

**From:** [David Petrone](#)  
**To:** [Bd Ed](#)  
**Cc:** [Kimberlee Delorme](#)  
**Subject:** In Kind Services  
**Date:** Saturday, February 7, 2026 7:49:31 AM

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Board Members,

While this is an agenda item for next week's regular Fiscal meeting, I wanted to brief you now. Regarding InKind Services, we posed questions to the auditors and **answers** were provided. Please see below:

Since the Health Insurance expenditures are "real" costs going against the Board's expenditures when a portion of those costs are truly supporting the Town's expenditures, we were wondering if we could use that offset to either:

- Credit our InKind costs coming from the Town (i.e.; reducing the overall dollar amount from InKind by the amount they used from the reserves).
  - **The Local In-Kind Services report is not designed to address these types of expenditures. Additionally, adjustments to this report would not benefit the district's position related to the EFS.**
- Charge off in the EFS the amount of reserves used by the Town (for noneducation expenditures) found in the Local Funding schedule under LA211.
  - **That offset in this area of the EFS is not allowed. Their contention is that in FY2425 our claims outpaced our contributions in and dipped into our reserves. So, any additional reserves used to fund the Town are not considered a non-educational expenditure because the Board took from the reserves in the same year.**

I look forward to your discussions next week.

Best,  
David

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