

STATE OF RHODE ISLAND

TOWN OF GLOCESTER SCHOOL COMMITTEE

PROCEEDINGS AT HEARING IN RE:

GLOCESTER SCHOOL COMMITTEE

IN RE: Inquiry into determining what is the true and legal
Maintenance of Effort amount due to the Glocester School
Department from the Town of Glocester, as required by R.I.
Gen. Laws § 16-7-23

July 22, 2025
5:30 p.m.
Ponaganset High School
Library
137 Anan Wade Road
Glocester, RI 02857

REBECCA J. FORTE COURT REPORTING
CERTIFIED PROFESSIONAL STENOGRAPHERS
33 Rollingwood Drive
Johnston, Rhode Island 02919
(401)474-8441

BOARD MEMBERS PRESENT:

Beth Keeling, Chair
Amy Ferreira
Cindy Joyce
Michael Joyce
Aaron Dupuis
Marc Rizzo

APPEARANCES:

FOR THE SCHOOL COMMITTEE:

LAW OFFICES OF GREGORY P. PICCIRILLI
BY: GREGORY P. PICCIRILLI, ESQUIRE
2 STARLINE WAY, #7
CRANSTON, RI 02921

FOR THE TOWN OF GLOCESTER:

LAW OFFICES OF TIMOTHY J. ROBENHYMER
BY: TIMOTHY J. ROBENHYMER, ESQUIRE
303 JEFFERSON BLVD, 2ND FLOOR
WARWICK, RI 02888

I N D E X

OPENING STATEMENTS	PAGE NUMBER
Mr. Piccirilli.....	5
WITNESS FOR THE SCHOOL COMMITTEE	PAGE NUMBER
ELIZABETH BELTRAM	
DIRECT EXAMINATION BY MR. PICCIRILLI.....	12

E X H I B I T S
(MARKED SCHOOL COMMITTEE)

NO.	DESCRIPTION	PAGE NUMBER
Exhibit A	June 5, 2025 Access to Public Records Request (17 pages).....	8
Exhibit B	June 24, 2025 Town of Glocester response to Access to Public Records Request (3 pages).....	18
Exhibit C	July 8, 2025 School Department Appropriations and Transfers (2 pages).....	37

1 July 22, 2025

2 (Commencing at 5:30 p.m.)

3 MR. PICCIRILLI: Madam Chair, thank you
4 for allowing me to proceed with this inquiry.

5 As you know, back on, I believe it was June 4th,
6 or June 3rd School Committee meeting, you authorized
7 me to conduct an investigation into what the true and
8 legal Maintenance of Effort number is the Town should be
9 providing you as part of your budget, school budget.
10 Just for the record, I'll read exactly what Rhode Island
11 General Law 16-7-23 provides.

12 "The School Committee's budget provisions of each
13 community for current expenditures in each budget year
14 shall provide for an amount from all sources sufficient
15 to support the basic program and all other approved
16 programs shared by the state. Each community shall
17 contribute local funds to its School Committee in an
18 amount not less than its local contribution for schools
19 in the previous year." That's known as Maintenance of
20 Effort.

21 Basically, the Town, they appropriate \$7 million
22 to you, or it's not just appropriate, they give you
23 money from all sources, and it's \$7 million, from the
24 Town. Next year, they have to give you \$7 million, at a

1 minimum. There is one exception to that, for
2 nonrecurring expenses, and we'll get into that. But
3 those are very rare types of expenditures, and the
4 Commissioner has taken a very dim view of towns trying
5 to argue certain items of nonrecurring expenses.

6 I brought to the Committee's attention previously
7 a case from the Town, it involved the Town of West
8 Warwick and the West Warwick School Committee from
9 August 31st of 2009. It was a decision of the
10 Commissioner of Education. The Town and the School
11 Committee in West Warwick had agreed that in a Caruolo
12 Action, they were in Superior Court, and they had agreed
13 that the Town would pay some bills on behalf of the
14 School Committee, the pension, transportation, and
15 tuition. The judge signed off on it, and said that that
16 they agreed that that would not go into the Maintenance
17 of Effort.

18 Well, during the next budget cycle, the Auditor
19 General caught wind of this and told them that that was
20 illegal. He didn't care what the Superior Court judge
21 said. And he took it to the Commissioner, and the
22 Commissioner agreed, that those expenditures that were
23 paid by the Town had to go into Maintenance of Effort,
24 because if they didn't, every city and town could simply

1 pay whatever they felt like to the school department and
2 dictate the school department's budget, and that would
3 be in complete violation of what that statute stands
4 for.

5 Importantly, the Commissioner makes the point, the
6 purpose of that statue isn't for these guys, it's not
7 for the School Committee. It's not for the School
8 Committee. The purpose is to fulfill the mandate of the
9 General Assembly in the state to make sure that schools
10 are properly funded. That is a state function, a state
11 mandate, and that's why that statute has been in
12 existence probably a hundred years.

13 Now, unfortunately, over the last few months, I've
14 witnessed, or the Committee has witnessed a rather
15 unfortunate circumstance.

16 Your prior superintendent, Pat Dubois, tried to
17 find out what your Maintenance of Effort number is. She
18 worked for, with the current, the new Finance Director
19 for many months, or years you were without -- the Town
20 was without a Finance Director. And she was finding
21 that in the budget there were these allocations, 78,000,
22 one year, \$137,000 another year, 359,000 another year,
23 \$520,000 another year that the Town would give the
24 School Department, but not put in the Maintenance of

1 Effort. It totals over a million dollars over the last
2 five or six years, and when she tried to inquire of the
3 business office how this happened, she was not getting
4 any answers. As you all know, Pat left in June. Renee
5 Palazzo has taken over, and she's, you know -- Pat had
6 been around for a long time, 15/20 years. She knew this
7 stuff intimately, and she prepared a report, and we gave
8 this report to the Budget Board, we gave it to the Town
9 Council at the budget hearing in April. We've gone
10 through this exhaustively, and we get no answers from
11 the Town. We get accusations that we were mismanaging
12 money. So here we are.

13 When you authorized me to do this, the first thing
14 I did on June 5th -- you have that document in front of
15 you. I ask that it be marked as Exhibit A.

16 (Whereupon, School Committee Exhibit A is
17 marked.)

18 MR. PICCIRILLI: I sent a letter to
19 Ms. Beltram, whom I had not met before tonight. Unlike
20 your prior business managers, Tom Mainville, Diane
21 Brennan, Adam Muccino, who I used to work with, and they
22 would come to every School Committee meeting, or almost
23 every School Committee meeting, and work very
24 cooperatively with us. For some reason, and you'll find

1 out tonight, the Finance Director does not come to our
2 School Committee meetings and does not answer our
3 questions. So I was forced to send this letter. And in
4 my letter, I asked for certain information. I asked for
5 certain documents, but I also asked for answers, to
6 provide a detailed accounting of the money that was
7 appropriated, or given to the School Department. FY20
8 was 107,000. FY23, 178,000. FY24, 520,000. FY25,
9 335,000. Where did that money come from, where did it
10 go, and why was it not in the Maintenance of Effort?

11 And I attached to that a detailed summary of
12 spreadsheets that Pat Dubois had prepared and presented
13 to the Budget Board and the Town Council. I got a
14 response on June 24th. I got a response on
15 June 24th from Jean Fecteau, the Town Clerk, not from
16 Ms. Beltram, but from the Town Clerk. And it says,
17 "Dear Mr. Piccirilli: This email is sent pursuant to
18 your Access to Public Records Request dated June 9th."
19 I was wrong, it was June 5th. She said, "The records
20 you requested, none have been located. We need another
21 20 days. Beth had presented two journal entries. And
22 by request number three, explanation to questions, the
23 Access to Public Records Act requires a public body to
24 provide documents that are deemed public records, not

1 answers to questions. Not answers to questions."

2 So how did I respond to that?

3 On July 1st, I sent Ms. Beltram an email of the
4 letter. And I expressed my frustration. I wasn't
5 asking for this information as some member of the
6 public. I was a duly authorized agent asking these
7 questions, and you're a co-equal branch of government
8 with the Town Council. You have not only the right but
9 the obligation to ask these questions, and the Town has
10 the obligation to answer them. It is insulting to have
11 gotten a letter, treating my request like I was just
12 some bum off the street. And I made that clear in my
13 response.

14 Now, in fairness to Jean -- I don't know if she's
15 here or not.

16 MEMBER OF THE AUDIENCE: No.

17 MR. PICCIRILLI: She called me and
18 apologized.

19 MEMBER OF THE AUDIENCE: She is in the
20 emergency room.

21 MR. PICCIRILLI: I'm sorry to hear that.

22 MEMBER OF THE AUDIENCE: Yes.

23 MR. PICCIRILLI: She called to apologize
24 and told me, "You know, I really didn't want to send

1 that letter, but David Igliozi, the Town Solicitor,
2 made me send it."

3 So in fairness to Jean, I'm not going to put that
4 on the record.

5 I then again asked Ms. Beltram to come here for
6 your July 8th meeting. I got an email on July 5th,
7 the day after, the Saturday after the holiday, saying,
8 "I can't make it." No explanation why, just, "I can't
9 make it." So I said, asked her one more time, "I'm
10 going to have a meeting tonight, July 22nd, will you
11 appear voluntarily? Because if you don't, I have no
12 choice but to subpoena you." There is a statute in
13 Rhode Island that gives school committees, as well as
14 town councils, the power to subpoena people as part of
15 an inquiry. And that's what I had to do. I had to --
16 think about that. The School Committee's attorney had
17 to subpoena the Town's Finance Director to show up at
18 one of their meetings. I've never heard of anything
19 like that in any community that I've ever seen. But
20 that's where we are. I'll have some more documents
21 we'll get through, but at this point I would ask you
22 swear in the witness, please.

23 COURT REPORTER: Raise your right hand,
24 please. Do you swear to tell the truth, the whole

1 truth, and nothing but the truth, so help you God?

2 THE WITNESS: I do.

3 COURT REPORTER: And would you state
4 your name for the record.

5 THE WITNESS: Elizabeth Beltram.

6 COURT REPORTER: Thank you. Spell your
7 last name, please.

8 THE WITNESS: B-E-L-T-R-A-M, as in Mary.

9 COURT REPORTER: Thank you.

10 ELIZABETH BELTRAM (Sworn)

11 DIRECT EXAMINATION BY MR. PICCIRILLI

12 Q Ms. Beltram, you --

13 MR. ROBENHYMER: Just one second. For
14 purposes of the record, my name is Tim Robenhymer. I'll
15 be representing Ms. Beltram here today here as the
16 Finance Director for the Town of Glocester just from
17 acoustics standpoint, I'm having trouble hearing because
18 I got this big fan behind us. So if you can just keep
19 your voices up, I would greatly appreciate it.

20 MR. PICCIRILLI: Okay. Tim, as I
21 understand, you contacted me today and said you would be
22 representing Ms. Beltram. As I understand it, the Town
23 Council hired you to represent Ms. Beltram, is that
24 correct?

1 MR. ROBENHYMER: That is accurate.

2 MR. PICCIRILLI: The Town Council is
3 spending money on a separate lawyer than the Town
4 Solicitor to do this.

5 Q Ms. Beltram, again, what is your current position with
6 the Town of Glocester?

7 A Director of Finance.

8 Q And how long have you held that position?

9 A Just over a year.

10 Q Okay. You really got to --

11 A Just --

12 Q Yeah. Right up to --

13 A Just over a year.

14 Q And what did you do before that?

15 A I was the accountant in the Finance Office.

16 Q You were the accountant in the Glocester Finance Office?

17 A That's correct.

18 Q What certifications or degrees do you have that qualify
19 you to be the Town Finance Director?

20 A I have a master's in finance and accounting, and I have
21 13 years of public accounting experience.

22 Q Do you hold any certifications from the state regarding
23 business management?

24 A I do not.

1 Q Okay. So you don't hold a school department
2 certification for being a business manager?

3 A I do not.

4 Q What are your duties as the Finance Director?

5 A For the Town, my duties as the Finance Director are to
6 oversee the expenditures and prepare the Town budget
7 with the Budget Board, and report to the Town Council.

8 Q When I sent you this letter on June 5th, what did you
9 do with it?

10 A I'm not sure I understand the question.

11 Q Did you, when you got the letter, did you show it to
12 anybody?

13 A Oh, June 5th, that was with Solicitor Igliazzi.

14 Q So the first thing you did was you sat down with
15 Mr. Igliazzi to go over my letter?

16 A Yes.

17 Q Okay. What did you talk about with Mr. Igliazzi?

18 MR. ROBENHYMER: No. I can't allow her
19 to talk about what she and her attorney discussed.
20 That's attorney/client privilege. So I'm not going to
21 allow her to have a discussion here about what she spoke
22 with that attorney or me in preparation for --

23 MR. PICCIRILLI: I don't know if I agree
24 with you on that. I understand your position.

1 Q But let me ask you this. Ms. Beltram, who do you work
2 for?

3 A The Town Council.

4 Q Do you work for just the Town Council?

5 A I report to the Town Council, and I work for the
6 taxpayers, as well.

7 Q You work for the Town?

8 A Yes.

9 Q So as the government?

10 A Yes.

11 Q Does that include the School Committee?

12 A Yes.

13 Q So you do work for the School Committee, as well?

14 A Well, they don't pay my salary.

15 Q Okay. But do you handle business matters for the School
16 Committee?

17 A For the School Department.

18 Q School Department, I should say. Okay. As I understand
19 it, and this has been related to me, so correct me if
20 I'm wrong, because I don't know this to be a fact. I
21 have been told that your contract with the Town says
22 that you do not have to attend School Committee
23 meetings; is that correct?

