00		
700.00	198.04	111.59	111.59
926.00			
45,000.00			
5,000.00			
2,500.00			
1.00			
1,200.00	470.96		

201,506.00	104,027.17	48,739.42	48,739.42
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902.00

1.00

345.00

375.00

40.00

115.00

30.00

275.00

20.00

625.00

580.00

1.00

5,007,498.00

1,324,898.76

123,234.98

356,362.83

5,007,498.00

1,324,899.36

123,234.98

356,362.81

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(0.60)

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0.02

051614 Period Expenses	053014 Period Expenses	062014 Period Expenses	Current Year Expense	062014
5,048.40	8,414.00	5,048.40		40,365.63
			630.80	3,784.80
			116.27	697.62
234.38	234.38	227.50		1,152.51
				50.00
				20.00
35.56	35.56			83.26
	40.00			140.00
<hr/>				
				527.64
				136.09
				656.98
				87.50
				1,191.00
		45.58		637.87
				1,810.00
				37.24
<hr/>				
1,193.40	1,989.00	1,193.40		9,569.48
783.67	1,371.04	848.54		6,742.34
1,781.40	2,969.00	1,781.40		14,251.20
				40.88
		1,185.90		7,115.40
		90.09		540.56
				4,623.15
		75.00		95.00
50.00	550.00	79.39		2,821.79
36.12	36.12	248.81		722.29
436.00	436.00	117.72		598.72
<hr/>				
7,682.40	12,804.00	7,682.40		61,459.20

825.39	583.33		3,166.65
			43.98
			160.88
	1,375.65	1,715.24	11,627.82
		63.93	383.58
			4,044.95
			107.63
48.29	48.29	183.88	15.00
	1,160.00		548.75
			1,160.00
13,250.00	13,250.00		14,000.00
1,465.13	1,465.13	2,420.73	11,302.57
			9,181.74
		621.50	4,228.81
			1,582.62
196.00	196.00	196.00	1,740.77
1,193.40	1,989.00	1,193.40	9,490.12
783.83	1,371.04	848.54	6,742.50
1,781.40	2,969.00	1,781.40	14,251.20
			120.74
		1,185.92	7,115.52
		90.11	540.66
		439.56	539.46
15.47	15.47	151.35	187.21
			3,239.00
	20.00		20.00
1,228.00	1,228.00	730.10	3,121.09
		248.81	653.15
		117.72	167.72
			7,215.32
			3,118.00
352.99	352.99	320.00	4,215.27
	742.57	784.68	5,572.67
		9.00	(1,572.41)

3,772.40	6,146.08	3,695.36	29,707.76
1,681.03	2,721.52	1,809.59	13,557.00
4,469.51	4,469.51	5,540.09	24,559.77
2,863.50	2,863.50	3,573.35	15,701.16
17,604.06	17,604.06	19,518.79	89,012.95
		(26.69)	6,209.27
		(63.80)	29,796.55
1,487.44	2,467.26	1,499.26	12,832.10
		630.80	3,784.80
		39.93	239.58
1,849.38	1,849.38	1,691.88	6,927.83
			130.90
			3.17
			24.00
			29.12
		107.10	107.10
			16.00
459.36	765.60	459.36	3,521.76
	28.97	871.04	900.01
	1,300.77	1,340.81	6,355.72
689.72	689.72		5,869.41
287.61	287.61	115.61	810.05
49.69	49.69	57.56	203.52
		149.75	723.01
			1,204.00
2,948.64	5,065.20	2,101.82	26,959.99
		165.99	762.94

418.81

59.50	59.50	200.00	259.50
		34.48	34.48

58,069.39	58,069.39
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840.00
321.75
6,714.69

9,708.00	16,180.00	9,708.00	77,585.92
29,126.33	48,994.35	30,225.87	240,329.45
2,102.00	3,405.24	1,891.80	15,451.97
4,942.62	8,165.82	4,349.09	37,670.60
5,550.58	7,817.10	7,001.43	41,706.29
2,214.00	2,538.00	756.00	7,168.50
		106.98	1,574.84
1,196.52	1,196.52		8,215.01
			1,212.50
174.32	348.64	522.96	2,070.05
707.46	1,179.10	13,074.36	84,374.71
		896.14	5,841.83
	141.31	155.88	1,141.18
76.50	76.50	67.50	450.00
4,550.76	4,550.76	4,550.76	27,304.56
			130.00
228.50	44.50	228.50	1,142.50
184.00	368.00		7,991.00
			1,475.00
236.60	236.60		236.60
			465.00
132.99	282.99		442.81
			70.00
48.98	48.98	89.98	1,014.67
10.00	10.00	25.00	113.57
			322.73
702.49	2,502.60	2,110.43	7,175.09
		135.53	275.81
80.36	80.36		339.81
1,707.77	1,337.77		1,432.23

