

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

100 - General Fund		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
ASSET					
100.0000.00.1.000.000.0101.000.0000	Checking Account	\$1,521.93	\$3,266,865.42	(\$3,274,280.47)	(\$5,893.12)
100.0000.00.1.000.000.0103.000.0000	Petty Cash	\$100.00	\$0.00	\$0.00	\$100.00
100.0000.00.1.000.000.0110.000.0000	Equity Services	\$0.20	\$0.00	\$0.00	\$0.20
100.0000.00.1.000.000.0112.000.0000	Sweep Account	\$15,408.30	\$1,051,477.74	(\$940,100.00)	\$126,786.04
100.0000.00.1.000.000.0120.000.0000	Accounts Receivable	\$38,415.53	\$127.10	(\$38,542.63)	\$0.00
100.0000.00.1.000.000.0132.000.0000	Due From/To Other Funds	\$25,536.06	\$1,665,852.92	(\$1,694,037.82)	(\$2,648.84)
100.0000.00.1.000.000.0182.000.0000	Pre-paid HRA	\$4,815.00	\$4,815.00	(\$14,350.00)	(\$4,720.00)
100.0000.00.1.000.000.0183.000.0000	Pre-paid FSA	\$325.00	\$366.00	(\$1,090.00)	(\$399.00)
100.0000.00.1.000.000.0240.000.0000	Equipment	\$12,522.03	\$0.00	\$0.00	\$12,522.03
ASSET TOTAL		\$98,644.05	\$5,989,504.18	(\$5,962,400.92)	\$125,747.31
LIABILITY					
100.0000.00.2.000.000.0421.000.0000	Accounts Payable	(\$54,102.55)	\$338,230.54	(\$284,127.99)	\$0.00
100.0000.00.2.000.000.0461.000.0000	Accrued Wages-Salaries	(\$1,465.28)	\$1,465.28	\$0.00	\$0.00
100.0000.00.2.000.000.0461.220.0000	Accrued Wages-FICA	(\$112.10)	\$224.20	(\$112.10)	\$0.00
100.0000.00.2.000.000.0471.001.0000	EE Social Security W/H	\$0.00	\$12,550.76	(\$12,550.76)	\$0.00
100.0000.00.2.000.000.0471.002.0000	EE Medicare W/H	\$0.00	\$2,935.26	(\$2,935.26)	\$0.00

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

100 - General Fund		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
100.0000.00.2.000.000.0471.003.0000	Federal W/H	\$0.00	\$17,041.61	(\$17,041.61)	\$0.00
100.0000.00.2.000.000.0471.004.0000	State W/H	\$0.00	\$5,539.86	(\$5,539.86)	\$0.00
100.0000.00.2.000.000.0471.005.0000	Retirement W/H	\$0.00	\$7,762.03	(\$7,762.03)	\$0.00
100.0000.00.2.000.000.0471.007.0000	403B W/H	\$0.00	\$15,289.99	(\$15,289.99)	\$0.00
100.0000.00.2.000.000.0471.009.0000	EE Medical W/H	\$0.00	\$7,186.02	(\$8,984.24)	(\$1,798.22)
100.0000.00.2.000.000.0471.011.0000	FSA W/H	\$871.77	\$3,079.16	(\$1,492.19)	\$2,458.74
100.0000.00.2.000.000.0471.012.0000	ER Medicare W/H	\$0.00	\$2,914.02	(\$2,914.02)	\$0.00
100.0000.00.2.000.000.0471.013.0000	ER Social Security W/H	\$0.00	\$12,459.90	(\$12,459.90)	\$0.00
100.0000.00.2.000.000.0471.017.0000	Super Office-ER Liability	\$0.00	\$2,961.42	(\$2,981.42)	(\$20.00)
100.0000.00.2.000.000.0471.018.0000	Super Office-EE Liability	\$0.00	\$141,312.08	(\$141,312.08)	\$0.00
100.0000.00.2.000.000.0471.019.0000	ER Retirement W/H	\$0.00	\$3,377.07	(\$3,377.07)	\$0.00
LIABILITY TOTAL		(\$54,808.16)	\$574,329.20	(\$518,880.52)	\$640.52
FUND BALANCE					
100.0000.00.3.000.000.0700.000.0000	Fund Balance-Reserved	(\$4,969.05)	\$0.00	\$0.00	(\$4,969.05)
100.0000.00.3.000.000.0711.000.0000	Fixed Assets	(\$12,522.03)	\$0.00	\$0.00	(\$12,522.03)
100.0000.00.3.000.000.0770.000.0000	Fund Balance-Unreserved	(\$26,344.81)	\$0.00	\$0.00	(\$26,344.81)
FUND BALANCE TOTAL		(\$43,835.89)	\$0.00	\$0.00	(\$43,835.89)

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

REVENUE

100.0000.50.4.000.000.0000.000.3150	Revenue-Transportation Aid (NEK)	\$0.00	\$0.00	(\$40,156.00)	(\$40,156.00)
100.1059.50.4.000.000.0000.000.3150	Revenue-Transportation Aid (Canaan)	\$0.00	\$41,883.00	(\$118,800.00)	(\$76,917.00)
100.4019.50.4.000.000.0000.000.1510	Interest	\$0.00	\$0.00	(\$1,477.74)	(\$1,477.74)
100.4019.50.4.000.000.0000.000.1931	S.U. Assessment	\$0.00	\$0.00	(\$397,565.00)	(\$397,565.00)
100.4019.50.4.000.000.0000.000.1932	Transportation Assessment	\$0.00	\$0.00	(\$55,620.57)	(\$55,620.57)
100.4019.50.4.000.000.0000.000.1980	Prior Year Refund	\$0.00	(\$948.67)	(\$3,169.97)	(\$4,118.64)
100.4019.50.4.000.000.0000.000.1990	Miscellaneous Income	\$0.00	\$3,938.29	(\$2,961.27)	\$977.02
100.4019.50.4.000.000.0000.000.3152	Revenue-Extraordinary Transp Aid (ENSU)	\$0.00	\$0.00	(\$513.00)	(\$513.00)
100.4019.50.4.000.000.0000.000.5400	Prior Year Adjustment	\$0.00	\$4,656.40	(\$3,381.40)	\$1,275.00
REVENUE TOTAL		\$0.00	\$49,529.02	(\$623,644.95)	(\$574,115.93)

EXPENDITURE

100.4019.00.5.000.000.2313.106.0000	Treasurer- Salry	\$0.00	\$1,568.00	\$0.00	\$1,568.00
100.4019.00.5.000.000.2313.220.0000	Treasurer-FICA Expense	\$0.00	\$119.96	\$0.00	\$119.96
100.4019.00.5.000.000.2321.104.0000	Superintendent Salary	\$0.00	\$92,947.44	\$0.00	\$92,947.44
100.4019.00.5.000.000.2321.106.0000	Super Office-Admin Asst/PR HR Salary	\$0.00	\$60,374.51	\$0.00	\$60,374.51
100.4019.00.5.000.000.2321.210.0000	Super Office-Health Insurance	\$0.00	\$25,560.50	\$0.00	\$25,560.50

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

100 - General Fund		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
100.4019.00.5.000.000.2321.213.0000	Super Office-HRA Expenditure	\$0.00	\$4,332.28	\$0.00	\$4,332.28
100.4019.00.5.000.000.2321.219.0000	Super Office-HRA Admin Fee	\$0.00	\$55.20	\$0.00	\$55.20
100.4019.00.5.000.000.2321.220.0000	Super Office-FICA Expense	\$0.00	\$11,201.28	\$0.00	\$11,201.28
100.4019.00.5.000.000.2321.231.0000	Super Office-VT Teacher Retire Assessment	\$0.00	\$1,308.00	\$0.00	\$1,308.00
100.4019.00.5.000.000.2321.234.0000	Super Office-VMERS Retirement	\$0.00	\$1,888.72	\$0.00	\$1,888.72
100.4019.00.5.000.000.2321.250.0000	Super Office-Tuition	\$0.00	\$1,200.00	\$0.00	\$1,200.00
100.4019.00.5.000.000.2321.260.0000	Super Office-Unemployment	\$0.00	\$550.60	\$0.00	\$550.60
100.4019.00.5.000.000.2321.270.0000	Super Office-W/C Insurance	\$0.00	\$1,392.60	\$0.00	\$1,392.60
100.4019.00.5.000.000.2321.291.0000	Super Office-Life Insurance	\$0.00	\$221.70	(\$2.08)	\$219.62
100.4019.00.5.000.000.2321.292.0000	Super Office-STD Insurance	\$0.00	\$1,209.62	(\$8.36)	\$1,201.26
100.4019.00.5.000.000.2321.293.0000	Super Office-LTD Insurance	\$0.00	\$734.22	(\$5.64)	\$728.58
100.4019.00.5.000.000.2321.340.0000	Super Office-Professional/Legal Services	\$0.00	\$10,016.45	(\$5,480.00)	\$4,536.45
100.4019.00.5.000.000.2321.341.0000	Super Office-Audit Service	\$0.00	\$10,900.00	\$0.00	\$10,900.00
100.4019.00.5.000.000.2321.432.0000	Super Office-Repairs/Main Tech Related	\$0.00	\$275.36	\$0.00	\$275.36
100.4019.00.5.000.000.2321.522.0000	Super Office-OLT/Professional Liab Ins	\$0.00	\$4,300.00	\$0.00	\$4,300.00
100.4019.00.5.000.000.2321.530.0000	Super Office-Telephone/Fax	\$0.00	\$7,887.53	\$0.00	\$7,887.53

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

100 - General Fund	<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
100.4019.00.5.000.000.2321.534.0000 Super Office-Postage	\$0.00	\$2,978.84	(\$1,210.40)	\$1,768.44
100.4019.00.5.000.000.2321.540.0000 Super Office-Advertising	\$0.00	\$949.00	\$0.00	\$949.00
100.4019.00.5.000.000.2321.580.0000 Super Office-Travel Expense	\$0.00	\$1,842.11	\$0.00	\$1,842.11
100.4019.00.5.000.000.2321.610.0000 Super Office-General Supplies	\$0.00	\$4,198.08	(\$197.43)	\$4,000.65
100.4019.00.5.000.000.2321.624.0000 Super Office-Heating Oil	\$0.00	\$2,197.97	\$0.00	\$2,197.97
100.4019.00.5.000.000.2321.640.0000 Super Office-Books & Periodicals	\$0.00	\$36.67	\$0.00	\$36.67
100.4019.00.5.000.000.2321.733.0000 Super Office-Furniture & Fixtures	\$0.00	\$86.10	\$0.00	\$86.10
100.4019.00.5.000.000.2321.734.0000 Super Office-Computer Equipment	\$0.00	\$1,069.99	\$0.00	\$1,069.99
100.4019.00.5.000.000.2321.735.0000 Super Office-Technology Software	\$0.00	\$16,315.00	\$0.00	\$16,315.00
100.4019.00.5.000.000.2321.810.0000 Super Office-Dues & Fees	\$0.00	\$5,361.50	\$0.00	\$5,361.50
100.4019.00.5.000.000.2321.890.0000 Super Office-Misc Expense	\$0.00	\$246.92	\$0.00	\$246.92
100.4019.00.5.000.000.2510.104.0000 BA-Salary	\$0.00	\$49,440.00	\$0.00	\$49,440.00
100.4019.00.5.000.000.2510.210.0000 BA-Health Insurance	\$0.00	\$15,159.70	\$0.00	\$15,159.70
100.4019.00.5.000.000.2510.213.0000 BA-HRA Expenditure	\$0.00	\$3,416.48	\$0.00	\$3,416.48
100.4019.00.5.000.000.2510.219.0000 BA-HRA Admin Fee	\$0.00	\$37.95	\$0.00	\$37.95
100.4019.00.5.000.000.2510.220.0000 BA-FICA Expense	\$0.00	\$3,508.55	\$0.00	\$3,508.55