24 A The agreement was that I would not attend meetings when

1 I took on the position, that is correct.

2 Q School Committee meetings or any meetings?

3 A Meetings, unless absolutely necessary.

4 Q So even Town Council meetings you do not attend?

5 A I do not attend.

6 Q Unless it's absolutely necessary?

7 A That is correct.

8 Q And what would be a necessary -- well, how many -- well,
9 let me ask you this.

10 You said you've done this for about a year. How
11 many Town Council meetings have you attended?

12 A Probably, maybe eight.

13 Q How many School Committee meetings have you attended?

14 A The Budget Subcommittee meetings.

15 Q When were those?

16 A They were during the budget season, so it would have
17 been in January and February.

18 Q And did you ever meet with the full School Committee?

19 A I have not.

20 Q All right. So this is the first time?

21 A Yes.

22 Q So when I asked you who you met with, and you said
23 Mr. Igliazzi, were you meeting as a private citizen, or
24 were you meeting with him as the Town Finance Director?

1 A As the Finance Director.

2 Q As the Finance Director who is also responsible for the
3 School Department budget?

4 A Correct.

5 Q And it's your position that even though you're working
6 on our School Department budget, that you can have
7 privileged communications with the Town Solicitor, is
8 that your position?

9 MR. ROBENHYMER: That's a legal opinion,
10 and it's my legal opinion that it is, and I'm going to
11 instruct her not to answer questions related to any
12 conversation with Attorney Igliazzi. So ask your
13 questions.

14 Q Well, let me ask you this, when I sent you this, were
15 you instructed in any way to respond to this letter
16 other than of your own professional opinion?

17 A You would have to ask Solicitor Igliazzi.

18 Q All right. So just to be clear --

19 MR. PICCIRILLI: No. She answered the
20 question.

21 Q Just to be clear, you get this letter, and instead of on
22 your own either contacting me or sending me an email,
23 calling me on the phone and say, okay, this is how I
24 would like to -- I would like to talk to you about

1 answering this, instead of doing that, you decided to
2 contact the Town Solicitor and determine how you're
3 going to respond to me and this Committee, is that your
4 testimony?

5 A Yes.

6 Q Okay. After you met with him, what did you do to
7 prepare a response for this letter?

8 A I did not.

9 Q You did nothing?

10 A You have already stated Jean Fecteau responded.

11 Q She did, but I asked you what you did.

12 A I provided Jean with the two journal entries.

13 Q Okay.

14 MR. PICCIRILLI: I'm going to ask this
15 be marked as Exhibit B.

16 (Whereupon, School Committee Exhibit B is
17 marked for identification.)

18 Q Ms. Beltram, have you and your attorney had a chance to
19 review this?

20 MR. ROBENHYMER: Yes, thank you.

21 Q Okay. So is this the letter that Ms. Fecteau sent to me
22 on June 24th?

23 A Yes.

24 Q And she copied you on it?

1 A Yes.

2 Q And she copied Attorney Igliazzi on it?

3 A Yes.

4 Q And it's your testimony that pages two and three, the
5 two attachments, you prepared those?

6 A Yes.

7 Q And you gave them to Ms. Fecteau to give to me?

8 A I did.

9 Q You didn't give them to me directly, correct?

10 A Correct.

11 Q Were you told not to give them to me directly?

12 A I was told they would be going with this letter.

13 Q And who told you that?

14 A Jean Fecteau.

15 Q Jean?

16 A Yeah.

17 Q By the way, do you know what a public records request
18 is?

19 A I do.

20 Q Okay. And did you understand my June 5th letter to be
21 a public records request?

22 MR. ROBENHYMER: I'm going to object to
23 that question. I think that it calls for a legal
24 conclusion. I'm not going to allow her to answer that

1 question.

2 MR. PICCIRILLI: All right. I don't --
3 Tim, with all due respect, you don't -- this is not like
4 a court hearing. It's more like a deposition. She has
5 to answer it to the best of her ability. You can
6 object, but she still has to answer.

7 MR. ROBENHYMER: I didn't read that in
8 any rule. I didn't read that in the subpoena that you
9 sent. I'm not aware of any case law or statute that
10 prevents me from objecting and instructing her not to
11 answer. So you can take that where you're going to take
12 it, but I'm instructing her not to answer it, and she
13 will not answer it.

14 MR. PICCIRILLI: And the basis for your
15 objection?

16 MR. ROBENHYMER: I already told you, it
17 calls for a legal conclusion. This individual is not
18 here to determine whether or not it was a public records
19 request or not. That's for some other forum.

20 MR. PICCIRILLI: I asked her if she
21 understood what a public records request is, and she
22 said she did.

23 MR. ROBENHYMER: Right.

24 MR. PICCIRILLI: So I'm asking her if

1 she understood this to be a public records request.

2 MR. ROBENHYMER: No, that wasn't the
3 question you asked.

4 MR. PICCIRILLI: Oh, okay. Then let me
5 ask it that way.

6 Q Did you understand my June 5th letter to be a public
7 records request?

8 MR. ROBENHYMER: That's fine.

9 A I was unsure, which is why I contacted David Igliazzi.

10 Q I see. All right. So in terms -- my letter didn't just
11 ask for documents, it asks for some explanations, some
12 answers, right?

13 MR. ROBENHYMER: We're back on Exhibit
14 A?

15 MR. PICCIRILLI: Exhibit A.

16 MR. ROBENHYMER: Greg, I don't want
17 to --

18 MR. PICCIRILLI: Okay. Well, let me
19 clarify.

20 MR. ROBENHYMER: Yeah.

21 Q If you look at page two of my June 5th letter, I ask
22 you to provide a detailed accounting of money which was
23 appropriated over the last six years. I asked that the
24 accounting include, at a minimum, where the money was

1 appropriated -- where the appropriated money was paid
2 into, was it paid into a School Committee account, or
3 some other account, and what expenditures were made
4 against these appropriations and authorized these
5 appropriates. None of what you provided to Ms. Fecteau
6 in those two documents answered those questions, right?

7 A Correct.

8 Q Okay. And, again, I'll ask it, but I think I know
9 what's going to happen. Why didn't you answer those
10 questions?

11 A I was waiting for an opinion from Solicitor Igliazzi as
12 to whether or not it was an open records request because
13 there was some confusion around that.

14 Q You didn't think to call me and ask me?

15 A I guess not.

16 Q Okay. And I am assuming Mr. Igliazzi told you, treat it
17 like a public records request and don't answer the
18 questions?

19 MR. ROBENHYMER: I'm going to object and
20 instruct you not to answer.

21 Q Right. Do you see response number three on Exhibit B?

22 A Yes.

23 Q And response number three says, "Request for Explanation
24 to Questions. The Access to Public Records Act requires

1 a public body to provide documents that are deemed
2 'public records', not answers to questions." Is that
3 right?

4 MR. ROBENHYMER: Are you asking is
5 that --

6 Q Is that what that says?

7 A That is what it says.

8 Q And when you -- and you understood when this letter was
9 sent on June 24th that my letter was going to be
10 treated as a public records request?

11 A I understood this was the response.

12 Q Okay. By the way, let's look at the two attachments, if
13 you could.

14 A Okay.

15 Q And I'm not quite sure in which order they came in. It
16 looks like you printed one out on June 23rd at
17 3:14 p.m., and one at June 23rd at 3:30 p.m, is that
18 right, up in the upper-left-hand corner?

19 A That's what it says.

20 Q Okay. And it says -- so let's start with the 3:14 p.m.
21 printout. It has -- it says, "Journal Inquiry Report,
22 General Ledger." It has fiscal year 2024, it has a
23 transaction date of May 31, 2024, and referenced school
24 funding transfer. And then in the body of it, it says,

1 it has an account, it looks like account numbers, a
2 description, a debit, and a credit, right?

3 A Correct.

4 Q The first line has, "Citizens unrestricted checkbook,
5 general fund. Debit, zero. Credit, \$520,000." Right?

6 A Correct.

7 Q And what does that mean?

8 A That means the money was withdrawn from the Town of
9 Glocester's checkbook.

10 Q Okay. And then the next line it says, "Due from MP
11 fund," and there is a debit of 520,000. What does that
12 mean?

13 A That means it's being set up to be transferred to the
14 fund.

15 Q Set up to be transferred to what fund?

16 A To transfer to the school.

17 Q What does "MP" stand for?

18 A "MP" is the set-aside account that was -- it's money
19 that was set aside for the School Department by the Town
20 of Glocester's voters in referendums during budget
21 years.

22 Q What does "MP" stand for?

23 A I don't know. I didn't create that account.

24 Q And who told you that this account was set up that way?

1 A That's the description of the account in our general
2 ledger.

3 Q It doesn't say it on here, though? I mean, if somebody
4 reading this would not be able to understand what you
5 just said, that this was from money that the voters set
6 up as a fund, is that what your testimony is?

7 A That is correct.

8 Q Where does it say that on here?

9 A It doesn't. This is a copy of a journal entry.

10 Q So there is no explanation. So again, me or anybody
11 else reading this, would have no idea to understand that
12 without that explanation, right?

13 A Right.

14 Q And you didn't think to put that in there, an
15 explanation, did you?

16 A I guess not.

17 Q Okay. The next line says, "Due to the general fund.
18 Debit, zero. Credit, 520,000." What is that?

19 A That's the other side of that entry on the fund side.
20 So we operate on a fund-accounting basis at the Town,
21 right. It's not just a double entry, because we have a
22 general fund, and then we have set-aside funds. That
23 set-aside fund has to receive both a debit and a credit
24 for this entry. That's accounting practice.

1 Q Well, it says, "Due to the general fund." It doesn't
2 say, due to the MP fund.

3 A Right.

4 Q Why does it say general fund?

5 A I didn't set up that account. I can't tell you what the
6 description was intended to mean. I can only --

7 Q It's a different account, though, right?

8 A Yes, it is.

9 Q Because the account above it has all different numbers?

10 A That's right. If you look at the description, you will
11 see that the reference -- there is a reference to the
12 account above "01000", you can see that right there in
13 parentheses.

14 Q Well, that's an account number?

15 A Right. That's an accounting practice.

16 Q But that is meaningless to somebody like me, right? I
17 would have --

18 MR. ROBENHYMER: Just let him ask the
19 questions. One at a time.

20 Q Those numbers would be meaningless to someone like me, I
21 would have no idea what they refer to, right?

22 A Uh-hum, right.

23 Q Again, you didn't offer any kind of explanation on this?

24 MR. ROBENHYMER: Until tonight.

1 Q Until tonight?

2 A Right.

3 Q By the way, Ms. Beltram, you are here under subpoena,
4 right?

5 A Yes.

6 Q Yeah. You never indicated to me that you would come
7 voluntarily, did you?

8 A I indicated that I was unavailable the night you first
9 requested, and I also provided you with a written
10 explanation.

11 Q Yeah, you're right, you did.

12 On July 9th you sent me an email -- well, I sent
13 you an email on July 8th expressing my frustration
14 that you didn't come to the meeting that night. And I
15 asked you, you know, why you didn't answer the
16 questions. I asked, "Is this refusal by you, or are you
17 being directed to not respond to my inquiry by either
18 the Town Council or the Solicitor? And therefore, you
19 have given us no choice but to issue a subpoena to
20 appear on July 22nd. If you indicate your willingness
21 to appear and answer questions, we can avoid the
22 embarrassment of having to subpoena someone who is
23 legally responsible for our budget." Do you remember
24 getting my email that said that?

1 MR. ROBENHYMER: I am going to object at
2 this point. These folks here aren't interested in the
3 back and forth.

4 MR. PICCIRILLI: Don't -- Tim, don't
5 even assume --

6 MR. ROBENHYMER: You're frustrated. I
7 get it.

8 MR. PICCIRILLI: No.

9 MR. ROBENHYMER: But what if -- let me
10 finish because I didn't interrupt you. You're
11 frustrated with the process up to this point. I
12 understand that. But she's here, she's here to answer
13 questions about their tax dollars. Let's get to the
14 meat of it, instead of playing around with, you didn't
15 comply with this, you didn't respond to my email. I
16 understand you're frustrated, but she's here to provide
17 you with the information you're looking for. So let's
18 get to it.

19 MR. PICCIRILLI: Tim, you haven't been
20 around here, and you have some nerve to come in here and
21 make comments like that. And I'm going to ignore them.

22 MR. ROBENHYMER: Is there a question?

23 MR. PICCIRILLI: Yes.

24 MR. ROBENHYMER: Is there a legitimate

1 question about where the School Department's dollars are
2 coming from and going to?

3 MR. PICCIRILLI: There is a standing
4 question, and I'm going to keep asking it. I don't care
5 what you say.

6 MR. ROBENHYMER: And I am going to keep
7 telling her not to answer. I don't care what you say.

8 MR. PICCIRILLI: So, when I said --

9 MR. ROBENHYMER: You have balls and
10 running to the playground.

11 MR. PICCIRILLI: When --

12 MR. ROBENHYMER: Let's get to the
13 merits.

14 Q When I said, "If you indicate your willingness to appear
15 and answer questions we have regarding the Maintenance
16 of Effort, we can avoid the embarrassment of having to
17 subpoena someone who is legally responsible for our
18 budget." You did get that email, right?

