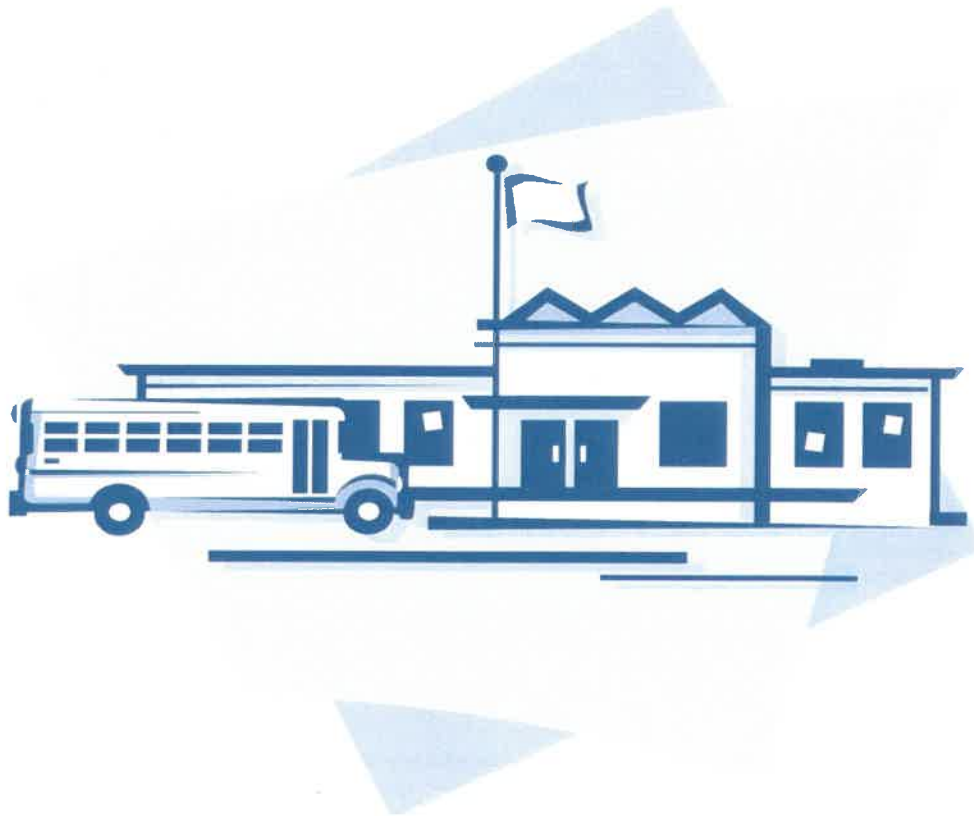


ANNUAL REPORT
of the
LITCHFIELD
NEW HAMPSHIRE
SCHOOL DISTRICT



2017

2017 IN MEMORIAM

Andrea Ange
Campbell High School Librarian
2007-2017

Susanne Ayer
Litchfield Middle School Custodian
1997-2000
Campbell High School Site Facility Manager
2000-2014

Joyce Choate
Litchfield Middle School Science Teacher
1985-2003
District Director of Curriculum and Instruction
2003-2006

Cheryl Irving
Litchfield Middle School Math Teacher
1982-2015

Patricia Welch
Litchfield Middle School FACS Teacher
1988-2008

LITCHFIELD SCHOOL DISTRICT ANNUAL REPORT – 2017

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SCHOOL DISTRICT OFFICERS

MODERATOR

John G. Regan

CLERK

Lynn Baddeley

TREASURER

Lynn Baddeley

SCHOOL BOARD

Brian Bourque, Chair
Term Expires March 2019

Christina Harrison, Vice-Chair
Term Expires March 2019

Derek Barka
Term Expires March 2018

Paula Izbicki
Resigned June 2017
Replaced by
Elizabeth MacDonald
Term Expires March 2018

John York
Term Expires March 2018

Trevor Gomes
Sarah Stagnone
Student Representatives to the Board 2017-2018



LITCHFIELD SCHOOL DISTRICT

School Administrative Unit #27

Litchfield Board of Education

One Highlander Court

Litchfield, NH 03052

Phone: (603) 578-3570

Fax: (603) 578-1267

Equal Opportunity Employer

Brian Bourque, Chair

Christina Harrison, Vice Chair

John York

Derek Barka

Elizabeth MacDonald

2017 ANNUAL REPORT SCHOOL BOARD CHAIR

To the Residents of Litchfield:

It is an honor and privilege to serve the community of Litchfield as Chairman of your School Board and provide you with this annual report. During the year the district has continued to grow and improve its educational environment as reflected by the many outstanding achievements of our students. Litchfield students have achieved at the highest levels in the areas of academics, athletics, band, performing arts, technology, and many other extracurricular activities. These many achievements are a reflection of both our parents' involvement in their child's education and the districts quality professionals and programs.

As in the past years our budget was crafted to ensure the lowest financial impact on our taxpayers while maintaining the highest quality of education for our students. The district has recognized and responded to the changing demographics that are the hallmark of most New Hampshire communities.

During the past year the major focuses of your school board has been the transition from our current superintendent Jim O'Neill to a new superintendent. We have carefully deliberated the process and have incorporated as many opportunities as possible for feedback from our community. As I write this letter I am pleased at the results of our search which produced three excellent finalists for the superintendent's position. Based on the qualifications and experiences of our finalists I can assure you that we will be well served and led by whichever finalist becomes our new superintendent.

As your board chair I continue my commitment to provide a rigorous curriculum that offers excellent educational opportunities for all of our students. Our goal is to ensure that each student is thoroughly prepared for whatever post public school path they choose.

The board is extremely appreciative of your support of our educational programs and we would ask that you join us at the deliberative session on February 10, 2018 and support the Litchfield school district budget and warrant articles. And, that you vote on March 7, 2018 in support of the Litchfield School District budget.

Please feel free to contact me or any member of the school board at any time. Our email addresses can be located on the Litchfield School District website. We look forward to your insights into how we can improve the public school district.

Thank you for your support.

Respectfully,

Brian Bourque
Chairman, Litchfield School Board



LITCHFIELD SCHOOL DISTRICT

School Administrative Unit #27

One Highlander Court

Litchfield, NH 03052

2017 ANNUAL REPORT SUPERINTENDENT OF SCHOOLS

It has truly been a pleasure to be Superintendent of Schools in Litchfield for the past three years. During my tenure as a superintendent I have witnessed that change is an essential component of the public educational institution and this year brought change in our district. We have added new staff members, improved our educational programs and said goodbye to staff who made a difference during their tenure. This year we welcome Corey Izbicki as our new Business Administrator. Corey brings a significant background in auditing and working in a public school business office. We've also hired a new Curriculum and Instruction Director Nancy Childress who joined our team after serving in several districts. We also said goodbye to school board member Paula Izbicki who resigned due to personal reasons. Paula's seat was taken by Elizabeth McDonald who brings a wide range of educational experiences to the Board. We thank Paula for all of her contributions to the school board and look forward to working with Elizabeth in the coming year.

The March school district meeting passed an operating budget of \$22 million which represented a 3% increase over last year. Additionally the community approved both the Teachers Association contract and the Support Staff contract. I like to express my deepest appreciation to the community for supporting both our educational budget and contracts for our professionals.

This year the Litchfield public schools have again made significant strides towards becoming one of the top public schools in the State of New Hampshire. Some of the practices that have been implemented this year include: the integration of one on one technology for the entire student population at Campbell High School, the integration of one-on-one technology with the eighth grade student population at Litchfield Middle School, and the continuing introduction of developmentally appropriate technology at Griffin Memorial School.

In an age of uncertainty the district recognizes the need to be on constant alert and is training all staff in the implementation of A.L.I.C.E. (Alert, Lockdown, Inform, Counter, Evacuate) response system. This program is the most recent research-based program for responding to external threats. Training for all employees in the district will be occurring over the next several months.

We recognize the need to be constantly improving our communication with the community. During this year we have continued the use of twitter accounts, blackboard, community forums, and school board meetings.

As we look forward to the future, the districts primary goal is to implement a full day kindergarten program in September 2018. It is clear from the research that a full day kindergarten program has significant benefits to our students in both their short term and long term educational performance. I am firmly convinced that everyone in our community will benefit from the implementation of the program and ask that you vote favorably for full-day kindergarten.

As you are aware the district is in the middle of selecting a superintendent to provide leadership to the district starting on July 1, 2018. The School Board developed a process that collected feedback from many stakeholders in the community and created an opportunity for the stakeholders to ask questions to each of the finalists. I have been extremely impressed by the thoroughness and seriousness that the district has undertaken with this task and need to extend my deepest appreciation to Barbara Bielawski and Hollie Messenger for the leadership during this process.

In closing, I would like to express my sincere appreciation to everyone who welcomed me to Litchfield and supported me over these three years, my experience in Litchfield has been both humbling and exhilarating. Litchfield is truly a special district and it will always hold a very warm spot in my heart. I would like to express my sincerest appreciation to the many professional educators, school board members, students, community members, parents, and colleagues who have supported my efforts these last three years. Without your support the progress we have made would not have been possible.

Respectfully submitted

James O'Neill
Superintendent of schools



LITCHFIELD SCHOOL DISTRICT

School Administrative Unit #27

One Highlander Court

Litchfield, NH 03052

2017 ANNUAL REPORT BUSINESS AND FINANCE

The following information is my report on the District's business and financial operations for the fiscal year ended June 30, 2017. I am happy to submit this annual report, my first as the Business Administrator of the Litchfield School District.

The Audited Financial Statements of the Litchfield School District were issued on December 19, 2017 with an unqualified opinion, meaning that our District's financials are fairly stated in all material respects. Accounting and auditing firm, Plodzick and Sanderson P.A. of Concord, NH, is our independent auditor that issued the financial statements.

Based on these audited financial statements and State reporting provided to the Department of Revenue Administration (DRA) and the NH Department of Education, the District ended fiscal year 2017 with an unassigned fund balance of \$484,331. This amount was returned to the taxpayers of Litchfield through the tax rate setting process in October of 2017. Based on warrant articles approved in the March 2017 Town Meeting monies were transferred from year end fund balance to two of our existing capital reserve funds held by the Trustees of Trust Funds; \$50,000 to the Building Maintenance capital reserve and \$25,000 to the Technology capital reserve.

Other warrant articles that were passed at the March 2017 Town Meeting having a financial impact on the District included collective bargaining agreements for our teachers and support staff and a safety enhancements warrant article that has addressed recommendations from the Homeland Security review that was performed last year.

The approved collective bargaining agreements were put in place for school years 2018 and 2019, negotiations for the next agreements are expected to begin in the summer of 2018.

Safety Enhancements as recommended were completed at all three schools in the District including additional card readers to make sure that building doors remain locked during school hours and new and updated equipment for our surveillance system. Additional items recommended in the Homeland Security review are to be completed in the spring or summer of 2018. A detailed tracking of spending on this warrant article is being maintained, any monies not spent from the approved amount will be returned to the taxpayers subsequent to completion of projects. Safety of all students, staff members, and community members in our buildings will continue to be of the highest priority for our District.

Our business office successfully handled ongoing operations throughout the year. The district is required to file a number of financial reports with the NH Department of Revenue Administration, NH Department of Education, and other related third-party vendors. All reports and financial transactions were filed on time and accurately. I want to acknowledge the continued excellent work and dedication of Ann Inamorati, Chief Accountant, Colleen Fauth, Payroll Coordinator, and Lynn Baddeley, School District Treasurer.

We continue with our commitment to provide safe and healthy school buildings and grounds for students, staff, and visitors. Custodial and grounds staff are responsible for three buildings, and acres of property that include multiple baseball and softball fields, track and field, soccer, and football. In addition to school sponsored programs, school buildings and athletic fields are utilized by local community organizations and residents throughout the year and we are proud to be a partner in these beneficial programs.

The Business and Finance team of professionals look forward to meeting the challenges of striving to provide the best service possible in support of the outstanding programs and activities of the school district and community.

Sincerely,

Cory Izbicki
Business Administrator



LITCHFIELD SCHOOL DISTRICT

School Administrative Unit #27

One Highlander Court

Litchfield, NH 03052

2017 ANNUAL REPORT DIRECTOR OF SPECIAL SERVICES

The Special Services Department encompasses the following areas: special education, 504, English language learners, homeless liaison, and home schooling. Below you will find a chart that includes the current number of students supported in these areas.

Special Services Area	# of Students
Special Education	243
504	157
English Language Learners	9
Homeless Youth	6
Home Schooled Students	31

The district received the following federal grant funds for FY 18:

IDEA Allocation-\$299,316.35

IDEA Preschool Allocation-\$6,787.48

The receipt of these funds allows us the opportunity to fund the following positions:

Position	Location
Social Worker	District Wide Position
Part-Time Occupational Therapist	Griffin Memorial School
PT Special Ed Teacher (70%)	Litchfield Middle School
Special Education Teacher	Campbell High School
1 Part-Time Paraprofessional	Griffin Memorial School

All of the positions listed above are essential in the meeting the needs of students with educational disabilities. In addition to these positions we also utilized grant funding to provide training regarding Resiliency, Anxiety and Crisis Prevention Intervention.

It's hard to believe that this is my sixth year with the Litchfield School District. I enjoy what I do each and every day and it wouldn't be possible without my amazing colleagues. I would like to thank each of them for putting the needs of our special services population first. I would also like to thank the wonderful families that the special services department works with as we collaborate to meet the educational needs of each and every student in our district.

Sincerely,

Devin Bandurski, M.Ed.
Director of Special Services



LITCHFIELD SCHOOL DISTRICT

School Administrative Unit #27

One Highlander Court
Litchfield, NH 03052

2017 ANNUAL REPORT CURRICULUM AND INSTRUCTION

The Curriculum, Instruction and Assessment Office funded the purchase of Chrome books for the high school as part of the 1-1 Technology initiative. The initiative is one of the district's goals to bring 21st century technology to all schools in Litchfield.

As part of our technology program, the Project Lead the Way units and projects are integrated in our Science, Technology, Engineering and Math (STEM) initiative. Launch is the program for grades 1-5, Gateway is the program for grades 6-8, and Biomedical is the program for Campbell High School. Two teams from the LMS Robotics club competed in the Robotics State Championships.

The Professional Learning Committee recommended district professional development trainings such as the "Alert, Lockdown, Inform, Counter, and Evacuate" (ALICE) Active Shooter training to prepare staff in the case of having an active shooter incident. The committee also recommended a Resiliency Initiative to help students and staff cope with trauma and anxiety. The district sponsored Lynn Lyons, a psychotherapist from Concord, NH, to speak on opening day in August. Her topic was "Helping Anxious Kids and Families Manage Anxiety".

The Program Evaluation and Review Committee (PERC) reviewed curriculum revisions and new resources, and proposed new courses to the school board. Some of these include Introduction to Statistics, Unified Physical Education/Health, Unified Leadership for PE/Health, PSAT/SAT Prep Course, and History of Hip Hop: American Culture Through the Modern Times.

Our assessments that are used, the Northwest Evaluation Association -Measures of Academic Progress (NWEA MAP), Aimsweb, and Statewide Assessment System or SAS, (formerly Smarter Balance or SBAC) provide teachers with tools to differentiate instruction. The high school continues to use the Scholastic Assessment Test (SAT). Our assessment data shows Litchfield is above the state average in English Language Arts (ELA) and Math for both SBAC and SAT in 2016-2017. Litchfield's results for 2016-17 SAT/SBAC were 72.25% proficiency (an increase of 11.7% from the 2015-16 results) and the state results for SAT/SBAC were 59% (a decrease of 2% from the 2015-16 results). We continue to strive for improvement in all content areas.