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

100 - General Fund		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
100.4019.00.5.000.000.2510.234.0000	BA-VMERS Retirement	\$0.00	\$1,488.35	\$0.00	\$1,488.35
100.4019.00.5.000.000.2510.260.0000	BA-Unemployment	\$0.00	\$183.52	\$0.00	\$183.52
100.4019.00.5.000.000.2510.270.0000	BA-W/C Insurance	\$0.00	\$464.20	\$0.00	\$464.20
100.4019.00.5.000.000.2510.291.0000	BA-Life Insurance	\$0.00	\$96.60	\$0.00	\$96.60
100.4019.00.5.000.000.2510.292.0000	BA-STD Insurance	\$0.00	\$430.08	\$0.00	\$430.08
100.4019.00.5.000.000.2510.293.0000	BA-LTD Insurance	\$0.00	\$289.20	\$0.00	\$289.20
100.4019.00.5.000.000.2510.580.0000	BA-Travel Expense	\$0.00	\$341.34	\$0.00	\$341.34
100.4019.00.5.000.000.2510.810.0000	BA-Dues & Fees	\$0.00	\$250.00	\$0.00	\$250.00
100.4019.00.5.000.000.2711.181.0000	Bus Service-Owned Bus, Salary	\$0.00	\$7,112.79	\$0.00	\$7,112.79
100.4019.00.5.000.000.2711.220.0000	Bus Service-Owned Bus, FICA	\$0.00	\$544.13	\$0.00	\$544.13
100.4019.00.5.000.000.2711.340.0000	Bus Service-Owned Bus, Cont. Services	\$0.00	\$110.00	\$0.00	\$110.00
100.4019.00.5.000.000.2711.431.0000	Bus Service-Owned Bus, Repairs and Maint	\$0.00	\$3,491.63	\$0.00	\$3,491.63
100.4019.00.5.000.000.2711.519.0000	Bus Service-Reg Student Transportation, Contracted	\$0.00	\$118,800.00	\$0.00	\$118,800.00
100.4019.00.5.000.000.2711.521.0000	Bus Service-Owned Bus, Insurance	\$0.00	\$351.00	\$0.00	\$351.00
100.4019.00.5.000.000.2711.610.0000	Bus Service-Owned Bus, Supplies	\$0.00	\$102.22	\$0.00	\$102.22
100.4019.00.5.000.000.2711.626.0000	Bus Service-Owned Bus, Gasoline	\$0.00	\$1,847.88	\$0.00	\$1,847.88

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

100 - General Fund		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
100.4019.00.5.000.000.2711.739.0000	Bus Service- Other Equipemnt	\$0.00	\$3,081.75	\$0.00	\$3,081.75
100.4019.00.5.000.000.2711.810.0000	Bus Service-Owned Bus, Dues and Fees	\$0.00	\$256.00	\$0.00	\$256.00
100.4019.00.5.000.001.2711.519.0000	Bus Service-Athletic Transportation	\$0.00	\$9,414.13	\$0.00	\$9,414.13
100.4019.00.5.000.002.2711.519.0000	Bus Service-Music Transportation	\$0.00	\$54.52	\$0.00	\$54.52
100.4019.00.5.000.003.2711.519.0000	Bus Service-Field Trips Transportation	\$0.00	\$3,845.71	\$0.00	\$3,845.71
100.4019.00.5.000.005.2711.519.0000	Bus Service-Staff Transportation	\$0.00	\$1,191.31	(\$1,191.31)	\$0.00
100.4019.00.5.019.000.2321.530.0000	Super Office-COVID19 Telephone	\$0.00	\$146.00	\$0.00	\$146.00
100.4019.00.5.019.000.2321.610.0000	Super Office-COVID19 Supplies	\$0.00	\$499.78	\$0.00	\$499.78
100.4019.00.5.303.000.2711.519.0000	Bus Service-CTE Transportation, Contracted	\$0.00	\$378.24	\$0.00	\$378.24
EXPENDITURE TOTAL		\$0.00	\$499,659.21	(\$8,095.22)	\$491,563.99
Fund Totals:		\$0.00	\$7,113,021.61	(\$7,113,021.61)	\$0.00

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

102 - Non Special Ed Services		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
ASSET					
102.0000.00.1.000.000.0120.000.0000	Accounts Receivable- Non Sped	\$7,048.29	\$0.00	(\$7,048.29)	\$0.00
102.0000.00.1.000.000.0132.000.0000	Various	(\$2,976.54)	\$68,381.06	(\$118,914.43)	(\$53,509.91)
ASSET TOTAL		\$4,071.75	\$68,381.06	(\$125,962.72)	(\$53,509.91)
LIABILITY					
102.0000.00.2.000.000.0421.000.0000	Non Spec Ed Accounts Payable	(\$4,071.75)	\$16,468.05	(\$12,396.30)	\$0.00
102.0000.00.2.000.000.0471.001.0000	EE Social Security W/H	\$0.00	\$4,882.06	(\$4,882.06)	\$0.00
102.0000.00.2.000.000.0471.002.0000	EE Medicare W/H	\$0.00	\$1,141.71	(\$1,141.71)	\$0.00
102.0000.00.2.000.000.0471.003.0000	Federal W/H	\$0.00	\$4,049.09	(\$4,049.09)	\$0.00
102.0000.00.2.000.000.0471.004.0000	State W/H	\$0.00	\$1,584.67	(\$1,584.67)	\$0.00
102.0000.00.2.000.000.0471.005.0000	Retirement W/H	\$0.00	\$2,319.75	(\$2,319.75)	\$0.00
102.0000.00.2.000.000.0471.006.0000	Dues W/H	\$0.00	\$190.48	(\$190.48)	\$0.00
102.0000.00.2.000.000.0471.007.0000	403B W/H	\$0.00	\$512.00	(\$512.00)	\$0.00
102.0000.00.2.000.000.0471.009.0000	EE Medical W/H	\$0.00	\$365.58	(\$2,566.92)	(\$2,201.34)
102.0000.00.2.000.000.0471.011.0000	FSA W/H	\$0.00	\$0.00	(\$97.63)	(\$97.63)
102.0000.00.2.000.000.0471.012.0000	ER Medicare W/H	\$0.00	\$1,141.71	(\$1,141.71)	\$0.00
102.0000.00.2.000.000.0471.013.0000	ER Social Security W/H	\$0.00	\$4,882.06	(\$4,882.06)	\$0.00

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

102 - Non Special Ed Services		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
102.0000.00.2.000.000.0471.017.0000	Super Office-ER Liability	\$0.00	\$500.28	(\$766.20)	(\$265.92)
102.0000.00.2.000.000.0471.018.0000	ER Liability Offset	\$0.00	\$64,611.83	(\$64,611.83)	\$0.00
102.0000.00.2.000.000.0471.019.0000	ER Retirement W/H	\$0.00	\$95.54	(\$95.54)	\$0.00
LIABILITY TOTAL		(\$4,071.75)	\$102,744.81	(\$101,237.95)	(\$2,564.89)
REVENUE					
102.4019.50.4.000.000.0000.000.1933	Revenue-Substitutes Assessment	\$0.00	\$0.00	(\$5,301.24)	(\$5,301.24)
102.4019.50.4.000.000.0000.000.2206	Revenue-Non Sped Contr Serv (CSD)	\$0.00	\$0.00	(\$32,807.75)	(\$32,807.75)
102.4019.50.4.000.000.0000.000.2207	Revenue-Non Sped Contr Serv (NEK)	\$0.00	\$0.00	(\$23,223.78)	(\$23,223.78)
REVENUE TOTAL		\$0.00	\$0.00	(\$61,332.77)	(\$61,332.77)
EXPENDITURE					
102.4019.00.5.000.000.2100.106.0000	Admin Asst-Non Sped Salary	\$0.00	\$3,303.27	\$0.00	\$3,303.27
102.4019.00.5.000.000.2100.219.0000	Admin Asst-Non Sped HRA Admin Fee	\$0.00	\$4.51	\$0.00	\$4.51
102.4019.00.5.000.000.2100.220.0000	Admin Asst-Non Sped FICA	\$0.00	\$245.84	\$0.00	\$245.84
102.4019.00.5.000.000.2100.234.0000	Admin Asst-Non Sped VMERS Retirement	\$0.00	\$96.70	\$0.00	\$96.70
102.4019.00.5.000.000.2100.260.0000	Admin Asst-Non Sped Unemployment	\$0.00	\$18.35	\$0.00	\$18.35
102.4019.00.5.000.000.2100.270.0000	Admin Asst-Non Sped Worker's Comp	\$0.00	\$46.41	\$0.00	\$46.41
102.4019.00.5.000.000.2100.291.0000	Admin Asst-Non Sped Life Ins	\$0.00	\$7.27	\$0.00	\$7.27

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

102 - Non Special Ed Services		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
102.4019.00.5.000.000.2100.292.0000	Admin Asst-Non Sped STD Ins	\$0.00	\$29.53	\$0.00	\$29.53
102.4019.00.5.000.000.2100.293.0000	Admin Asst-Non Sped LTD	\$0.00	\$19.86	\$0.00	\$19.86
102.4019.00.5.000.000.2401.101.0000	Asst Director of Stud Serv-Non Sped Salary	\$0.00	\$17,664.00	\$0.00	\$17,664.00
102.4019.00.5.000.000.2401.104.0000	Director of Stud Serv-Non Sped Salary	\$0.00	\$26,363.04	\$0.00	\$26,363.04
102.4019.00.5.000.000.2401.210.0000	Director of Stud Serv-Non Sped Health	\$0.00	\$3,737.02	(\$305.84)	\$3,431.18
102.4019.00.5.000.000.2401.219.0000	Director of Stud Serv-Non Sped HRA Admin Fee	\$0.00	\$11.01	\$0.00	\$11.01
102.4019.00.5.000.000.2401.220.0000	Director of Stud Serv-Non Sped FICA	\$0.00	\$3,289.58	\$0.00	\$3,289.58
102.4019.00.5.000.000.2401.260.0000	Director of Stud Serv-Non Sped Unemployment	\$0.00	\$18.35	\$0.00	\$18.35
102.4019.00.5.000.000.2401.270.0000	Director of Stud Serv-Non Sped Worker's Comp	\$0.00	\$46.41	\$0.00	\$46.41
102.4019.00.5.000.000.2401.291.0000	Director of Stud Serv-Non Sped Life	\$0.00	\$68.95	\$0.00	\$68.95
102.4019.00.5.000.000.2401.292.0000	Director of Stud Serv-Non Sped STD	\$0.00	\$371.06	\$0.00	\$371.06
102.4019.00.5.000.000.2401.293.0000	Director of Stud Serv-Non Sped LTD	\$0.00	\$249.45	\$0.00	\$249.45
102.4019.00.5.019.600.2200.102.0000	Non Spec Ed-(CSD) COVID19 Para Wages	\$0.00	\$15,736.95	\$0.00	\$15,736.95
102.4019.00.5.019.600.2200.220.0000	Non Spec Ed-(CSD) COVID19 Para FICA	\$0.00	\$1,108.23	\$0.00	\$1,108.23
102.4019.00.5.019.600.3100.102.0000	Non Spec Ed-(CSD) COVID19 Food Serv Wages	\$0.00	\$1,079.83	\$0.00	\$1,079.83
102.4019.00.5.019.600.3100.220.0000	Non Spec Ed-(CSD) COVID19 Food Serv FICA	\$0.00	\$71.76	\$0.00	\$71.76