19 MR. ROBENHYMER: I'm going to object and
20 instruct you not to answer. Do you want to go to a
21 judge and let the judge decide what this transcript
22 looks like?

23 MR. PICCIRILLI: Okay.

24 MR. ROBENHYMER: Let's do it, Greg,

1 because I would love to do it.

2 Q By the way, are you legally responsible for our budget?

3 MR. ROBENHYMER: Say that again.

4 Q Are you legally responsible for our budget, the School
5 Department budget?

6 MR. ROBENHYMER: It's clear in the
7 question that's a legal opinion you're asking for. Is
8 she responsible...

9 MR. PICCIRILLI: Are you instructing her
10 not to answer?

11 MR. ROBENHYMER: I'm going to instruct
12 her not to answer.

13 MR. PICCIRILLI: Okay.

14 Q In your response to my email you said -- you didn't say,
15 I wouldn't come. You said, "With regard to questions
16 surrounding MOE, I cannot speak to the intentions of
17 those who built these budgets before me, nor is there
18 any documentation to support their intent. The best I
19 can do is follow the cash, which is the information I
20 provided yesterday." That's what you wrote back to me,
21 right?

22 A Correct.

23 Q And so you did not indicate a willingness to appear,
24 right?

1 A Right.

2 Q Were you told not to appear by someone?

3 A No.

4 Q Did you make that decision on your own?

5 A Correct.

6 Q Going back to Exhibit B. The last line on this journal
7 entry says, "Loss in state aid, Glocester Schools." Do
8 you see that?

9 A I do.

10 Q And again, it's a \$520,000 debit, correct?

11 A Correct.

12 Q Now, does this have an account number attached to it?

13 A The MP-083-2275.

14 Q Okay. That's on the left?

15 A Yup.

16 Q But there's nothing that -- where it says, "Loss of
17 state aid," there is no parentheses or account number,
18 like in the line above it, right?

19 A No, there is not.

20 Q Why not?

21 A Because that is not a due-to/due-from situation. That
22 is the money that is going to be -- that is being
23 transferred to the School Department.

24 Q What does "Loss in state aid, Glocester Schools" mean?

1 A Just what it says. Again, I did not build that account.
2 That's the title that was given to it by the individuals
3 who set that up.

4 Q Who set it up?

5 A Prior personnel.

6 Q Prior personnel?

7 A The prior Finance Director. I don't know which one.

8 Q You used to work in that office, you said, before you
9 became Finance Director?

10 A That account was built in 2014. That is long before I
11 arrived.

12 Q That was built. Do you have records reflecting when
13 that account was created?

14 A I can see the first entry to that account, which was in
15 2014.

16 Q I mean, any backup, any notes, any memoranda, any
17 documents to say this is why we're setting up this
18 account?

19 A I do not.

20 Q Did you look for them, documents that say that?

21 A I was not asked to.

22 Q If I asked you to look for the documents which
23 established how that account was set up, would you be
24 willing to do that?

1 A Yes.

2 Q When do you think you can get me that information?

3 A That would require going into archives, so I am not sure
4 exactly what the timeline would look like.

5 Q Would you be willing to follow up with me?

6 A Yes.

7 Q To come up with a timeline of when you can provide me
8 with that information?

9 A Yes.

10 Q Okay. And it's your understanding that those documents
11 would only exist in an archive somewhere?

12 A That is correct. Each fiscal year our documents are
13 moved out of the office and into an archive.

14 Q Have you ever asked anyone in the Business Office or on
15 the Town Council what that means?

16 A No, I have not.

17 Q Why not?

18 A I haven't been pressed for that.

19 Q Do you understand that one of our arguments here is that
20 that \$520,000 should go to our Maintenance of Effort, do
21 you understand that?

22 A I do understand that.

23 Q And do you understand what Maintenance of Effort is?

24 A I do understand that.

1 Q Okay. Do you have an opinion as to whether that 520,000
2 should go into Maintenance of Effort?

3 A I do not.

4 Q Were you told to not have an opinion, or is that just
5 your own opinion?

6 A That is my own opinion.

7 Q Okay. And because normally a Finance Director would
8 have to know some basic things, like what Maintenance of
9 Effort is, would you agree with that?

10 MR. ROBENHYMER: I object to that
11 question. I don't know if that's actually an accurate
12 statement relative to finance directors having that
13 acknowledge. I don't know the answer to that question.
14 If you know, you can answer.

15 A I do not.

16 Q Have you ever -- well, you said you're not -- I guess
17 you're not a certified business, school business
18 administrator, so you've never taken any classes on what
19 school budgets are and what Maintenance of Effort is?

20 A I have not.

21 Q By the way, do you consider that as the Director of
22 Finance for the Town of Glocester part of your job
23 description is to answer questions that the School
24 Committee has?

1 A Yes.

2 Q Okay. And answer them without having to have legal
3 counsel present?

4 MR. ROBENHYMER: I object to that
5 question. More grandstanding. But that's the complete
6 matter. I'm going to instruct her not to answer.

7 MR. PICCIRILLI: Okay.

8 Q Let's got to the ext journal entry, the second one.
9 This has a transaction date of 6/14/2023, the year
10 prior. And it has a reference, "Loss in state aid due
11 to GSD." Do you see that?

12 A Yes.

13 Q And what does that mean?

14 A That's just a description that was inserted by whomever
15 made the journal entry. That's an internal note.

16 Q Do you know who made that journal entry?

17 A It says "Kathy" right there.

18 Q And who is Kathy?

19 A Kathy is one of the clerks in the Finance Office.

20 Q This also has four entries, similar to the last
21 document. The first one is, "Citizens unrestricted
22 checkbook, general fund." This amount is \$359,179,
23 right?

24 A Correct.

1 Q There is a little asterisk next to 359, correct?

2 A Correct.

3 Q And below -- well, let me ask you this. What is that
4 asterisk there for? Did you put that there?

5 A I did.

6 Q And why?

7 A To reference the note below.

8 Q And what does the note below say?

9 A It says it's a combination of two years, it says the
10 dollars and the year that it is associated with.

11 Q And it says \$181,108, FY23, \$178,068 for FY22, correct?

12 A Correct.

13 Q Where did you get that information?

14 A I looked at the budgets.

15 Q Why?

16 A To determine what the total number was.

17 Q Well, why didn't you just leave it at 359? Why did you
18 feel the need to have an explanation to it?

19 A Because you had asked me about different years'
20 transfers. Those are the years.

21 Q Okay. You only did it for '24, '23, and '22, though, I
22 guess, right?

23 A That's the only year that they were combined.

24 Q And again, it goes on, "Due to MP fund," you have the

1 same amount as the debit, correct?

2 A Correct.

3 Q And, "Due to general fund," the same amount as the
4 credit, correct?

5 A Correct.

6 Q And then again, it says, "Loss of state aid, Glocester
7 Schools, 359,176," right?

8 A Correct.

9 Q Okay. Now, although you didn't appear on July 8th,
10 you did send a two-page document to us, didn't you?

11 A I did.

12 Q And one page was a letter, memo and a one-page
13 spreadsheet, correct?

14 A Correct.

15 MR. PICCIRILLI: Give us a second.
16 We're going to compile these.

17 Becky, I'll have this marked as Exhibit C.

18 (Whereupon, School Committee Exhibit C is
19 marked for identification.)

20 Q I am going to show you what's been marked as Exhibit C.
21 Is that the memo and the one-page spreadsheet you sent
22 to the School Committee on July 8th?

23 A It is.

24 Q Okay. And why did you send that document?

1 A I sent that as an explanation to the questions that were
2 outlined previously.

3 Q You mean the questions I asked on the June 5th letter?

4 A Correct.

5 Q So at some point you decided to answer my questions?

6 A Yes.

7 Q And why did you change your mind?

8 A Because I was unable to attend the next meeting.

9 Q Okay. And you think this provided the answers to my
10 questions?

11 A That's as much as an answer -- that's all the answers
12 that I have to all of the questions.

13 Q Okay. Your memo says, "Attached is a worksheet
14 detailing the budgeted appropriations and transfers of
15 funds to the schools from the Town as presented on both
16 the Town's and the School's budget over the last -- or
17 the most recent six years. Also included are the actual
18 cash transfers as recorded in both organizations'
19 general ledger records. The funds were electronically
20 transferred from the Town's general fund to the School's
21 general fund and the School Department determines
22 utilization of the funds." Right?

23 A Right.

24 Q And, again, as you understand it, whatever money is

1 appropriated to the School Department is within the
2 exclusive jurisdiction of the School Department to
3 determine the expenditure, right?

4 A Correct.

5 Q So, for example, if the Town were to say, here is
6 \$7 million, but we expect you to spend it a certain way,
7 the Town Council couldn't do that, right?

8 A Not with the appropriation.

9 Q They can do it some other way?

10 A I'm unaware.

11 Q Okay. So let's look at the spreadsheet. You go back to
12 2020, and you have a budgeted three lines, an actual
13 three lines, and then a column that says, "Appropriation
14 only, percentage increase over previous year, total
15 increase over previous year -- total percentage increase
16 over previous year," and then some notes. Those are the
17 columns, right?

18 A Uh-hum.

19 Q And you have to say yes or no for the record.

20 A Yes.

21 Q Thank you. And then you have one for town and school,
22 the line for 2020, it says "Town" line or "School" line,
23 right?

24 A Correct.

1 Q Why do you have two different lines?

2 A I was looking at two different budgets, the Town's
3 budget versus the School's budget, the Town's cash
4 versus the School's cash.

5 Q Well, the Town doesn't have a budget for the school,
6 does it?

7 A The Town does have a budget on -- the Town has an
8 appropriation on their budget, an appropriation to the
9 School on page one of their budget.

10 Q So you're saying that this -- and now we're looking at
11 "Budgeted" in the first line, 6,626,922. You're saying
12 that that was an appropriation of the Town to the School
13 Department in 2020?

14 A That was also a line on that budget.

15 Q Okay. But then -- and then there is another line that
16 says, "Actual appropriation," it happens to be the same
17 that year, right?

18 A Correct.

19 Q Now, there is another line that says, "Transfer,
20 107,000." What is that?

21 A Those are the funds that were transferred from that
22 set-aside that we were looking at previously.

23 Q Was this some other account that you were looking at?

24 A We've already discussed that. That was the loss in

1 state-aid money, set-aside fund.

2 Q Okay. Who had control over that fund? Was that a Town
3 fund or a School Department fund?

4 A That is a school -- a Town fund. Town money that they
5 set aside to use for the School.

6 Q So in the year 2020, the Town appropriated to the School
7 Department 6,626,000, and then put a separate 107,000
8 into another fund that the Town controlled, is that what
9 you just said?

10 A No. The Town transferred that 107,000 from the
11 set-aside fund to the School Department.

12 Q Oh, I'm sorry. So there was -- so this other fund, do
13 you have any idea how much money was in that fund in
14 2020?

15 A Not here tonight, I do not.

16 Q Do you know what it is now?

17 A It is zero because the School has received all of it.

18 Q When did that happen?

19 A The last 335 was transferred in fiscal year '25, the
20 year that just ended.

21 Q So if we look at the transfer numbers, 2020 was 107,000.
22 Now, in 2021, it's different. It has budgeted transfer
23 of 107, but then an actual transfer, there's nothing; is
24 that right?

1 A That's right. It didn't happen that year.

2 Q It didn't happen that year. Okay. And then in 2022,
3 there was 78,000 that was budgeted to be transferred,
4 and that didn't happen?

5 A That's correct.

6 Q And then in 2023, there was 181,000 that was budgeted to
7 be transferred?

8 A Correct.

9 Q And that was added to the 78,000 and came up with the
10 359 that was actually transferred in 2022?

11 A That is correct.

12 Q Okay. And again, and then 2024 was \$520,000, correct?

13 A Correct.

14 Q And in 2025 it was 335,000?

15 A That is correct.

16 Q And your testimony is that all those numbers, totaling
17 over a million dollars, right, roughly, over the last
18 six years?

19 A Okay.

20 Q That all of that money came out of some MP fund that you
21 referenced in the other document, right?

22 A That is correct.

23 Q Okay. And you have no idea how that money got put in
24 there?

1 A The money was transferred into that set-aside year over
2 year, depending on what the referendum said or what the
3 budget -- because it's voter-approved money that is set
4 aside from school surplus -- a Town surplus to be used
5 for the School.

6 Q All right. Let's go backwards to the most recent thing.
7 So in 2025, and that would have been fiscal year 2025,
8 that budget would have been approved by the taxpayers in
9 May of '24, right?

10 A That is correct.

11 Q You're saying that in May of '24 the taxpayers approved
12 an appropriation of 7,467,608, right?

13 A Correct.

14 Q And then they also approved a transfer of \$335,000?

15 A That is correct.

16 Q And that's your understanding from reviewing the
17 Financial Town Meeting Minutes?

18 A The budget and the referendum.

19 Q So you've reviewed the referendum?

20 A Yes.

21 Q Okay. But you don't know, going back, you don't know if
22 there was a referendum that set up this fund?

23 A I would have to research that. I wasn't here then.

24 Q In any event, so in 2025 the 7,467,000 appropriation and

1 the 335 transfer totaled 7,802,000, correct?