The Grading and Reporting Task Force is meeting regularly to design a report card that includes competencies. The Task Force is also revising the district "Assessment Retake Policy" to clarify the frequency and format of retakes.

Curriculum work during the year included moving "narrative writing" in first grade to the second half of the year to allow more time for students to practice their letter formation. This was initiated because these students attended only half a day Kindergarten the year prior and therefore did not have enough time to develop this skill. Another task was an analysis of the Title I and Special Education interventions provided at Griffin Memorial School to ensure that teachers are not supplanting regular instruction or duplicating services.

Thank you for working to move the curriculum, instruction and assessment forward in ways that will improve student academic achievement in a 21st Century environment.

Respectfully submitted,

Nancy Childress, J.D.
Director of Curriculum, Instruction and Assessment



LITCHFIELD SCHOOL DISTRICT

School Administrative Unit #27

One Highlander Court

Litchfield, NH 03052

2017 ANNUAL REPORT TECHNOLOGY

This year has come to a rapid close and has been a cornerstone year for the district in regards to technology. We connected the puzzle pieces from the past two years of hard work with upgrades, re-configuring networks, improving wireless, more training for staff, and adding classroom technology. Then, put them to the test with a full 9-12th grade 1:1 Chromebook rollout at CHS and continuing forward with an 8th grade 1:1 rollout at LMS to start off 2018.

The High School 1:1 exceeded our expectations. This was the second 1:1 that I have had a pleasure of rolling-out and there were hardly any issues. We have learned a few things along the journey and are applying those to the needs for the Middle School's 8th grade roll-out in January. This program will help our students be more college and career ready, strengthen our teacher's technology and 21st Century Teaching skills and most, if not all, the teachers now feel very comfortable with this type of technology in their classroom.

2017 was a big year for security awareness. With K-12 being huge targets for Ransomware, Phishing attacks, data breaches, and many other attacks, we needed to lock down a few holes in our security and work with what we have to help protect our end-users. We also have been raising security awareness through training teachers and going to training ourselves. No entity is completely safe, but we have been reviewing all of our threats, backups, and procedures to make sure data loss or a breach would be at a minimum if anything did happen.

Last year, our annual report indicated that one on-going issue was the connectivity between the portables and the main buildings at both LMS and GMS. We are happy to report that we were able to get new aerial fiber cable run at each school, and have not had any connectivity problems since. This upgrade allowed us to have cable that is easier to repair if needed and give us connectivity 10x faster than we used to have out there.

Now that we have largely adopted Google Apps for Education and have over 1000 Chromebooks in the district, we have spent the latter part of 2017 getting prepared to migrate from Exchange to Gmail. This will tie together seamless communication between our students, faculty, and Google Apps. Exchange Online for our students really doesn't work very well and we have continuous issues with it, so we are looking forward to this change. We have already completed a mass upload of users' email to Gmail and plan to use this as a training area to get everyone comfortable and setup before we pull the plug on Exchange late June early July 2018. It should be very seamless for everyone.

As we move into 2018, one of the big projects we are looking to prepare for is to upgrade the connectivity between all of our schools. We currently have a 1 Gig ELAN that Fairpoint maintains and it is very expensive. The lines at GMS and LMS run to Fairpoint's Merrimack location and CHS's lines run to Nashua. Our plan is to run lines from GMS and LMS to CHS and establish our own network that we would support. This will create a more cost effective solution for the district.

As 2017 closes we are very happy with our progress and we show no signs of slowing down. Our support tickets are significantly down compared to the last two years, giving us time and resources to help support the 1:1 initiatives, improve technology, and train our users more and more. CHS and LMS will be in great shape for their 1:1 programs and we have also increased security awareness. 2018 should be a great year for us as we help make Litchfield School District the best it can be.

Respectfully submitted,

Jason Pelletier
Director of Technology



LITCHFIELD SCHOOL DISTRICT

School Administrative Unit #27

One Highlander Court

Litchfield, NH 03052

2017 ANNUAL REPORT FOOD SERVICE

I am pleased to submit the annual report for the Litchfield School District Food Service Program. In August I became the new Food Service Director for the district. I have been with the Litchfield School District for 34 years, starting out at Griffin Memorial School as a lunch room monitor, then becoming kitchen manager. When the high school was built I transferred, where I became the Lead Food Service Tech for 18 years before becoming the Food Service Director. I have had great support from Administration and SAU staff during this transition.

We are bringing in new software, in 2018, which will detail the nutritional value of all items served, list allergens and list gluten free items.

The staff at all three schools underwent a 6 hour ServSafe class to achieve their certification in sanitation. They learned basic food sanitation principles from receiving to serving, how to minimize the risk of foodborne illness and how to maximize quality and minimize spoilage while maintaining quality and safety. Lead Food Service Tech. at Campbell High School and myself attended an 8 hour Nutrition 101 seminar which was very informative.

We will be starting the tenth year with our Special Milk Program for the kindergarten and pre-K students at Griffin Memorial School, they may purchase nonfat chocolate or 1% white milk for their snack time at the cost of 30 cents, or free to those who qualify.

At Griffin Memorial School an average 48% of its enrollment grades 1-4 purchased a reimbursable lunch. Students have choices of a hot entrée, sandwich or a chef salad. Water and 100% juice are sold every day. Low fat and reduced sugar ice cream is sold on Wednesdays.

At Litchfield Middle School an average of 32% of its enrollment grades 5-8 purchased a reimbursable lunch. The Middle school also has a snack bar that the children can buy "Smart Snacks" and low fat and reduced sugar ice cream during lunch.

Campbell High School still offers breakfast which includes breakfast sandwiches, muffins, cereal, a yogurt bar and a variety of breakfast bars, juice, fruit and milk. Reimbursable lunches offered at the high school include two entrees and salad bar daily. There is also the cougar café snack bar which offers "Smart Snacks" and low fat and reduced sugar ice cream. Participation for reimbursable meals is 31% of enrollment and a much higher rate if you factor in a la carte sales.

The kitchen staff at all schools are hardworking and dedicated to serving the children of Litchfield. I would like to thank Erin Dumont for her hard work as food service bookkeeper, the maintenance staff for keeping our kitchens clean and equipment maintained.

In compliance with the wellness policy we have continued to offer healthy choices for our students.

Respectfully submitted,

Janet Belhumeur
Food Service Director

LITCHFIELD SCHOOL ADMINISTRATIVE UNIT #27 STAFF - 2017 - 2018

<u>Name</u>	<u>Position</u>	<u>Degree</u>	<u>Salary</u>
Bandurski, Devin	Director Special Service	M	\$96,500.00
Belhumeur, Janet	Director Food Service		\$45,000.00
Childress, Nancy	Director Curriculum & Instruction	J.D.	\$85,000.00
Izbicki, Cory	Business Administrator	B	\$85,000.00
Messenger, Hollie	Director Human Resources	B	\$67,000.00
O'Neill, James	Superintendent 80%	M	\$130,624.00
Pelletier, Jason	Director of Technology	B	\$86,000.00

LITCHFIELD SCHOOL DISTRICT STAFF 2017 - 2018

<u>Name</u>	<u>Position</u>	<u>Degree</u>	<u>Salary</u>
Deslauriers, Jill	Speech Associate	B	\$66,337.00
Ellis, Rebecca	Speech Pathologist	M	\$44,344.00
Hegarty Follis, Kathleen	Occupational Therapist	M	\$54,449.00
Henninghausen, Virginia	ESOL Teacher 75%	B	\$36,608.25
Mague, Danielle	Speech Pathologist	M	\$56,134.00
McGarry, Kathrine	Speech Pathologist	M	\$68,728.00
Misiaszek, Katherine	School Psychologist	M	\$58,000.00
Moore, Rebecca	Occupational Therapist 40%	B	\$23,632.40
Pelland, Elin	School Social Worker	M - LICSW	\$59,685.84
Polichronopoulos, Marie	School Psychologist	CAGS	\$62,830.00
Schuler, Yesenia	School Psychologist	CAGS	\$68,417.82

GRIFFIN MEMORIAL SCHOOL

229 CHARLES BANCROFT HIGHWAY
LITCHFIELD, NH 03052
PHONE: 603-424-5931 FAX: 603-424-2677

SCOTT THOMPSON
PRINCIPAL

MAURA CLINTON-JONES
ASSISTANT PRINCIPAL

2017 PRINCIPAL'S ANNUAL REPORT

One of the most significant developments in education in NH in 2017 has been the passage of SB 191-FN, the Keno/Kindergarten bill, which establishes Keno and provides partial funding for full day kindergarten programs in New Hampshire. The new rules allow for grants totaling an additional \$1100 per student for every student enrolled in full day Kindergarten in FY 2019, with additional funding amounts provided in FY 2020 and thereafter. The exact amount beyond \$1100 will depend on the revenues generated through Keno.

This is significant specifically because while NH leads the nation in many educational initiatives, it is behind much of the nation in the enactment of full-day kindergarten programs. According to the National Center for Educational Statistics, *“Among 3- to 5-year-olds attending kindergarten, the percentage attending full-day programs increased from 60 percent in 2000 to 81 percent in 2015.”* (<https://nces.ed.gov/fastfacts/display.asp?id=516>).

The same website reports that 34 states (including NH) require districts to offer half-day kindergarten programs, 12 states require districts to offer full-day kindergarten and 16 states require kindergarten attendance. (2014 data). While not universally required, full day kindergarten is the norm for most kindergarten students.

In NH, more than 75% of districts offered full-day kindergarten by 2015. The districts of Berlin, Bow, Campton, Claremont, Gorham, Randolph, Shelburne Cooperative, Interlakes, Milan, Mont Vernon, Newfound Area, Newmarket, Plainfield, Shaker Regional, along with Compass Classical Academy Charter School and MicroSociety Academy Charter School of Southern NH all added full-day kindergarten in 2015-16, the latest year for which these statistics are available at the DOE. Interested voters can view an interactive map showing which districts have added full-day kindergarten year-by-year from 1999 through 2016 at: <http://nhpr.org/post/data-map-how-all-day-kindergarten-has-taken-hold-nh>. Other districts have added full-day kindergarten in the last two school years, but do not yet show up on the map.

Why is all this important to our community and our students? Our mission is to prepare our students for Career and College readiness, and we believe that the best public education system is one that provides all Litchfield students with the same opportunities that they might obtain in other districts, locally, state-wide and nationally. Research consistently supports the importance of early childhood education. In their statement on early learning, our NH Board of Education has made the point that “Remedial education, clinical treatment and other professional interventions are more costly and produce less desirable outcomes than the provision of nurturing, protective relationships and appropriate learning experiences earlier in life.

It is more efficient, both biologically and economically, to get things right the first time than to try to fix them later.” (https://www.education.nh.gov/state_board/early_learning.htm).

Each year, our incoming first graders take NWEA MAP tests and results are reported against national norms—keeping in mind that 81% of Kindergarten students nationally are in full day Kindergarten (NCES, 2015 data). When measured against that national pool, many of our incoming first grade students struggle to keep up. Results of the first grade MAP testing for the fall of 2016 and the fall of 2017 are as follows:

NWEA MAP Fall administration aggregate results—Percentage of GMS Grade 1 students at each level	Lo %ile<21	Lo Average %ile 21-40	Average %ile 41-60	Hi Average %ile 61-80	Hi %ile >80
Fall, 2016 ELA/READING (55% Lo/Lo Avg.)	19	36	19	17	8
Fall, 2017 ELA/READING (37% Lo/Lo Avg.)	15	22	40	15	9
Fall, 2016 MATHEMATICS (48% Lo/Lo Avg.)	24	24	21	20	12
Fall, 2017 MATHEMATICS (50% Lo/Lo Avg.)	28	22	24	18	9

At GMS we provide lots of support through in-class and online differentiation opportunities, district and Title I math, reading and enrichment tutors, 504 and special education processes, with the aim of closing achievement gaps. Historically, we have had good success at doing this. Our third and fourth graders typically out-perform the state in measures of achievement in reading, math and science.

Smarter Balanced Results—Percentage of students scoring Level 3 (Proficient) and above	GMS students Spring 2015—year 1 of SBAC	All NH students Spring 2015	GMS students Spring 2016	All NH students Spring 2016	GMS students Spring 2017	All NH students Spring 2017
ELA, Grade 3	67	55	70	56	54	54
ELA, Grade 4	66	56	64	57	74	56
Math, Grade 3	64	52	75	57	68	55
Math, Grade 4	38	49	71	51	67	51
NECAP Science, Grade 4, Students at Proficient or Proficient With Distinction	53	36	58	35	59	49

In summary, we believe that a full day kindergarten program could do much to reduce the percentage of students entering grade 1 with below-average or well-below-average reading and math skills. We also support the NH Board of Education position that, “it is more efficient, both biologically and economically, to get things right the first time than to try to fix them later.” To be more explicit, strong early childhood education programs are *biologically* efficient because more students will develop the skills they need for success in grade 1 and beyond at the optimal developmental moment, and without remedial intervention. Strong Early Childhood Education programs are *economically* efficient because students with strong academic skills from the outset are less likely to require specialized education services to gain access to, or succeed in the general curriculum, and it is anticipated that this will translate into lower costs for the district over time.

We are proud of the increasingly diverse opportunities we provide at GMS, and the year 2017 was a busy one for our students. The Destination Imagination Program that began as a GMS PTO-sponsored activity became an independent not-for-profit entity, and two of the program’s teams won at the 2017 state meet, becoming eligible for the Global Finals in Knoxville, Tennessee. One of the winning teams, The Team Musical Electricians, was comprised entirely of students from LMS grades 6-8. The other, Team D’Imaginators was comprised entirely of students from grades 2-4. This was the second year in a row that Litchfield teams have qualified for the Global Finals in DI. At the Global Finals, the D’Imaginators placed 27th in the world; the Musical Electricians placed 32nd in the world.

Our school sees the whole child, and part of that commitment is promoting social and emotional well-being. In January, our Guidance office and Student Council sponsored the Great Kindness Challenge. In four days, the students recorded more than 5500 acts of kindness. This kind of campaign serves the purpose of bringing focus to an ongoing program of education aimed at social and emotional learning. In the 17-18 school year we added the unifying concept of resiliency—the ability to maintain one’s focus and ability to function in the face of adversity. Toward that end, all staff in the district opened the year with a lecture by guest speaker and social worker Lynn Lyons, who spoke on, “Managing Anxiety in School”. Our Guidance office followed up by providing classroom lessons designed to strengthen self-awareness, self-management, social-awareness, relationship skills and responsible decision making. In November, another speaker, Cassie Yackley addressed the school community on, “Building Resilience and Promoting Brain Growth.”

The PTO fundraiser this fall actually used a complementary social learning theme. As a departure from the traditional sale of gift items to raise money, the PTO sponsored Raise Craze, a program in which students raise funds by completing and documenting Acts of Kindness. This was a wild success, and the PTO far exceeded their original goals for both Acts of Kindness and fundraising. In the end, the students documented more than 2000 Acts of Kindness and raised approximately \$22,000 through Raise Craze.

Our volunteer program has been well-established and successful for many years. This year, we were able to recognize that success by participating in the NH Partners In Education Blue Ribbon program. Volunteers were honored at a breakfast in Concord in October. PTO President Heidi Ames and volunteer Catharine Morris attended the breakfast along with the principal. Another place that volunteers shine at GMS is in our PTO’s New Frontiers program, aimed at providing free or highly affordable after school programs for the enrichment of all GMS students. Offerings in this school year have included Cheerleading Club, Computer Clubs, Brain Games (word and number logic puzzles) and Lego Master Builder Club.