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

102 - Non Special Ed Services		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
102.4019.00.5.141.000.2100.320.0000	Non Spec Ed-Contr Serv (Canaan)	\$0.00	\$2,393.87	\$0.00	\$2,393.87
102.4019.00.5.141.000.2100.322.0000	Non Spec Ed-Contr Serv (NEK)	\$0.00	\$2,321.12	\$0.00	\$2,321.12
102.4019.00.5.141.000.2100.610.0000	Non Spec Ed-Supplies (Canaan)	\$0.00	\$14.99	\$0.00	\$14.99
102.4019.00.5.141.020.1100.734.0000	Non Spec Ed-Computer Equip (NEK)	\$0.00	\$1,734.00	\$0.00	\$1,734.00
102.4019.00.5.141.020.1100.739.0000	Non Spec Ed-Equipment (NEK)	\$0.00	\$60.00	\$0.00	\$60.00
102.4019.00.5.141.600.1100.640.0000	Non Spec Ed-(Canaan) Books and Periodicals	\$0.00	\$899.30	\$0.00	\$899.30
102.4019.00.5.141.600.2200.101.0000	Non Spec Ed- (Canaan) Teacher Salary	\$0.00	\$7,299.24	\$0.00	\$7,299.24
102.4019.00.5.141.600.2200.102.0000	Non Spec Ed-(Canaan) Para Wages	\$0.00	\$12,059.38	\$0.00	\$12,059.38
102.4019.00.5.141.600.2200.103.0000	Non Spec Ed - (Canaan) Sub Wages K-12 Teacher/Para	\$0.00	\$10,353.15	\$0.00	\$10,353.15
102.4019.00.5.141.600.2200.210.0000	Non Spec Ed-(Canaan) Health Ins	\$0.00	\$1,313.40	\$0.00	\$1,313.40
102.4019.00.5.141.600.2200.219.0000	Non Spec Ed-(Canaan) HRA Admin Fee	\$0.00	\$9.13	\$0.00	\$9.13
102.4019.00.5.141.600.2200.220.0000	Non Spec Ed-(Canaan) FICA	\$0.00	\$2,206.96	\$0.00	\$2,206.96
102.4019.00.5.141.600.2200.260.0000	Non Spec Ed-(Canaan) Unemployment	\$0.00	\$40.38	\$0.00	\$40.38
102.4019.00.5.141.600.2200.270.0000	Non Spec Ed-(Canaan) Worker's Comp	\$0.00	\$102.11	\$0.00	\$102.11
102.4019.00.5.141.600.2200.291.0000	Non Spec Ed-(Canaan) Life	\$0.00	\$17.12	\$0.00	\$17.12
102.4019.00.5.141.600.2200.293.0000	Non Spec Ed-(Canaan) LTD	\$0.00	\$121.79	\$0.00	\$121.79

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

102 - Non Special Ed Services		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
102.4019.00.5.141.600.2410.103.0000	Non Spec Ed-(Canaan) Principal's Sub Salary	\$0.00	\$371.74	\$0.00	\$371.74
102.4019.00.5.141.600.2410.220.0000	Non Spec Ed-(Canaan) Principal's Sub FICA	\$0.00	\$27.13	\$0.00	\$27.13
102.4019.00.5.141.601.1100.640.0000	Non Spec Ed-(NEK) Books and Periodicals	\$0.00	\$899.30	\$0.00	\$899.30
102.4019.00.5.141.601.2200.102.0000	Non Spec Ed-(NEK) Para Wages	\$0.00	\$627.67	\$0.00	\$627.67
102.4019.00.5.141.601.2200.220.0000	Non Spec Ed-(NEK) FICA	\$0.00	\$45.80	\$0.00	\$45.80
102.4019.00.5.141.601.2200.260.0000	Non Spec Ed-(NEK) Unemployment	\$0.00	\$38.55	\$0.00	\$38.55
102.4019.00.5.141.601.2200.270.0000	Non Spec Ed-(NEK) Worker's Comp	\$0.00	\$97.47	\$0.00	\$97.47
102.4019.00.5.141.601.2200.293.0000	Non Spec Ed-(NEK) LTD	\$0.00	\$5.18	\$0.00	\$5.18
102.4019.00.5.141.602.1100.102.0000	Non Spec Ed-Stew Para Salary	\$0.00	\$324.45	\$0.00	\$324.45
102.4019.00.5.141.602.1100.220.0000	Non Spec Ed-Stew Para FICA	\$0.00	\$23.46	\$0.00	\$23.46
102.4019.00.5.141.602.1100.293.0000	Non Spec Ed-Stew Para LTD	\$0.00	\$0.94	\$0.00	\$0.94
102.4019.11.5.141.600.2200.103.0000	Non Spec Ed - (Canaan) PKSub Wages -Teacher/Para	\$0.00	\$666.10	\$0.00	\$666.10
102.4019.11.5.141.600.2200.220.0000	Non Spec Ed-(Canaan) PK Sub FICA	\$0.00	\$49.81	\$0.00	\$49.81
102.4019.11.5.141.600.2200.293.0000	Non Spec Ed-(Canaan) PK LTD	\$0.00	\$2.49	\$0.00	\$2.49
EXPENDITURE TOTAL		\$0.00	\$117,713.41	(\$305.84)	\$117,407.57
Fund Totals:		\$0.00	\$288,839.28	(\$288,839.28)	\$0.00

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

114 - Special Ed		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
ASSET					
114.0000.00.1.000.000.0120.000.0000	Accounts Receivable	\$239,908.09	\$0.00	(\$239,977.02)	(\$68.93)
114.0000.00.1.000.000.0132.000.0000	Due From/To Other Funds	(\$77,022.38)	\$1,012,363.53	(\$1,078,757.19)	(\$143,416.04)
ASSET TOTAL		\$162,885.71	\$1,012,363.53	(\$1,318,734.21)	(\$143,484.97)
LIABILITY					
114.0000.00.2.000.000.0421.000.0000	Accounts Payable	(\$160,721.76)	\$685,562.76	(\$524,841.20)	(\$0.20)
114.0000.00.2.000.000.0461.000.0000	Accrued Wages-Salaries	(\$2,010.16)	\$2,051.74	\$0.00	\$41.58
114.0000.00.2.000.000.0461.220.0000	Accrued Wages-FICA	(\$153.79)	\$313.94	(\$156.97)	\$3.18
114.0000.00.2.000.000.0471.001.0000	EE Social Security W/H	\$0.00	\$22,657.27	(\$22,657.27)	\$0.00
114.0000.00.2.000.000.0471.002.0000	EE Medicare W/H	\$0.00	\$5,298.98	(\$5,298.98)	\$0.00
114.0000.00.2.000.000.0471.003.0000	Federal W/H	\$0.00	\$22,010.53	(\$22,010.53)	\$0.00
114.0000.00.2.000.000.0471.004.0000	State W/H	\$0.00	\$8,110.35	(\$8,110.35)	\$0.00
114.0000.00.2.000.000.0471.005.0000	Retirement W/H	\$0.00	\$12,308.34	(\$12,308.34)	\$0.00
114.0000.00.2.000.000.0471.006.0000	Dues W/H	\$0.00	\$2,349.95	(\$2,349.95)	\$0.00
114.0000.00.2.000.000.0471.007.0000	403B W/H	\$0.00	\$4,767.19	(\$4,767.19)	\$0.00
114.0000.00.2.000.000.0471.009.0000	EE Medical W/H	\$0.00	\$17,785.32	(\$17,719.08)	\$66.24
114.0000.00.2.000.000.0471.011.0000	SPEC ED-FSA LIABILITY	\$0.00	\$0.00	(\$1,823.91)	(\$1,823.91)

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

114 - Special Ed		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
114.0000.00.2.000.000.0471.012.0000	ER Medicare W/H	\$0.00	\$5,269.22	(\$5,269.22)	\$0.00
114.0000.00.2.000.000.0471.013.0000	ER Social Security W/H	\$0.00	\$22,530.06	(\$22,530.06)	\$0.00
114.0000.00.2.000.000.0471.017.0000	Special Ed-ER Liability	\$0.00	\$4,040.23	(\$3,854.93)	\$185.30
114.0000.00.2.000.000.0471.018.0000	Special Ed-EE Liability Offset	\$0.00	\$287,129.15	(\$287,129.15)	\$0.00
114.0000.00.2.000.000.0471.019.0000	ER Retirement W/H	\$0.00	\$599.50	(\$599.50)	\$0.00
LIABILITY TOTAL		(\$162,885.71)	\$1,102,784.53	(\$941,426.63)	(\$1,527.81)
REVENUE					
114.4019.11.4.000.000.0000.000.2206	EEE (Canaan) Assessment Revenue	\$0.00	\$0.00	(\$8,837.18)	(\$8,837.18)
114.4019.11.4.000.000.0000.000.2207	EEE (NEK) Assessment Revenue	\$0.00	\$0.00	(\$304.88)	(\$304.88)
114.4019.50.4.000.000.0000.000.1980	Special Ed-Prior Year Refund	\$0.00	\$2,673.62	(\$2,673.62)	\$0.00
114.4019.50.4.000.000.0000.000.2209	Canaan Special Ed	\$0.00	\$0.00	(\$104,105.99)	(\$104,105.99)
114.4019.50.4.000.000.0000.000.2213	NEK Special Ed	\$0.00	\$0.00	(\$74,938.48)	(\$74,938.48)
114.4019.50.4.000.000.0000.000.2218	Stewartstown Special Ed	\$0.00	\$0.00	(\$4,816.59)	(\$4,816.59)
114.4019.50.4.000.000.0000.000.3201	Mainstream Block Grant	\$0.00	\$0.00	(\$201,890.00)	(\$201,890.00)
114.4019.50.4.000.000.0000.000.3202	Intensive	\$0.00	\$0.00	(\$237,303.00)	(\$237,303.00)
114.4019.50.4.000.000.0000.000.3204	EEE Grant	\$0.00	\$0.00	(\$27,930.00)	(\$27,930.00)
114.4019.50.4.000.000.0000.000.4226	IDEA-B 3-21 yr olds	\$0.00	\$0.00	(\$74,758.26)	(\$74,758.26)