2 A Correct.

3 Q Would that 7,802,608 be the Maintenance of Effort number
4 for fiscal year '26?

5 A That is to be determined. I can only speak to the
6 appropriation. I believe we discussed that there is a
7 legal question regarding that.

8 Q Well, you have a 2026, you have -- well, let's go back
9 one to 2024. 2024 we have actual appropriation,
10 7,192,668, correct?

11 A Correct.

12 Q Transfer of 520?

13 A Correct.

14 Q Total, 7,712,668, correct?

15 A Correct.

16 Q If that number, 7,712,668, was the Maintenance of Effort
17 number, where would it appear on the next school -- in
18 2025?

19 A It doesn't appear as an item. The appropriation appears
20 on the budget.

21 Q All right. Well, if the appropriation for 2025 was
22 7,670,467, that's less than 7,712,000, right?

23 A Correct.

24 Q Okay. And the same going back 2023, the total

1 appropriations were 7,523,482, right?

2 A Could you repeat that?

3 Q The total appropriation for 2023 was \$7,523,482, right?

4 A 7,168,306.

5 Q And a transfer of 359,000?

6 A Transfer.

7 Q So the School Department was given 7,523,423 to spend,
8 correct?

9 A Correct.

10 Q As was given to spend in the manner in which the School
11 Department determined was appropriate?

12 A Correct.

13 Q But the next year, in 2024, the actual appropriation is
14 7,192,668, right?

15 A Correct.

16 Q It's a 100 some-odd-thousand dollars less -- no. 400
17 some-odd-thousand dollars less than the total that was
18 given to the School Department in '23, right?

19 A Correct.

20 Q If the Maintenance of Effort number is what was given to
21 the School Department in '23 and what was given to the
22 School Department in 2024 was less than that, that would
23 violate the Maintenance of Effort, wouldn't it?

24 MR. ROBENHYMER: I am going to object

1 and instruct her not to answer that question. That
2 clearly calls for a legal conclusion.

3 MR. PICCIRILLI: Fair enough.

4 MR. ROBENHYMER: The issue is -- well,
5 I'm not going to tell you what the issue is.

6 Q By the way, Exhibit A that I gave you, it had a number
7 of pages attached to it, right?

8 A Yes.

9 Q Spreadsheets that Superintendent Dubois had prepared?

10 A Correct.

11 Q You knew Superintendent Dubois, right?

12 A I did.

13 Q You talked with her frequently?

14 A Yes.

15 Q You talked to her -- now, as I understand it, but for
16 the record she left employment in Glocester this past
17 June 30th, right?

18 A Correct.

19 Q Prior to that, the last year she worked as an assistant
20 superintendent part time, correct?

21 A Correct.

22 Q But prior to that, she was the superintendent, albeit it
23 part time?

24 A Correct.

1 Q And she had been the superintendent for many years, 15,
2 maybe more years, right?

3 A Correct.

4 Q And for how long had you known her?

5 A Since my arrival in 2019.

6 Q Okay. And so when you met with her, did she show you
7 her analysis of what she did here with all these pages?

8 A We did not meet over this. I gave -- I provided her
9 audit books and copies of budgets.

10 Q So she --

11 A We did not meet regarding this information.

12 Q Did she ever show you this?

13 A She showed everyone, yes.

14 Q When you say everyone, who is that? Who do you mean?

15 A Well, she brought it to the Budget Board.

16 Q And you were there at the Budget Board?

17 A I was.

18 Q Okay. So you saw her present this to the Budget Board?

19 A I did.

20 Q Did you ask her any questions, or did you talk to her
21 about any of this?

22 A I did not.

23 Q Did she try to talk to you about it?

24 A We did, we did converse about it, but I didn't help her

1 prepare this, and she did not ask me any other
2 questions.

3 Q So Ms. Dubois never asked you what you thought the
4 Maintenance of Effort number should be?

5 A No.

6 Q On the fourth page of this document there is an
7 Explanation for Budget Versus Audit that Ms. Dubois
8 prepared, right?

9 A Okay.

10 Q Do you see that?

11 A I do.

12 Q And you saw this at the Budget Board presentation?

13 A Yes.

14 Q Was that the first time you saw this?

15 A I don't know.

16 Q Okay. Just roughly, do you recall when that meeting
17 was, that Budget Board meeting? Was it in March of this
18 year?

19 A It would have been in March.

20 Q Of this year?

21 A Yes.

22 Q After you saw this, did you talk to anyone about this
23 explanation sheet?

24 A No. That's not my role at the Budget Board.

1 Q So you didn't talk to Pat about this after she presented
2 it?

3 A I don't recall. After that presentation, I do not
4 recall.

5 Q Did you talk to anybody on the Budget Board about this?

6 A I did not.

7 Q Did anybody on the Budget Board ask you to explain it?

8 A They did not.

9 Q Or ask your opinion about it?

10 A No.

11 Q Anybody on the Town Council ask your opinion about it?

12 A They did not.

13 Q By the way, has anybody on the Budget Board or the Town
14 Council ever asked you your opinion of what Maintenance
15 of Effort is?

16 A They have not.

17 Q Ms. Dubois' explanation says, "FY20, the Town Council
18 uses 6,626,923 for Maintenance of Effort, while the
19 Auditors include the 107,000 in 'Reserve for Loss of
20 State Aid' in the audited Town Appropriation." Do you
21 see that?

22 A I do.

23 Q Do you agree with that?

24 MR. ROBENHYMER: I object. You're

1 asking this witness to give you a response to a question
2 about a statement made by an individual with whom she's
3 already told you she didn't meet with. She didn't
4 discuss this report with. She didn't ask any questions
5 about my client relative to the information contained in
6 this particular document. She just told you that her
7 role does not include any input in the Maintenance of
8 Effort. You asked her specifically, "Did the Budget
9 Board or the Town Council ask you your opinion of the
10 Maintenance of Effort?" She said, "No." I'm going to
11 instruct her not to answer. In my opinion, what is
12 Maintenance of Effort is a legal conclusion.

13 MR. PICCIRILLI: That's not the
14 question. I'm not asking her what Maintenance of Effort
15 is. I'm asking her, do you agree with the statement
16 made by Ms. Dubois in FY20.

17 MR. ROBENHYMER: I'm going to instruct
18 her not to answer. Next question, please.

19 Q Do you have an opinion, without telling me that opinion,
20 of whether or not you agree with that statement?

21 MR. ROBENHYMER: If you understand the
22 question.

23 A I do not have an opinion.

24 Q Okay. Is that true for all of the six years that

1 Ms. Dubois did?

2 A I do not have an opinion on Maintenance of Effort.

3 Q I'm not asking you that. I'm asking you -- okay. Let's
4 take FY21. "The Audit shows the schools receiving
5 \$230,000 less than the adopted budget." Do you see that
6 statement?

7 A I do see the statement.

8 Q Do you agree with that statement?

9 A I do not have an opinion on that. My opinion is I
10 followed the cash, and that's the spreadsheet that we
11 looked at, the flow of cash.

12 Q Okay. You're familiar with audits?

13 A Oh, yes.

14 Q You work with the auditors?

15 A That's correct.

16 Q You know how to read an audit?

17 A Yes, I do.

18 Q Do you know how to compare audits from one year to the
19 next?

20 A The audit does not label anything as Maintenance of
21 Effort.

22 Q This statement doesn't even mention Maintenance of
23 Effort. It's a simple statement. "The Audit shows the
24 schools receiving \$230,000 less than the adopted

1 budget."

2 A Well, that's not what my report showed, and my
3 spreadsheet showed you in Exhibit C.

4 Q Where do you have audited numbers on Exhibit C?

5 A I followed the cash. Sometimes presentation in audit is
6 slightly different than the way that -- they may label
7 it differently.

8 Q So --

9 A I followed the cash. Cash is king. I showed -- I
10 followed the cash that came out of the Town's general
11 fund and went into the School's general fund. That's as
12 much as I can tell you.

13 Q Nothing on Exhibit C contradicts the statement that the
14 audit shows the schools receiving \$200,000 plus?

15 A I'm not sure where she's getting the \$230,000 from then.

16 Q All right. So let's look at the attachments. If you go
17 two more -- three more pages after the explanation page.
18 It says, "Glocester Public Schools Fiscal Year
19 2020-2021." Do you see that?

20 A Yes.

21 MR. ROBENHYMER: Does it say, "Adopted,
22 approved" up in the right-hand corner?

23 MR. PICCIRILLI: I'm sorry?

24 MR. ROBENHYMER: Does it say, "Adopted,

1 approved, 6/23/20," in the upper-right-hand corner?

2 MR. PICCIRILLI: Correct.

3 Q All right. In this document, Ms. Dubois has some items
4 highlighted, right?

5 MR. ROBENHYMER: Well, how do we know
6 Ms. Dubois?

7 MR. PICCIRILLI: Well, they're
8 highlighted. Oh, maybe -- oh, they didn't come out.
9 I'm sorry. They didn't come out on the copy.

10 Q All right. So going back to the prior years, 2019 to
11 2020, there is three columns, right? It says, "Budget
12 2019-2020, Revised Budget 2019-2020, December 31 actuals
13 2019-2020," right?

14 A Yes.

15 Q Okay. And do any of these documents show the audited
16 numbers?

17 A There are some pages of the audit to the back.

18 MR. ROBENHYMER: Oh, right here. It
19 looks like it starts five pages from the back.

20 MR. PICCIRILLI: So number 138 is on the
21 bottom, and it says, "Town of Glocester for fiscal year
22 June 30, '21"?

23 MR. ROBENHYMER: It starts on page 137.
24 Well, the bottom of the document has "page 137" on it.

1 MR. PICCIRILLI: Yeah. Well, but I'm
2 talking about the budget, the audited budget for '21.

3 MR. ROBENHYMER: I thought we were on
4 2019. I apologize.

5 Q We were talking about the \$230,000 from FY21, right? Do
6 you recall that, in the explanation, it says, "The Audit
7 shows schools receiving 230,000 less than the adopted
8 budget"?

9 A That's what the explanation says, yes.

10 Q And in her explanation she talks about the \$107,000 for
11 loss of state aid was not shown, and then she had
12 written on page 138 of that audit doesn't match,
13 7,164,305, right?

14 MR. ROBENHYMER: You're asking if that's
15 what's written there?

16 Q That's what is written there?

17 A Yes.

18 Q And she has no more explanation, "There is 107,000 on
19 approved budget that is not reflected here." Do you see
20 that?

21 A I see that.

22 Q Do you agree with that?

23 A I see it.

24 MR. ROBENHYMER: Your exhibits?

1 THE WITNESS: Yes. That would be the
2 year that was transferred.

3 Q It was transferred later. She says it was transferred
4 in '23, right?

5 A That's correct.

6 Q But as of that audit it was not there?

7 A Correct.

8 Q Okay. And again, we can go through this. What she's
9 saying the FY22 that the audit shows schools receiving
10 78,000 less than the adopted budget. FY23, she says the
11 audit shows the schools receiving the correct amount and
12 made up for that 78,000 from FY21, and another 100,000
13 for loss of state aid. And then for FY24, she says,
14 "The Adopted Budget for FY24 is 152,749 less than the
15 Adopted Budget for FY23."

16 Again, without referencing the issue Maintenance
17 of Effort, do you disagree with any of those
18 calculations?

19 MR. ROBENHYMER: Well, that is such an
20 unfair question.

21 MR. PICCIRILLI: Well, you --

22 MR. ROBENHYMER: Ms. Dubois is the
23 individual who should be answering the questions about
24 her numbers. Ms. Beltram prepared her own document and

1 is prepared to discuss with you the numbers on this
2 document. To ask a witness to come in and talk about --

3 MR. PICCIRILLI: Okay.

4 MR. ROBENHYMER: -- a 20-page document
5 and analyze whether or not the statements made by an
6 individual who is not even here are accurate is an
7 unfair question. I'm going to instruct her not to
8 answer.

9 Q Well, again, Ms. Beltram, you were there when Ms. Dubois
10 made this presentation, right?

11 A I was at the Budget Board hearing.

12 Q When she made this presentation with these documents,
13 right?

14 A Correct.

15 Q Did you stand up and say, no, Pat, those are wrong?

16 A That is not my role on the Budget Board.

17 Q Did you ever talk to Pat after that meeting and say,
18 Pat, I think your numbers are wrong?

19 A That was not my role.

20 Q Did you ever talk to Pat after this presentation and
21 discuss whether she had gotten her numbers wrong?

22 A No.

23 Q And again, what you provided in Exhibit C makes no
24 reference to audited numbers, right?

1 A Right.

2 MR. PICCIRILLI: I'm going to take a
3 five-minute break.

4 (BRIEF RECESS)

5 MR. PICCIRILLI: We're ready. We will
6 go back on the record. I only have a few more
7 questions.

8 Q Ms. Beltram, you indicated that you did attend the
9 Budget Subcommittee meetings?

10 A Correct.

11 Q And do you recall who was at those meetings?

12 A Beth Keeling, Aaron Dupuis, Marc Rizzo, Pat Dubois, and
13 Renee Palazzo.

14 Q During those Budget Subcommittee meetings, did the issue
15 of Maintenance of Effort come up?

16 A I don't recall discussing it with them. I'm sure we
17 discussed it, but I don't recall.

18 Q Okay. Do you recall that Ms. Dubois presented what's in
19 Exhibit A, the attachments, all the spreadsheets and
20 explanations, did she present that at the Budget
21 Subcommittee meetings?