GMS has seen significant changes in the availability and use of technology again this year. We have added additional devices in classroom carts, and for the second year in a row we have been able to schedule our second graders, along with third and fourth graders, for computer class each week. Many of our staff members attended the Google Summit at CHS in the summer, and have now formed a Professional Learning Community focused on exploring and sharing new ways to use technology in the classroom. A team of staff members visited Hollis Primary School to see the Learning Commons model adapted to the elementary setting on December 14, and we are taking steps towards modernizing the look and function of the school library, including the increased availability of technology.

Teachers Jessica Sibona and Kristin Starrett wrote a successful grant application to bring a FIRST Lego League Junior robotics program to GMS this year. The state grant provided \$10,595.18 in funding. Our corporate partner for the program is New England Small Tube Corporation. Technology is also an important part of Project Lead The Way, a hands-on science initiative that impacts students at all grade levels at GMS. This is our second year of implementation.

Safety is always an important focus at schools. Our staff has begun the process of preparing for ALICE training, by hearing an overview of the ALICE program from officers Heath Savage from the Litchfield Police Department and Cassandra Avery from the Hudson Police Department. We are preparing for a district-wide ALICE training in March of 2018. Another program that addresses student well-being in a different way is the Lions Club free vision screening program. For the last two years, the Lions Club members have used a 'spot screening device' to make digital images and detect vision problems efficiently and accurately. It is a great benefit to our students to have this done, and early detection can help reduce learning problems resulting from poor vision.

As always, we are grateful for all the support given by the GMS parents and the Litchfield community at large. This support is demonstrated through acts such as the Litchfield Police Association's recurring donations for needy families, individual and group donations of handmade mittens and gloves to keep our students warm, the PTO support of school programs and our staff, the staff support of children and families in need at Christmas, the support our community gave to the One America Appeal through Hat Day for Hurricane Relief, the incredible success of the Raise Craze fundraiser and, of course, the community's annual support of the school programs and mission through the budget approval processes. Each of these speak of a community committed to sustaining and improving opportunities for Litchfield's children, and of fostering a spirit of caring and involvement. We truly appreciate the support and value the bonds that unite us as a strong, caring and resilient community.

Respectfully,

Scott Thompson, Principal
Griffin Memorial School

Griffin Memorial School Staff 2017 - 2018

<u>Last Name</u>	<u>First Name</u>	<u>Position</u>	<u>Grade</u>	<u>Salary</u>
ADAMAKOS	KRISTIN	TEACHER KINDERGARTEN	M	\$62,866.00
ALLEN	TRACY	TEACHER - GRADE 2	M	\$68,728.00
ANCTIL	JANINE	TEACHER - GRADE 1	M	\$62,866.00
ASHE	AMY	TEACHER - GRADE 4	M	\$67,728.00
BEACH	ERIN	TEACHER - GRADE 1	B	\$47,344.00
BENOIT	SUSAN	TEACHER - GRADE 2	B	\$63,960.00
CLINTON-JONES	MAURA	ASST PRINCIPAL ELEMENTARY	M	\$75,000.00
COHEN	JULIE	TEACHER - GRADE 4	M	\$54,449.00
COTE	DORIS	TEACHER - GRADE 2	M	\$70,259.00
CULLEN KENT	PAULA	TEACHER - GRADE 4	B	\$63,960.00
DAVIDSON	CHRISTINE	READING SPECIALIST	M	\$71,816.00
DEPLOEY	SAMANTHA	TEACHER PRE-KINDERGARTEN	M	\$62,866.00
DOUCETTE	SANDRA	TEACHER - GRADE 1	M	\$71,816.00
ELEY	ALLISON	TEACHER SPECIAL EDUCATION	M	\$68,728.00
ELLIOTT	SHAUN	TEACHER - GRADE 2	B	\$41,470.00
GIRZONE	MELISSA	TEACHER - PHYSICAL ED	M	\$51,080.00
GOULD	AMANDA	TEACHER SPECIAL EDUCATION	B	\$42,987.00
LABELLE	BARBARA	TEACHER MUSIC	M	\$68,728.00
LAPLANTE	ANGELA	TEACHER - GRADE 3	B	\$51,749.00
LEARY	STACEY	TEACHER - GRADE 4	M	\$62,866.00
LEVESQUE	CAROL	TEACHER - GRADE 3	M	\$68,728.00
LLEWELLYN QUIMBY	SARAH	TEACHER - GRADE 3	B	\$54,178.00
MICHALEWICZ	INGA	TEACHER - GRADE 2	M	\$68,728.00
PATTEN	KRISTEN	TEACHER - GRADE 3	M	\$56,134.00
PECKHAM	DANIELLE	TEACHER SPECIAL EDUCATION	M	\$50,302.00
PLANTY	TERESA	TEACHER COMPUTERS 50%	M	\$23,856.00
PREVEL-TURMEL	MELINA	LIBRARIAN	M	\$71,816.00
ROBINSON	JOCELYN	GUIDANCE COUNSELOR	M	\$69,316.00
SAWICKI	MARGARET	TEACHER SPECIAL EDUCATION	B	\$54,684.00
SAXTON	MARY LOUISE	TEACHER SPECIAL EDUCATION	M	\$68,728.00
SEABROOK	SUSAN	NURSE	B/RN	\$61,581.00
SIBONA	JESSICA	TEACHER - GRADE 3	M	\$62,866.00
STARRETT	KRISTIN	TEACHER ART	M	\$49,397.00
SWEETSER	TINA	TEACHER KINDERGARTEN	M	\$57,540.00
THOMPSON	SCOTT	PRINCIPAL ELEMENTARY	CAGS	\$100,000.00
WEBSTER	LISA	TEACHER - GRADE 1	M	\$51,080.00
WEST	LAUREN	TEACHER SPECIAL EDUCATION	B	\$38,532.00

Litchfield Middle School

19 McElwain Drive
Litchfield, New Hampshire 03052-2328

Thomas Lecklider
Principal

Telephone 424-2133 · Fax 424-1296

Martha Thayer
Assistant Principal

2017 PRINCIPAL'S ANNUAL REPORT

It is with great pride that I submit this annual report with a review of the past year at Litchfield Middle School. We have much to be proud of this year at LMS as we met and exceeded many of our goals and kept our mission of advancing individual student learning in the forefront. The focus of this year again centered on three critical areas which are reflected in our District goals: continuing improvement of student achievement, increasing opportunities (including a focus on STEAM programming) for our high achievers and struggling learners, and optimizing communication to our school community. In this report, I will highlight our accomplishments in each of these areas.

I feel fortunate to work in a community that supports and values education. Each day our students are challenged to “Do Your BEST”, which captures the essence of our core values as a school. Our “BEST” acronym reminds students to “Believe in Yourself, Extend a Helping Hand, Show Respect, Take Responsibility.” In many ways, we exemplified these values as a school community this year.

Our student enrollment, on October 1st, was 423, which is again higher than the fall 2016 projections had predicted. We also saw a drastic jump in new student registrations during the summer, over fifteen. This fall, one new teacher joined our team, Jordan Lemay (Language Arts), as a result of Shaun Elliot’s transfer back to GMS. I am proud of the enthusiasm, experience, and skill that she brings to our team. We also welcomed a new choral director to our community, Nathan Lamy, as we reconfigured our delivery of music programming in the middle and high school. Chorus became a school-day program again and our band director, Carolyn Leite, assumed both LMS and CHS programs. Mr. Lamy brings a charisma and passion for music and a love for middle-level education. In addition to directing our choral program, he is teaching general music classes as well.

We welcomed a new paraprofessional to the fifth grade, Ann Buttarro. Additionally, we welcomed a couple of employee transfers into LMS from other buildings in the District. Debora Trench, from CHS, assumed the role of eighth grade paraprofessional and Judy Latsha transferred from the CHS kitchen to assume the role of sixth grade paraprofessional.

At our District welcome reception in August, longevity awards were presented to a number of our staff. Most notably, those who were recognized for 20 plus years of service: Kathy Garabedian (20 years), Jeanne Henriquez (20 years), Mary Ellen Medeiros (20 years), Debi Hayes (25 years), Cathy McPhee (30 years), and Beth Zingales (30 years).

It was with heavy hearts that we received word in May of the passing of long-time LMS teacher, Cheryl Irving. Cheryl will be remembered at LMS as a terrific teacher with a glowing smile, tender and caring heart, and rock-like faith. She had a calm presence and was always a fantastic listener. We will never forget the impact that Cheryl had on thousands of Litchfield students over her career.

This past summer, our LMS facility underwent a few upgrades including the replacing of aging carpets in rooms 17, 23, 25, 27, 28, and 12 with laminate tile. Student safety and school security is always a top priority of our District. Over the summer, we added a FOB lock system to our portable classrooms, increased our security camera visibility coverage, and installed an exterior speaker to our intercom system.

Each school in our District, along with all schools in the State, was required to submit an updated Emergency Operations Plan to the NH Department of Education in September. Over the summer, we spent considerable time reviewing our current processes and procedures for emergency response. The Litchfield Police Department, Litchfield Fire Department, and the Litchfield Building Inspector teamed with representatives from each school to review our Emergency Operations Plan. As a result of this work, in an effort to update our protocols for emergency procedures, all LMS and District staff will become certified in ALICE (Alert, Lockdown, Inform, Counter, Evacuate). The Hudson Police Department generously gave significant time to lay the groundwork for this training in Litchfield. In the fall, Officer Avery and Detective Lischinsky made presentations to our staff on emergency response procedures and how they have changed over the years. We are planning an on-site training for March 13th. Sergeant Savage, of our Litchfield Police Department, has also been a critical member of the team and provided leadership around this training.

On the technology front, there were terrific advances both at the District and building level. We continue to upgrade our technology systems in the building as well, including upgraded wireless internet lines and connections. In June, all teachers at LMS were issued District Chromebooks to enhance their ability and flexibility to integrate technology into their classrooms. We have a number of staff who have become leaders in this area. During our professional learning time over the past year, we focused our training on such platforms as Google Classroom and the Google Suite. Jess Guerrette and Steve Fraser conducted training sessions for our staff.

As a result of the purchase and re-purposing of new Chromebook carts to LMS, we now have a classroom-lab assigned to each grade level. This gives each instructional team the ability to integrate the Chromebooks into instruction with their entire class of students. Our Spanish program rolled out a digital language lab centered on a one-to-one Chromebook model. As I write this report, we are preparing for the rollout of a one-to-one model for our eighth graders. This will enhance instruction and provide students the opportunity to demonstrate their learning in new and exciting ways. Over the past five years, many of our curriculum resources, including Envisions 2.0 Math, Big Ideas Math, Journeys Reading, and Study Sync Language Arts, have increased their digital opportunities for students. Jessica Guerrette, eighth grade Language Arts teacher, has been recognized as a leader in the delivery of Study Sync resources in her classroom. She was recently asked to make a presentation of her strategies for implementation at a local District.

We are proud of the advancements we have made this year in respect to STEAM (Science, Technology, Engineering, Arts and Math) programming at LMS. During the spring and summer months, our science, computer literacy, and technical education teachers were, again, trained in Project Lead the Way (PLTW) resources. Project Lead the Way is an organization that develops STEAM curriculum for use in elementary, middle, and high schools. This year, we are implementing seven courses including Infection Detection (grade 5), Design and Modeling (grade 6), Medical Detectives (grade 7), Magic of Electrons (grade 8), and Computer Science A/B (grades 6 and 7), Automation and Robotics (grade 7), and Science of Technology (grade 8). Our school has been noticed as a leader in STEAM work. For the second consecutive year, Robin Corbeil, our computer literacy teacher, was asked to present on her PLTW instruction at a regional technology conference. We are excited to continue to build on our resources and a foundation for college and career readiness in this area.

We have expanded our co-curricular offerings in the STEAM area and, this year, they flourished. Mrs. Corbeil is a leader in our school community as advisor for our STEAM Club and coach of our Lego Robotics teams. This fall, three Lego Robotics teams (Raiders of the Lego Bin, The Legendary Block Hounds, and The Circuit Breakers) participated in the local competition at Londonderry Middle School. The Raiders earned the third highest score with 110 points. The Block Hounds qualified for the State Competition and won an award for their core values. The Circuit Breakers, our all-girls team, also qualified for the State Competition. At the State Competition at Windham High School, the Circuit Breakers won the Inspiration Trophy, which is a tremendous honor. Also, we received word that our program will receive \$1200 in grant money from First NH as a result of their showing at the State Competition. The Circuit Breakers garnered attention from representatives from University of New Hampshire and First NH as a result of their unique make-up, the only all-girls team at State Competition. Many thanks to Claire Chew, Kara Saranich, and Kathleen Follis, our amazing volunteers.

Another area of major focus this year for the District is the transition of our traditional library to a 21st Century Learning Commons. The idea is for student learning to be the center of the space with resources which will provide students the opportunity to maximize their experience through collaboration, problem solving, and critical thinking. Historically, the library has been a place for students to consume information. With the transition to a Learning Commons model, students now have tools to interact with and enhance their learning. Our Library/Media Specialist, Mrs. Provencal, has worked hard to convert the library to a flexible learning space. She has moved and re-purposed furniture so that students have opportunities to use the space so that their learning is maximized. Plymouth State University has partnered with LMS to provide recommendations for our transition to a learning commons. Recently, our Learning Commons Task Force developed a vision/mission statement for the Learning Commons. Over the next year, we look forward to adding furniture and expanding the space of the Learning Commons.

As I write this report, we are preparing for the revised New Hampshire Assessment program this spring. For the past three years, we have implemented the Smarter Balanced Assessment to all students. This year, we will be giving a similar adaptive assessment in English/Language Arts and Math, on computers. As we look to this spring, we are, again, happy that we will have increased

quantity of Chromebooks in the building allowing us even more flexibility for testing areas for our students. The State assessment program for Science has also been revised. The assessment, formerly NECAP, is now the NH Science Assessment and, like English Language Arts (ELA) and Math, will be computer-based. The NECAP was implemented with eighth graders at LMS, now this will be a fifth and eighth grade assessment.

Our school was selected for the National Assessment of Educational Progress (NAEP). 70 eighth graders took the test in February in Reading and Math. I would like to thank Mary Cummings for her oversight of this assessment.

Overall, we are pleased with tremendous growth in our assessment results, again, from this past year. We continue to work at improving student achievement in math problem solving. As a school, we scored above the State in all grade levels and areas, with the exception of two, grade five classes. Of particular note for strengths are our ELA scores in grades seven and eight:

Smarter Balanced Assessment Results Percentage of Student Scoring Levels 3 and 4						
Grade Level	Spring 2015		Spring 2016		Spring 2017	
	Math-NH	Math-LSD	Math-NH	Math-LSD	Math - NH	Math - LSD
5	44	32	48	34	45	40
6	46	57	47	57	46	50
7	51	61	52	73	50	70
8	44	40	47	55	46	61
	ELA-NH	ELA-LSD	ELA-NH	ELA-LSD	ELA - NH	ELA - LSD
5	63	61	63	64	61	59
6	57	68	59	76	57	63
7	63	74	62	76	63	80
8	58	53	62	85	58	79

Our Child Assistance Team (Chat), has developed tiers of intervention so that we can improve on meeting the individual academic needs of students. Our support staff meets twice each week to analyze achievement data, monitor growth, and revise goals and plans for students. The Aimsweb assessment has been helpful in this process. This past fall, we were able to chart and analyze achievement on the Aimsweb, NECAP, NWEA, and Smarter Balanced Assessment for each student.

