SAU #2 BOARD MEETING

Ashland Elementary School – Cafeteria
16 Education Drive, Ashland
November 19, 2026 – 5:00 p.m.

AGENDA

I. CALL MEETING TO ORDER

II. PLEDGE OF ALLEGIANCE

III. RECORD ROLL

Members Present:

Members Absent:

Others Present:

IV. PUBLIC COMMENT – *Opened at _____ p.m.*

V. MINUTES

A. SAU Board Meeting – October 13, 2026 (Action Item) Mrs. Moriarty *(Attachment #1)*

Motion to approve the minutes of the SAU Board Meeting of October 13, 2026

Moved by: _____ Second: _____

Vote: _____

VI. OLD BUSINESS

A. HB 564 (Information Item) Mrs. Dolloff

B. 2027/2028 Budget Work Session *(Attachment #2)*

VII. ADDITIONAL BUSINESS/COMMUNICATIONS

A. Members of the SAU #2 Board

B. Members of the Administration

VIII. PUBLIC COMMENT – *Closed at _____ p.m.*

IX. ANNOUNCEMENTS

- **Tuesday, December 1, 2026**
  - Ashland School Board Regular Meeting @ Ashland Elementary School – Heffernan Media Center – **5:00 p.m.**

- **Tuesday, December 8, 2026**
  - **SAU #2 Board @ Humiston Building, Meredith** – Conference Room
    - SAU #2 Board Regular Meeting – Budget Public Hearing – **5:00 p.m.**

- **Inter-Lakes School Board** Regular Meeting - Immediately following SAU #2 Meeting; Humiston Building, Meredith, Conference Room
- **Ashland School Board** Special Meeting – Immediately following SAU #2 Meeting; Humiston Building, Meredith.

X. ADJOURNMENT (Action Item)

Motion to adjourn the meeting at _____p.m.

Moved by: _____ Second: _____

Vote: _____

Attachment #1

SAU #2 Board Meeting
Humiston Building – Conference Room
103 Main St. Meredith, NH
October 13, 2026 @ 5:00 p.m.

MINUTES

I. CALL TO ORDER
Chair Porter-Zuckerman called the meeting to order at 5:00 p.m.

II. PLEDGE OF ALLEGIANCE

III. RECORD ROLL

Members Present:
Ms. Siobhán Connelly
Mr. Abe Garon
Mr. Charley Hanson
Mr. Jim Locke
Mr. Duncan Porter-Zuckerman
Mrs. Nancy Starmer
Mr. Edward Twaddell III

Administrators Present:
Mrs. Mary Moriarty, Superintendent
Mrs. Ashley Dolloff, Business Administrator

Members Absent with Notice:
Mrs. Sandra Coleman
Mr. Jesse Farris
Mrs. Jennifer Foote
Mrs. Alicia Gillis
Mr. Stephen Heath

Others Present:

IV. *PUBLIC COMMENT OPENED AT 5:00 p.m.*

V. PUBLIC HEARING

Chair will call the Public Hearing to Order Time: 5:01 p.m.

Mrs. Moriarty provided an overview of the Congressionally Directed Spending (CDS) K–12 Earmark funds designated to support an Executive Director for the Lakes Region Special Education Consortium and answered questions from the Board.

Public Input/Comment: There were no public comments.

Chair will close the Public Hearing Time: 5:19 p.m.

Ms. Connelly moved, seconded by Mrs. Starmer to approve acceptance of Congressionally Directed Spend K-12 Earmark for Executive Director for the Lakes Region Special Education Consortium as presented.

The motion carried 7 – 0.

VI. MINUTES

A. May 19, 2026, SAU 2 Board Meeting Minutes

Ms. Connelly moved, seconded by Mrs. Starmer, to approve the minutes of the May 19, 2026, Board Meeting.

The motion carried 6 – 0 – 1. Ms. Connelly abstained.

VII. FINANCIAL REPORT

A. End-of-Year Financial Report, June 30, 2026

Mrs. Dolloff reviewed the End-of-Year Financial Report for the fiscal year ending June 30, 2026. No action was required by the Board.

VIII. NEW BUSINESS

A. 2026/2027 SAU Benefits Overview

Mrs. Moriarty reviewed the proposed updates to the SAU Benefits Overview, specifically the Recognition of Service section for administrators, to include years of service with SAU #2, Ashland School District, and/or Inter-Lakes School District.