22 A I do not recall.

23 Q So it's possible she did and you just don't remember?

24 A I don't think it was this particular one. She may have

1 presented something else.

2 Q Similar to this maybe, other numbers?

3 A Yeah. I'm not sure. I don't remember.

4 Q And there was a discussion about trying to figure out
5 year over year what the appropriation was, what the
6 audited numbers were, why didn't they match, why some
7 years was the appropriation less than the previous year,
8 did those discussions come up in these Budget
9 Subcommittee meetings?

10 A I don't know --

11 Q Remember, you have three members here who were present.

12 A I would have to look at the minutes.

13 Q So be careful when you answer this.

14 A I do not recall. I would have to look at the minutes.

15 Q So as you sit here, you have no independent recollection
16 of what was discussed at these Budget Subcommittees?

17 MR. ROBENHYMER: Are we talking about
18 back to --

19 MR. PICCIRILLI: This --

20 MR. ROBENHYMER: -- last year when she
21 was appointed Finance Director, or?

22 Q When did the first Budget Subcommittee meetings happen?

23 A January.

24 Q Okay. And how long did they last?

1 A I don't recall. I went to budget hearings for the Town
2 twice a week for three months. I do not recall.

3 Q So you don't recall how many budget -- School Committee
4 Budget Subcommittees there were that you attended?

5 A I do not.

6 Q Okay. More than six?

7 A No.

8 Q Okay. So less than six?

9 A Probably.

10 Q And as you sit here today, it's your testimony you have
11 no recollection of a discussion over trying to figure
12 out how much money was actually appropriated over the
13 last three years to the School Committee, how much the
14 audit reported was appropriated, how much the Town was
15 reported was being appropriated, you don't recall any
16 discussions about that?

17 A I don't recall specifics.

18 Q Do you recall generally that topic was discussed?

19 A I'm sure it was.

20 Q Okay. And did you take any personal notes at those
21 meetings?

22 A I did not, not on Maintenance of Effort.

23 Q Did you take any personal notes of anything at those
24 meetings?

1 A We were discussing payroll.

2 MR. ROBENHYMER: The question was did
3 you take any notes.

4 A Oh, take any notes. Electronic, no, electronic changes
5 to the budget as we were sitting and discussing.

6 Q So you don't have -- you don't have any personal notes
7 of what was discussed at those meetings?

8 A I do not.

9 Q What's the Town's budget surplus today?

10 A I would say roughly 5 million.

11 Q \$5 million?

12 A Uh-hum, yes.

13 Q Is there a charter provision that mandates at least by
14 the charter provision a certain amount or a certain
15 percentage that the Town should have as a budget
16 surplus?

17 A Twelve percent of the upcoming year's operating
18 expenditures.

19 Q And what is 12 percent of the upcoming year's operating
20 expenses?

21 A I don't have that figure off the top of my head. I
22 don't have a budget in front of me.

23 Q Is it less than \$5 million?

24 MR. ROBENHYMER: I don't want you to

1 guess or speculate.

2 THE WITNESS: Okay. Thank you.

3 MR. ROBENHYMER: If you don't know, just
4 say you don't know.

5 A I don't know.

6 MR. PICCIRILLI: Does anybody on the
7 Committee know approximately what the appropriation was
8 for this year? Marc, 35 million you said?

9 MR. RIZZO: Yeah, I think it's 5,000,000
10 and 14 percent would be 35.7 million.

11 MR. PICCIRILLI: So your understanding
12 is that the Town had a 14 percent budget surplus?

13 MR. RIZZO: Correct.

14 Q Do you disagree with that, Beth?

15 A I neither agree nor disagree.

16 Q Well, if Mr. Rizzo is correct, then there's two percent
17 extra in the budget surplus. Would you agree with that?

18 MR. ROBENHYMER: I'm going to object and
19 instruct her not to answer. We're not going to start to
20 speculate whether Mr. Rizzo is correct or not. We're
21 not going to question him. You just don't know.

22 MR. PICCIRILLI: Well, I am going to
23 observe that you have a School Committee member seems to
24 know the budget better, the Town budget better than the

1 Town Finance Director. I have nothing further. I would
2 just make a comment.

3 MR. ROBENHYMER: You have no questions?

4 MR. PICCIRILLI: I have --

5 MR. ROBENHYMER: I mean, no further
6 questions?

7 MR. PICCIRILLI: No further questions.

8 MR. ROBENHYMER: So we're excused?

9 MR. PICCIRILLI: I have a comment. If
10 you don't want to listen to it --

11 MR. ROBENHYMER: We're not interested in
12 your comments.

13 MR. PICCIRILLI: I will -- then I will
14 just make it to the audience.

15 MR. ROBENHYMER: All right. So --

16 MR. PICCIRILLI: I was going to --

17 MR. ROBENHYMER: But before you do that,
18 we can leave, correct?

19 MR. PICCIRILLI: I was going to say --

20 MR. ROBENHYMER: We are no longer under
21 subpoena?

22 MR. PICCIRILLI: I was going to say to
23 Ms. Beltram that we would welcome for her to come to
24 these meetings without a subpoena, but I think you all

1 see what we're dealing with. And I hope you report that
2 to the Town Council. Thank you. We can move on with
3 our agenda. I think we're all set.

4 (CONCLUDED AT 7:26 P.M.)

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C E R T I F I C A T E

I, Rebecca J. Forte, a Notary Public in and for the State of Rhode Island, hereby certify that the foregoing pages are a true and accurate record of my stenographic notes that were reduced to print through computer-aided transcription.

In witness whereof, I hereunto set my hand this 3rd day of August, 2025.

RE

My Co
My Co

Rebecca J Forte

ARY PUBLIC

res on 7/15/29
res on 1/08/32

IN RE: July 22, 2025
Town of Glocester School Committee Hearing

	Action (1) 7:12	18:19;23:6	asterisk (2) 37:1,4	21:14;26:20
\$	actual (6) 39:17;40:12;41:16; 42:23;45:9;46:13	apologize (2) 11:23;55:4	attached (4) 10:11;32:12;39:13; 47:7	became (1) 33:9
\$107,000 (1) 55:10	actually (3) 35:11;43:10;60:12	apologized (1) 11:18	attachments (4) 20:5;24:12;53:16; 58:19	Becky (1) 38:17
\$137,000 (1) 8:22	actuals (1) 54:12	appear (9) 12:11;28:20,21; 30:14;31:23;32:2; 38:9;45:17,19	attend (6) 16:22,24;17:4,5; 39:8;58:8	behalf (1) 7:13
\$178,068 (1) 37:11	Adam (1) 9:21	appears (1) 45:19	attended (3) 17:11,13;60:4	behind (1) 13:18
\$181,108 (1) 37:11	added (1) 43:9	appointed (1) 59:21	attention (1) 7:6	below (3) 37:3,7,8
\$200,000 (1) 53:14	administrator (1) 35:18	appreciate (1) 13:19	attorney (6) 12:16;15:19,22; 18:12;19:18;20:2	Beltram (18) 9:19;10:16;11:3; 12:5;13:5,10,12,15, 22,23;14:5;16:1; 19:18;28:3;56:24; 57:9;58:8;63:23
\$230,000 (4) 52:5,24;53:15;55:5	adopted (8) 52:5,24;53:21,24; 55:7;56:10,14,15	appropriate (3) 6:21,22;46:11	attorney/client (1) 15:20	B-E-L-T-R-A-M (1) 13:8
\$335,000 (1) 44:14	again (16) 12:5;14:5;23:8; 26:10;27:23;31:3; 32:10;33:1;37:24; 38:6;39:24;43:12; 56:8,16;57:9,23	appropriated (9) 10:7;22:23;23:1,1; 40:1;42:6;60:12,14, 15	AUDIENCE (4) 11:16,19,22;63:14	best (2) 21:5;31:18
\$359,179 (1) 36:22	against (1) 23:4	appropriates (1) 23:5	audit (15) 48:9;49:7;52:4,16, 20,23;53:5,14;54:17; 55:6,12;56:6,9,11; 60:14	Beth (3) 10:21;58:12;62:14
\$5 (2) 61:11,23	agenda (1) 64:3	appropriation (18) 40:8,13;41:8,8,12, 16;44:12,24;45:6,9, 19,21;46:3,13;50:20; 59:5,7;62:7	audited (6) 50:20;53:4;54:15; 55:2;57:24;59:6	better (2) 62:24,24
\$520,000 (5) 8:23;25:5;32:10; 34:20;43:12	agent (1) 11:6	appropriations (3) 23:4;39:14;46:1	Auditor (1) 7:18	big (1) 13:18
\$7 (4) 6:21,23,24;40:6	agree (9) 15:23;35:9;50:23; 51:15,20;52:8;55:22; 62:15,17	approved (7) 6:15;44:8,11,14; 53:22;54:1;55:19	Auditors (2) 50:19;52:14	bills (1) 7:13
\$7,523,482 (1) 46:3	agreed (4) 7:11,12,16,22	approximately (1) 62:7	audits (2) 52:12,18	Board (15) 9:8;10:13;15:7; 48:15,16,18;49:12,17, 24;50:5,7,13;51:9; 57:11,16
A	agreement (1) 16:24	April (1) 9:9	August (1) 7:9	body (3) 10:23;24:1,24
Aaron (1) 58:12	aid (7) 32:7,17,24;36:10; 38:6;55:11;56:13	archive (2) 34:11,13	authorized (4) 6:6;9:13;11:6;23:4	books (1) 48:9
ability (1) 21:5	Aid' (1) 50:20	archives (1) 34:3	avoid (2) 28:21;30:16	both (3) 26:23;39:15,18
able (1) 26:4	albeit (1) 47:22	argue (1) 7:5	aware (1) 21:9	bottom (2) 54:21,24
above (3) 27:9,12;32:18	allocations (1) 8:21	arguments (1) 34:19	B	branch (1) 11:7
absolutely (2) 17:3,6	allow (3) 15:18,21;20:24	around (4) 9:6;23:13;29:14,20	back (14) 6:5;22:13;29:3; 31:20;32:6;40:11; 44:21;45:8,24;54:10, 17,19;58:6;59:18	break (1) 58:3
Access (3) 10:18,23;23:24	allowing (1) 6:4	arrival (1) 48:5	backup (1) 33:16	Brennan (1) 9:21
account (22) 23:2,3;25:1,1,18,23, 24;26:1;27:5,7,9,12, 14;32:12,17;33:1,10, 13,14,18,23;41:23	almost (1) 9:22	arrived (1) 33:11	backwards (1) 44:6	BRIEF (1) 58:4
accountant (2) 14:15,16	although (1) 38:9	aside (3) 25:19;42:5;44:4	balls (1) 30:9	brought (2) 7:6;48:15
accounting (7) 10:6;14:20,21; 22:22,24;26:24;27:15	amount (7) 6:14,18;36:22;38:1, 3;56:11;61:14	Assembly (1) 8:9	basic (2) 6:15;35:8	budget (75) 6:9,9,12,13;7:18; 8:2,21;9:8,9;10:13; 15:6,7;17:14,16;18:3, 6;25:20;28:23;30:18; 31:2,4,5;39:16;41:3,3, 5,7,8,9,14;44:3,8,18; 45:20;48:15,16,18; 49:7,12,17,24;50:5,7, 13;51:8;52:5;53:1; 54:11,12;55:2,2,8,19;
accurate (3) 14:1;35:11;57:6	analysis (1) 48:7	associated (1) 37:10	Basically (1) 6:21	
accusations (1) 9:11	analyze (1) 57:5	assume (1) 29:5	basis (2)	
acknowledge (1) 35:13	answered (2)	assuming (1) 23:16		
acoustics (1) 13:17				
Act (2) 10:23;23:24				