We continue to implement the assessment, Aimsweb, to all of our students in the fall and spring. The results of this assessment are analyzed for purposes of improving student achievement, differentiating instruction, and progress monitoring student growth in Math and Reading. Overall, we have been pleased with our results on this assessment. Additionally, due to the specificity of the results, we have been able to pinpoint those areas where we need to focus our attention with students. Students are assessed in reading fluency and comprehension and also in the area of Math in computation and application skills. This fall we increased our tools for intervention with our

struggling students in math and reading. We implement targeted interventions for students during enrichment periods using digital resources (Ten Marks Math and Reading Plus).

Our PBIS (Positive Behavior Interventions and Supports) Program is the vehicle we use in our building to promote positive behavioral characteristics in our students. The major theme of the District this year is “Building Resiliency”. With this theme, at LMS, we have used a poem, “Keys to Success”, as the focus for our message to students. During the fall, through grade-level assemblies we implemented “rollouts” centered on resiliency and integrity. Our currency for recognizing positive behavior at LMS has historically been BEST Bucks, however this year we will be recognizing students with special keys. Our latest “rollout” in a Integrity-Themed Meme Contest whereby students illustrated their understandings of integrity in our school through memes. Additionally, our staff has been involved in professional learning on Building Resiliency through presentations from experts in the field, Lynne Lyons and Cassie Yackley.

For the second consecutive year, through our PBIS (Positive Behavior Interventions and Supports) program, we implemented our individual goal setting initiative with students. Each student met with one of our staff to review their achievement over the past year and set goals for the next year. Additionally, we set school goals based on the prior year’s results. I am proud of the approach our students took to the setting of goals and making note of their strengths and areas for improvement. Additionally, as part of our enrichment programming for students, LMS held a Heritage Day in our fifth grade to celebrate the diverse backgrounds of families in our school and Litchfield community.

Our arts programs continue to flourish. Our band had another tremendous year, impressing audiences at both concerts and competitions. We had nine students qualify for, and participate in, the New Hampshire Honors Band. These students are Sophia Demos, Laura Harrison, Darren Brown, Charlie Tremblay, Brooke Sullivan, John Collins, Ryan Guerrette, Dominic Monico, and Nicholas Fay. At the Great East Festival in June, both our Band and Chorus were awarded gold medals. Both groups scored a “Distinguished” score at Large Group Festival. We had 30 students participate in the Solo/Ensemble Band Festival this year.

Our athletic programs had another phenomenal year with every team making the playoffs and bringing home three Tri-County championships. Last spring, for the eleventh consecutive season, our softball team won the Tri-County Championship under Co-Coaches Lachance and Zingales. This fall, our volleyball and girls soccer team captured the Tri-County championship after terrific regular seasons under Co-Coaches Lachance and Fraser and Coach Lajoie respectively. We continue to see high numbers of students trying out for our sports teams. Our cross country team, under the leadership of Coach Tarr and Coach Henriquez, had a successful season. We had another year of high membership exceeding 120 students, almost a third of our school. In the spring, the cross country team sponsored our annual LMS Raiders’ Run, a 5k road race. We had a terrific turnout again and the weather for the race was spectacular.

Our LMS Student Council was a positive presence in our school again this year under the leadership of Kathy Sidilau and Lisa Durant. We saw outstanding participation in our school-wide elections this past fall. Congratulations to Nick Carignan on his election as president. In addition, we have Student Council representatives for each homeroom along with students holding positions as secretary and vice-president. Each quarter, they sponsor a “Class Acts” or “Doing Your Best”

breakfast where 25 students are recognized for exhibiting the positive qualities that are outlined in our core values (Believe in Yourself, Extend a Helping Hand, Show Respect, and Take Responsibility). This year we, again, awarded over 100 students with this honor.

Our Student Council also sponsored a number of pep rallies and fundraising events. In February, they coordinated a variety show which was well attended and highlighted the talents of many of our students. Late this past fall, we participated in the District food drive sponsored by our student council. Our school donated in excess of 800 items to the Litchfield Food Pantry. This year, as a new event for students, Student Council coordinated a very popular three-on-three basketball tournament. We had 15 teams involved in the tournament, which culminated in final games played in front of the student body at our December pep rally. Another new event for our Student Council was an all-nighter which they sponsored in March. Though not much sleep was had, students had a great time and participated in team-building activities.

Our 27th Geography Bee was, again coordinated by Kathy Sidilau. Congratulations to Julia Nees, who was crowned LMS champion and to Parker Berube, runner-up.

The generosity of the LMS community was in true form. The Terry Fox Fundraiser was a big success this year raising well over \$2500 for the Norris Cotton Cancer Center. We had a beautiful day for the walk and picnic this year with sunny skies and mild temperatures. This event is supported with many volunteers from our PTO. Additionally all students and staff are involved in the worthy cause. Also, our annual holiday Giving Tree fundraiser brought in over \$2500 in donations for needy families in our Litchfield community. Mary Ellen Medeiros, again, coordinated these efforts this year.

It has become a tradition at LMS to honor those in our community who have served in the Armed Forces at our Veterans Day and Memorial Day ceremonies. Our Veterans Day ceremony is preceded by a breakfast coordinated by our Unified Arts instructional team for the veterans. This year we had over forty veterans from our community at the breakfast and ceremony. An essay contest titled "Veterans, America's Heroes" was held in late October/early November with the winner, Meredith Spotts, sharing her piece at the assembly. Our guest speaker this year was Litchfield Air Force Veteran, Mr. Monico.

Over the past year, a few of the instrumental volunteers in our school community were recognized. In the spring, Dave Walsh, our PTO President, was awarded the VFW loyalty award in Hudson. This award is given annually to a member of the community who has gone above and beyond. We are proud of the tremendously positive impact that Dave has had on our school community over the years. As PTO president, Mr. Walsh has supported such events as our Terry Fox Walk/Picnic, Opening Day Celebration, enrichment programming, and fundraising to secure resources for our students and our school. Last spring, through Mr. Walsh's work, he was able to coordinate a student presentation from lead-performer of Recycled Percussion Justin Spencer. Also, Dan Adams was recognized with the Empowering Excellence Award in the spring for donating hours to time to our recycling program through our Green Raiders Club. Laura Therrien was recognized, this fall, with that same honor or Empowering Excellence for the many hours of her time she has invested in staff recognition meals, student-enrichment events, and PTO programming for LMS.

Our PTO continues to support LMS in many ways, including their work on such events as Opening Day, enrichment assemblies, and fifth grade activities. This past fall, again, at the Center of New Hampshire in Manchester, our PTO received the Blue Ribbon Award for their excellence. I am proud of the fantastic partnership we have with the PTO and their dedication to LMS. This year, we were very appreciative of the donation from our PTO of a storage cart for our Chromebooks.

Project Safeguard, a seventh grade program involving a day of workshops and presentations focusing on issues that concern adolescents and their families, was held at St. Anselm's College in early June. Over 110 students attended, many with their parents. I would like to thank Assistant Principal Martha Thayer, Social Worker Elin Pelland, Jody Corbett, and the many parents, community members, and staff members who were again instrumental in helping organize this meaningful event. This annual event is a culmination of classroom instruction, PBIS and Guidance programming, and enrichment events that occur leading up to the end of seventh grade year for our students.

With the transition to a new tracking system for hourly-employees time, TimeClockPlus, I want to recognize Leslie Pearce and Andrea Hamilton for their work this fall to ensure that information was accurate and the transition from paper timecards was smooth for our building. I am grateful for their work ethic and the care they have for our school.

Finally, I would like to thank Mr. O'Neill, along with Business Administrator Corey Izbicki, Curriculum Director Nancy Childress, and Special Education Coordinator Devin Bandurski for the support and assistance they have offered our school.

Respectfully Submitted,

Thomas Lecklider

Litchfield Middle School Staff 2017 - 2018

<u>Last Name</u>	<u>First Name</u>	<u>Position</u>	<u>Grade</u>	<u>Salary</u>
ANSTEY	SARAH	TEACHER - GR 7 SCIENCE	B	\$40,001.00
BISHOP	SHEALU	TEACHER - GR 7 MATH	M	\$56,134.00
CARON	RENA	TEACHER - GR 8 SCIENCE	M	\$64,547.00
CHAMBERS	KELLIE	NURSE	B/RN	\$54,684.00
CORBEIL	ROBIN	TEACHER COMPUTERS	M	\$65,270.49
CORBETT	JODY	TEACHER - GR 7 MATH	M	\$62,404.00
CUMMINGS	MARY	GUIDANCE COUNSELOR	M	\$70,816.00
DURANT	LISA	TEACHER - GR 6 MATH	M	\$45,594.00
DWYER	HEATHER	TEACHER - GR6 ENGLISH	M	\$69,460.58
ELLIS	LYNNE	GUIDANCE COUNSELOR	M	\$71,816.00
FRASER	STEVEN	TEACHER LITERACY/TECH	B	\$41,470.00
GARABEDIAN	KATHLEEN	TEACHER ART	M	\$70,259.00
GILMORE	DAVID	TEACHER - PHYSICAL ED	M	\$51,080.00
GUERRETTE	JESSICA	TEACHER - GR 8 ENGLISH	M	\$68,728.00
HELBLING	ANNA	TEACHER SPANISH	M	\$57,817.00
HENRIQUEZ	JEANNE	TEACHER SPECIAL EDUCATION	M	\$64,359.00
HOELZEL	STEPHANIE	TEACHER SPECIAL EDUCATION	B	\$56,150.00
JAMESON	MOLLY	TEACHER SPECIAL EDUCATION	B	\$40,001.00
KRAMER	CAITLIN	TEACHER SPECIAL EDUCATION	B	\$42,893.00
LACHANCE	JESSICA	TEACHER - GR 8 MATH	B	\$42,138.90
LAMY	NATHAN	TEACHER MUSIC (LMS&CHS)	B	\$40,001.00
LANGTON	DEBRA	TEACHER - GR 6 SCIENCE	B	\$61,581.00
LASOCKI	LISA	TEACHER FACS	M	\$68,728.00
LECKLIDER	THOMAS	PRINCIPAL MIDDLE SCHOOL	M	\$104,500.00
LEITE	CAROLYN	TEACHER MUSIC (LMS & CHS)	B	\$61,581.00
LEMAY	JORDAN	TEACHER - GRADE 5 ENGLISH	M	\$47,712.00
LEPAULOUE	CAROLE	TEACHER TECH EDUCATION	M	\$66,228.00
LOVE	HOLLY	TEACHER - GR5 SCIENCE	M	\$68,728.00
MCCOLLEM	AUDRA	TEACHER - GR 7 SOCIAL STD	M	\$67,589.00
MCPHEE	CATHERINE	TEACHER - GR 8 SOCIAL STD	B	\$63,960.00
MEDEIROS	MARY ELLEN	TEACHER- GR6 READING	M	\$71,816.00
MORRISSETTE	HEATHER	TEACHER SPECIAL EDUCATION	M	\$44,344.00
NOLAN	KIM	TEACHER - GR 7 ENGLISH	M	\$68,728.00
PROVENCAL	AMY	LIBRARIAN	M	\$62,866.00
ROONEY	CHRISTINE	TEACHER HEALTH	M	\$64,134.00
SEAYER	KATHERINE	READING SPECIALIST	M	\$57,817.00
SIDILAU	KATHLEEN	TEACHER - GR 6 SOCIAL STD	B	\$61,581.00
STEIN	HEATHER	TEACHER- GR5 READING	M	\$47,712.00
TARR	TERESA	TEACHER - GR5 SOCIAL STD	B	\$61,581.00
THAYER	MARTHA	ASST PRINCIPAL MIDDLE SCH	CAGS	\$82,000.00
TOBEY	KATHY	TEACHER READING 50%	M	\$26,382.50
ZINGALES	ELIZABETH	TEACHER - GR 5 MATH	M	\$68,728.00

Campbell High School



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William D. Lonergan
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Jodi M. Callinan
Director of School Counseling
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Jarod A. Mills
Athletic Director
jmills@litchfieldsd.org

Campbell High School's mission is to join together with parents, students, staff and community to become a collaboration of learners born of character, courage, respect and responsibility.

2017 PRINCIPAL'S ANNUAL REPORT

As the Principal at Campbell High School (CHS), I am pleased to submit this report for 2017. This has been a year of continuously preparing our students for success in college and career as they move CHS and forward in their lives after. Our community continues to dedicate itself to its core values of Responsibility, Respect, Courage, and Character in all that we do in these pursuits. 2017 was a school year of great anticipation as we initiated a 1-1 Technology program through which all of our students have received Chromebooks computers to facilitate their studies. But 2017 certainly ended difficultly with the unexpected passing of our Librarian & Media Specialist, Dr Andrea Ange. Our staff and students continue to press ahead with the understanding that Andrea would expect nothing less from all of us than to continue to move forward and take advantage of every precious moment available. With that thought in mind, I submit this report for CHS for 2017.

Focus on Seniors: When speaking about our success with students, it is most important to start with the end in mind, the graduation of the Class of 2017. I am pleased that we have continued to maintain a 100% graduation rate at CHS. Our 2017 graduating class was significantly smaller than 2016, with only 92 students, among them valedictorian, Madison Taylor, and salutatorian, Jessica Manning, and the remaining Top Ten Students including Christopher Woods, Hannah Cote, Carolyn Spaulding, Maddison Resczko, Ella Hogan, Jacob Scopelites, Samantha Molinari, and Harrison Vedrani. Graduation is the high point of the school year, and teacher Shawn McDonough's excellent coordination and collaboration with Administrative Assistants, Cheri Pitrone and Christine Ferraro, produced a beautiful ceremony for our students. Guest speaker at graduation was Assistant Principal, Michael Perez. We are also fortunate to have many other volunteers assisting, but I would like to specifically mention teacher, Denise Freeman, with photography and flowers, as well as the Litchfield Fire and Police Departments for their safety and security assistance. With very uncertain weather conditions and anticipating extreme heat and humidity and a high probability of thunder and lightning, it made sense to hold graduation indoors, although the weather uncharacteristically cooperated making us wish we held it outdoors after all. It was a beautiful ceremony nonetheless, and the community reception was positive in all respects.

The Class of 2017 had 82.61% of our students report they will be attending 2 or 4 year colleges, 5.4 % report they will attend a career training/trade school, 4.3 % will enter the military, and 6.5% will be entering the workforce, with 1% deciding to work a gap-year before going to college. We also had 4 students graduate from Londonderry Night School who will also be entering the workforce. A key factor in those students' success is the work of our At-Risk program and Counselor, Bill Hicks. Among our graduates, students going to college received \$33,000



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in local scholarships. We are also excited to recognize 13 students who earned a Diploma with Distinction designation offered for the first time. Additionally, 40 members of this class were recognized by the NH Scholars program indicating a high GPA and rigorous coursework. We also had 12 senior members in National Honor Society, 9 members in the Tri-M National Music Honor Society, 13 were recognized for CHS Academic Excellence Awards with a 3.92 GPA or higher, and 17 were recognized by the NHIAA as Scholar-Athletes.

Some Graduation Statistics:

<u>Class</u>	<u>Students</u>	<u>Avg. GPA</u>	<u>Avg. SAT</u>	<u>Avg. ACT</u>	<u>Submitted Apps</u>	<u>Avg. Apps per student</u>
2013	118	2.962	1560/2400	24	527	4.5
2014	103	3.165	1571/2400	25	473	4.6
2015	109	3.073	1525/2400	22	575	5
2016	137	3.174	1022/1600	27	637	4.7
2017	96	3.14	1037/1600	25	407	4.5

Focus on All Students: CHS takes great pride in the co-curricular opportunities available for our students, and we see widespread student involvement in co-curricular programs help to create a unique Campbell culture. Being a small school, an interesting challenge is for students who want to participate in many organizations. While they are always encouraged to be involved, students work hard to manage the various schedules of their different activities. It is quite common for students to be achieving great academic success, participating in an NHIAA sport, attending school-sponsored field trips, and being a member of one of the many clubs and organizations as well. These student activities foster student academic success, support student growth and development in non-academic ways, and create a climate and culture of good citizenship vital to continuing this healthy community atmosphere.