Mrs. Starmer moved, seconded by Mr. Garon, to approve the 2026/2027 SAU Benefits Overview as presented.

The motion carried 7 – 0.

B. 2027/2028 Budget Timeline

Mrs. Dolloff reviewed the SAU budget timeline, including revisions to the budget development process in response to new legislation, HB 564.
No action was required.

C. 2027/2028 Budget Presentation

Mrs. Moriarty and Mrs. Dolloff provided an overview of the proposed SAU #2 budget for the 2027–2028 fiscal year. The SAU #2 Board will discuss the proposed budget at its next meeting on November 19th.

IX. ADDITIONAL BUSINESS/COMMUNICAITONS

A. Members of the SAU #2 Board

None.

B. Members of the Administration

None

X. *PUBLIC COMMENT CLOSED AT 5:40 p.m.*

XI. ANNOUNCEMENTS

A. Tuesday, November 19, 2026, at 5:00 p.m.
- SAU #2 Board Meeting and Budget Work Session @ Ashland Elementary School – Heffernan Media Center

B. Tuesday, December 8, 2026, at 5:00 p.m.
- SAU #2 Budget Public Hearing and Board Approval @ Humiston Building – Conference Room.
- Inter-Lakes School Board Regular Meeting – 5:30 p.m.
- Ashland School Board Special Meeting – Budget – 5:30 p.m.

XII. ADJOURNMENT

Mr. Locke moved, seconded by Mr. Twaddell III, to adjourn the meeting at 5:40 p.m.

The motion carried 7– 0.

The meeting adjourned at 5:40 p.m.

Respectfully Submitted,
Sarah Briggs, Recording Secretary

Memorandum **Attachment #2**

To: SAU Board
From: Mary Moriarty, Superintendent
Date: November 17, 2026
Re: 2027/2028 Proposed Budget
November 19th at 5:00 p.m. – SAU Board Meeting – Humiston Building

The SAU manages 4 separate budgets with the current appropriations, open grants, food service, and other special revenue totaling approx. $47,750,000. There are close to 440 people, including coaches, substitutes and regular contracted service providers and about 220 retired employees and spouses served by the SAU. There are 3 Boards – 1 SAU Board and 2 School Boards as well as 3 bargaining units and 4 benefits packages.

It is worth taking a moment to review the current profile of the SAU. What you will notice is that of the 9 staff members, 1 has been in their role for just over one year, 2 just over two years and 4 just over three years. This means we continue to be in a teaching and learning phase of our collective work.

- Wendi Cantwell, Accounts Payable Specialist – Started August 2025
- Karen Koch, Human Resource Coordinator – Started June 2024
- Destiny Medici, Accounting Specialist – Started June 2024
- Sarah Briggs, Administrative Assistant – Started November 2023
- Kayla Allen, Accountant – Started August 2023; worked previously for SAU #2 in a different position for 6 years
- Lisa Holiday, Director of Student Services – Started July 2023
- Ashley Dolloff, Business Administrator – Started July 2023; consecutively worked for SAU #2 since July 2004
- Christine Taggett, Federal Funds Specialist – Started August 2020
- Mary Moriarty, Superintendent – Started July 2016

Proposed 27/28 SAU Budget

The proposed SAU general fund reflects an increase of $29,100, or 1.96%, over last year's adopted budget. Key cost drivers include a 2.1% rise in health insurance premiums, an increase in life insurance due to contract changes, 4% wage increase for SAU staff, and contracted salary adjustments of 3% for the superintendent and 3.5% for both the business administrator and director of student services. The net assessment increase is $89,307 (6.44%), driven primarily by the prior use of approximately $60,000 in fund balance to level-fund the 26/27 assessment. As noted last year, relying on reserves created a 'cliff effect,' which is now unavoidable because HB 564 no longer permits a multi-district SAU to hold a fund balance. Below is a summary of key budget increases and decreases:

Budget Area	Adopted 26/27 Budget	Proposed 27/28 Budget	Difference
Salary Only	$895,768	$ 927,704	Increase $ 31,936
Healthcare & Dental (Current Staff)	$231,109	$ 234,861	Increase $ 3,752
Healthcare & Dental Retirees	$54,786	$41,203	Decrease $13,583
Life Insurance	$2,288	$6,378	Increase $4,090
		Total	**Increase $ 26,195**

HB 564

Under the new law, voters will consider the SAU budget as a separate warrant article during the annual budget process. A majority vote will adopt the proposed budget and less than a majority vote will accept the previous year's budget, adjusted for continuing contracts and no increase to salaries.