56:10,14,15;57:11,16; 58:9,14,20;59:8,16, 22:60:1,3,4;61:5,9,15, 22:62:12,17,24,24 budgeted (6) 39:14;40:12;41:11; 42:22;43:3,6 budgets (5) 31:17;35:19;37:14; 41:2;48:9 build (1) 33:1 built (3) 31:17;33:10,12 bum (1) 11:12 business (8) 9:3,20;14:23;15:2; 16:15;34:14;35:17,17	35:17 Chair (1) 6:3 chance (1) 19:18 change (1) 39:7 changes (1) 61:4 charter (2) 61:13,14 checkbook (3) 25:4,9;36:22 choice (2) 12:12;28:19 circumstance (1) 8:15 citizen (1) 17:23 Citizens (2) 25:4;36:21 city (1) 7:24 clarify (1) 22:19 classes (1) 35:18 clear (4) 11:12;18:18,21; 31:6 clearly (1) 47:2 Clerk (2) 10:15,16 clerks (1) 36:19 client (1) 51:5 co-equal (1) 11:7 column (1) 40:13 columns (2) 40:17;54:11 combination (1) 37:9 combined (1) 37:23 coming (1) 30:2 Commencing (1) 6:2 comment (2) 63:2,9 comments (2) 29:21;63:12 Commissioner (5) 7:4,10,21,22;8:5 Committee (29) 6:6,17;7:8,11,14; 8:7,8,14;9:16,22,23; 10:2;16:11,13,16,22; 17:2,13,18;19:3,16;	23:2;35:24;38:18,22; 60:3,13;62:7,23 committees (1) 12:13 Committee's (3) 6:12;7:6;12:16 communications (1) 18:7 community (3) 6:13,16;12:19 compare (1) 52:18 compile (1) 38:16 complete (2) 8:3;36:5 comply (1) 29:15 CONCLUDED (1) 64:4 conclusion (4) 20:24;21:17;47:2; 51:12 conduct (1) 6:7 confusion (1) 23:13 consider (1) 35:21 contact (1) 19:2 contacted (2) 13:21;22:9 contacting (1) 18:22 contained (1) 51:5 contract (1) 16:21 contradicts (1) 53:13 contribute (1) 6:17 contribution (1) 6:18 control (1) 42:2 controlled (1) 42:8 conversation (1) 18:12 converse (1) 48:24 cooperatively (1) 9:24 copied (2) 19:24;20:2 copies (1) 48:9 copy (2) 26:9;54:9 corner (3) 24:18;53:22;54:1	Council (19) 9:9;10:13;11:8; 13:23;14:2;15:7;16:3, 4,5;17:4,11;28:18; 34:15;40:7;50:11,14, 17;51:9;64:2 councils (1) 12:14 counsel (1) 36:3 Court (7) 7:12,20;12:23;13:3, 6,9;21:4 create (1) 25:23 created (1) 33:13 credit (5) 25:2,5;26:18,23; 38:4 current (3) 6:13;8:18;14:5 cycle (1) 7:18	department's (2) 8:2;30:1 depending (1) 44:2 deposition (1) 21:4 description (6) 25:2;26:1;27:6,10; 35:23;36:14 detailed (3) 10:6,11;22:22 detailing (1) 39:14 determine (4) 19:2;21:18;37:16; 40:3 determined (2) 45:5;46:11 determines (1) 39:21 Diane (1) 9:20 dictate (1) 8:2 different (7) 27:7,9;37:19;41:1, 2;42:22;53:6 differently (1) 53:7 dim (1) 7:4 DIRECT (1) 13:11 directed (1) 28:17 directly (2) 20:9,11 Director (18) 8:18,20;10:1;12:17; 13:16;14:7,19;15:4,5; 17:24;18:1,2;33:7,9; 35:7,21;59:21;63:1 directors (1) 35:12 disagree (3) 56:17;62:14,15 discuss (3) 51:4;57:1,21 discussed (7) 15:19;41:24;45:6; 58:17;59:16;60:18; 61:7 discussing (3) 58:16;61:1,5 discussion (3) 15:21;59:4;60:11 discussions (2) 59:8;60:16 document (12) 9:14;36:21;38:10, 24;43:21;49:6;51:6; 54:3,24;56:24;57:2,4 documentation (1)
C			D	
calculations (1) 56:18 call (1) 23:14 called (2) 11:17,23 calling (1) 18:23 calls (3) 20:23;21:17;47:2 came (4) 24:15;43:9,20; 53:10 can (19) 13:18;18:6;21:5,11; 27:6,12;28:21;30:16; 31:19;33:14;34:2,7; 35:14;40:9;45:5; 53:12;56:8;63:18; 64:2 care (3) 7:20;30:4,7 careful (1) 59:13 Caruolo (1) 7:11 case (2) 7:7;21:9 cash (10) 31:19;39:18;41:3,4; 52:10,11;53:5,9,10 caught (1) 7:19 certain (6) 7:5;10:4,5;40:6; 61:14,14 certification (1) 15:2 certifications (2) 14:18,22 certified (1)			date (2) 24:23;36:9 dated (1) 10:18 David (2) 12:1;22:9 day (1) 12:7 days (1) 10:21 dealing (1) 64:1 Dear (1) 10:17 debit (7) 25:2,5,11;26:18,23; 32:10;38:1 December (1) 54:12 decide (1) 30:21 decided (2) 19:1;39:5 decision (2) 7:9;32:4 deemed (2) 10:24;24:1 degrees (1) 14:18 department (23) 8:1,24;10:7;15:1; 16:17,18;18:3,6; 25:19;31:5;32:23; 39:21;40:1,2;41:13; 42:3,7,11;46:7,11,18, 21,22	

31:18 documents (13) 10:5,24;12:20; 22:11;23:6;24:1; 33:17,20,22;34:10,12; 54:15;57:12 dollars (7) 9:1;29:13;30:1; 37:10;43:17;46:16,17 done (1) 17:10 double (1) 26:21 down (1) 15:14 Dubois (14) 8:16;10:12;47:9,11; 49:3,7;51:16;52:1; 54:3,6;56:22;57:9; 58:12,18 Dubois' (1) 50:17 due (8) 21:3;25:10;26:17; 27:1,2;36:10;37:24; 38:3 due-to/due-from (1) 32:21 duly (1) 11:6 Dupuis (1) 58:12 during (4) 7:18;17:16;25:20; 58:14 duties (2) 15:4,5	10:17;11:3;12:6; 18:22;28:12,13,24; 29:15;30:18;31:14 embarrassment (2) 28:22;30:16 emergency (1) 11:20 employment (1) 47:16 ended (1) 42:20 enough (1) 47:3 entries (3) 10:21;19:12;36:20 entry (9) 26:9,19,21,24;32:7; 33:14;36:8,15,16 established (1) 33:23 even (5) 17:4;18:5;29:5; 52:22;57:6 event (1) 44:24 everyone (2) 48:13,14 exactly (2) 6:10;34:4 EXAMINATION (1) 13:11 example (1) 40:5 exception (1) 7:1 exclusive (1) 40:2 excused (1) 63:8 exhaustively (1) 9:10 Exhibit (17) 9:15,16;19:15,16; 22:13,15;23:21;32:6; 38:17,18,20;47:6; 53:3,4,13;57:23; 58:19 exhibits (1) 55:24 exist (1) 34:11 existence (1) 8:12 expect (1) 40:6 expenditure (1) 40:3 expenditures (6) 6:13;7:3,22;15:6; 23:3;61:18 expenses (3) 7:2,5;61:20 experience (1)	14:21 explain (1) 50:7 explanation (18) 10:22;12:8;23:23; 26:10,12,15;27:23; 28:10;37:18;39:1; 49:7,23;50:17;53:17; 55:6,9,10,18 explanations (2) 22:11;58:20 expressed (1) 11:4 expressing (1) 28:13 ext (1) 36:8 extra (1) 62:17	25:4;28:8;33:14; 36:21;41:11;49:14; 59:22 fiscal (7) 24:22;34:12;42:19; 44:7;45:4;53:18; 54:21 five (2) 9:2;54:19 five-minute (1) 58:3 flow (1) 52:11 folks (1) 29:2 follow (2) 31:19;34:5 followed (4) 52:10;53:5,9,10 forced (1) 10:3 forth (1) 29:3 forum (1) 21:19 four (1) 36:20 fourth (1) 49:6 frequently (1) 47:13 front (2) 9:14;61:22 frustrated (3) 29:6,11,16 frustration (2) 11:4;28:13 fulfill (1) 8:8 full (1) 17:18 function (1) 8:10 fund (30) 25:5,11,14,15;26:6, 17,19,22,23;27:1,2,4; 36:22;37:24;38:3; 39:20,21;42:1,2,3,3,4, 8,11,12,13;43:20; 44:22;53:11,11 fund-accounting (1) 26:20 funded (1) 8:10 funding (1) 24:24 funds (6) 6:17;26:22;39:15, 19,22;41:21 further (3) 63:1,5,7 FY20 (3) 10:7,50:17;51:16	FY21 (3) 52:4;55:5;56:12 FY22 (2) 37:11;56:9 FY23 (4) 10:8;37:11;56:10, 15 FY24 (3) 10:8;56:13,14 FY25 (1) 10:8
E		F		G
Education (1) 7:10 Effort (30) 6:8,20;7:17,23; 8:17;9:1;10:10;30:16; 34:20,23;35:2,9,19; 45:3,16;46:20,23; 49:4;50:15,18;51:8, 10,12,14;52:2,21,23; 56:17;58:15;60:22 eight (1) 17:12 either (2) 18:22;28:17 Electronic (2) 61:4,4 electronically (1) 39:19 Elizabeth (2) 13:5,10 else (2) 26:11;59:1 email (10)		fact (1) 16:20 Fair (1) 47:3 fairness (2) 11:14;12:3 familiar (1) 52:12 fan (1) 13:18 February (1) 17:17 Fecteau (6) 10:15;19:10,21; 20:7,14;23:5 feel (1) 37:18 felt (1) 8:1 few (2) 8:13;58:6 figure (3) 59:4;60:11;61:21 Finance (23) 8:18,20;10:1;12:17; 13:16;14:7,15,16,19, 20;15:4,5;17:24;18:1, 2;33:7,9;35:7,12,22; 36:19;59:21;63:1 Financial (1) 44:17 find (2) 8:17;9:24 finding (1) 8:20 fine (1) 22:8 finish (1) 29:10 first (10) 9:13;15:14;17:20;		gave (5) 9:7,8;20:7;47:6; 48:8 General (17) 6:11;7:19;8:9; 24:22;25:5;26:1,17, 22;27:1,4;36:22;38:3; 39:19,20,21;53:10,11 generally (1) 60:18 given (8) 10:7;28:19;33:2; 46:7,10,18,20,21 gives (1) 12:13 Glocester (10) 13:16;14:6,16;32:7, 24;35:22;38:6;47:16; 53:18;54:21 Glocester's (2) 25:9,20 God (1) 13:1 goes (1) 37:24 government (2) 11:7;16:9 grandstanding (1) 36:5 greatly (1) 13:19 Greg (2) 22:16;30:24 GSD (1) 36:11 guess (5) 23:15;26:16;35:16; 37:22;62:1 guys (1) 8:6
				H
				hand (1) 12:23 handle (1) 16:15 happen (6) 23:9;42:18;43:1,2,

4;59:22 happened (1) 9:3 happens (1) 41:16 head (1) 61:21 hear (1) 11:21 heard (1) 12:18 hearing (4) 9:9;13:17;21:4; 57:11 hearings (1) 60:1 held (1) 14:8 help (2) 13:1;48:24 highlighted (2) 54:4,8 hired (1) 13:23 hold (2) 14:22;15:1 holiday (1) 12:7 hope (1) 64:1 hundred (1) 8:12	individual (4) 21:17;51:2;56:23; 57:6 individuals (1) 33:2 information (9) 10:4;11:5;29:17; 31:19;34:2,8;37:13; 48:11;51:5 input (1) 51:7 inquire (1) 9:2 inquiry (4) 6:4;12:15;24:21; 28:17 inserted (1) 36:14 instead (3) 18:21;19:1;29:14 instruct (10) 18:11;23:20;30:20; 31:11;36:6;47:1; 51:11,17;57:7;62:19 instructed (1) 18:15 instructing (3) 21:10,12;31:9 insulting (1) 11:10 intended (1) 27:6 intent (1) 31:18 intentions (1) 31:16 interested (2) 29:2;63:11 internal (1) 36:15 interrupt (1) 29:10 intimately (1) 9:7 into (12) 6:7;7:2,16,23;23:2, 2;34:3,13;35:2;42:8; 44:1;53:11 investigation (1) 6:7 involved (1) 7:7 Island (2) 6:10;12:13 issue (5) 28:19;47:4,5;56:16; 58:14 item (1) 45:19 items (2) 7:5;54:3	J January (2) 17:17;59:23 Jean (7) 10:15;11:14;12:3; 19:10,12;20:14,15 job (1) 35:22 journal (8) 10:21;19:12;24:21; 26:9;32:6;36:8,15,16 judge (4) 7:15,20;30:21,21 July (10) 6:1;11:3;12:6,6,10; 28:12,13,20;38:9,22 June (20) 6:5,6,9,4,14;10:14, 15,18,19;15:8,13; 19:22;20:20;22:6,21; 24:9,16,17;39:3; 47:17;54:22 jurisdiction (1) 40:2	Ledger (3) 24:22;26:2;39:19 left (3) 9:4;32:14;47:16 legal (10) 6:8;18:9,10;20:23; 21:17;31:7;36:2;45:7; 47:2;51:12 legally (4) 28:23;30:17;31:2,4 legitimate (1) 29:24 less (13) 6:18;45:22;46:16, 17,22;52:5,24;55:7; 56:10,14;59:7;60:8; 61:23 letter (22) 9:18;10:3,4;11:4, 11;12:1;15:8,11,15; 18:15,21;19:7,21; 20:12,20;22:6,10,21; 24:8,9;38:12;39:3 line (12) 25:4,10;26:17;32:6, 18;40:22,22,22;41:11, 14,15,19 lines (3) 40:12,13;41:1 listen (1) 63:10 little (1) 37:1 local (2) 6:17,18 located (1) 10:20 long (5) 9:6;14:8;33:10; 48:4;59:24 longer (1) 63:20 look (11) 22:21;24:12;27:10; 33:20,22;34:4;40:11; 42:21;53:16;59:12,14 looked (2) 37:14;52:11 looking (5) 29:17;41:2,10,22, 23 looks (4) 24:16;25:1;30:22; 54:19 Loss (9) 32:7,16,24;36:10; 38:6;41:24;50:19; 55:11;56:13 love (1) 31:1	Madam (1) 6:3 Maintenance (30) 6:8,19;7:16,23; 8:17,24;10:10;30:15; 34:20,23;35:2,8,19; 45:3,16;46:20,23; 49:4;50:14,18;51:7, 10,12,14;52:2,20,22; 56:16;58:15;60:22 Mainville (1) 9:20 makes (2) 8:5;57:23 management (1) 14:23 manager (1) 15:2 managers (1) 9:20 mandate (2) 8:8,11 mandates (1) 61:13 manner (1) 46:10 many (6) 8:19;17:8,11,13; 48:1;60:3 Marc (2) 58:12;62:8 March (2) 49:17,19 marked (7) 9:15,17;19:15,17; 38:17,19,20 Mary (1) 13:8 master's (1) 14:20 match (2) 55:12;59:6 matter (1) 36:6 matters (1) 16:15 May (5) 24:23;44:9,11;53:6; 58:24 maybe (4) 17:12;48:2;54:8; 59:2 mean (11) 25:7,12;26:3;27:6; 28:12;32:24;33:16; 36:13;39:3;48:14; 63:5 meaningless (2) 27:16,20 means (3) 25:8,13;34:15 meat (1) 29:14
I idea (4) 26:11;27:21;42:13; 43:23 identification (2) 19:17;38:19 Iglionzi (11) 12:1;15:13,15,17; 17:23;18:12,17;20:2; 22:9;23:11,16 ignore (1) 29:21 illegal (1) 7:20 Importantly (1) 8:5 include (4) 16:11;22:24;50:19; 51:7 included (1) 39:17 increase (3) 40:14,15,15 independent (1) 59:15 indicate (3) 28:20;30:14;31:23 indicated (3) 28:6,8;58:8		K Kathy (3) 36:17,18,19 Keeling (1) 58:12 keep (3) 13:18;30:4,6 kind (1) 27:23 king (1) 53:9 knew (2) 9:6;47:11 known (2) 6:19;48:4	M	
		L label (2) 52:20;53:6 last (13) 8:13;9:1;13:7; 22:23;32:6;36:20; 39:16;42:19;43:17; 47:19;59:20,24;60:13 later (1) 56:3 Law (2) 6:11;21:9 lawyer (1) 14:3 least (1) 61:13 leave (2) 37:17;63:18		