Our Student Council, elected in September of 2017, is a key contributor to the positive community spirit at CHS. Through multiple activities and events over the course of the year, the Council members with the support of Advisor Shawn McDonough develop their own leadership, project management skills, and fundraising programming to support Campbell High School and the Litchfield community. Through their Homecoming activities, “Make-a-Difference Food Drive”, Tree Lighting Ceremony, Winter Holly Ball, and through attendance at their annual leadership conference in Waterville Valley, our students gain tremendous knowledge and skills and foster much positivity and goodwill within and outside the walls of CHS.

This past fall 21 seniors and juniors were inducted into the Passaconaway Chapter of the National Honor Society under the direction of Advisor, Denise Freeman. The induction speaker was Senior Class Advisor, Justin Ballou. The NHS group project this year took on the task of working with the CHS Student Homework Club tutoring students who needed extra help and assistance with their academics. NHS also performed their annual Blood Drive in October of this year and they are going to conduct another second semester to ensure adequate blood supplies are available at area hospitals.

Several of our seniors last spring sponsored our annual Pantene Hair Challenge, with 48 students, staff, and friends cutting off and/or donating their hair to cancer patients. Certainly this was an impressive event to organize and run with the entire school participating. This past fall, another of our students, senior Caitie Callinan, set about raising \$6500 for the Liver Foundation. As part of that process, she challenged the school administration that if she raised over \$2000 within CHS, they would have to face some of their own challenges, and certainly having her mother, Counseling Director Jodi Callinan’s, hair dyed blue, having Mr. Perez and Athletic Director Mills wear princess dresses for a day, and me having my hair buzzed off in front of the student body were the order of the day as a result of her successful campaign.



Student Matthew Dion will represent CHS in the Hugh O’Brian Youth Leadership program for sophomores. Matt will be attending the statewide conference in the summer of 2018 with other youth leaders from around NH.

Our Students Against Destructive Decisions (SADD) organization rallied the entire school this past fall for our annual “Red Ribbon Week” school wide commitment to make good decisions about drugs and alcohol. They also sponsored a Sleep Awareness Week to inform our CHS students and staff about making healthy decisions with respect to their sleep habits.

Our Youth & Government organization under the tutelage of Advisor Nate Cooper had great success at their annual conference in the spring with Patrick Rochford elected as Speaker of the House, Cleo Schultz elected a member of the Senate, and Matt True elected Chair of the House Ways & Means Committee.

Our Performing Arts Department has regularly put on tremendous choral and instrumental concerts throughout the year, performed dramas and musicals, and accompanied our advisory celebrations with the National Anthem and other performances. And what a treat it is to experience the CHS student performances of “The Drowsy Chaperone,” “Check, Please,” or “Godspell”. Amazing, in a word! And our holiday concerts, Veterans Day celebrations, or Spring Concerts are excellent examples of what committed students and talented staff such as music teachers Jill Pennington and Carolyn Leite do produce.

This year, our FIRST Robotics engineering program under Advisors Tom Morris, Chad Boucher, and Darcy Donahue have been very active in preparing for their annual competitions. The business unit of this program has also been supporting the activities of the team, successfully applying for and receiving grants from BAE Systems for \$1000 and from the State of NH Department of Education for an additional \$25,000. Their hope is to continue to develop their STEM activities and grow the program into a larger more important student activity at CHS.

In 2017 athletics, AD Jarod Mills reports another good year. Last spring, the CHS varsity baseball team won the NH State Division III championship. For the second year in a row, our Girls cross country won the Division 3 title this past fall. Additionally, Jeffrey Allen won the boys individual cross country Division III title. Last wrestling season, senior Dayton Chandonnet won his 100th wrestling match of his high school competitions for CHS. And finally, having an incredible season this past fall, Head Coach Greg Gush, his coaching assistants, and his student-athletes went undefeated and won the State Division III Football Title.

Assessment & Data: One manner of focusing on student academics is through student performance on various assessments. Our Data Team, under the new leadership of Sean Conley meets monthly to gather and analyze data, plan interventions, and forward the data and suggestions to colleagues.

One assessment we like to highlight is our AP testing, and although we have fewer students who tested in 2017 due to a much smaller class size of seniors who usually are enrolled in AP classes, our students are doing quite well. Although we have fewer students taking the AP exams, we have been steadily increasing the percentage of students scoring 3 or better where we are now 7% above the state average. See chart below:

Campbell High School	2014	2015	2016	2017
Total AP Students	46	44	56	41
# of Exams	86	77	120	85
AP Students with scores 3+	29	27	43	32
% of Total Students with scores 3+	63%	61.4	76.8	78.0
State of NH				
Total AP Students	6,484	6,955	7,572	7,592
# of Exams	10,758	11,515	12,479	12,614
AP Students with scores 3+	4,931	5,170	5,499	5399
% of Total Students with scores 3+	76%	74.3%	72.6%	71.1



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The State of NH is currently in the second year of using the SAT as the statewide assessment for juniors in high school. On the April 2017 SAT administration at CHS, CHS's mean scores were a total of 1037 combined English Reading and Writing and Mathematics as compared to a statewide average of 1039 and a national average of 998. 75% of our students (an increase of 5% of the students) met the English Reading & Writing benchmarks with a mean score of 525 out of 800. On the Math, 41% met the benchmarks with a mean score of 505 out of 800. While not meeting our high standards, we do see reason for optimism. Our student mean scores increased 15 points from 2016-2017. Additionally, the gap between CHS scores and the State average has decreased by 3 points from 5 points to 2. We do believe continuing instructional and curriculum work can assist in raising student performance in these two areas.

On the October PSAT administration at CHS, a test administered to various sophomores and juniors, 90% of our 10th grades students met the benchmarks for English Reading and Writing while 82% of our juniors did so. This remains strong at CHS. On the math, 76% of our 10th grade students met the benchmark, while 47% of our 11th grade students did, again data that our data team and teachers are focused on to find ways to improve student performance.

This year we have held off on the NWEA assessment for ninth and tenth grade until the winter session. One concern about administering this assessment early in the year as we have done in the past is that there is little time to gauge our instructional and programming impact on student performance. By holding off until the start of the second semester, we have a greater opportunity to see if our instruction and programming has had an impact since the students were last assessed in middle school, and we will have an opportunity to re-assess in 10th grade to see if there are further student gains.

Academic Programming: Campbell High School and our departments provide a strong educational experience. Our students are well-prepared for their lives beyond CHS whether they are moving on to college, the military, or careers.

The Counseling Department at CHS continues to provide regular activities, to students, supporting college & career readiness. These programs include Senior College Information Night, Financial Aid Night, as well as tours of Manchester and Nashua Community Colleges and NH Job Corps. We also sponsored a field trip to two manufacturing facilities, helping students understand the connections between their academics, post-secondary careers, and future educational options. This past year we had a record number of colleges visit CHS to meet with our students and inform them of their programs and opportunities. As the 2017 academic year came to a close, counseling reported CHS students submitted an average of 4.5 college applications, up from 2016. Also this past fall, we had SNHU perform an onsite acceptance here at CHS where six CHS students were accepted for the 2018-19 school year. Our counselors are better utilizing Naviance to assist students in their long-term planning, particularly as it relates to the college acceptance process and career planning. A key to this is starting freshman year where all CHS freshmen were provided the opportunity to log on and were given an instructional tutorial for Naviance to prepare them for using this program throughout their four years in high school.

Our CHS science department has been more aggressively addressing student lab and curriculum needs and we are greatly anticipating continued success in student performance. Our AP Biology program has had outstanding results in their course work and their AP test scores with instructor Cate Devine. Curriculum Facilitator Bill Pothier continues to be both an excellent instructor with our freshman science classes, but an integral and visionary leader in creating a "Sciences of Natural Disasters" course that students are greatly interested in taking. He also is a strong leader having the foresight to continue to advance our science programming with high interest opportunities for students in chemistry, physics and biology.



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In our math department, teachers continue to use our Big Ideas math materials to move our students forward in algebra and geometry. With more consistent application of strong instructional practices with more real world applications of their knowledge and skills, the anticipation is that there will be a more positive impact of this work on student math performance as well as on standardized tests. Speaking of math assessments, we are very pleased with our performance on AP calculus assessments. Our average scores were over a 4.3 out of 5, and that speaks well of our students as well as the instruction they are receiving and the possibility of earning college credits for those strong AP test scores. On a final note, our CHS Math Team with Advisors Diane Angelini and Shaun Hastings took 6th out of 12 teams in their Math Competition at Plymouth State last spring.

Our Visual Arts program maintains its high quality with students recognized in the 2017-18 Scholastic Art Awards of New Hampshire. Our students have demonstrated success among their peers with students earning 3 Gold Keys, 3 Silver Keys 10 Honorable Mentions, and 2 Portfolio Honorable Mentions and their work being displayed with other state winners at the Stockbridge Theater in Derry. Students receiving awards included Killian Franklin, Caroline McSorley, Lexi Grant, Zach Drouin, Jamie Byers, Catriona Chew, Jenna Bung and Caroline Ward.

In the CHS Library, we have begun to transform the space as aligned with District priorities to begin creating a Library Commons model, with a small “maker space” area, and plans to repurpose the library itself and our former computer lab into a space for more collaborative student activity. We also have been working to include more electronic resources including the number of eBooks available to students. We also have purchased Turn-It-In software anti-plagiarism software and trained our teachers how to utilize the program for assisting students in revision and editing of their research papers as well as to document and cite sources appropriately to avoid plagiarism in their academic work. Students continue to see the CHS library as a place where they can collaborate with peers, relax between classes, and complete their ongoing assignments.

We currently have agreements with Alvirne & Pinkerton Academy to provide Career and Technical Education courses for CHS students, and we’ve had significant growth in student participation. Our hope is to continue to increase these outside opportunities available with our partner institutes. We have seen great success for our students in both schools, with six of our students celebrated at Pinkerton for their excellence through their induction into the National Career and Technical Education Honor Society. We also have had one of our students, Julia Martinage, whose Alvirne team came in first in NH, and she placed fourth in a NH state veterinarian science competition back in the spring. And for students where traditional school is not effective, we collaborate with Pinkerton and The Upper Room in Derry to provide the High School Equivalency Test (Hi-SET) program which is recognized in NH as a diploma track. We also collaborate with NCC and SNHU to provide dual-enrollment opportunities, and we plan continuing these relationships moving forward in science and mathematics.

Professional Development: Our professional development (PD) priority from Administration in 2017 has been two-fold. We have continued to focus on the New England Association of Schools & Colleges (NEASC) re-Accreditation process, CHS established their core values and beliefs in 2014-15, and currently our self-study reports are complete, with final editing soon to be completed by coordinators Heidi Paris and Erin Brown. In May, we will be entertaining the NEASC Visitation Committee for four days as they come through and assess our self-study with a thorough review of our practice in comparison to our self-analysis. We are excited about seeing the end results of this multi-year process.

Our second priority has been to offer PD opportunities related to our 1-1 technology program begun in September of 2017. With two years of piloted 1-1 Chromebooks used by about 80 students, CHS freshmen and sophomore teachers were provided opportunities to work with students in the classroom utilizing basic Google Apps for Educators and other educational technology tools. However, with the integration of Chromebooks for every



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student during the 17-18 school year, a much greater emphasis on teacher technology PD was necessitated. As a result, during the summer of 2017, school Librarian, Andrea Ange, created a Google Summer Training workshop, and some 200+ educators from around the region, joined CHS teachers and students along with LMS and GMS teachers and administrators in training on Google Apps. Additionally during the 2017 school year, a number of our staff have attended other technology conferences including MassCue, the Christa McAuliffe Technology Conference, and visited Sanborn Regional High School for further PD work related to technology use in the classroom. The goal of this is to begin a process of teachers training teachers during the second half of the 2017-18 school year and advance our instructional practice with computers in the classroom. We also have had Special Educator, Eliot Bamford, offer workshops to teachers after the school day to assist with this PD initiative. Gratitude goes out to Jason Pelletier and our IT staff for training teachers on the new GoGuardian app which allows us to manage student Chromebooks while they are working on assignments in class.

CHS also has continued its relationship with the League of Independent Schools and the New England Secondary Schools Coalition. Key staff involved include Phil Martin, Justin Ballou, and Andrea Ange. An important aspect of this relationship is to continue to improve our personalization of students' educational experiences and to foster best instructional practices through collegial PD.

School Leadership: The current administration includes myself, Assistant Principal, Mike Perez, Counseling Director Jodi Callinan, and Athletic Director, Jarod Mills. We meet Thursday afternoons to discuss school programming, manage daily and weekly operations, and manage unique and challenging events occurring. Two key practices of ours are worth noting. We have continued inviting student leaders to meet with us and have included Campbell Athletic Leaders, the Captains of the Football Team, Student Council members on multiple occasions, as well as members of the National Honor Society. We also continue our after school bi-monthly Leadership Team meetings which include Curriculum Facilitators: Bill Pothier-Science, Heidi Paris-Social Studies, Patrick Keefe-English, and Diane Angelini-Math; Unified Arts Team Leader, Jen Watson-Spanish; and Ryan Keller-Special Education: as well as elected members Aimee Gaspar-English and Amy Paradise, Special Education. These meetings provide clearer communication across school departments so faculty input is included in decision-making as well.

Other Notables: Several other points are worth noting of ongoing work. During August of 2017, Mike Perez and I spent considerable time updating our School Emergency Operations Plan according to State DOE requirements. Subsequently, we have involved our school Safety Committee, under the leadership of Michael Perez and Jodi Callinan to continue to develop and refine our emergency procedures to ensure smoother, safer lock-down and emergency drills. We have also coordinated this planning more closely aligned to police and fire protocols to ensure we are most effectively planning for student safety and security as aligned with Incident Command protocols. We are also working with District Administration as well as Principal Lecklider of LMS and Principal Thompson of GMS to coordinate ALICE safety training for the spring of 2018.

It is important to recognize other support from across the community that does involve "work" at CHS. We are fortunate to have the Campbell PTO, with the leadership of President Janice Hood and mainstays Heather Stagnone, Bonne Cavanaugh, Amy Goldstein, and Ruth Christino, providing great support inside and outside the building over the year. They and all of the members are so considerate supplying us with meals, knowing food is absolutely a motivator for the first day of school, or during the long days of Parent-Teacher Conferences, or during seasonal celebrations. Other groups include the Friends of Arts as well as the CHS Athletic Boosters contributing countless hours of support to our students and their activities.

Faculty Recognition & New Staff: We are fortunate to have an outstanding teaching staff at CHS. Social studies teacher Dennis Perreault was recognized as the NH Social Studies "Teacher of the Year". Dennis also teaches our recycling class and is responsible for our CHS Recycling Class being recognized as the New England Recycle



Bowl Recycling Champions as well as being recognized in the Green Up New England Challenge for their recycling program. Also celebrated this year was math teacher, Dala Johnson, who was recognized by the NH Teachers of Mathematics as a finalist for the 2017 Fernald Prevost Mathematics Award for an excellent math teacher in NH with less than five years' experience. I also think it is important to recognize student teacher Carey Sitak, who student taught with us last year and was well-mentored in the music department by Jill Pennington and former music teacher Phil Martin.