What does this mean for Ashland School District? A separate warrant article on the March 2027 ballot for Ashland's portion of the SAU budget. The moderator will record the total yeas and nays (from both Ashland and Inter-Lakes) and announce the final results.

What does this mean for Inter-Lakes School District? A separate warrant article will be voted on at the March 2027 Annual Meeting by paper ballot. The moderator will record the yeas and nays and announce the results at the meeting. The results will be sent to the Ashland moderator for the final count.

At the end of the fiscal year, any unassigned general fund balance will be apportioned and returned to the school districts. Apportionment occurs on the same basis used by the SAU for the purpose of assigning the SAU budget at annual meeting.

School Administrative Unit #2									
Central Office Budget Worksheet			DRAFT 11/5/26						
Proposed Budget 2027/2028									
								Change from 26/27	
Line #	Account Number	Description	Adopted 2025/2026	Carry-Forward 2024/2025	Expended 2025/2026	Adopted 2026/2027	Proposed 2027/2028	Increase/ (Decrease)	% Change
	11023201	**Executive & General SAU Administration**							
1	500100	Superintendent	151,410		151,410	155,952	160,631	4,678	3.00%
2	500103	Business Administrator	125,580		125,580	130,603	135,174	4,571	3.50%
3	500107	Director of Student Services	125,580		125,580	130,603	135,174	4,571	3.50%
4	500112	Accountant	78,000		78,000	81,120	84,365	3,245	4.00%
5	500113	Business Office Staff	181,883		197,521	231,118	240,170	9,052	3.92%
6	500114	Human Resources Coordinator	74,880		74,880	77,875	80,990	3,115	4.00%
7	500115	Administrative Support	119,226		67,298	67,496	70,200	2,704	4.01%
8	500118	Treasurer	1,000		1,000	1,000	1,000	-	0.00%
9	500123	Part Time Professional Support	20,000		35,225	20,000	20,000	-	0.00%
10	500210	Retirees Health & Dental Insurance	49,961		43,487	54,786	41,203	(13,583)	-24.79%
11	500211	Health Insurance	182,408		173,060	214,206	217,770	3,564	1.66%
12	500212	Dental Insurance	12,321		9,486	9,904	10,092	188	1.90%
13	500213	Life Insurance	2,306		377	2,288	6,378	4,090	178.76%
14	500214	Long Term Disability Insurance	3,199		3,323	3,760	4,047	286	7.62%
15	500215	Self Insurance	7,500		5,381	7,000	7,000	-	0.00%
16	500220	FICA	64,921		64,467	67,330	70,054	2,724	4.05%
17	500231	NHRS-E	93,200		87,333	91,614	85,966	(5,647)	-6.16%
18	500232	NHRS-T	24,149		24,149	25,115	25,048	(67)	-0.27%
19	500250	Unemployment Comp. Ins.	516		500	500	500	-	0.00%
20	500260	Workers Compensation Ins.	1,944		1,944	2,426	2,562	136	5.61%
21	500318	Legal Fees	400		637	400	400	-	0.00%
22	500320	Audit	7,250	8,000	13,300	8,000	10,500	2,500	31.25%
23	500330	Software Support Contract	61,731		56,909	64,818	66,207	1,389	2.14%
24	500331	Other Support Contracts	4,683		6,461	5,700	6,800	1,100	19.30%
25	500430	Repairs	300		-	300	300	-	0.00%
26	500441	Rent	2,000		2,000	2,000	2,000	-	0.00%
27	500442	Equipment Lease	1,102		543	600	600	-	0.00%
28	500520	Insurance	500		500	500	500	-	0.00%
29	500531	Telephone	1,500		1,031	1,500	1,500	-	0.00%
30	500534	Postage	3,000		3,069	3,000	3,000	-	0.00%
31	500540	Advertising	1,350		1,791	1,550	1,850	300	19.35%
32	500550	Printing & Binding	350		-	350	350	-	0.00%
33	500582	Staff Development/Trainings	9,000		3,687	9,000	9,000	-	0.00%
34	500585	Mileage Reimbursement	2,000	46	772	2,000	2,000	-	0.00%
35	500610	Supplies	6,500		6,155	6,500	6,500	-	0.00%
36	500640	Books	-		-	-	-	-	0.00%
37	500650	Miscellaneous Software	-		-	-	-	-	0.00%
38	500731	New Equipment	-		-	-	-	-	0.00%
39	500735	Replacement Equipment	-		-	-	-	-	0.00%
40	500737	Replacement Furniture	-		-	-	-	-	0.00%
41	500738	Replacement Computers	-		-	-	-	-	0.00%
42	500810	Dues & Fees	4,939		5,946	5,879	6,064	185	3.15%
43		**Total General Fund**	**1,426,587**	**8,046**	**1,372,801**	**1,486,794**	**1,515,894**	**29,100**	**1.96%**
44									
45		**Federal Funds**							
46		IDEA/Preschool/Other Grants	50,000		50,000	50,000	50,000	-	0.00%
47		**Federal Total**	**50,000**		**50,000**	**50,000**	**50,000**	**-**	**0.00%**
48									
49		**Total Appropriations General Fund & Federal Fund**	**1,476,587**		**1,422,801**	**1,536,794**	**1,565,894**	**29,100**	**1.89%**