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

114 - Special Ed		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
114.4019.50.4.000.000.0000.000.4228	IDEA-B PreSchool	\$0.00	\$0.00	(\$4,261.00)	(\$4,261.00)
REVENUE TOTAL		\$0.00	\$2,673.62	(\$741,819.00)	(\$739,145.38)
EXPENDITURE					
114.4019.00.5.220.400.1200.101.0000	IDEA B-Teacher Salary	\$0.00	\$17,892.28	(\$1,690.38)	\$16,201.90
114.4019.00.5.220.400.1200.102.0000	IDEA B-Paraeducator Wages	\$0.00	\$31,535.28	\$0.00	\$31,535.28
114.4019.00.5.220.400.1200.210.0000	IDEA B-Health Insurance	\$0.00	\$18,219.47	(\$684.15)	\$17,535.32
114.4019.00.5.220.400.1200.213.0000	IDEA B-HRA Expense	\$0.00	\$7,282.68	\$0.00	\$7,282.68
114.4019.00.5.220.400.1200.219.0000	IDEA B-HRA Admin Fee	\$0.00	\$85.73	(\$3.44)	\$82.29
114.4019.00.5.220.400.1200.220.0000	IDEA B-FICA Expense	\$0.00	\$3,482.87	(\$125.81)	\$3,357.06
114.4019.00.5.220.400.1200.232.0000	IDEA B - VSTRS OPEB	\$0.00	\$2,370.56	\$0.00	\$2,370.56
114.4019.00.5.220.400.1200.260.0000	IDEA B-Unemployment Expense	\$0.00	\$367.05	\$0.00	\$367.05
114.4019.00.5.220.400.1200.291.0000	IDEA B-Life Insurance	\$0.00	\$41.44	(\$3.49)	\$37.95
114.4019.00.5.220.400.1200.293.0000	IDEA B-LTD Insurance	\$0.00	\$376.22	(\$9.50)	\$366.72
114.4019.10.5.210.014.1211.102.0000	M.S.-Para Wages	\$0.00	\$536.16	\$0.00	\$536.16
114.4019.10.5.210.014.1211.220.0000	M.S.-FICA	\$0.00	\$38.08	\$0.00	\$38.08
114.4019.10.5.210.014.1211.293.0000	M.S.-LTD	\$0.00	\$3.57	\$0.00	\$3.57

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

114 - Special Ed		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
114.4019.10.5.210.014.2100.322.0000	M.S.-Psychological Services	\$0.00	\$670.28	\$0.00	\$670.28
114.4019.10.5.210.014.2111.322.0000	M.S.-Behavioral Services	\$0.00	\$1,634.90	\$0.00	\$1,634.90
114.4019.10.5.210.014.2150.322.0000	M.S.-Speech Contracted Services	\$0.00	\$93.75	\$0.00	\$93.75
114.4019.10.5.210.014.2160.322.0000	M.S.-OT Services	\$0.00	\$369.98	\$0.00	\$369.98
114.4019.10.5.210.014.2170.322.0000	M.S.-PT Services	\$0.00	\$174.54	\$0.00	\$174.54
114.4019.10.5.210.016.1211.102.0000	M.G.-Para Wages	\$0.00	\$2,886.13	\$0.00	\$2,886.13
114.4019.10.5.210.016.1211.220.0000	M.G.-FICA	\$0.00	\$192.87	\$0.00	\$192.87
114.4019.10.5.210.016.1211.293.0000	LTD Insurance	\$0.00	\$22.44	\$0.00	\$22.44
114.4019.10.5.210.016.1211.561.0000	M.G.-Independent VT	\$0.00	\$33,387.03	\$0.00	\$33,387.03
114.4019.10.5.210.016.2190.322.0000	M.G.-Other Contracted Services	\$0.00	\$1,317.20	\$0.00	\$1,317.20
114.4019.10.5.210.016.2710.519.0000	M.G.-Student Transportati	\$0.00	\$4,039.31	(\$454.78)	\$3,584.53
114.4019.10.5.210.023.1211.102.0000	DV-Para Salary	\$0.00	\$2,762.69	\$0.00	\$2,762.69
114.4019.10.5.210.023.1211.220.0000	DV-FICA	\$0.00	\$186.87	\$0.00	\$186.87
114.4019.10.5.210.023.1211.293.0000	DV-LTD	\$0.00	\$21.27	\$0.00	\$21.27
114.4019.10.5.210.023.1211.561.0000	DV-Tuition-Independent School	\$0.00	\$33,387.03	\$0.00	\$33,387.03
114.4019.10.5.210.023.2111.322.0000	DV-Behavioral Services	\$0.00	\$1,085.40	\$0.00	\$1,085.40

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

114 - Special Ed		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
114.4019.10.5.210.023.2710.519.0000	DV-Transportation	\$0.00	\$4,006.85	(\$454.81)	\$3,552.04
114.4019.10.5.210.024.1211.102.0000	J.C.O-Para Salary	\$0.00	\$2,591.00	\$0.00	\$2,591.00
114.4019.10.5.210.024.1211.220.0000	J.C.O-FICA	\$0.00	\$174.73	\$0.00	\$174.73
114.4019.10.5.210.024.1211.293.0000	J.C.O-LTD	\$0.00	\$20.07	\$0.00	\$20.07
114.4019.10.5.210.024.1211.561.0000	J.C.O-Independent VT Tuition	\$0.00	\$33,387.03	\$0.00	\$33,387.03
114.4019.10.5.210.024.2710.519.0000	J.C.O.-Student Transportation	\$0.00	\$3,726.81	(\$197.28)	\$3,529.53
114.4019.10.5.210.025.1211.102.0000	S.Gi-Para Wages	\$0.00	\$7,985.67	\$0.00	\$7,985.67
114.4019.10.5.210.025.1211.220.0000	S.Gi-FICA	\$0.00	\$487.75	\$0.00	\$487.75
114.4019.10.5.210.025.1211.293.0000	LTD Insurance	\$0.00	\$76.18	\$0.00	\$76.18
114.4019.10.5.210.025.1211.610.0000	S.Gi-Supplies	\$0.00	\$31.95	\$0.00	\$31.95
114.4019.10.5.210.025.1211.640.0000	S.Gi.-Books & Periodicals	\$0.00	\$44.68	\$0.00	\$44.68
114.4019.10.5.210.025.1211.730.0000	S.Gi-Equipment	\$0.00	\$665.51	\$0.00	\$665.51
114.4019.10.5.210.025.2150.322.0000	S.Gi-Speech Contracted Services	\$0.00	\$1,997.92	\$0.00	\$1,997.92
114.4019.10.5.210.025.2160.322.0000	S.Gi-OT Services	\$0.00	\$1,669.92	\$0.00	\$1,669.92
114.4019.10.5.210.025.2170.322.0000	S.Gi-PT Services	\$0.00	\$1,781.12	\$0.00	\$1,781.12
114.4019.10.5.210.025.2710.519.0000	S.Gi-Student Transportation	\$0.00	\$9.63	\$0.00	\$9.63

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

114 - Special Ed		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
114.4019.11.5.220.401.2160.320.0000	IDEA Pre-K - OT Services	\$0.00	\$4,261.00	\$0.00	\$4,261.00
114.4019.11.5.240.017.1100.101.0000	EEE Canaan-Teacher Salary	\$0.00	\$2,552.64	\$0.00	\$2,552.64
114.4019.11.5.240.017.1100.102.0000	EEE Canaan-Paraeducator Wages	\$0.00	\$14,708.92	\$0.00	\$14,708.92
114.4019.11.5.240.017.1100.103.0000	EEE Canaan - Para Substitute Wages	\$0.00	\$37.73	\$0.00	\$37.73
114.4019.11.5.240.017.1100.210.0000	EEE Canaan-Health Insurance	\$0.00	\$3,617.91	(\$412.18)	\$3,205.73
114.4019.11.5.240.017.1100.213.0000	EEE Canaan-HRA Expense	\$0.00	\$62.05	\$0.00	\$62.05
114.4019.11.5.240.017.1100.219.0000	EEE Canaan-HRA Admin Fee	\$0.00	\$21.42	\$0.00	\$21.42
114.4019.11.5.240.017.1100.220.0000	EEE Canaan-FICA	\$0.00	\$1,260.82	\$0.00	\$1,260.82
114.4019.11.5.240.017.1100.260.0000	EEE Canaan-Unemployment	\$0.00	\$121.11	\$0.00	\$121.11
114.4019.11.5.240.017.1100.270.0000	EEE Canaan-W/C Insurance	\$0.00	\$612.73	\$0.00	\$612.73
114.4019.11.5.240.017.1100.291.0000	EEE Canaan-Life Insurance	\$0.00	\$5.18	\$0.00	\$5.18
114.4019.11.5.240.017.1100.293.0000	EEE Canaan-LTD Insurance	\$0.00	\$141.00	\$0.00	\$141.00
114.4019.11.5.240.017.1100.610.0000	EEE Canaan-General Supplies	\$0.00	\$154.42	\$0.00	\$154.42
114.4019.11.5.240.017.1100.640.0000	EEE Canaan-Books & Periodicals	\$0.00	\$222.86	\$0.00	\$222.86
114.4019.11.5.240.017.1100.730.0000	EEE Canaan-Equipment	\$0.00	\$283.58	\$0.00	\$283.58
114.4019.11.5.240.017.2150.322.0000	EEE Canaan-Speech Contracted Services	\$0.00	\$11,831.33	\$0.00	\$11,831.33

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

114 - Special Ed		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
114.4019.11.5.240.017.2160.322.0000	EEE Canaan-OT Services	\$0.00	\$4,839.69	\$0.00	\$4,839.69
114.4019.11.5.240.017.2170.322.0000	EEE Canaan-PT Services	\$0.00	\$600.44	\$0.00	\$600.44
114.4019.11.5.240.017.2190.322.0000	EEE Canaan-Other Support Services	\$0.00	\$6,105.00	\$0.00	\$6,105.00
114.4019.11.5.240.017.2490.104.0000	EEE Canaan-Director's Salary	\$0.00	\$627.63	\$0.00	\$627.63
114.4019.11.5.240.017.2490.220.0000	EEE Canaan-Director's FICA Expense	\$0.00	\$48.00	\$0.00	\$48.00
114.4019.11.5.240.017.2490.291.0000	EEE Canaan-Director's Life Insurance	\$0.00	\$1.00	\$0.00	\$1.00
114.4019.11.5.240.017.2490.292.0000	EEE Canaan-Director's STD Insurance	\$0.00	\$5.49	\$0.00	\$5.49
114.4019.11.5.240.017.2490.293.0000	EEE Canaan-Director's LTD Insurance	\$0.00	\$3.70	\$0.00	\$3.70
114.4019.11.5.240.018.1100.102.0000	EEE NEK-Paraeducator Wages	\$0.00	\$74.38	\$0.00	\$74.38
114.4019.11.5.240.018.1100.220.0000	EEE NEK-FICA	\$0.00	\$5.69	\$0.00	\$5.69
114.4019.11.5.240.018.1100.293.0000	EEE NEK-LTD Insurance	\$0.00	\$0.87	\$0.00	\$0.87
114.4019.11.5.240.018.2150.322.0000	EEE NEK-Speech Contracted Services	\$0.00	\$10,132.88	\$0.00	\$10,132.88
114.4019.11.5.240.018.2160.322.0000	EEE NEK-OT Services	\$0.00	\$2,978.00	\$0.00	\$2,978.00
114.4019.11.5.240.018.2170.322.0000	EEE NEK-PT Services	\$0.00	\$297.50	\$0.00	\$297.50
114.4019.11.5.240.018.2490.101.0000	EEE NEK-Asst Director Salary	\$0.00	\$2,760.00	\$0.00	\$2,760.00
114.4019.11.5.240.018.2490.104.0000	EEE NEK-Director Salary	\$0.00	\$1,883.21	\$0.00	\$1,883.21