During the 2017-18 school year we welcomed the following new teachers to CHS including Sean Conley, math after completing one year as a long-term substitute, Joanne Ray, science, Amy Perkins, Physical Education, Jon Van De Car, Technical Education, Carolyn Leite, Music working at both CHS and LMS, and Nate Lamy, part-time music. We also welcomed to CHS, new administrative assistants, Deb Harris and Elana Ayer along with our new receptionist, Terri Taylor.

With these additions, we wish the best to the following staff who moved on from CHS at the end of the 2017 school year: Teachers Phil Martin, Michael O'Keefe, Chuck Mower, Catherine Gorman, Jeanne Schratweiser, and administrative assistants, Cheri Pitrone and Christine Ferraro.

Other Appreciation: I want to thank the Litchfield School Board and Budget Committee for your support in this my second year, to the District Leadership for all your encouragement, particularly Superintendent James O'Neill, Curriculum Director Nancy Heon, Business Administrator Cory Izbicki and Special Education Director Devin Bandurski, IT Director Jason Pelletier, along with Andrea Stern and Brendan Collins, and also to Tom Lecklider, Principal at LMS, and Scott Thompson, Principal at GMS, a huge thank you as well for your support.

Successful schools thrive due to the hard work of scores of people who contribute behind the scenes. CHS has been well-supported by our administrative assistants, Cheri Pitrone, Christine Ferraro, and Deb Harris in the Main Office, Michelle Vecchiarello in Counseling, and Dawn Miller in Athletics. We are fortunate to have them at CHS.

Clearly, the teachers, para-educators, and other support staff are a critical piece to CHS student success and we thank them for their commitment to our students. Another important group that I would particularly like to recognize is our administrative team, composed of AP Mike Perez, Counseling Director Jodi Callinan, and Athletic Director Jarod Mills, each of whom is integral to advancing our students' possibilities here at CHS and in the world beyond.

Respectfully,

William D. Lonergan,
Principal, Campbell High School



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Campbell High School Staff 2017 - 2018

<u>Last Name</u>	<u>First Name</u>	<u>Position</u>	<u>Grade</u>	<u>Salary</u>
ANGE	ANDREA	LIBRARIAN (partial year)	CAGS	\$31,274.71
ANGELINI	DIANE	TEACHER HS MATH	M	\$57,817.00
BAKER	RACHEL	NURSE	B/RN	\$51,749.00
BALLOU	JUSTIN	TEACHER HS SOCIAL STUDIES	B	\$48,811.00
BAMFORD	ELIOT	TEACHER SPECIAL EDUCATION	M	\$67,759.00
BARNETT	KIMBERLY	TEACHER HS MATH	M	\$59,247.00
BARRY	PAULA	TECH/ART	B	\$45,874.00
BOURASSA	DANA	TEACHER BUSINESS 75%	M	\$51,987.00
BROWN	ERIN	TEACHER HS ENGLISH	M	\$59,501.00
CALLINAN	JODI	DIR HS GUIDANCE	M	\$79,000.00
CONLEY	SEAN	TEACHER HS MATH	B	\$50,688.00
COOPER	NATHAN	TEACHER HS SOCIAL STUDIES	M	\$48,525.24
DAVIS	HEATHER	TEACHER SPANISH 67%	B	\$41,178.20
DEVINE	CATHERINE	TEACHER HS SCIENCE	M	\$69,316.00
DUBE	ROSEANNA	TEACHER HS SCIENCE 87.5%	M	\$60,651.50
FREEMAN	DENISE	TEACHER ART	M	\$71,816.00
GASPAR	AIMEE	TEACHER HS ENGLISH	B	\$57,615.00
GINGRAS	DAVID	TEACHER HS SOCIAL STUDIES	M	\$54,449.00
GNAEGY	LYNN	TEACHER FACS	M	\$68,728.00
GRANT	LESLEIGH	TEACHER SPECIAL EDUCATION	M	\$68,728.00
HASTINGS	SHAUN	TEACHER HS MATH	B	\$44,406.00
HICKS	WILLIAM	STUDENT SUPPORT COUNSELOR	M	\$71,816.00
JOHNSON	MAGDALA	TEACHER HS MATH	B	\$42,938.00
JURUS	CARRIE	GUIDANCE COUNSELOR 50%	M	\$31,202.00
KEEFE	PATRICK	TEACHER HS ENGLISH	M	\$61,185.00
KELLER	RYAN	TEACHER SPECIAL EDUCATION	M	\$61,185.00
KEYES	SHANE	TEACHER HS SCIENCE	M	\$46,028.00
LANGELIER	WENDY	TEACHER SPECIAL EDUCATION 74%	M	\$40,053.98
LONERGAN	WILLIAM	PRINCIPAL HIGH SCHOOL	M	\$104,000.00
MCDONOUGH	SHAWN	TEACHER COMPUTERS	M	\$70,259.00
MILLS	JAROD	DIR OF HS ATHLETICS	M	\$72,500.00
PARADISE	AMY	TEACHER SPECIAL EDUCATION	B	\$41,447.00
PARIS	HEIDI	TEACHER HS SOCIAL STUDIES	M	\$52,765.00
PARKER	DAWN	TEACHER SPECIAL EDUCATION	B	\$50,279.00
PARSONS	JEFFREY	GUIDANCE COUNSELOR	M	\$68,728.00
PENNINGTON	JILL	TEACHER MUSIC	M	\$57,817.00
PEREZ	MICHAEL	ASST PRINCIPAL HIGH SCH	M	\$90,000.00
PERKINS	AMY	TEACHER - PHYSICAL ED 50%	B	\$20,735.00
PERREAULT	DENNIS	TEACHER HS SOCIAL STUDIES	M	\$71,816.00
POTHIER	WILLIAM	TEACHER HS SCIENCE	M	\$67,759.00
RAY	JOANNE	TEACHER HS SCIENCE	B	\$35,217.42
REID	KATRINA	TEACHER ART 50%	M	\$24,698.50
SCARELLI	ALEX	TEACHER HS ENGLISH	M	\$48,573.00
SULLIVAN	KELSEY	TEACHER HS ENGLISH	M	\$44,344.00
SZEPAN	SHANNON	TEACHER - PHYSICAL ED	M	\$62,866.00
TARDIF	RAE	TEACHER SPANISH 50%	M	\$34,364.00
VAN DE CAR	JON	TEACHER TECH EDUCATION 50%	B	\$29,540.50
WATSON	JENNIFER	TEACHER SPANISH	M	\$42,659.00

Campbell High School Class of 2017 Graduates

Joseph A. Adams	Nicholas D. Glockling	Vanessa Pucillo
Gillian Marie Alward	Aliesha Lynn Gray	Paola Nicole Quiñones Martinez
Evan Z. Bacon	Johnathan Hunt Hoffman	Nathan L. Readyhough-Cailler
Bryce John Barrett	Gabriele Agnes Hogan ^{!D#^+*}	Maddison Marie Reczko ^{!D#^+*}
Jacob N. Bishop	Michael Connor Hood ^	Brittany Lynne Reidy ^
Robert James Braccio	Amanda Lee Ives	Adam Michael Roy
Collin Patrick Brennan	Brendon Robert Jeffrey ^	Camron Rene Roy
Bailey Meredith Carlson	Jamie Marie Jutras ^{D#^+*}	Anthony T. Ruffini-Moore
Madison Dianna Caron ^{^*}	Michael J. Keane ^	Cole Patrick Ryan ^
Andrew P. Chamberland ^	Benjaminn Franklinn Klafft	Madison Rose Schreiber
Dayton O. Chandonnet	Jillian Emma Kohm ^{#^+*}	Jakob K. Scopelites ^{!D#^+*}
Dylan Thomas Coates	Benjamin J. LaBatt	Kelly Elizabeth Shattuck
Benjamin R. Cote	Andrew Paul Lacroix ^	Abbey K. Sigman
Hannah Rose Cote ^{!D#^+*}	Roberto Luis Landrau, III ^	Kassidy Marie Silva ^
Ryan Patrick Coyne	Joseph Charles LaRose, Jr. ^	David Joseph Simoneau ^{^+*}
Katherine Paris Dean	Morgan E. Lesperance	Keegan C. Smith ^
Ethan Samuel DeBaker	William S. Mahany ^{D#}	Carolyn R. Spaulding ^{!D#^+*}
Michael A. DePietro, Jr.	Jessica Rose Manning ^{!D#^+*}	Griffin Michael St. Onge ^{D^}
Bryce Robert Amado Desmarais ^	Michael Robert Marr	Anthony P. Sturzo
Curtis Glen Dodge	Brandon Steven Mason	Jaclyn Marie Sullivan
Shane Patrick Donahue	Dillon Todd Mason	Lauren Elizabeth Tanguay
Theodore Nicholas Douris ^	Michael Leo McSorley ^	Madison Elizabeth Taylor ^{!D#^+*}
Alysa Rose Dube ^	Samantha Angelina Molinari ^{!D#^+*}	Nicolas P. Tessitore
Madilyn Rose Fernandez ^{^+}	Payton James Musco ^	Harrison Parker Tremblay ^
Alyssa Karina Ferreras	Amy Nicole Paquette ^	Jacob George Tremblay ^
Sean William French	Ann Marion Paquin ⁺	Cassandra Nicole Tyler ^
Timothy Joseph Furlong ^{^+}	Alexander Jacob Pelham ⁺	Harrison Alan Vedrani ^{!D#^}
Matthew Robert Gagne	Paul Jacob Piana	Stephanie Lynn Whalen ^
Renee Catherine Gallant	Alissa G. Picard ^	Christopher A. Woods ^{!D#^+*}
Luis Guillermo Galvez Soza ^{^+}	Brittany L. Pratt ^	Hannah Mae Zack
Juliana Rae Gibson	Justin Michael Puchalski	

Valedictorian – Madison Taylor

Salutatorian – Jessica Manning

!Top Ten

^DDiploma of Distinction

#Academic Excellence Honors

[^]New Hampshire Scholars

*National Honor Society

⁺Student Council

2017-2018 LITCHFIELD SCHOOL DISTRICT CALENDAR

School Board Approved 9/20/17

REVISED CALENDAR

AUGUST 2017				
M	T	W	Th	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

9 New Teacher Orientation
22-24 Teacher Workshop
28 1st Day of School
4 days

FEBRUARY 2018				
M	T	W	Th	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28		

7 ALL SCHOOLS 2 HOUR DELAYED OPENING
26- Mar 2 Winter Recess - NS
17 days

SEPTEMBER 2017				
M	T	W	Th	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

1 Friday before Labor Day-NS
4 Labor Day
27 ALL SCHOOLS 2 HOUR DELAYED OPENING
19 days

MARCH 2018				
M	T	W	Th	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

1-2 Winter Recess cont. - NS
13 Teacher Workshop - NS
19 days

OCTOBER 2017				
M	T	W	Th	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

9 Columbus Day - NS (observed)
26 ALL SCHOOLS 2 HOUR DELAYED OPENING
21 days

APRIL 2018				
M	T	W	Th	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30				

12 ALL SCHOOLS 2 HOUR DELAYED OPENING
23-27 Spring Recess - NS
16 days

NOVEMBER 2017				
M	T	W	Th	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	

10 Veterans Day - NS
20 Parent/Teacher Conferences All Day and Evening - NS
21 Teacher Workshop - NS
22-24 Thanksgiving Recess
16 days

MAY 2018				
M	T	W	Th	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

10 Senior Project Evaluation - Early Release for CHS Grades 9, 10, & 11 -12:30pm
28 Memorial Day - NS (observed)
22 days

DECEMBER 2017				
M	T	W	Th	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

25-Jan 1 Holiday Recess - NS
16 days

JUNE 2018				
M	T	W	Th	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

Graduation - To Be Determined
19 Last day of school with 4 snow days
9 days

JANUARY 2018				
M	T	W	Th	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

1 Holiday Recess cont. - NS
15 Martin Luther King, Jr./ Civil Rights Day - NS
21 days

NOTES:

- Shaded Days and NS = No School
- 2 HOUR DELAY ALL SCHOOLS September 27, October 26, February 7 & April 12
- Early Release CHS Grades 9, 10 & 11 Only - May 17 12:35 pm

Snow days will be made up at end of school year (June)

SEPT thru JAN - 97 DAYS FEB thru JUNE - 83 DAYS
180 Total Student School Days - 190 School, Snow & TW Days

Please Mark Your Calendar: Voting Day March 13, 2018

LITCHFIELD SCHOOL DISTRICT

ENROLLMENT - PROJECTIONS ELEMENTARY

Grade	Enrolled October 1, 2016	Enrolled October 1, 2017	Projected September 2018
Pre	39	40	40
Kindergarten	47	53	60
1	85	67	74
2	88	85	71
3	85	90	88
4	82	87	93
Total	426	422	426

ENROLLMENT - PROJECTIONS MIDDLE SCHOOL

Grade	Enrolled October 1, 2016	Enrolled October 1, 2017	Projected September 2018
5	107	79	89
6	120	115	85
7	111	118	114
8	119	109	117
Total	457	421	405

ENROLLMENT - PROJECTIONS HIGH SCHOOL

Grade	Enrolled October 1, 2016	Enrolled October 1, 2017	Projected September 2018
9	115	110	107
10	125	108	106
11	132	118	103
12	98	130	113
Total	470	466	429

**Combined
Totals**

1353

1309

1260

**LITCHFIELD SCHOOL DISTRICT
DELIBERATIVE SESSION
February 4, 2017
The State of New Hampshire**

Time, Place: The meeting was called to order at 10:00 a.m. in the Campbell High School Auditorium.

Present: Moderator, Mr. John G. Regan, presiding.

School Board members: Mr. Brian Bourque, Chair; Mr. Derek Barka, Vice Chair; Mrs. Janine Lepore, Mrs. Christina Harrison, Mrs. Paula Izbicki.

Mr. James L. O'Neill, Superintendent of Schools; Mr. Frank Markiewicz, Business Administrator; Mrs. Michele Flynn, Administrative Assistant; David Sayward, Attorney for the District.

Budget Committee members: Mrs. Cynthia Couture, Chair; Mrs. Keri Douglas, Vice Chair; Mr. Chris Pascucci; Mr. Robert Keating, Mrs. Jennifer Bourque, Mr. Dennis Miller; Mr. Andrew Cutter (absent)

Ballot clerk: Mrs. Trisha Regan

Mr. Regan invited members to join him in the Pledge of Allegiance.

Mr. Regan introduced Mr. Phil Reed, Vice Moderator, and reviewed the Moderator's rules and protocol for the Deliberative Session according to state law.

Mr. Regan introduced Mr. Brian Bourque, School Board Chair. Mr. Bourque introduced School Board members, SAU staff, and attorney.

Mr. Regan introduced Mrs. Cynthia Couture, Chairperson of the Budget Committee. Mrs. Couture introduced Budget Committee members.

Mr. Regan reviewed the Moderator's rules and announced that elections will be held on March 14, 2017 from 7:00 am – 7:00 pm at CHS.

Note: The order of business of the Deliberative Session is sometimes conducted out of the warrant articles' numeric sequence. Recording activity in chronological order would make the minutes difficult to follow; therefore, the articles will be listed, with action taken thereon, in the order in which they were listed on the warrant.

As is customary, Mr. Regan asked voters if they were in favor of allowing non-voters and employees of the school district who were in attendance to comment during the meeting.

The majority was in favor of allowing non-voters and/or employees of the district to comment during deliberative session by voice vote.

Mr. Regan read Article A.

ARTICLE A.

To elect by ballot the following School District Officers:

<i>School District Moderator</i>	<i>3-Year Term</i>
<i>School District Treasurer</i>	<i>3-Year Term</i>
<i>School District Clerk</i>	<i>3-Year Term</i>
<i>School Board Member</i>	<i>3-Year Term</i>
<i>School Board Member</i>	<i>1-Year Term</i>

The Moderator opened discussion of Article A.