School Administrative Unit #2									
Central Office Budget Worksheet					DRAFT 11/5/26				
Proposed Budget 2027/2028									
								Change from 26/27	
Line #	Account Number	Description	Adopted 2025/2026		Actual 2025/2026	Adopted 2026/2027	Proposed 2027/2028	Increase/ (Decrease)	% Change
1		**Revenue**	**Budget**		**Actual**	**Budget**	**Budget**		
2		Federal Funds	50,000		50,000	50,000	50,000	-	0.00%
3		Indirect Costs	40,000		63,637	40,000	40,000	-	0.00%
4		Interest Earned	500		1,185	500	500	-	0.00%
5		Assessment	-		1,386,087				
6		Other Income	-		1,792	-	-	-	0.00%
7		Fund Balance	-		-	60,207	-	(60,207)	-100.00%
8		**Total Revenue**	**90,500**		**1,502,701**	**150,707**	**90,500**	**(60,207)**	**-39.95%**
9									
10		**Assessment**							
11		Total Appropriation	1,476,587			1,536,794	1,565,894	29,100	1.89%
12		Less: Total Revenue	90,500			150,707	90,500	(60,207)	-39.95%
13		**Net Assessment**	**1,386,087**			**1,386,087**	**1,475,394**	**89,307**	**6.44%**

School Administrative Unit #2 - Central Office
Supporting Data for Budget
Budget Worksheet 2027/2028

DRAFT 11/5/26

Line #	Account Number	Description		
1	500100	Superintendent		
			Total	$160,631
2	500103	Business Administrator		
			Total	$135,174
3	500107	Director of Student Services		
			Total	$135,174
4	500112	Accountant		
			Total	$84,365
5	500113	Accounting Specialist	27,711	
		Accounting Specialist	66,373	
		Accounts Payable Specialist	70,304	
		Federal Funds Specialist	70,782	
		Extra Hours/Overtime	5,000	
			Total	$240,170
6	500114	Human Resources Coordinator		
			Total	$80,990
7	500115	Administrative Support	70,200	
			Total	$70,200
8	500118	Treasurer		
		Appointed by the board each year		
			Total	$1,000
9	500123	Part Time Professional Support	20,000	
			Total	$20,000
10	500210	Retirees Health & Dental		
		Health	38,188	
		Dental	3,015	
			Total	$41,203
11	500211	Health Insurance		
			Total	$217,770
12	500212	Dental Insurance		
			Total	$10,092

Line #	Account Number	Description			
13	500213	Life Insurance			
		Administrative/Professional		6,270	
		Support		108	
			Total		$6,378
14	500214	Disability Insurance			
		Long term disability			
			Total		$4,047
15	500215	Self Insurance			
			Total		$7,000
16	500220	FICA			
		Federal Insurance Contributions Act			
		Provides Social Security benefits 6.2% and an additional 1.45% for Medicare			
			Total		$70,054
17	500231	NHRS			
		New Hampshire Retirement System 11.51% of wages for employees and 18.26% for			
18	500232	teachers			
			Total	Employees	$85,966
			Total	Teachers	$25,048
19	500250	Unemployment Comp. Ins.			
			Total		$500
22	500260	Workers' Compensation			
			Total		$2,562
21	500318	Legal Fees			
		As needed legal services			
			Total		$400
22	500320	Audit			
		Yearly Independent Audit			
			Total		$10,500