meet (4) 17:18;48:8,11;51:3	25:10,17,18,22; 27:2;37:24;43:20	objecting (1) 21:10	page (8) 22:21;38:12;41:9; 49:6;53:17;54:23,24; 55:12	plus (1) 53:14
meeting (13) 6:6;9:22,23;12:6, 10;17:23,24;28:14; 39:8;44:17;49:16,17; 57:17	MP-083-2275 (1) 32:13	objection (1) 21:15	pages (6) 20:4;47:7;48:7; 53:17;54:17,19	pm (5) 6:2;24:17,17,20; 64:4
meetings (21) 10:2;12:18;16:23, 24;17:2,2,3,4,11,13, 14;58:9,11,14,21; 59:9,22;60:21,24; 61:7;63:24	Muccino (1) 9:21	obligation (2) 11:9,10	paid (3) 7:23;23:1,2	point (5) 8:5;12:21;29:2,11; 39:5
member (5) 11:5,16,19,22; 62:23	much (6) 39:11;42:13;53:12; 60:12,13,14	observe (1) 62:23	Palazzo (2) 9:5;58:13	position (6) 14:5,8;15:24;17:1; 18:5,8
members (1) 59:11	N	off (3) 7:15;11:12;61:21	parentheses (2) 27:13;32:17	possible (1) 58:23
memo (3) 38:12,21;39:13	name (3) 13:4,7,14	offer (1) 27:23	part (5) 6:9;12:14;35:22; 47:20,23	power (1) 12:14
memoranda (1) 33:16	necessary (3) 17:3,6,8	office (7) 9:3;14:15,16;33:8; 34:13,14;36:19	particular (2) 51:6;58:24	practice (2) 26:24;27:15
mention (1) 52:22	need (2) 10:20;37:18	one (19) 7:1;8:22;12:9,18; 13:13;24:16,17; 27:19;33:7;34:19; 36:8,19,21;38:12; 40:21;41:9;45:9; 52:18;58:24	past (1) 47:16	preparation (1) 15:22
merits (1) 30:13	neither (1) 62:15	one-page (2) 38:12,21	Pat (10) 8:16;9:4,5;10:12; 50:1;57:15,17,18,20; 58:12	prepare (3) 15:6;19:7;49:1
met (4) 9:19;17:22;19:6; 48:6	nerve (1) 29:20	only (8) 11:8;27:6;34:11; 37:21,23;40:14;45:5; 58:6	pay (3) 7:13;8:1;16:14	prepared (7) 9:7;10:12;20:5; 47:9;49:8;56:24;57:1
million (11) 6:21,23,24;9:1; 40:6;43:17;61:10,11, 23;62:8,10	new (1) 8:18	open (1) 23:12	payroll (1) 61:1	present (4) 36:3;48:18;58:20; 59:11
mind (1) 39:7	Next (10) 6:24;7:18;25:10; 26:17;37:1;39:8; 45:17;46:13;51:18; 52:19	operate (1) 26:20	pension (1) 7:14	presentation (6) 49:12;50:3;53:5; 57:10,12,20
minimum (2) 7:1;22:24	night (2) 28:8,14	operating (2) 61:17,19	people (1) 12:14	presented (6) 10:12,21;39:15; 50:1;58:18;59:1
Minutes (3) 44:17;59:12,14	none (2) 10:20;23:5	opinion (20) 18:9,10,16;23:11; 31:7;35:1,4,5,6;50:9, 11,14;51:9,11,19,19, 23;52:2,9,9	percent (5) 61:17,19;62:10,12, 16	pressed (1) 34:18
mismanaging (1) 9:11	nonrecurring (2) 7:2,5	order (1) 24:15	percentage (3) 40:14,15;61:15	prevents (1) 21:10
MOE (1) 31:16	nor (2) 31:17;62:15	organizations' (1) 39:18	personal (3) 60:20,23;61:6	previous (5) 6:19;40:14,15,16; 59:7
money (21) 6:23;9:12;10:6,9; 14:3;22:22,24;23:1; 25:8,18;26:5;32:22; 39:24;42:1,4,13; 43:20,23;44:1,3; 60:12	note (3) 36:15;37:7,8	out (10) 8:17;10:1;24:16; 34:13;43:20;53:10; 54:8,9;59:4;60:12	personnel (2) 33:5,6	previously (3) 7:6;39:2;41:22
months (3) 8:13,19;60:2	notes (7) 33:16;40:16;60:20, 23;61:3,4,6	outlined (1) 39:2	phone (1) 18:23	printed (1) 24:16
more (10) 12:9,20;21:4;36:5; 48:2;53:17,17;55:18; 58:6;60:6	number (16) 6:8;8:17;10:22; 23:21,23;27:14; 32:12,17;37:16;45:3, 16,17;46:20;47:6; 49:4;54:20	over (20) 8:13;9:1,1,5;14:9, 13;15:15;22:23; 39:16;40:14,15,16; 42:2;43:17,17;44:1; 48:8;59:5;60:11,12	PICCIRILLI (53) 6:3;9:18;10:17; 11:17,21,23;13:11,20; 14:2;15:23;18:19; 19:14;21:2,14,20,24; 22:4,15,18;29:4,8,19, 23;30:3,8,11,23;31:9, 13;36:7;38:15;47:3; 51:13;53:23;54:2,7, 20;55:1;56:21;57:3; 58:2,5;59:19;62:6,11, 22;63:4,7,9,13,16,19, 22	printout (1) 24:21
most (2) 39:17;44:6	numbers (14) 25:1;27:9,20;42:21; 43:16;53:4;54:16; 56:24;57:1,18,21,24; 59:2,6	oversee (1) 15:6	playground (1) 30:10	prior (9) 8:16;9:20;33:5,6,7; 36:10;47:19,22;54:10
move (1) 64:2	O	own (6) 18:16,22;32:4;35:5, 6;56:24	playing (1) 29:14	private (1) 17:23
moved (1) 34:13	object (10) 20:22;21:6;23:19; 29:1;30:19;35:10; 36:4;46:24;50:24; 62:18	P	please (4) 12:22,24;13:7; 51:18	privilege (1) 15:20
MP (7)				privileged (1) 18:7
				probably (3) 8:12;17:12;60:9
				proceed (1) 6:4
				process (1) 29:11
				professional (1) 18:16

<p>program (1) 6:15</p> <p>programs (1) 6:16</p> <p>properly (1) 8:10</p> <p>provide (7) 6:14;10:6,24;22:22; 24:1;29:16;34:7</p> <p>provided (7) 19:12;23:5;28:9; 31:20;39:9;48:8; 57:23</p> <p>provides (1) 6:11</p> <p>providing (1) 6:9</p> <p>provision (2) 61:13,14</p> <p>provisions (1) 6:12</p> <p>Public (18) 10:18,23,23,24; 11:6;14:21;20:17,21; 21:18,21;22:1,6; 23:17,24;24:1,2,10; 53:18</p> <p>purpose (2) 8:6,8</p> <p>purposes (1) 13:14</p> <p>pursuant (1) 10:17</p> <p>put (6) 8:24;12:3;26:14; 37:4;42:7;43:23</p>	<p>49:16;50:3,4;55:6; 58:11,16,17,18,22; 59:14;60:1,2,3,15,17, 18</p> <p>receive (1) 26:23</p> <p>received (1) 42:17</p> <p>receiving (6) 52:4,24;53:14;55:7; 56:9,11</p> <p>recent (2) 39:17;44:6</p> <p>RECESS (1) 58:4</p> <p>recollection (2) 59:15;60:11</p> <p>record (7) 6:10;12:4;13:4,14; 40:19;47:16;58:6</p> <p>recorded (1) 39:18</p> <p>Records (16) 10:18,19,23,24; 20:17,21;21:18,21; 22:1,7;23:12,17,24; 24:10;33:12;39:19</p> <p>records' (1) 24:2</p> <p>refer (1) 27:21</p> <p>reference (5) 27:11,11;36:10; 37:7;57:24</p> <p>referenced (2) 24:23;43:21</p> <p>referencing (1) 56:16</p> <p>referendum (4) 44:2,18,19,22</p> <p>referendums (1) 25:20</p> <p>reflected (1) 55:19</p> <p>reflecting (1) 33:12</p> <p>refusal (1) 28:16</p> <p>regard (1) 31:15</p> <p>regarding (4) 14:22;30:15;45:7; 48:11</p> <p>related (2) 16:19;18:11</p> <p>relative (2) 35:12;51:5</p> <p>remember (4) 28:23;58:23;59:3, 11</p> <p>Renee (2) 9:4;58:13</p> <p>repeat (1)</p>	<p>46:2</p> <p>report (8) 9:7,8;15:7;16:5; 24:21;51:4;53:2;64:1</p> <p>reported (2) 60:14,15</p> <p>REPORTER (4) 12:23;13:3,6,9</p> <p>represent (1) 13:23</p> <p>representing (2) 13:15,22</p> <p>Request (13) 10:18,22;11:11; 20:17,21;21:19,21; 22:1,7;23:12,17,23; 24:10</p> <p>requested (2) 10:20;28:9</p> <p>require (1) 34:3</p> <p>requires (2) 10:23;23:24</p> <p>research (1) 44:23</p> <p>Reserve (1) 50:19</p> <p>respect (1) 21:3</p> <p>respond (5) 11:2;18:15;19:3; 28:17;29:15</p> <p>responded (1) 19:10</p> <p>response (9) 10:14,14;11:13; 19:7;23:21,23;24:11; 31:14;51:1</p> <p>responsible (6) 18:2;28:23;30:17; 31:2,4,8</p> <p>review (1) 19:19</p> <p>reviewed (1) 44:19</p> <p>reviewing (1) 44:16</p> <p>Revised (1) 54:12</p> <p>Rhode (2) 6:10;12:13</p> <p>right (78) 11:8;12:23;14:12; 17:20;18:18;21:2,23; 22:10,12;23:6,21; 24:3,18;25:2,5;26:12, 13,21;27:3,7,10,12, 15,16,21,22;28:2,4, 11;30:18;31:21,24; 32:1,18;36:17,23; 37:22;38:7;39:22,23; 40:3,7,17,23;41:17; 42:24;43:1,17,21;</p>	<p>44:6,9,12;45:21,22; 46:1,3,14,18;47:7,11, 17;48:2;49:8;53:16; 54:3,4,10,11,13,18; 55:5,13;56:4;57:10, 13,24;58:1;63:15</p> <p>right-hand (1) 53:22</p> <p>Rizzo (5) 58:12;62:9,13,16, 20</p> <p>ROBENHYMER (63) 13:13,14;14:1; 15:18;18:9;19:20; 20:22;21:7,16,23; 22:2,8,13,16,20; 23:19;24:4;27:18,24; 29:1,6,9,22,24;30:6,9, 12,19,24;31:3,6,11; 35:10;36:4;46:24; 47:4;50:24;51:17,21; 53:21,24;54:5,18,23; 55:3,14,24;56:19,22; 57:4;59:17,20;61:2, 24;62:3,18;63:3,5,8, 11,15,17,20</p> <p>role (4) 49:24;51:7;57:16, 19</p> <p>room (1) 11:20</p> <p>roughly (3) 43:17;49:16;61:10</p> <p>rule (1) 21:8</p> <p>running (1) 30:10</p>	<p>40:1,2,21,22;41:5,9, 12;42:3,4,5,6,11,17; 44:4,5;45:17;46:7,10, 18,21,22;60:3,13; 62:23</p> <p>schools (13) 6:18;8:9;32:7,24; 38:7;39:15;52:4,24; 53:14,18;55:7;56:9, 11</p> <p>School's (5) 39:16,20;41:3,4; 53:11</p> <p>season (1) 17:16</p> <p>second (3) 13:13;36:8;38:15</p> <p>seems (1) 62:23</p> <p>send (5) 10:3;11:24;12:2; 38:10,24</p> <p>sending (1) 18:22</p> <p>sent (12) 9:18;10:17;11:3; 15:8;18:14;19:21; 21:9;24:9;28:12,12; 38:21;39:1</p> <p>separate (2) 14:3;42:7</p> <p>set (13) 25:13,15,19,24; 26:5;27:5;33:3,4,23; 42:5;44:3,22;64:3</p> <p>set-aside (7) 25:18;26:22,23; 41:22;42:1,11;44:1</p> <p>setting (1) 33:17</p> <p>shall (2) 6:14,16</p> <p>shared (1) 6:16</p> <p>sheet (1) 49:23</p> <p>show (6) 12:17;15:11;38:20; 48:6,12;54:15</p> <p>showed (4) 48:13;53:2,3,9</p> <p>shown (1) 55:11</p> <p>shows (6) 52:4,23;53:14;55:7; 56:9,11</p> <p>side (2) 26:19,19</p> <p>signed (1) 7:15</p> <p>similar (2) 36:20;59:2</p> <p>simple (1)</p>
<p>Q</p> <p>qualify (1) 14:18</p> <p>quite (1) 24:15</p>			<p>S</p> <p>salary (1) 16:14</p> <p>same (4) 38:1,3;41:16;45:24</p> <p>sat (1) 15:14</p> <p>Saturday (1) 12:7</p> <p>saw (4) 48:18;49:12,14,22</p> <p>saying (5) 12:7;41:10,11; 44:11;56:9</p> <p>School (69) 6:6,9,12,17;7:8,10, 14;8:1,2,7,7,24;9:16, 22,23;10:2,7;12:13, 16;15:1;16:11,13,15, 17,18,22;17:2,13,18; 18:3,6;19:16;23:2; 24:23;25:16,19;30:1; 31:4;32:23;35:17,19, 23;38:18,22;39:21;</p>	
<p>R</p> <p>Raise (1) 12:23</p> <p>rare (1) 7:3</p> <p>rather (1) 8:14</p> <p>read (4) 6:10;21:7,8;52:16</p> <p>reading (2) 26:4,11</p> <p>ready (1) 58:5</p> <p>really (2) 11:24;14:10</p> <p>reason (1) 9:24</p> <p>recall (16)</p>				