Hearing no discussion, the Moderator indicated **Article A stands as written.**

Mr. Regan read Article 1 and indicated that Mrs. Couture would speak to the article.

ARTICLE 1

Shall the Litchfield School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote at the first session of the annual school district meeting, for the purposes set forth herein, totaling Twenty-One Million, Eight Hundred Twenty-Seven Thousand, Two Hundred Twenty-Three Dollars (\$21,827,223)? Should this article be defeated, the default budget shall be Twenty-One Million, Seven Hundred Seventeen Thousand, Five Hundred Eighty-Six Dollars (\$21,717,586) which is the same as last year, with certain adjustments required by previous action of the Litchfield School District or by law; or the School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only.

This Article has an estimated tax impact of \$0.42 and was recommended by the School Board by a vote of 5-0-0. The Article was recommended by the Budget Committee by a vote of 6-2-0.

Mrs. Couture made the following statements:

The School District Budget was received in November. The Superintendent and Business Administrator reviewed district goals for Budget Committee members. The budget was reviewed line by line over 5 meetings in November and December. The budget information was presented by the School Board representative, Superintendent, Business Administrator and department heads as needed before voting. Final votes on budgets and Warrant Articles were made on December 22.

Decision Criteria

Mrs. Couture explained the Budget Committee made their recommendations based on the following criteria:

- Consider history of actual spending of previous years
- Consider School District Priorities as presented

- Consider year to date actual spending of current budget
- Consider student enrollment projections
- Consider the rationale for why dollars are being requested by the school district and educational professionals as well as any data presented.
- Consider what was a reasonable budget to present to the voters given fixed cost increases and revenue projections.

Mrs. Couture presented the school district budget review:

- The School District Budget submitted to the Budget Committee was \$731,493 more than last years approved budget.
- Projected revenues are down slightly.
- Enrollments continue to decline (last 10 years lost 268 students).
- This would have been an increase of 3.59% and a tax increase of \$0.92.
- The Budget Committee made numerous reductions that resulted in a proposed budget that is \$443,110 less than the school proposed budget.
- The Recommended budget is \$288,383 more than last years approved budget.
- The projected increase is 1.41% with a tax impact of an increase of \$.42.
- The Default Budget is \$109,637 less than the proposed budget.

Areas of Major Impact

- Health Insurance \$193,695 Increase

Our health care provider, School Care, increased health insurance 9.5%

- New Hampshire Retirement \$149,917 Increase

Rate increase for both employees and teachers

- Transportation \$24,670 Increase

Contractual increase

- Technology Services \$137,205 Increase

New computer purchases as replacement, curriculum changes in technology

- Special Services \$118,726 Increase

This includes a reduction of \$99,432 in Handicapped Tuition

- Salaries (\$184,174) Reduction

Decreases in attrition, Superintendent's salary; increases in staff and hours

- Utilities (\$42,850) Reduction

Lower prices in oil and gas

- Textbooks (\$58,311) Reduction

Use of digital resources instead of print.

dh

Budget Committee Action

- Special Services \$105,030 Increase

Traditionally the Budget Committee reduces by historical underspend, but motions to make these reductions failed. There was an addition of \$106,000 for a new student.

- Buildings & Grounds \$51,500 Reduction

Utility van, signage, prioritizing repairs and delaying those that can be done as part of the buildings review.

- Total Schools \$8,110 Reduction

Destination Imagination was asked by parents to be independent of schools. Other small adjustments were made.

- Salaries and Benefits \$453,985 Reduction

Historical underspend, Superintendent's salary (full time position budgeted prior to acceptance by the Superintendent to stay on another year) and benefit adjustment.

- Conferences and Travel \$25,000 Reduction

Reduction based on historical spending.

Potential Tax Impact

The Recommended budget, \$21,827,223, is projected to have a tax impact of \$0.42, which would be an estimated \$147 increase on a home valued at \$350,000 if the recommended budget is approved.

The Default budget, \$21,717,586, is projected to have a tax impact of \$0.26, which would be an estimated \$91 increase on a home valued at \$350,000 if the recommended budget fails.

All recommended articles would have a tax impact of \$0.98 if they are approved, which would be an estimated \$343 increase on a home valued at \$350,000. This includes the recommended budget (Article 1).

Mr. Bourque made the following statements:

The Recommended budget is \$288,383 above last year's budget, which includes \$106,000 added for a new special education student. Non-discretionary spending, which totals \$549,272, includes increases for health insurance, dental insurance, NH retirement, long-term substitutes, an additional Grade 2 teacher, an LMS special education teacher, vocational tuition and a 5% contractual increase in transportation.

Subtracting these non-discretionary costs from the recommended budget total results in a \$260,000 decrease over last year's budget.

Prior to review by the Budget Committee, the School Board made reductions to the FY18 Recommended budget of \$111,638.

Mr. Regan opened the article for discussion.

Hearing no amendments or discussion, Mr. Regan indicated that **Article 1 will appear on the ballot as written.**

Mr. Regan read Article 2 and indicated that Mr. Barka would speak to the article.

ARTICLE 2

Shall the Litchfield School District vote to approve the cost items included in the collective bargaining agreement reached between the Litchfield School District and the Litchfield Education Association, which calls for the following increases in salaries and benefits at the current staffing level:

<i>Year</i>	<i>Estimated Increase</i>
<i>2017-2018</i>	<i>\$ 282,018</i>
<i>2018-2019</i>	<i>\$ 293,644</i>

and further to raise and appropriate the sum of Two Hundred Eighty-Two Thousand, Eighteen Dollars (\$282,018) for fiscal year 2018, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels.

This Article has an estimated tax impact of \$0.32 and was recommended by the School Board by a vote of 5-0-0 and was recommended by the Budget Committee by a vote of 6-2-0.

Mr. Barka presented data regarding the negotiations of the teachers' contract. He mentioned he was a member of the negotiating team with the LEA and the two main objectives were to:

Maintain competitive salaries, recruit, and retain high quality teachers:

- Offer competitive salaries compared to our local competitors
 - Currently 5-6% below local market
- Maintain staff stability with a 2yr contract

Continue to strive for Healthcare Savings

- Increases in co-pays for office visits, prescriptions, urgent care, and emergency room visits
- 1% increase in employee contributions

Mr. Barka explained how the teacher salary step schedule works.

Teaching staff is paid based upon the salary schedule approved in the collective bargaining agreement. When hired, an educator is placed on a "LADDER" or "Grade-Level" based upon their degree or education status.

Bachelors	Masters
Bachelors + 15 credits	Masters + 15 credits
Bachelors + 30 credits	Masters + 30 credits

Within that ladder, they are placed on a **STEP** based upon their years of experience.

- Each school year with a contract, teachers move up one step on the experience scale.
- When there is no contract, there is no step movement.
- Teachers at top step no longer move steps.
- Occasionally, the contract will also include step modifications to keep the salary schedule competitive and to provide raises for members at the top step.

Mr. Barka explained items negotiated in the LEA contract.

Year 1: 2017-2018

Schedule Modification – slide schedule 1 Step Up

- Remove 1st step (old Step 2 becomes Step 1)
- Add new 15th Step
- Increase each step 1.5%
- Teacher remains on current step

Healthcare

- Increases in co-pays for prescriptions and doctor/urgent care/ER visits

Benefits

- Starting/Top salary is more competitive.
- Salary schedule more competitive

Year 2: 2018-2019

- Teachers move up one step
- Steps increased 2.00%

Healthcare

- 1% increase in Employee Premiums

Result

- Top Steps receive 2% increase
- Staff on the schedule receive step + 2%
- District saves 1% on healthcare premiums.

Mr. Barka indicated that the LEA salaries in Litchfield were compared with several other towns. He indicated that the increases were necessary to not only attract new teachers, but to move our schedule closer to competitive schedules. He noted the cost for Year 1 is \$283,179 and for Year 2 the cost is \$294,117.

Mr. Regan opened the article for discussion.

Bill Spencer, 9 Cranberry Lane, asked for an understanding of what the changes were in healthcare benefits, current and new, and the competitiveness of other towns.

Hollie Messenger, Director of Human Resources, explained current health plans are School Care Red and Green. She indicated that there is no change in the Red plan with a \$250 deductible for single coverage and \$500 for family coverage. She commented the changes to the Green plan include an increase to a \$30 copay for doctor office visits, \$50 copay for Urgent Care and \$100 copay for the ER.

Mr. Spencer asked what percentage the district contributes for health insurance and what percentage employees contribute for health insurance.

Mrs. Messenger indicated the distribution is as follows:

Green Plan: District contribution 83%; Employees 17%

Year 2 of Contract: District contribution 82%; Employees 18%

Red Plan: the distribution is 85%/15%.

Mr. Spencer asked how that compares with other districts.

Mrs. Messenger indicated other districts are close with a distribution of 85%/15%.

Will Leverton, resident, commented that he has been an educator for 15 years. He indicated he cannot afford to work in this town as an educator because the salaries are far below market value. With regard to healthcare, he noted his wife works in Londonderry and the distribution is 85%/15%.

Frank Byron, 8 Mallard Court, commented the cost item numbers in the presentation differ from what is written in the article.

Mr. Barka explained his numbers are off a bit from the warrant article. He indicated the numbers in the warrant article are accurate.

Dennis Miller, 37 Wren Street, asked why Hudson was excluded from the survey.

Mr. Barka explained Hudson was initially used, but was pulled from the graph for room concerns.

Mr. Miller commented if healthcare keeps going the way it is we are looking at a \$500,000 increase if healthcare increases are included with this contract. He indicated we are paying \$22,800 for family plans. He commented that we would be hard pressed to find a business that pays that amount for health coverage. Mr. Miller indicated most businesses are moving to high deductible plans and we are not. He commented salaries and benefits are approaching 80% of the budget.

Mr. Barka indicated the difference is we are not competing with businesses. He commented healthcare is going up almost 10%, but the decreases in the contract reflect it.

Betty Vaughn, 19 Stark Lane, commented that she works in human services and one of the ways her company retains her is to pay vacation time, sick time and a higher portion of healthcare costs.

Corey Izbicki, 3 Kokohekas Circle, commented comparing school districts to businesses is not a fair comparison. He indicated these discussions happen across the state, but we still have to provide those benefits.

Hearing no further amendments or discussion, Mr. Regan indicated that **Article 2 will appear on the ballot as written.**

Mr. Regan read Article 3 and indicated Mr. Bourque would speak to the article.

ARTICLE 3

Shall the Litchfield School District vote to approve the cost items included in the collective bargaining agreement reached between the Litchfield School District and the Litchfield Support Staff Association, which calls for the following increases in salaries and benefits at the current staffing level:

<i>Year</i>	<i>Estimated Increase</i>
<i>2017-2018</i>	<i>\$ 62,787</i>
<i>2018-2019</i>	<i>\$ 57,662</i>

and further to raise and appropriate the sum of Sixty-Two Thousand, Seven Hundred Eighty-Seven Dollars (\$62,787) for fiscal year 2018, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels.

This Article has an estimated tax impact of \$0.07 and was recommended by the School Board by a vote of 4-0-1 and recommended by the Budget Committee by a vote of 7-0-1.

Mr. Bourque mentioned that he and Mrs. Harrison were on the negotiating team. He indicated that Year 1 and 2 salary increases would have been received even if there were no contract. He explained that insurance costs were reduced by 1% in Year 1 and by 1.5% in Year 2; copays will be \$20 for doctor office visits, \$50 for urgent care and \$100 for emergency room visits; paraprofessionals will get a day of professional development. Mr. Bourque indicated that the cost items are low.

Mr. Regan opened the article for discussion.

Natalie Hirte, 14 Lund Street, commented that paraprofessionals are invaluable and help provide support for teachers in the classrooms.

Hearing no amendments or further discussion, Mr. Regan indicated that **Article 3 will appear on the ballot as written.**

Mr. Regan read Article 4 and indicated Mrs. Izbicki would speak to the article.

ARTICLE 4

Shall the Litchfield School District vote to raise and appropriate the sum of Ninety-Two Thousand, Eight Hundred Eighty-Five Dollars (\$92,885) to be added to the operating budget for the purpose of funding salary and benefits for a full time Special Services Coordinator position to support the Special Services Director and Special Services Department?

This Article has a tax impact of \$0.10 and was recommended by the School Board by a vote of 5-0-0 and recommended by the Budget Committee by a vote of 8-0-0.

Mrs. Izbicki provided comments and facts regarding the proposed special services coordinator. She indicated the position will support the Director of Special Services and the Special Services department. She noted the position was supported 100% by the School Board and Budget Committee.

Mrs. Izbicki made the following statements:

Currently, there are 161 students identified with disabilities in the district. 95 students at GMS and 66 at LMS and within that number are a spectrum of needs that can range from an out of district placement to a child who may need speech services twice per week.

Special Education is a robust job that requires much meeting time and review of paperwork. Every meeting requires an LEA representative that is not a case manager or anyone who services the child, which means this job needs to be done by an administrator.

(Example of the time required at one building):

95 identified students at GMS that each require an annual meeting that last at least one hour and require paperwork that includes the IEP, the written prior notice, notes taken from the meeting, other forms such as Medicaid, parent rights forms, etc. The LEA must review all the paperwork (approximately 20 pages per meeting). The amount spent for the meeting and paperwork can easily total 2 hours or more. With 95 students only receiving the annual meeting, that totals 190 hours.

Some students (20) are up for re-evaluation that is required every 3 years for those on IEPs. This flow of meetings requires a pre-evaluation meeting, an evaluation meeting, and an IEP meeting. These meetings can run 1 hour or more with the same amount of paperwork. This totals an additional 120 hours.

Preparation also needs to be done for summer school for these students. These meetings require a proposal for ESY and possible amendment to the IEP, which adds to the paperwork. If only half the students are invited to ESY, that is 80 hours (1 hour meeting, 1 hour paperwork).

The LEA representative is also responsible for approving all IEP paperwork that is submitted into NHESIS (the DOE site that holds schools accountable for following timelines and laws in IEPs). This input is done by case managers, but the LEA representative must review the work and approve in a timely manner. The additional hours are approximately 10 per week.

Another role is preschool. PreK students who are identified come with a whole new set of laws, meetings and unique situations that often make paperwork longer and meetings more complicated. The process can consist of reviewing and accepting the testing, observations,

discussion of services and whether to offer them or not, decision on home education or classroom education. Accepting 10 students can add 100 hours. All decisions have an impact on the budget.

Transition meetings take place from grades PreK to K, Grades 4 to 5 and Grades 8 to 9. Each meeting lasts an hour with additional paperwork involved. There can be additional meetings with parents as well. If 50 students are transitioning, that is an additional 200 hours. This does not include students who go through the process and are not identified. A referred student must go through the process (referral meeting, a pre-evaluation meeting, an evaluation to determine eligibility, and the IEP, if the referring child is eligible). If 20 students are referred throughout the year that is an additional 160 hours. These hours do not include students who are identified who live in Litchfield, but who attend a private or charter school, which the district is still responsible to pay for.

All these responsibilities do not include being asked to conduct an observation, visiting out of district students, budgeting, staffing, building programs, offering supports to help students off IEP's, often students come with needs that require special mechanisms and or special needs for curriculum, or services that require the district to use a contracted service, sometimes it requires professional development for staff, and it's the administrator needs to get all that into place quickly, effectively, and all with the best interest of the child at hand.

The total of hours discussed for one school is 860. This number does not include the others or the PreK parent meetings. If you double that number to include the middle school we are at 1720. There are 1080 hours in 180 days of school consisting of 6 hour days. Of course special education runs year round, so you can see just in the numbers why this position is needed.