Line #	Account Number	Description			
23	500330	Software Support Contracts			
		Munis SAAS Hosting Service estimated 8% increase		66,207	
			Total		$66,207
24	500331	Other Support			
		Northeast Record Retention\Shredding		700	
		Pitney Bowes Service Agreement		1,100	
		Computer consultant - Cabot O'Brien - Services as needed		5,000	
			Total		$6,800
25	500430	Repairs			
		General repairs as needed in the office			
			Total		$300
26	500441	Rent			
		Rent paid to the Inter-Lakes School District for office space			
			Total		$2,000
27	500442	Equipment Leases			
		Postage Meter		600	
			Total		$600
28	500520	Insurance			
		Primex Property & Liability		500	
			Total		$500
29	500531	Telephone			
		2 Mobile telephones : 1 each for Superintendent and Business Administrator		1,500	
			Total		$1,500
30	500534	Postage			
		Mailings to School Boards/Accounts Payable/Payroll/misc.			
			Total		$3,000
31	500540	Advertising			
		Newspaper - Job Openings, SAU Budget, Etc.		1,000	
		Edjobs.com		850	
			Total		$1,850

Line #	Account Number	Description		
32	500550	Printing & Binding		
		Binding of historical documents (annual reports) and misc. printing as needed	350	
		Total		$350
33	500582	Staff Development/Training		
		Professional development for admin and staff through NH School Administrators Association, the Department of Education, the Department of Labor, Munis trainings, Munis Conference, HealthTrust, Primex and coursework.		
		Total		$9,000
34	500585	Mileage Reimbursement		
		In & Out of district mileage at IRS rate	2,000	
		Total		$2,000
35	500610	Supplies		
		printer toners/cartridges/copier paper/pencils/pens/highlighters/paper clips/staples/note pads/file folders and hanging files color coded/misc office supplies		
		Total		$6,500
36-40		Books/Software/Furniture & Fixtures		
		Professional books/subscriptions/non capital software/new or replacement fixtures and furniture		
		Total		$0
41	500738	Replacement Computers		
		Total		$0
42	500810	Dues & Fees		
		NH School Administrators Association Dues (MM and AD)	3,700	
		Society of Human Resources Management	299	
		HRAGC	65	
		NHASEA	700	
		NH Association of School Business Officials	400	
		ASCD/NHASCD	150	
		Lakes Region Superintendents Association(MM)	75	
		Notary Fees	75	
		Voya Administration Fees	600	
		Total		$6,064