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

114 - Special Ed		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
114.4019.11.5.240.018.2490.210.0000	EEE NEK- Admin Health Insurance	\$0.00	\$583.91	(\$47.79)	\$536.12
114.4019.11.5.240.018.2490.219.0000	EEE NEK-Admin HRA Admin Fee	\$0.00	\$1.77	\$0.00	\$1.77
114.4019.11.5.240.018.2490.220.0000	EEE NEK-Admin FICA	\$0.00	\$342.96	\$0.00	\$342.96
114.4019.11.5.240.018.2490.291.0000	EEE NEK-Admin Life Insurance	\$0.00	\$7.23	\$0.00	\$7.23
114.4019.11.5.240.018.2490.292.0000	EEE NEK - Admin STD	\$0.00	\$38.45	\$0.00	\$38.45
114.4019.11.5.240.018.2490.293.0000	EEE NEK-Admin LTD Insurance	\$0.00	\$25.88	\$0.00	\$25.88
114.4019.50.5.210.011.2490.101.0000	Sped Admin-Asst Director Salary (NEK)	\$0.00	\$40,992.00	(\$6,216.00)	\$34,776.00
114.4019.50.5.210.011.2490.104.0000	Sped Admin-Director's Salary	\$0.00	\$41,454.36	(\$7,558.96)	\$33,895.40
114.4019.50.5.210.011.2490.106.0000	Sped Admin-Admin Asst Salary	\$0.00	\$19,675.12	(\$397.12)	\$19,278.00
114.4019.50.5.210.011.2490.210.0000	Sped Admin-Health Insurance	\$0.00	\$8,867.19	(\$2,112.04)	\$6,755.15
114.4019.50.5.210.011.2490.219.0000	Sped Admin-HRA Admin Fee	\$0.00	\$49.27	(\$4.35)	\$44.92
114.4019.50.5.210.011.2490.220.0000	Sped Admin-FICA Expense	\$0.00	\$7,597.15	(\$1,064.98)	\$6,532.17
114.4019.50.5.210.011.2490.231.0000	Sped Admin-VT Teacher Assessment	\$0.00	\$2,616.00	\$0.00	\$2,616.00
114.4019.50.5.210.011.2490.234.0000	Sped Admin- Admin Asst VMERS Retirement	\$0.00	\$599.50	(\$2.31)	\$597.19
114.4019.50.5.210.011.2490.260.0000	Sped Admin-Unemployment	\$0.00	\$467.98	\$0.00	\$467.98
114.4019.50.5.210.011.2490.270.0000	Sped Admin-W/C Insurance	\$0.00	\$719.50	\$0.00	\$719.50

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

114 - Special Ed		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
114.4019.50.5.210.011.2490.291.0000	Sped Admin-Life Insurance	\$0.00	\$166.10	(\$13.46)	\$152.64
114.4019.50.5.210.011.2490.292.0000	Sped Admin-STD Insurance	\$0.00	\$827.17	(\$71.32)	\$755.85
114.4019.50.5.210.011.2490.293.0000	Sped Admin-LTD Insurance	\$0.00	\$556.20	(\$47.96)	\$508.24
114.4019.50.5.210.011.2490.330.0000	Sped Admin - Staff Training Contracted	\$0.00	\$160.00	\$0.00	\$160.00
114.4019.50.5.210.011.2490.530.0000	Sped Admin-Telephone Expense	\$0.00	\$419.41	\$0.00	\$419.41
114.4019.50.5.210.011.2490.534.0000	Sped Admin-Postage Expense	\$0.00	\$750.00	\$0.00	\$750.00
114.4019.50.5.210.011.2490.580.0000	Sped Admin-Travel Expense	\$0.00	\$2,309.22	\$0.00	\$2,309.22
114.4019.50.5.210.011.2490.610.0000	Sped Admin-General Supplies	\$0.00	\$456.39	\$0.00	\$456.39
114.4019.50.5.210.011.2490.640.0000	Sped Admin- Books and Periodicals	\$0.00	\$98.12	\$0.00	\$98.12
114.4019.50.5.210.011.2490.730.0000	Sped Admin-Equipment	\$0.00	\$1,011.65	\$0.00	\$1,011.65
114.4019.50.5.210.011.2490.733.0000	Sped Admin-Furniture	\$0.00	\$1,321.72	\$0.00	\$1,321.72
114.4019.50.5.210.011.2490.734.0000	Sped Admin-Computer Equipment	\$0.00	\$284.99	\$0.00	\$284.99
114.4019.50.5.210.011.2490.810.0000	Sped Admin-Dues & Fees	\$0.00	\$2,758.00	\$0.00	\$2,758.00
114.4019.50.5.210.012.1200.101.0000	Special Ed Teacher-Salary	\$0.00	\$92,015.48	(\$514.23)	\$91,501.25
114.4019.50.5.210.012.1200.103.0000	Special Ed Teacher-Substitute Pay	\$0.00	\$1,253.13	\$0.00	\$1,253.13
114.4019.50.5.210.012.1200.210.0000	Special Ed Teacher-Health Insurance	\$0.00	\$7,862.81	(\$215.84)	\$7,646.97

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

114 - Special Ed		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
114.4019.50.5.210.012.1200.213.0000	Special Ed Teacher-HRA Expenditure	\$0.00	\$824.42	\$0.00	\$824.42
114.4019.50.5.210.012.1200.219.0000	Special Ed Teacher-HRA Admin Fee	\$0.00	\$29.37	(\$0.48)	\$28.89
114.4019.50.5.210.012.1200.220.0000	Special Ed Teacher-FICA Expense	\$0.00	\$6,950.69	(\$36.40)	\$6,914.29
114.4019.50.5.210.012.1200.231.0000	Spec Ed Teachers-VT Retire Assessment	\$0.00	\$3,924.00	\$0.00	\$3,924.00
114.4019.50.5.210.012.1200.250.0000	Special Ed Teacher-Tuition Reimb	\$0.00	\$1,590.00	\$0.00	\$1,590.00
114.4019.50.5.210.012.1200.260.0000	Special Ed Teacher-Unemployment	\$0.00	\$550.57	\$0.00	\$550.57
114.4019.50.5.210.012.1200.270.0000	Special Ed Teacher-W/C Insurance	\$0.00	\$1,624.70	\$0.00	\$1,624.70
114.4019.50.5.210.012.1200.291.0000	Special Ed Teacher-Life Insurance	\$0.00	\$188.66	(\$0.88)	\$187.78
114.4019.50.5.210.012.1200.293.0000	Special Ed Teacher-LTD Insurance	\$0.00	\$528.46	(\$2.41)	\$526.05
114.4019.50.5.210.012.1200.610.0000	Special Ed Teacher-General Supplies	\$0.00	\$360.93	\$0.00	\$360.93
114.4019.50.5.210.012.2210.250.0000	Special Ed Teacher-Tuition Reimbursement	\$0.00	\$1,635.00	\$0.00	\$1,635.00
114.4019.50.5.210.012.2210.330.0000	Special Ed Teacher-Staff Training	\$0.00	\$671.92	\$0.00	\$671.92
114.4019.50.5.210.012.2210.580.0000	Special Ed Teacher-Staff Travel	\$0.00	\$279.30	\$0.00	\$279.30
114.4019.50.5.210.012.2210.734.0000	Special Ed Teacher-Computer Equipment	\$0.00	\$1,079.57	\$0.00	\$1,079.57
114.4019.50.5.210.012.2210.810.0000	Special Ed Teacher-Dues & Fees	\$0.00	\$1,140.00	\$0.00	\$1,140.00
114.4019.50.5.210.019.1202.102.0000	Canaan Special Ed-Para Wages	\$0.00	\$51,384.24	\$0.00	\$51,384.24

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

114 - Special Ed		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
114.4019.50.5.210.019.1202.103.0000	Canaan Spec Ed- Para Substitutes	\$0.00	\$8,247.21	\$0.00	\$8,247.21
114.4019.50.5.210.019.1202.210.0000	Canaan Special Ed-Para Health	\$0.00	\$24,542.80	(\$298.45)	\$24,244.35
114.4019.50.5.210.019.1202.213.0000	Canaan Spec Ed-HRA Expenditures	\$0.00	\$9,279.95	\$0.00	\$9,279.95
114.4019.50.5.210.019.1202.219.0000	Canaan Spec Ed-HRA Admin Fee	\$0.00	\$101.75	(\$6.88)	\$94.87
114.4019.50.5.210.019.1202.220.0000	Canaan Special Ed-Para FICA	\$0.00	\$4,403.92	\$0.00	\$4,403.92
114.4019.50.5.210.019.1202.260.0000	Canaan Special Ed-Unemployment	\$0.00	\$1,051.56	\$0.00	\$1,051.56
114.4019.50.5.210.019.1202.270.0000	Canaan Special Ed-W/C Insurance	\$0.00	\$1,429.73	\$0.00	\$1,429.73
114.4019.50.5.210.019.1202.293.0000	Canaan Special Ed-Para LTD	\$0.00	\$455.65	\$0.00	\$455.65
114.4019.50.5.210.019.1202.540.0000	Canaan Spec Ed-Advertising	\$0.00	\$92.00	\$0.00	\$92.00
114.4019.50.5.210.019.1202.580.0000	Canaan Spec Ed-Travel	\$0.00	\$433.42	\$0.00	\$433.42
114.4019.50.5.210.019.1202.610.0000	Canaan Spec Ed-Supplies	\$0.00	\$179.63	\$0.00	\$179.63
114.4019.50.5.210.019.1202.640.0000	Canaan Spec Ed-Books & Periodicals	\$0.00	\$2,402.19	\$0.00	\$2,402.19
114.4019.50.5.210.019.1202.730.0000	Canaan Spec Ed-Equipment	\$0.00	\$11.88	\$0.00	\$11.88
114.4019.50.5.210.019.1202.735.0000	Canaan Spec Ed-Software	\$0.00	\$123.75	\$0.00	\$123.75
114.4019.50.5.210.019.1202.810.0000	Canaan Spec Ed-Dues & Fees	\$0.00	\$594.00	\$0.00	\$594.00
114.4019.50.5.210.019.2111.322.0000	Canaan Special Ed-Behavioral Services	\$0.00	\$1,365.89	\$0.00	\$1,365.89