52:23	start (2) 24:20;62:19		45:14,24;46:3,17	tuition (1) 7:15
simply (1) 7:24	starts (2) 54:19,23	T	totaled (1) 45:1	Twelve (1) 61:17
sit (2) 59:15;60:10	state (14) 6:16;8:9,10,10; 13:3;14:22;32:7,17, 24:36;10;38:6;50:20; 55:11;56:13	talk (11) 15:17,19;18:24; 48:20,23;49:22;50:1, 5:57:2,17,20	totaling (1) 43:16	twice (1) 60:2
sitting (1) 61:5	state-aid (1) 42:1	talked (2) 47:13,15	totals (1) 9:1	two (12) 10:21;19:12;20:4,5; 22:21;23:6;24:12; 37:9;41:1,2;53:17; 62:16
situation (1) 32:21	stated (1) 19:10	talking (3) 55:2,5;59:17	Town (75) 6:8,21,24;7:7,7,10, 13,23,24;8:19,23;9:8, 11;10:13,15,16;11:8, 9;12:1,14;13:16,22; 14:2,3,6,19;15:5,6,7; 16:3,4,5,7,21;17:4,11, 24;18:7;19:2;25:8,19; 26:20;28:18;34:15; 35:22;39:15;40:5,7, 21,22;41:5,7,7,12; 42:2,4,4,6,8,10;44:4, 17;50:11,13,17,20; 51:9;54:21;60:1,14; 61:15;62:12,24;63:1; 64:2	two-page (1) 38:10
six (7) 9:2;22:23;39:17; 43:18;51:24;60:6,8	statement (10) 35:12;51:2,15,20; 52:6,7,8,22,23;53:13	talks (1) 55:10	types (1) 7:3	
slightly (1) 53:6	statements (1) 57:5	tax (1) 29:13	U	
Solicitor (8) 12:1;14:4;15:13; 18:7,17;19:2;23:11; 28:18	statue (1) 8:6	taxpayers (3) 16:6;44:8,11	Uh-hum (3) 27:22;40:18;61:12	
somebody (2) 26:3;27:16	statute (4) 8:3,11;12:12;21:9	telling (2) 30:7;51:19	unable (1) 39:8	
some-odd-thousand (2) 46:16,17	still (1) 21:6	terms (1) 22:10	unavailable (1) 28:8	
someone (4) 27:20;28:22;30:17; 32:2	street (1) 11:12	testimony (5) 19:4;20:4;26:6; 43:16;60:10	unaware (1) 40:10	
Sometimes (1) 53:5	stuff (1) 9:7	therefore (1) 28:18	under (2) 28:3;63:20	
somewhere (1) 34:11	Subcommittee (6) 17:14;58:9,14,21; 59:9,22	though (4) 18:5;26:3;27:7; 37:21	understood (4) 21:21;22:1;24:8,11	
sorry (4) 11:21;42:12;53:23; 54:9	Subcommittees (2) 59:16;60:4	thought (2) 49:3;55:3	unfair (2) 56:20;57:7	
sources (2) 6:14,23	subpoena (10) 12:12,14,17;21:8; 28:3,19,22;30:17; 63:21,24	three (11) 10:22;20:4;23:21, 23;40:12,13;53:17; 54:11;59:11;60:2,13	unfortunate (1) 8:15	
speak (2) 31:16;45:5	sufficient (1) 6:14	Tim (5) 13:14,20;21:3;29:4, 19	unfortunately (1) 8:13	
specifically (1) 51:8	summary (1) 10:11	timeline (2) 34:4,7	unless (2) 17:3,6	
specifics (1) 60:17	superintendent (6) 8:16;47:9,11,20,22; 48:1	title (1) 33:2	Unlike (1) 9:19	
speculate (2) 62:1,20	Superior (2) 7:12,20	today (4) 13:15,21;60:10; 61:9	unrestricted (2) 25:4;36:21	
Spell (1) 13:6	support (2) 6:15;31:18	told (13) 7:19;11:24;16:21; 20:11,12,13;21:16; 23:16;25:24;32:2; 35:4;51:3,6	unsure (1) 22:9	
spend (3) 40:6;46:7,10	sure (8) 8:9;15:10;24:15; 34:3;53:15;58:16; 59:3;60:19	Tom (1) 9:20	up (23) 12:17;13:19;14:12; 24:18;25:13,15,24; 26:6;27:5;29:11;33:3, 4,17,23;34:5,7;43:9; 44:22;53:22;56:12; 57:15;58:15;59:8	
spending (1) 14:3	surplus (6) 44:4,4;61:9,16; 62:12,17	tonight (6) 9:19;10:1;12:10; 27:24;28:1;42:15	upcoming (2) 61:17,19	
spoke (1) 15:21	surrounding (1) 31:16	took (2) 7:21;17:1	upper-left-hand (1) 24:18	
spreadsheet (5) 38:13,21;40:11; 52:10;53:3	swear (2) 12:22,24	top (1) 61:21	upper-right-hand (1) 54:1	
spreadsheets (3) 10:12;47:9;58:19	Sworn (1) 13:10	topic (1) 60:18	use (1) 42:5	
stand (3) 25:17,22;57:15		total (7) 37:16;40:14,15;	used (3) 9:21;33:8;44:4	
standing (1) 30:3			uses (1) 50:18	
standpoint (1) 13:17				
stands (1) 8:3				

utilization (1) 39:22	51:1;56:1;57:2;62:2 witnessed (2) 8:14,14	56:12 107 (1) 42:23	57:4 21 (2) 54:22;55:2	
V	work (9) 9:21,23;16:1,4,5,7, 13;33:8;52:14	107,000 (7) 10:8;41:20;42:7,10, 21;50:19;55:18	22 (2) 6:1;37:21	5
versus (3) 41:3,4;49:7	worked (2) 8:18;47:19	12 (1) 61:19	22nd (2) 12:10;28:20	5 (1) 61:10
view (1) 7:4	working (1) 18:5	13 (1) 14:21	23 (4) 37:21;46:18,21; 56:4	5,000,000 (1) 62:9
violate (1) 46:23	worksheet (1) 39:13	137 (2) 54:23,24	230,000 (1) 55:7	5:30 (1) 6:2
violation (1) 8:3	written (4) 28:9;55:12,15,16	138 (2) 54:20;55:12	23rd (2) 24:16,17	520 (1) 45:12
voices (1) 13:19	wrong (5) 10:19;16:20;57:15, 18,21	14 (2) 62:10,12	24 (3) 37:21;44:9,11	520,000 (4) 10:8;25:11;26:18; 35:1
voluntarily (2) 12:11;28:7	wrote (1) 31:20	15 (1) 48:1	24th (4) 10:14,15;19:22; 24:9	5th (9) 9:14;10:19;12:6; 15:8,13;20:20;22:6, 21;39:3
voter-approved (1) 44:3	Y	15/20 (1) 9:6	25 (1) 42:19	6
voters (2) 25:20;26:5		152,749 (1) 56:14	26 (1) 45:4	6,626,000 (1) 42:7
W	year (41) 6:13,19,24;8:22,22, 22,23;14:9,13;17:10; 24:22;34:12;36:9;	16-7-23 (1) 6:11	3	6,626,922 (1) 41:11
waiting (1) 23:11	37:10,23;40:14,15,16; 41:17;42:6,19,20; 43:1,2;44:1,2,7;45:4; 46:13;47:19;49:18, 20;52:18;53:18; 54:21;56:2;59:5,5,7, 20;62:8	178,000 (1) 10:8	3:14 (2) 24:17,20	6,626,923 (1) 50:18
Warwick (3) 7:8,8,11		181,000 (1) 43:6	3:30 (1) 24:17	6/14/2023 (1) 36:9
way (13) 18:15;20:17;22:5; 24:12;25:24;28:3; 31:2;35:21;40:6,9; 47:6;50:13;53:6	years (17) 8:12,19;9:2,6; 14:21;22:23;25:21; 37:9,20;39:17;43:18; 48:1,2;51:24;54:10; 59:7;60:13	1st (1) 11:3	30 (1) 54:22	6/23/20 (1) 54:1
week (1) 60:2	years' (1) 37:19	2	30th (1) 47:17	7
welcome (1) 63:23	year's (2) 61:17,19	20 (1) 10:21	31 (2) 24:23;54:12	7,164,305 (1) 55:13
West (3) 7:7,8,11	yesterday (1) 31:20	2009 (1) 7:9	31st (1) 7:9	7,168,306 (1) 46:4
what's (5) 23:9;38:20;55:15; 58:18;61:9	Yup (1) 32:15	2014 (2) 33:10,15	335 (2) 42:19;45:1	7,192,668 (2) 45:10;46:14
Whereupon (3) 9:16;19:16;38:18	Z	2019 (3) 48:5;54:10;55:4	335,000 (2) 10:9;43:14	7,467,000 (1) 44:24
whole (1) 12:24	zero (3) 25:5;26:18;42:17	2019-2020 (3) 54:12,12,13	35 (1) 62:8	7,467,608 (1) 44:12
whomever (1) 36:14	0	2020 (7) 40:12,22;41:13; 42:6,14,21;54:11	35.7 (1) 62:10	7,523,423 (1) 46:7
willing (2) 33:24;34:5	01000 (1) 27:12	2020-2021 (1) 53:19	359 (3) 37:1,17;43:10	7,523,482 (1) 46:1
willingness (3) 28:20;30:14;31:23	1	2021 (1) 42:22	359,000 (2) 8:22;46:5	7,670,467 (1) 45:22
wind (1) 7:19	100 (1) 46:16	2022 (2) 43:2,10	359,176 (1) 38:7	7,712,000 (1) 45:22
withdrawn (1) 25:8	100,000 (1)	2023 (3) 43:6;45:24;46:3	3rd (1) 6:6	7,712,668 (2) 45:14,16
within (1) 40:1		2024 (7) 24:22,23;43:12; 45:9,9;46:13,22	4	7,802,000 (1) 45:1
without (7) 8:19,20;26:12;36:2; 51:19;56:16;63:24		2025 (7) 6:1;43:14;44:7,7, 24;45:18,21	400 (1) 46:16	7,802,608 (1) 45:3
witness (8) 12:22;13:2,5,8;		2026 (1) 45:8	4th (1) 6:5	7:26 (1) 64:4
		20-page (1)		78,000 (5) 8:21;43:3,9;56:10, 12

8				
8th (4) 12:6;28:13;38:9,22				
9				
9th (2) 10:18;28:12				