2,073.00

1,554.22

1,924.22

1,250.00
(892.50)

9,541.98
(3,075.00)

5,299.20

8,832.00

5,299.20

42,393.60

268.01

268.01

1,530.88

566.09

200.00

163.77

272.95

885.57

5,495.37

82.56

495.36

27,384.00

8,574.90

2,091.60	3,495.96	2,270.88	16,873.60
6,684.40	11,134.00	6,674.40	53,425.20
2,461.07	5,096.43	3,579.15	26,874.43
3,877.90	5,692.84	3,043.46	22,544.29
			2,747.39
178.64	312.62	323.79	1,903.64
396.48	792.96	709.52	4,607.12
767.76	934.64	129.36	3,437.84
221.07	368.45	2,337.20	14,268.86
		157.55	945.30
			3,676.00
			279.70
			800.00
	623.50		703.50
90.00	90.00	1,332.72	4,435.68
433.74	433.74	360.65	1,987.43
			1,797.41
			250.00
25.00	25.00		535.00
	17.23	91.64	153.84
65.00	65.00		346.03
358.99	358.99		519.96
610.00	610.00	1,420.17	2,853.46
			2,355.67
8,015.66	8,015.66		16,970.04
			252.45
205.40	205.40	117.40	675.12
44.80	44.80		1,017.16
			269.92
		799.59	876.52
91.79	91.79	91.79	458.95
		14.85	2,350.85

			228.37
		12,833.92	12,833.92
29.14	29.14		3,792.39
		317.04	3,902.09
736.00	736.00	19.81	2,422.74
			25.00

5,894.48	9,654.96	5,156.88	40,674.59	
			11,013.53	
	945.00		70,120.00	
201.66	201.66		201.66	
495.00	495.00	575.00	1,070.00	
		7,000.00	7,000.00	
			5,000.00	
2,310.00	2,310.00	2,815.00	5,125.00	
			1,200.00	
318.82	482.40	261.56	2,950.96	
317.29	317.29	381.10	8,387.23	
89.50	89.50	5,366.46	17,967.02	
451.50	451.50		451.50	
			1,998.04	
			71,377.19	16,927.19
27.79	27.79		27.79	
		296.94	4,744.99	
87.50	87.50	418.16	1,404.40	
		94,286.72	94,286.72	0.55300129
		1,700.00	1,700.00	

915.86	982.67	856.80	4,709.95
3,000.00	5,000.00	3,000.00	24,000.00
2,977.38	5,148.92	3,346.90	24,888.49
		112.50	750.00
		1,362.52	8,175.12
		116.27	697.62
489.60	489.60	403.86	2,186.65
	23.00	23.00	115.00
		119.38	1,171.58
			413.55
15.76	164.13	63.01	298.40
137.83	137.83	546.10	2,694.39
			603.82
		531.28	745.11
3,934.19	3,934.19	6,671.54	20,569.38
7,768.58	7,768.58	8,965.34	42,239.02
		235.00	705.00
			1,570.00
			6,978.16

347.63

35.00

7,175.00

8,925.00

619.65

1,032.75
200.00

619.65

5,110.32
1,000.00

341.22

341.22

178.97
200.00

1,079.27
2,053.00
240.00

271.31

271.31
891.58

22.11

80.11
755.89
2,122.72

			750.00
356.16	725.04	508.80	3,752.40
63.15	63.15		96.40
371.67	371.67	442.89	2,497.65
121.51	121.51	43.51	3,960.27
394.79	394.79	96.08	397.55
280.65	280.65	280.65	2,344.46
120.00	120.00	121.76	1,122.60
6.92	6.92		522.49
172.92	172.92	184.09	281.92
5,667.00	5,667.00		555.05
37.44	37.44	88.00	5,667.00
626.00	626.00		125.44
		7.88	626.00
			478.84

			104,027.17
		1,612.52	1,612.52

375.00

82.44

82.44

20.00
662.44

241,811.89
241,811.89
-

2,316,130.17
2,316,130.17
-