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

114 - Special Ed		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
114.4019.50.5.210.019.2150.322.0000	Canaan Special Ed-Speech Services	\$0.00	\$9,381.57	\$0.00	\$9,381.57
114.4019.50.5.210.019.2160.322.0000	Canaan Special Ed-OT Services	\$0.00	\$9,113.77	\$0.00	\$9,113.77
114.4019.50.5.210.019.2170.322.0000	Canaan Special Ed-PT Services	\$0.00	\$1,046.90	\$0.00	\$1,046.90
114.4019.50.5.210.020.1203.102.0000	NEK Special Ed-Para Wages	\$0.00	\$31,618.11	\$0.00	\$31,618.11
114.4019.50.5.210.020.1203.103.0000	NEK Spec Ed- Para Substitutes	\$0.00	\$10.56	\$0.00	\$10.56
114.4019.50.5.210.020.1203.210.0000	NEK Special Ed-Para Health	\$0.00	\$9,673.60	\$0.00	\$9,673.60
114.4019.50.5.210.020.1203.213.0000	NEK Spec Ed-HRA Expenditures	\$0.00	\$1,023.44	\$0.00	\$1,023.44
114.4019.50.5.210.020.1203.219.0000	NEK Spec Ed-HRA Admin Fee	\$0.00	\$37.95	\$0.00	\$37.95
114.4019.50.5.210.020.1203.220.0000	NEK Special Ed-Para FICA	\$0.00	\$2,152.02	\$0.00	\$2,152.02
114.4019.50.5.210.020.1203.260.0000	NEK Special Ed-Para Unemployment	\$0.00	\$110.11	\$0.00	\$110.11
114.4019.50.5.210.020.1203.270.0000	NEK Special Ed-Para W/C Insurance	\$0.00	\$278.51	\$0.00	\$278.51
114.4019.50.5.210.020.1203.293.0000	NEK Special Ed-Para LTD	\$0.00	\$304.32	\$0.00	\$304.32
114.4019.50.5.210.020.1203.320.0000	NEK Spec Ed-Contracted Services	\$0.00	\$23,766.95	\$0.00	\$23,766.95
114.4019.50.5.210.020.1203.540.0000	NEK Spec Ed-Advertising	\$0.00	\$351.90	\$0.00	\$351.90
114.4019.50.5.210.020.1203.563.0000	NEK Special Ed-Tuition Private	\$0.00	\$107,014.20	\$0.00	\$107,014.20
114.4019.50.5.210.020.1203.610.0000	NEK Spec Ed-Supplies	\$0.00	\$16.72	\$0.00	\$16.72

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

114 - Special Ed		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
114.4019.50.5.210.020.1203.640.0000	NEK Spec Ed-Books & Periodicals	\$0.00	\$4,340.06	\$0.00	\$4,340.06
114.4019.50.5.210.020.1203.730.0000	NEK Spec Ed-Equipment	\$0.00	\$837.87	\$0.00	\$837.87
114.4019.50.5.210.020.1203.735.0000	NEK Special Ed-Software	\$0.00	\$123.75	\$0.00	\$123.75
114.4019.50.5.210.020.1203.810.0000	NEK Spec Ed-Dues & Fees	\$0.00	\$895.00	\$0.00	\$895.00
114.4019.50.5.210.020.2111.322.0000	NEK Spec Ed-Behavioral Services	\$0.00	\$4,075.83	\$0.00	\$4,075.83
114.4019.50.5.210.020.2150.322.0000	NEK Special Ed-Speech Services	\$0.00	\$15,163.02	\$0.00	\$15,163.02
114.4019.50.5.210.020.2160.322.0000	NEK Special Ed-OT Services	\$0.00	\$5,487.94	\$0.00	\$5,487.94
114.4019.50.5.210.020.2170.322.0000	NEK Special Ed-PT Services	\$0.00	\$288.77	\$0.00	\$288.77
114.4019.50.5.210.020.2190.322.0000	NEK Special Ed-Other Contr Services	\$0.00	\$362.36	\$0.00	\$362.36
114.4019.50.5.210.020.2710.519.0000	NEK Special Ed-Student Transportation	\$0.00	\$10,784.12	\$0.00	\$10,784.12
114.4019.50.5.210.021.1204.102.0000	Stew Special Ed- Para Wages	\$0.00	\$8,666.99	\$0.00	\$8,666.99
114.4019.50.5.210.021.1204.220.0000	Stew Special Ed-Para FICA	\$0.00	\$642.31	\$0.00	\$642.31
114.4019.50.5.210.021.1204.293.0000	Stew Special Ed-Para LTD	\$0.00	\$57.77	\$0.00	\$57.77
114.4019.50.5.210.021.1204.640.0000	Stew Special Ed-Books & Periodicals	\$0.00	\$47.79	\$0.00	\$47.79
114.4019.50.5.210.049.1205.320.0000	Ferdinand Special Ed-Contracted Services	\$0.00	\$1,987.73	\$0.00	\$1,987.73
EXPENDITURE TOTAL		\$0.00	\$906,805.84	(\$22,647.68)	\$884,158.16

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

Fund Totals:

\$0.00

\$3,024,627.52

(\$3,024,627.52)

\$0.00

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

116 - Grants/Special Funds		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
ASSET					
116.0000.00.1.000.000.0120.000.0000	Accounts Receivable	\$180,047.71	\$0.00	(\$180,047.68)	\$0.03
116.0000.00.1.000.000.0132.000.0000	Due From/To Other Funds	(\$92,992.99)	\$513,841.05	(\$338,026.71)	\$82,821.35
ASSET TOTAL		\$87,054.72	\$513,841.05	(\$518,074.39)	\$82,821.38
LIABILITY					
116.0000.00.2.000.000.0421.000.0000	Accounts Payable	(\$69,737.79)	\$227,506.94	(\$157,769.15)	\$0.00
116.0000.00.2.000.000.0461.000.0000	Accrued Wages-Salaries	(\$9,631.97)	\$9,631.97	\$0.00	\$0.00
116.0000.00.2.000.000.0461.220.0000	Accrued Wages-FICA	(\$736.85)	\$1,473.70	(\$736.85)	\$0.00
116.0000.00.2.000.000.0471.001.0000	EE Social Security W/H	\$0.00	\$6,321.40	(\$6,321.40)	\$0.00
116.0000.00.2.000.000.0471.002.0000	EE Medicare W/H	\$0.00	\$1,478.42	(\$1,478.42)	\$0.00
116.0000.00.2.000.000.0471.003.0000	Federal W/H	\$0.00	\$9,188.02	(\$9,188.02)	\$0.00
116.0000.00.2.000.000.0471.004.0000	State W/H	\$0.00	\$3,224.77	(\$3,224.77)	\$0.00
116.0000.00.2.000.000.0471.005.0000	Retirement W/H	\$0.00	\$5,850.83	(\$5,850.83)	\$0.00
116.0000.00.2.000.000.0471.006.0000	Dues W/H	\$0.00	\$654.00	(\$654.00)	\$0.00
116.0000.00.2.000.000.0471.007.0000	403B W/H	\$0.00	\$840.24	(\$840.24)	\$0.00
116.0000.00.2.000.000.0471.009.0000	EE Medical W/H	\$0.00	\$3,162.42	(\$3,886.93)	(\$724.51)
116.0000.00.2.000.000.0471.011.0000	FSA W/H	\$0.00	\$0.00	(\$529.55)	(\$529.55)

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

116 - Grants/Special Funds		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
116.0000.00.2.000.000.0471.012.0000	ER Medicare W/H	\$0.00	\$1,338.76	(\$1,338.76)	\$0.00
116.0000.00.2.000.000.0471.013.0000	ER Social Security W/H	\$0.00	\$5,724.21	(\$5,724.21)	\$0.00
116.0000.00.2.000.000.0471.017.0000	Grants ER Liability Deductions	\$0.00	\$491.81	(\$489.73)	\$2.08
116.0000.00.2.000.000.0471.018.0000	ER Liability Offset	\$0.00	\$74,560.96	(\$74,560.96)	\$0.00
116.0000.00.2.000.000.0481.000.0000	Deferred Revenue	(\$6,948.54)	\$0.00	\$0.00	(\$6,948.54)
LIABILITY TOTAL		(\$87,055.15)	\$351,448.45	(\$272,593.82)	(\$8,200.52)
FUND BALANCE					
116.0000.00.3.000.000.0700.000.0000	Fund Balance-Reserved	\$0.42	\$0.00	\$0.00	\$0.42
116.0000.00.3.000.000.0770.000.0000	Various	\$0.01	\$0.00	\$0.00	\$0.01
FUND BALANCE TOTAL		\$0.43	\$0.00	\$0.00	\$0.43
REVENUE					
116.0000.00.4.799.799.0000.000.5799	VSBIT Safety Grant-Revenue	\$0.00	\$2,920.75	\$0.00	\$2,920.75
116.0000.00.4.800.800.0000.000.5800	VSBIT HR Grant-Revenue	\$0.00	\$0.00	(\$2,500.00)	(\$2,500.00)
116.1059.50.4.286.208.0000.000.1937	Revenue-Berlin City Grant	\$0.00	\$0.00	(\$1,650.00)	(\$1,650.00)
116.4019.50.4.000.000.0000.000.1936	NHCF-Collaboration Grant	\$0.00	\$0.00	(\$60,000.00)	(\$60,000.00)
116.4019.50.4.000.000.0000.000.1938	Revenue-NHCF Collab 2 Grant	\$0.00	\$0.00	(\$85,500.00)	(\$85,500.00)
116.4019.50.4.289.000.0000.000.5701	NEKCA Grant-Revenue	\$0.00	\$0.00	(\$4,500.00)	(\$4,500.00)

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

116 - Grants/Special Funds		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
116.4019.50.4.291.000.0000.000.3213	Best Grant	\$0.00	\$0.00	(\$298.00)	(\$298.00)
116.4019.50.4.292.000.0000.000.3420	Wellness	\$0.00	\$0.00	(\$1,300.00)	(\$1,300.00)
116.4019.50.4.294.000.0000.000.4250	Title I-A	\$0.00	\$0.00	(\$127,995.63)	(\$127,995.63)
116.4019.50.4.295.000.0000.000.4651	Title II-A	\$0.00	\$0.00	(\$10,700.15)	(\$10,700.15)
116.4019.50.4.296.000.0000.000.4570	Title IV	\$0.00	\$0.00	(\$12,346.76)	(\$12,346.76)
116.4019.50.4.297.000.0000.000.5555	Tobacco Use Prevention	\$0.00	\$0.00	(\$12,094.45)	(\$12,094.45)
116.4019.50.4.302.000.0000.000.3219	ACT 230	\$0.00	\$0.00	(\$1,888.26)	(\$1,888.26)
116.4019.50.4.798.000.0000.000.3220	Revenue-VT Public Safety Grant	\$0.00	\$0.00	(\$9,746.25)	(\$9,746.25)
REVENUE TOTAL		\$0.00	\$2,920.75	(\$330,519.50)	(\$327,598.75)
EXPENDITURE					
116.0000.00.5.300.409.1101.320.0000	NHCF Collab Grant-Contracted Services	\$0.00	\$37,025.77	\$0.00	\$37,025.77
116.0000.00.5.300.409.1101.580.0000	NH Collab Grant - Travel	\$0.00	\$4,186.80	\$0.00	\$4,186.80
116.0000.00.5.799.799.2620.431.0000	VSBIT Safety Grant-Repairs and Maintenance	\$0.00	\$656.00	\$0.00	\$656.00
116.0000.00.5.799.799.2620.610.0000	VSBIT Safety Grant-Supplies	\$0.00	\$5,902.20	(\$3,118.20)	\$2,784.00
116.0000.00.5.800.800.2320.610.0000	VSBIT HR Grant-Supplies	\$0.00	\$35.99	\$0.00	\$35.99
116.0000.00.5.800.800.2320.733.0000	VSBIT HR Grant-Furniture	\$0.00	\$1,088.97	\$0.00	\$1,088.97
116.0000.00.5.800.800.2320.810.0000	VSBIT HR Grant-Dues & Fees	\$0.00	\$1,083.00	\$0.00	\$1,083.00