School Administrative Unit #2									
Central Office Budget Worksheet			DRAFT ADJUSTED BUDGET 11/5/26						
Default Budget 2027/2028									
								Change from 26/27	
Line #	Account Number	Description	Adopted 2025/2026	Carry-Forward 2024/2025	Expended 2025/2026	Adopted 2026/2027	Adjusted Budget 2027/2028	Increase/ (Decrease)	% Change
	11023201	**Executive & General SAU Administration**							
1	500100	Superintendent	151,410		151,410	155,952	160,631	4,678	3.00%
2	500103	Business Administrator	125,580		125,580	130,603	135,174	4,571	3.50%
3	500107	Director of Student Services	125,580		125,580	130,603	130,603	-	0.00%
4	500112	Accountant	78,000		78,000	81,120	81,120	-	0.00%
5	500113	Business Office Staff	181,883		197,521	231,118	231,118	-	0.00%
6	500114	Human Resources Coordinator	74,880		74,880	77,875	77,875	-	0.00%
7	500115	Administrative Support	119,226		67,298	67,496	67,496	-	0.00%
8	500118	Treasurer	1,000		1,000	1,000	1,000	-	0.00%
9	500123	Part Time Professional Support	20,000		35,225	20,000	20,000	-	0.00%
10	500210	Retirees Health & Dental Insurance	49,961		43,487	54,786	41,203	(13,583)	-24.79%
11	500211	Health Insurance	189,908		173,060	214,206	217,770	3,564	1.66%
12	500212	Dental Insurance	12,318		9,486	9,904	10,092	188	1.90%
13	500213	Life Insurance	2,306		377	2,288	6,378	4,090	178.76%
14	500214	Long Term Disability Insurance	3,199		3,323	3,760	3,803	43	1.14%
15	500215	Self Insurance	7,500		5,381	7,000	7,000	-	0.00%
16	500220	FICA	64,921		64,467	67,330	68,038	708	1.05%
17	500231	NHRS-E	93,201		87,333	91,614	92,678	1,065	1.16%
18	500232	NHRS-T	24,149		24,149	25,115	25,115	-	0.00%
19	500250	Unemployment Comp. Ins.	516		500	500	500	-	0.00%
20	500260	Workers Compensation Ins.	1,944		1,944	2,426	2,562	136	5.61%
21	500318	Legal Fees	400		637	400	400	-	0.00%
22	500320	Audit	7,250		13,300	8,000	10,500	2,500	31.25%
23	500330	Software Support Contract	61,731		56,909	64,818	66,207	1,389	2.14%
24	500331	Other Support Contracts	4,683		6,461	5,700	6,800	1,100	19.30%
25	500430	Repairs	300		-	300	300	-	0.00%
26	500441	Rent	2,000		2,000	2,000	2,000	-	0.00%
27	500442	Equipment Lease	1,102		543	600	600	-	0.00%
28	500520	Insurance	500		500	500	500	-	0.00%
29	500531	Telephone	1,500		1,031	1,500	1,500	-	0.00%
30	500534	Postage	3,000		3,069	3,000	3,000	-	0.00%
31	500540	Advertising	1,350		1,791	1,550	1,850	300	19.35%
32	500550	Printing & Binding	350		-	350	350	-	0.00%
33	500582	Staff Development/Trainings	9,000		3,687	9,000	9,000	-	0.00%
34	500585	Mileage Reimbursement	2,000		772	2,000	2,000	-	0.00%
35	500610	Supplies	6,500		6,155	6,500	6,500	-	0.00%
36	500640	Books	-		-	-	-	-	0.00%
37	500650	Miscellaneous Software	-		-	-	-	-	0.00%
38	500731	New Equipment	-		-	-	-	-	0.00%
39	500735	Replacement Equipment	-		-	-	-	-	0.00%
40	500737	Replacement Furniture	-		-	-	-	-	0.00%
41	500738	Replacement Computers	-		-	-	-	-	0.00%
42	500810	Dues & Fees	4,939		5,946	5,879	6,064	185	3.15%
43		**Total General Fund**	**1,426,587**	**-**	**1,372,801**	**1,486,794**	**1,497,727**	**10,933**	**0.74%**
44									
45		**Federal Funds**							
46		IDEA/Preschool/Other Grants	50,000			50,000	50,000	-	0.00%
47		**Federal Total**	**50,000**			**50,000**	**50,000**	**-**	**0.00%**
48									
49		**Total Appropriations General Fund & Federal Fund**	**1,476,587**			**1,536,794**	**1,547,727**	**10,933**	**0.71%**

School Administrative Unit #2									
Central Office Budget Worksheet			DRAFT ADJUSTED BUDGET 11/5/26						
Default Budget 2027/2028									
								Change from 26/27	
								Change from 26/27	
Line #	Account Number	Description	Adopted 2025/2026		Expended 2025/2026	Adopted 2026/2027	Proposed 2027/2028	Increase/ (Decrease)	% Change
1		**Revenue**	**Budget**		**Actual**	**Budget**	**Budget**		
2		Federal Funds	50,000		50,000	50,000	50,000	-	0.00%
3		Indirect Costs	40,000		63,637	40,000	40,000	-	0.00%
4		Interest Earned	500		1,185	500	500	-	0.00%
5		Assessment	-		1,386,087			-	0.00%
6		Other Income	-		1,792	-	-	-	0.00%
7		Fund Balance	-		-	60,207	-	(60,207)	-100.00%
8		**Total Revenue**	**90,500**		**1,502,701**	**150,707**	**90,500**	**(60,207)**	**-39.95%**
9									
10		**Assessment**							
11		Total Appropriation	1,476,587			1,536,794	1,547,727	10,933	0.71%
12		Less: Total Revenue	90,500			150,707	90,500	(60,207)	-39.95%
13		**Net Assessment**	**1,386,087**			**1,386,087**	**1,457,227**	**71,140**	**5.13%**