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

116 - Grants/Special Funds		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
116.1059.00.5.288.408.2230.734.0000	Title IV-Computer Equipment	\$0.00	\$2,888.00	(\$2,888.00)	\$0.00
116.1059.00.5.798.411.2620.739.0000	VT Public Safety Grant-Other Equipment	\$0.00	\$12,698.25	(\$2,952.00)	\$9,746.25
116.1059.50.5.286.208.1100.610.0000	Berlin City - Supplies	\$0.00	\$1,334.02	\$0.00	\$1,334.02
116.4019.00.5.288.408.1100.330.0000	Title IV-Consultant Fees	\$0.00	\$750.00	\$0.00	\$750.00
116.4019.00.5.288.408.1100.331.0000	Title IV-Psycholog/Behavioral Services	\$0.00	\$5,994.64	\$0.00	\$5,994.64
116.4019.00.5.288.408.1100.610.0000	Title IV -Supplies	\$0.00	\$6,738.28	\$0.00	\$6,738.28
116.4019.00.5.288.408.1100.651.0000	Title IV-Licenses	\$0.00	\$3,838.00	(\$2,888.00)	\$950.00
116.4019.00.5.288.408.2130.101.0000	Title IV - Health Salary	\$0.00	\$1,624.14	(\$144.60)	\$1,479.54
116.4019.00.5.288.408.2130.220.0000	Title IV - FICA	\$0.00	\$124.27	(\$11.07)	\$113.20
116.4019.00.5.288.408.2130.232.0000	Title IV - VSTRS OPEB	\$0.00	\$253.69	\$0.00	\$253.69
116.4019.00.5.288.408.2130.330.0000	Title IV -Workshop Fees	\$0.00	\$1,360.00	\$0.00	\$1,360.00
116.4019.00.5.288.408.2212.610.0000	Title IV-STEM Supplies	\$0.00	\$1,094.67	\$0.00	\$1,094.67
116.4019.00.5.288.408.2213.330.0000	Title IV-Instructional Serv for Staff	\$0.00	\$750.00	(\$750.00)	\$0.00
116.4019.00.5.288.408.2240.651.0000	Title IV-Academic Assessment Licenses	\$0.00	\$2,888.00	\$0.00	\$2,888.00
116.4019.00.5.289.201.1100.102.0000	NECKA-Para Wages	\$0.00	\$2,956.65	\$0.00	\$2,956.65
116.4019.00.5.289.201.1100.220.0000	NECKA-Para FICA	\$0.00	\$214.28	\$0.00	\$214.28

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

116 - Grants/Special Funds		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
116.4019.00.5.289.201.1100.610.0000	NECKA-Supplies	\$0.00	\$76.20	\$0.00	\$76.20
116.4019.00.5.290.404.1100.101.0000	SWP-Teacher Salary	\$0.00	\$62,877.43	\$0.00	\$62,877.43
116.4019.00.5.290.404.1100.210.0000	SWP-Teacher Health Insurance	\$0.00	\$17,924.83	\$0.00	\$17,924.83
116.4019.00.5.290.404.1100.213.0000	SWP-Teacher HRA Expenditure	\$0.00	\$3,618.00	(\$4.96)	\$3,613.04
116.4019.00.5.290.404.1100.219.0000	SWP Teacher-HRA Admin Fee	\$0.00	\$68.84	\$0.00	\$68.84
116.4019.00.5.290.404.1100.220.0000	SWP-Teacher FICA	\$0.00	\$4,475.94	\$0.00	\$4,475.94
116.4019.00.5.290.404.1100.232.0000	SWP-Teacher VSTRS OPEB	\$0.00	\$8,577.87	\$0.00	\$8,577.87
116.4019.00.5.290.404.1100.260.0000	SWP-Teacher Unemployment	\$0.00	\$183.51	\$0.00	\$183.51
116.4019.00.5.290.404.1100.291.0000	SWP-Teacher Life Insurance	\$0.00	\$129.12	\$0.00	\$129.12
116.4019.00.5.290.404.1100.293.0000	SWP-Teacher LTD Insurance	\$0.00	\$357.95	\$0.00	\$357.95
116.4019.00.5.290.404.1100.330.0000	SWP- Contracted Services	\$0.00	\$9,414.73	\$0.00	\$9,414.73
116.4019.00.5.290.404.1100.610.0000	SWP-Lit Int Supplies	\$0.00	\$384.23	\$0.00	\$384.23
116.4019.00.5.290.404.1101.101.0000	SWP-Afterschool Salaries	\$0.00	\$5,272.79	\$0.00	\$5,272.79
116.4019.00.5.290.404.1101.220.0000	SWP-Afterschool FICA	\$0.00	\$378.39	\$0.00	\$378.39
116.4019.00.5.290.404.1101.232.0000	SWP-Afterschool VSTRS OPEB	\$0.00	\$999.80	\$0.00	\$999.80
116.4019.00.5.290.404.1101.610.0000	SWP-Afterschool Supplies	\$0.00	\$634.08	\$0.00	\$634.08

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

116 - Grants/Special Funds		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
116.4019.00.5.290.404.1102.101.0000	SWP-Nurse/SAP Salary	\$0.00	\$4,200.20	\$0.00	\$4,200.20
116.4019.00.5.290.404.1102.220.0000	SWP-Nurse/SAP FICA	\$0.00	\$321.32	\$0.00	\$321.32
116.4019.00.5.290.404.1200.101.0000	SWP-Summer Sch Teacher Salary	\$0.00	\$18,604.96	\$0.00	\$18,604.96
116.4019.00.5.290.404.1200.220.0000	SWP-Summer Sch FICA	\$0.00	\$1,420.90	\$0.00	\$1,420.90
116.4019.00.5.290.404.1200.232.0000	SWP-Summer Sch. VSTRS Pension Payments	\$0.00	\$3,507.75	\$0.00	\$3,507.75
116.4019.00.5.290.404.1200.291.0000	Life Insurance	\$0.00	\$0.71	\$0.00	\$0.71
116.4019.00.5.290.404.1200.293.0000	LTD Insurance	\$0.00	\$1.95	\$0.00	\$1.95
116.4019.00.5.291.402.2213.331.0000	BEST-Instructional Staff Training Fee	\$0.00	\$298.00	\$0.00	\$298.00
116.4019.00.5.295.405.1100.101.0000	Title II-Tech PD Beyond Contract Salary	\$0.00	\$609.45	(\$609.45)	\$0.00
116.4019.00.5.295.405.1100.220.0000	Title II-Tech PD Beyond Contract FICA	\$0.00	\$46.62	(\$46.62)	\$0.00
116.4019.00.5.295.405.2212.101.0000	Title II-Instruction and Curriculum Dev Salaries	\$0.00	\$3,505.71	\$0.00	\$3,505.71
116.4019.00.5.295.405.2212.220.0000	Title II-Instruction and Curriculum Dev FICA	\$0.00	\$268.18	\$0.00	\$268.18
116.4019.00.5.295.405.2212.232.0000	Title II-OPEB	\$0.00	\$338.50	\$0.00	\$338.50
116.4019.00.5.295.405.2212.330.0000	Title II- Consultant Fees	\$0.00	\$1,787.50	\$0.00	\$1,787.50
116.4019.00.5.295.405.2212.331.0000	Title II-Conference Fees	\$0.00	\$2,500.00	\$0.00	\$2,500.00
116.4019.00.5.295.405.2212.580.0000	Title II- Travel and Accomodations	\$0.00	\$888.57	\$0.00	\$888.57

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

116 - Grants/Special Funds		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
116.4019.00.5.295.405.2213.331.0000	Title II-Conference Fees Behav Inst Support	\$0.00	\$1,800.00	\$0.00	\$1,800.00
116.4019.00.5.295.405.2213.580.0000	Title II-Travel Behav Inst Support	\$0.00	\$601.31	\$0.00	\$601.31
116.4019.00.5.295.405.2290.810.0000	Title II-Support Serv Dues & Fees	\$0.00	\$1,100.00	(\$1,100.00)	\$0.00
116.4019.00.5.297.200.1100.101.0000	Tobacco-Stipends	\$0.00	\$2,050.00	\$0.00	\$2,050.00
116.4019.00.5.297.200.1100.220.0000	Tobacco- FICA Expense	\$0.00	\$156.83	\$0.00	\$156.83
116.4019.00.5.297.200.1100.330.0000	Tobacco-Siskin Cont Serv.	\$0.00	\$80.00	\$0.00	\$80.00
116.4019.00.5.297.200.1100.610.0000	Tobacco-Supplies	\$0.00	\$4,961.44	\$0.00	\$4,961.44
116.4019.00.5.297.200.1101.580.0000	Tobacco-Mileage Only for Travel	\$0.00	\$134.55	\$0.00	\$134.55
116.4019.00.5.297.200.1101.810.0000	Tobacco-Registration Fees	\$0.00	\$495.00	\$0.00	\$495.00
116.4019.00.5.297.200.2716.519.0000	Tobacco-Student Transportation Purchased Serv	\$0.00	\$1,908.12	\$0.00	\$1,908.12
116.4019.00.5.297.200.3300.330.0000	Tobacco-Fam Eng Cont Serv.	\$0.00	\$1,350.00	\$0.00	\$1,350.00
116.4019.00.5.297.200.3300.610.0000	Tobacco-Family Engagement Supplies	\$0.00	\$1,805.20	\$0.00	\$1,805.20
116.4019.00.5.302.412.2213.331.0000	ACT 230-Prof Dev Fees	\$0.00	\$990.00	\$0.00	\$990.00
116.4019.00.5.302.412.2213.580.0000	ACT 230-Travel Fees	\$0.00	\$898.26	\$0.00	\$898.26
EXPENDITURE TOTAL		\$0.00	\$267,490.36	(\$14,512.90)	\$252,977.46
Fund Totals:		\$0.00	\$1,135,700.61	(\$1,135,700.61)	\$0.00

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

117 - FFV/Food Service		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
ASSET					
117.0000.00.1.000.000.0120.000.0000	Accounts Receivable	\$8,945.58	\$0.00	(\$8,945.62)	(\$0.04)
117.0000.00.1.000.000.0132.000.0000	Due From/To Other Funds	\$26,995.30	\$62,442.60	(\$59,912.48)	\$29,525.42
ASSET TOTAL		\$35,940.88	\$62,442.60	(\$68,858.10)	\$29,525.38
LIABILITY					
117.0000.00.2.000.000.0134.000.0000	Due To CSD	(\$93.13)	\$0.00	\$0.00	(\$93.13)
117.0000.00.2.000.000.0421.000.0000	Food Serv Accounts Payable	(\$35,847.75)	\$59,912.48	(\$24,064.73)	\$0.00
LIABILITY TOTAL		(\$35,940.88)	\$59,912.48	(\$24,064.73)	(\$93.13)
REVENUE					
117.4019.50.4.150.000.0000.000.3450	State Lunch Match	\$0.00	\$0.00	(\$821.28)	(\$821.28)
117.4019.50.4.150.000.0000.000.3452	State Bkfst Match	\$0.00	\$0.00	(\$421.70)	(\$421.70)
117.4019.50.4.150.000.0000.000.3453	State Breakfast Adjust	\$0.00	\$0.00	(\$386.40)	(\$386.40)
117.4019.50.4.150.000.0000.000.3455	Summer Food Program	\$0.00	\$13,740.39	(\$13,740.39)	\$0.00
117.4019.50.4.150.000.0000.000.3456	Revenue-Food Service Equipment Grant	\$0.00	\$0.00	(\$3,500.00)	(\$3,500.00)
117.4019.50.4.150.000.0000.000.3474	State Lunch Adjustment	\$0.00	\$0.00	(\$506.40)	(\$506.40)
117.4019.50.4.150.000.0000.000.4450	Federal School Lunch Reimb	\$0.00	\$0.00	(\$17,140.12)	(\$17,140.12)
117.4019.50.4.150.000.0000.000.4452	Federal School Bkfst Reimb	\$0.00	\$0.00	(\$8,881.38)	(\$8,881.38)

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

117 - FFV/Food Service	<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
117.4019.50.4.150.000.0000.000.4455 Summer Food Program	\$0.00	\$0.00	(\$21,839.70)	(\$21,839.70)
REVENUE TOTAL	\$0.00	\$13,740.39	(\$67,237.37)	(\$53,496.98)
EXPENDITURE				
117.1059.50.5.150.300.3100.320.0000 Food Service-Due to Canaan	\$0.00	\$24,064.73	\$0.00	\$24,064.73
EXPENDITURE TOTAL	\$0.00	\$24,064.73	\$0.00	\$24,064.73
Fund Totals:	\$0.00	\$160,160.20	(\$160,160.20)	\$0.00

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

118 - Insurance Funds		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
ASSET					
118.0000.00.1.000.000.0132.000.0000	Due From/To Other Funds	\$46,724.18	\$0.00	(\$28,125.86)	\$18,598.32
ASSET TOTAL		\$46,724.18	\$0.00	(\$28,125.86)	\$18,598.32
LIABILITY					
118.0000.00.2.000.000.0421.000.0000	Accounts Payable	\$0.00	\$28,125.86	(\$3,045.52)	\$25,080.34
118.0000.00.2.000.000.0481.000.0000	Canaan Restricted Revenue	(\$23,846.54)	\$0.00	\$0.00	(\$23,846.54)
118.0000.00.2.000.000.0482.000.0000	ENSU Restricted Revenue	(\$22,877.64)	\$0.00	\$0.00	(\$22,877.64)
LIABILITY TOTAL		(\$46,724.18)	\$28,125.86	(\$3,045.52)	(\$21,643.84)
EXPENDITURE					
118.0000.00.5.992.104.0000.280.0000	Cross, Bridget-Dental	\$0.00	\$900.00	\$0.00	\$900.00
118.0000.00.5.992.107.0000.280.0000	Joos, Oxana - Dental	\$0.00	\$618.00	\$0.00	\$618.00
118.0000.00.5.992.108.0000.280.0000	Jordan, Pamela - Dental	\$0.00	\$142.00	\$0.00	\$142.00
118.0000.00.5.992.110.0000.280.0000	Rancourt, Christi - Dental	\$0.00	\$523.80	\$0.00	\$523.80
118.0000.00.5.992.112.0000.280.0000	Sierad, Lesley - ENSU Dental	\$0.00	\$198.80	\$0.00	\$198.80
118.0000.00.5.992.113.0000.280.0000	Thibeault, Jan - Dental	\$0.00	\$424.00	\$0.00	\$424.00
118.0000.00.5.992.121.0000.280.0000	Lawcewicz, Jennifer-Dental	\$0.00	\$238.92	\$0.00	\$238.92
EXPENDITURE TOTAL		\$0.00	\$3,045.52	\$0.00	\$3,045.52
Fund Totals:		\$0.00	\$31,171.38	(\$31,171.38)	\$0.00

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

119 - IEP Med/EPST		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
ASSET					
119.0000.00.1.000.000.0120.000.0000	Accounts Receivable	\$12,460.28	\$0.00	(\$12,460.28)	\$0.00
119.0000.00.1.000.000.0132.000.0000	Due From/To Other Funds	\$73,736.37	\$54,269.10	(\$59,375.77)	\$68,629.70
ASSET TOTAL		\$86,196.65	\$54,269.10	(\$71,836.05)	\$68,629.70
LIABILITY					
119.0000.00.2.000.000.0421.000.0000	Accounts Payable	(\$3,910.25)	\$47,936.70	(\$44,026.45)	\$0.00
119.0000.00.2.000.000.0461.000.0000	Accrued Wages-Salaries	(\$66.00)	\$66.00	\$0.00	\$0.00
119.0000.00.2.000.000.0461.220.0000	Accrued Wages-FICA	(\$5.05)	\$10.10	(\$5.05)	\$0.00
119.0000.00.2.000.000.0471.001.0000	EE FICA Liability	\$0.00	\$625.62	(\$625.62)	\$0.00
119.0000.00.2.000.000.0471.002.0000	EE FICA-Medicare Liability	\$0.00	\$146.29	(\$146.29)	\$0.00
119.0000.00.2.000.000.0471.003.0000	EE FED W/H Liability	\$0.00	\$506.68	(\$506.68)	\$0.00
119.0000.00.2.000.000.0471.004.0000	EE STATE TAX W/H	\$0.00	\$323.85	(\$323.85)	\$0.00
119.0000.00.2.000.000.0471.005.0000	Retirement W/H	\$0.00	\$168.42	(\$168.42)	\$0.00
119.0000.00.2.000.000.0471.006.0000	Dues W/H	\$0.00	\$8.07	(\$8.07)	\$0.00
119.0000.00.2.000.000.0471.007.0000	TSA W/H	\$0.00	\$12.47	(\$12.47)	\$0.00
119.0000.00.2.000.000.0471.009.0000	Medical W/H	\$0.00	\$0.00	(\$32.67)	(\$32.67)
119.0000.00.2.000.000.0471.011.0000	FSA W/H	\$0.00	\$0.00	(\$136.66)	(\$136.66)

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

119 - IEP Med/EPST		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
119.0000.00.2.000.000.0471.012.0000	ER FICA-MED LIABILITY	\$0.00	\$145.33	(\$145.33)	\$0.00
119.0000.00.2.000.000.0471.013.0000	ER FICA-SOC LIABILITY	\$0.00	\$621.53	(\$621.53)	\$0.00
119.0000.00.2.000.000.0471.017.0000	Medicaid ER Liability Deduction	\$0.00	\$141.34	(\$138.13)	\$3.21
119.0000.00.2.000.000.0471.018.0000	ER Liability Offset	\$0.00	\$8,398.35	(\$8,398.35)	\$0.00
119.0000.00.2.000.000.0471.019.0000	ER Retirement W/H	\$0.00	\$260.29	(\$260.29)	\$0.00
119.0000.00.2.000.000.0481.000.0000	Deferred Revenue	(\$82,215.35)	\$0.00	\$0.00	(\$82,215.35)
LIABILITY TOTAL		(\$86,196.65)	\$59,371.04	(\$55,555.86)	(\$82,381.47)
REVENUE					
119.4019.00.4.000.000.0000.000.5481	IEP Reimb Grant	\$0.00	\$0.00	(\$32,126.72)	(\$32,126.72)
119.4019.00.4.000.000.0000.000.5483	EPST Medicaid	\$0.00	\$0.00	(\$3,101.44)	(\$3,101.44)
119.4019.50.4.000.000.0000.000.5400	IEP Grant-PY Refund	\$0.00	\$0.00	(\$3,381.40)	(\$3,381.40)
REVENUE TOTAL		\$0.00	\$0.00	(\$38,609.56)	(\$38,609.56)
EXPENDITURE					
119.4019.00.5.994.205.1200.102.0000	IEP Medicaid-Para Wages	\$0.00	\$2,019.74	\$0.00	\$2,019.74
119.4019.00.5.994.205.1200.220.0000	IEP Medicaid-FICA	\$0.00	\$152.51	\$0.00	\$152.51
119.4019.00.5.994.205.1200.293.0000	IEP Medicaid-LTD Insurance	\$0.00	\$2.08	\$0.00	\$2.08
119.4019.00.5.994.205.1200.580.0000	IEP Medicaid-Travel Expense	\$0.00	\$66.12	\$0.00	\$66.12

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

119 - IEP Med/EPST		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
119.4019.00.5.994.205.2111.322.0000	IEP Medicaid-Behavioral Services	\$0.00	\$7,595.00	\$0.00	\$7,595.00
119.4019.00.5.994.205.2150.322.0000	IEP Medicaid-Speech Contr Services	\$0.00	\$17,091.60	\$0.00	\$17,091.60
119.4019.00.5.994.205.2160.320.0000	IEP Medicaid-OT Services	\$0.00	\$8,715.70	\$0.00	\$8,715.70
119.4019.00.5.994.205.2170.320.0000	IEP Medicaid-PT Services	\$0.00	\$382.50	\$0.00	\$382.50
119.4019.00.5.994.205.2190.322.0000	IEP Medicaid-Other Contracted Services	\$0.00	\$6,487.50	\$0.00	\$6,487.50
119.4019.00.5.994.205.2400.106.0000	IEP Medicaid-Admin Asst Salary	\$0.00	\$8,464.98	\$0.00	\$8,464.98
119.4019.00.5.994.205.2400.219.0000	IEP Medicaid-Admin Asst Admin Fee	\$0.00	\$10.23	\$0.00	\$10.23
119.4019.00.5.994.205.2400.220.0000	IEP Medicaid-Admin Asst FICA	\$0.00	\$629.29	\$0.00	\$629.29
119.4019.00.5.994.205.2400.234.0000	IEP Medicaid-VMERS Retirement	\$0.00	\$261.44	\$0.00	\$261.44
119.4019.00.5.994.205.2400.260.0000	IEP Medicaid-Unemployment	\$0.00	\$18.36	\$0.00	\$18.36
119.4019.00.5.994.205.2400.270.0000	IEP Medicaid-Worker's Comp	\$0.00	\$116.04	\$0.00	\$116.04
119.4019.00.5.994.205.2400.291.0000	IEP Medicaid-Life Insurance	\$0.00	\$17.66	\$0.00	\$17.66
119.4019.00.5.994.205.2400.292.0000	IEP Medicaid-STD Insurance	\$0.00	\$72.12	\$0.00	\$72.12
119.4019.00.5.994.205.2400.293.0000	IEP Medicaid-LTD Insurance	\$0.00	\$48.46	\$0.00	\$48.46
119.4019.00.5.995.206.1100.810.0000	EPST-Dues & Fees	\$0.00	\$210.00	\$0.00	\$210.00
EXPENDITURE TOTAL		\$0.00	\$52,361.33	\$0.00	\$52,361.33

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

Fund Totals:

\$0.00

\$166,001.47

(\$166,001.47)

\$0.00

Essex North Supervisory Union 19

Trial Balance by Fund

Fiscal Year: 2019-2020

From Date: 7/1/2019

To Date: 5/31/2020

Grand Total:	\$0.00	\$11,919,522.07	(\$11,919,522.07)	\$0.00
---------------------	--------	-----------------	-------------------	--------

End of Report