How does the Special Services Coordinator position help the taxpayer? If your principal and part-time administrator are coordinating all these meetings, how are they properly evaluating teachers, or growing the curriculum, interacting with students, time for parents, time for discipline issues, moving to 21st century learning, paying attention to attendance issue, nighttime events, and budgets for regular education?

Mrs. Izbicki commented she has heard from some parents that an enrichment coordinator is needed. She indicated with a principal with more time, special education focused on by another administrator, can develop teacher best practices of enrichment with zero taxpayer dollars. This would mean that all students would benefit from enrichment, not a select few for a short time in a special place for 30 minutes once per week.

Mrs. Izbicki commented this position will help to breed stability and that investment is needed.

Mr. Regan opened the article for discussion.

Kathy Follis, 8 Mike Lane, asked if this position opens up time for administrators, why do we need a full time assistant principal?

dy

Mrs. Izbicki commented there are other things that administrators do and there are a large amount of students that need to be addressed.

Mrs. Follis commented that if special education is 25% of enrollment that is not a small percentage. She indicated meeting-wise, regular education administrators do not need to attend that many of them. She suggested if the Special Services Coordinator position is approved, keep the assistant principal part time and see how the year works out.

Mrs. Izbicki commented that is a long time to wait and see. She indicated it would be wise to ask how many meetings the administrators attend outside of their building.

Wilfred Henderson, 11 Foxworth Lane, commented as an assistant principal, he does not have enough time to attend all meetings. He indicated there is vast work to do with other students as well.

Natalie Hirte, 14 Lund Street, commented she has a child with special needs and is familiar with the process and meetings. She indicated there are other meetings in other buildings that administrators are required to attend.

Robin Corbeil, 4 Nesmith, commented it is a great idea for administrators to be able to focus on the other 75% of the students. She indicated we may not meet every need these students have. She believes giving the principals a year to do that is fine.

Hearing no amendments or further discussion, Mr. Regan indicated that **Article 4 will appear on the ballot as written.**

Mr. Regan read Article 5 and indicated that Mr. Bourque would speak to the article.

ARTICLE 5

Shall the Litchfield School District vote to raise and appropriate the sum of Sixty One Thousand, Six Hundred Forty-Five Dollars (\$61,645) to purchase security equipment and products to enhance safety and security for the main entrances to Griffin Memorial School, Litchfield Middle School and Campbell High School, and modular classrooms at Griffin Memorial School and Litchfield Middle School, as recommended by the NH Department of Homeland Security?

This Article has an estimated tax impact of \$0.07 and was recommended by the School Board by a vote of 5-0-0 and recommended by the Budget Committee by a vote of 8-0-0.

Mr. Bourque commented that the district received a report from Homeland Security regarding safety and security in the schools. He indicated that the items that have the greatest impact were extracted and it is well worth it to add this security for our children's safety. He noted that the other items can be addressed in the future.

Mr. Regan opened the article for discussion.

Sue Seabrook, 33 James Way, asked to hear more about what was proposed in the article.

Mr. Bourque indicated that the recommendations included additional cameras, ballistic film on the glass for determent of intrusion and fencing around the portables.

Mrs. Seabrook commented that her son-in-law works in Lowell and when her husband visited the school to play Santa for the children, he had to have his license scanned and could not enter the building until he was cleared. She agreed that more security is needed.

Kathy Follis, 8 Mike Lane, asked if this proposal includes anything to notify people in transit from one school to another if an emergency occurs (i.e. lockdown).

Mr. Bourque indicated that is not included at this time.

Frank Byron, 8 Mallard Court, asked if the cameras will tie the police department into the school as they have been requesting that.

Mr. Bourque indicated that the proposal will not address that. He commented there are ongoing conversations as well as concerns by the district allowing that type of surveillance.

Mr. Byron commented that other districts allow it. Mr. Bourque indicated that discussions are ongoing.

Mrs. Follis asked why we do not allow it. She commented it is more efficient for response by the police to be prepared.

Mr. Bourque indicated there are concerns about individual rights and filming students.

Hearing no amendments or further discussion, Mr. Regan indicated that **Article 5 will appear on the ballot as written.**

Mr. Regan read Article 6 and indicated that Mr. Bourque would speak to the article.

ARTICLE 6

Shall the Litchfield School District vote to raise and appropriate up to One Hundred Thousand Dollars (\$100,000) to be added to the Special Education Capital Reserve Fund established in 2004 and authorize the use of that amount from the June 30 unreserved fund balance available for transfer on July 1 of this year; and to designate the School Board as agents to expend? This is a special warrant article.

This Article has an estimated tax impact of \$0.00 and was recommended by the School Board by a vote of 5-0-0 and not recommended by the Budget Committee by a vote of 4-4-0.

The balance of the Special Education Capital Reserve Fund as of June 30, 2016 is \$104,210.10.

Mr. Bourque commented that it has been brought up that there is always a large underspend in Special Services. He indicated that the way the budget is being written going forward you will not see that large underspend. He noted we are now projecting for an underspend of \$68,000 in FY17. Mr. Bourque presented two charts that reflected expenditures for Special Services from 2011 – 2017 and underspends that have occurred in the years prior to 2017.

Mr. Bourque reported that there is the potential of another student coming into the district and the underspend will not be enough funding. He indicated there are potential students that will be placed and the district needs the funds to cover those costs.

Mr. Regan opened the article for discussion.

Bill Spencer, 9 Cranberry Lane, asked to hear from the Budget Committee members who voted on the article recommendation and their rationale.

Mrs. Couture commented this year there were several motions to reduce the Special Services budget by a historical underspend and they all failed. She indicated historically there is \$250,000 in the budget than has been spent. She noted the Budget Committee felt that because of what is in the fund and in the budget there would be sufficient funds to cover.

Mrs. Douglas echoed Mrs. Couture's comments. She commented the underspend shown for next year is because of what was removed last year. She indicated we have enough in the budget to absorb additional students. She noted we are in good shape.

Mr. Pascucci commented that there are two sides to the argument driven by two different philosophies. He indicated when emotion is brought in it always feels nice, but this boils down to taxing in this town. He commented it feels good to have padding in the budget, but it is taking money away from people in this town that is not needed. Mr. Pascucci indicated when the conversation switched to numbers that is why some people did not support it. He noted \$106,000 was added to the Special Services budget. He commented he did not see any difference in the way that budget was prepared.

Mr. Miller commented prior to the budget hearing \$106,000 was added to that budget. He indicated the budget was approved prior to that addition. He noted given the \$68,000 underspend, you would expect the budget to come in that way. He commented there have been years with a \$700,000 underspend. He expects if the reserve fund was spent in that school year it get the support of the community versus building the fund up for the unknown.

Mr. Spencer commented projecting a \$68,000 underspend so early in my experience is not accurate.

Natalie Hirte, 14 Lund Street, commented in her experience with the schools she has seen talented people working with our children and some who are not. She suggested spending this money to train them.

Robin Corbeil, 4 Nesmith, commented we are smarter as a country and able to diagnose more needs than before. She indicated if 25% of our students are identified that means more are identified in other districts, which leads to the chance a student with special needs could come into our district. She does not believe that \$100,000 in the reserve fund is enough. Mrs. Corbeil commented that she would instead like to see \$500,000 in that savings account. She commended the School Board and the Superintendent for the method of budgeting this year and wanting to increase that fund so it does not impact anything else. She indicated that she hears over and over let the town vote and decide. She strongly requested not to zero this number and to let the taxpayers vote on whether or not they will approve the article.

Olga (last name inaudible), resident, commented the article states 'raise and appropriate up to \$100,000'. She asked for an explanation of the types of services that can be drawn from that fund.

Mr. Bourque commented anything for the needs of the students that falls under Special Services except salaries and benefits.

Olga (last name inaudible) commented that it was mentioned we are on track for the underspend, but have a new student that will cost \$100,000. She asked what would happen if another student comes into the district.

Mr. Bourque indicated there is a potential student other than the one added to the budget.

Olga (last name inaudible) asked if the current reserve fund is gone now that the student has been added. Mr. Bourque responded in the negative.

Olga (last name inaudible) commented that she is an educator with children in schools who are identified students. She recognized the school district for their work with her children. She asked if there is no tax impact, why not appropriate the money?

Mr. Bourque indicated there is no tax impact because it comes out of the remaining end of year funds.

Olga (last name inaudible) commented because it is worded 'up to \$100,000' she feels it is not "robbing Peter to pay Paul" and that the school district will only ask for what they need at that time. She indicated she supports the warrant article.

Mr. Pascucci commented that zero tax impact does not mean there is no tax impact. He indicated when taking the money from the end of year funds or underspend, that money cannot be returned to the taxpayers to offset or lower the tax rate. He noted there is a tax impact for that reason.

Mr. Bourque commented if writing the budget was as easy as going to the movies it would be simple.

Maureen Sherwin, 29 Century Lane, commented she has been a paraprofessional at GMS for 17 years. She asked if the \$68,000 is an underspend?

Mr. Bourque answered in the affirmative.

Mrs. Sherwin commented every year we want workshops for paraprofessionals, but hear there is no money in the budget. She indicated in the past there were wonderful workshops the district paid for, but now we have to pay out of pocket. She asked if there is an underspend, why are we not being trained?

Mr. Bourque indicated there is professional development in the new contract for paraprofessionals.

Bill Spencer, 9 Cranberry Lane, made a motion to reduce the amount in Article 6 to \$0. The motion was seconded by Mrs. Spencer.

Mr. Spencer commented that a \$68,000 underspend is shot in the dark and will be larger at the end of the year. He indicated the existing reserve fund has been there for 10 years and never been touched. He noted when the Budget Committee looked at the budget this year it was a 50/50 vote. Mr. Spencer indicated it is fully funded in the proposed budget.

Robin Corbeil, 4 Nesmith, requested to hear from everyone who voted on the article. She strongly urged that the rights of the people to decide are not taken away. She indicated that the people in this meeting should not be allowed to take away our ability to vote.

Jarod Jozitis, resident, echoed Mrs. Corbeil's sentiments. He indicated to use a parliamentary trick to zero out the article and take away the decision from the people who vote is not right.

Betty Vaughn, 19 Stark Lane, commented that she was hoping with the addition of Special Education teacher there would be a shift of how Special Services would be used. She indicated many are upset with Special Services because they are not getting the services their children need. She wondered if there has been such a push not to spend money that educators are thinking there will be pushback if they request training. She noted this would help improve Special Services.

Mr. Keating asked how many people in the audience have insurance (many hands were raised). He asked how many have used it (no hands were raised). He commented this is a \$100,000 insurance policy. He indicated that emotions have been discussed. Mr. Keating commented it is emotions. He indicated it is easy to sit on the other side when you do not have that. He noted as a town we are better than this. He indicated he is not going to zero out the article a second year in a row.

Mrs. Bandurski, Director of Special Services, commented there is an increased population of students with various disabilities in the district. She explained we ensure a student will make adequate progress. She indicated when making decisions for students it is about needs. Mrs. Bandurski commented for professional development we do the best we can. She indicated three

years ago there were grant funds for special services, but we no longer have those. She noted it is hard to budget 18 months in advance. She commented the budget is based on current students and needs change every day – changes in need, medical diagnosis. She urged the public to allow the warrant to go forward as written.

Mrs. Couture clarified that the tax impact is true, but not true. She explained \$100,000 has already been paid in taxes, but by not spending it you can defer next year's taxes. She commented it does not have an increase on taxes, but if it goes back into the fund it decreases taxes. She indicated based on the budget, students' needs have always been met or you would not have \$300,000 - \$400,000 left over. She would like the warrant article to stand and let the people vote.

Mr. Spencer clarified the reason for Deliberative Session is not to make changes, but talk about the budget and make changes based on what we heard. He commented there is money in the fund to use for additional students. He indicated the fund has not been used in the past and there is money in the budget. He asked the public if they want the money to sit there or to reduce your taxes? He commented when going to the polls in March many will not have any idea about the tax impact of the article.

Mrs. Corbeil commented that she did not hear from all the Budget Committee members and School Board members about the right to vote.

Mr. Bourque commented the article should go to ballot.

Mr. Pascucci commented he hopes in the future when a handful of people add money to the budget in this room they believe the same philosophy that has been spoken of. He indicated taxes are going up and the he hopes people inform themselves. He believes the article should go to ballot.

Mrs. Izbicki commented that she is speaking for the School Board members that the article should go to ballot. She indicated if it is not approved, the School Board will ask for it again next year.

Mr. Reed, the Vice Moderator, made a point of order. He indicated on the floor the question is should we vote to zero out the article or not.

Mrs. Izbicki commented we are in support of leaving it on the ballot as written.

Mrs. Bourque supported leaving it on the ballot as written.

Mr. Kevin Bourque supported leaving it on the ballot.

Mr. Miller supported leaving it on the ballot.

Mr. Keating supported leaving it on the ballot as written.

Mrs. Douglas supported leaving it on the ballot.

The motion was defeated by voice vote.

Hearing no amendments or further discussion, Mr. Regan indicated that **Article 6 will appear on the ballot as (written or amended).**

Sue Seabrook, 33 James Way, made a motion to close Article 1 for reconsideration. The motion was seconded. The motion passed by voice vote.

Corey Izbicki, 3 Kokohekas Circle, made a motion to close Article 6 for reconsideration. The motion was seconded. The motion passed by voice vote.

Mr. Regan read Article 7 and indicated that Mr. Bourque would speak to the article.

ARTICLE 7

Shall the Litchfield School District vote to raise and appropriate up to Fifty Thousand Dollars (\$50,000) to be added to the Building Maintenance Capital Reserve Fund established in 2004 and authorize the use of that amount from the June 30 unreserved fund balance available for transfer on July 1 of this year; and to designate the School Board as agents to expend? This is a special warrant article.

This Article has an estimated tax impact of \$0.00 and was recommended by the School Board by a vote of 5-0-0 and recommended by the Budget Committee by a vote of 7-1-0.

The balance of the Building Maintenance Capital Reserve Fund as of June 30, 2016 is \$101,007,69.

Mr. Bourque commented that the money proposed in the article would be added to the existing fund in the event of a catastrophic occurrence.

Shana Dodge, resident, asked if the money only comes from the underspend in that category of the budget.

Mr. Bourque indicated it comes from the underspend in the entire budget.

Mrs. Dodge asked if the articles are approved, how is it determined to which fund the allocations will be made.

Mr. Bourque indicated it is based on the order of the articles.

John Regan, 9 Chasebrook Circle, asked if the Budget Committee did not have a problem with this article, why was there a problem with the Special Services Capital Reserve Fund article?

Mrs. Couture commented it is more likely to see a failure of systems. She indicated we have facility needs. She noted that earlier someone asked about the wording in the article that states

“up to \$XXX dollars”. She indicated that does not mean the School Board decides how much to put in the reserve fund, but simply means whatever is remaining from the general fund at the end of the fiscal year.

Olga (last name inaudible), resident, asked how the order of the articles is determined.

Mr. Board indicated the School Board decides the order of the articles.

Mrs. Dodge asked if we can vote to switch the order.

Mr. Sayward, Attorney for the District, indicated that he does not believe the order can be switched, but will check on it.

Mrs. Dodge asked what happens if we need the money in the second article more.

Mr. Bourque commented we put the Special Services article first because we put students before the buildings.

Robin Corbeil, 4 Nesmith, commented that we were shown a graphic on how the trend of spending on buildings has declined. She indicated we have been deferring things that are needed. She noted we are currently having an assessment done and she was concerned if we need more than what is in that fund. Mrs. Corbeil commented if the company performing the assessment recommends an emergent need and we need this money to address that next year, we may not have that money.

Kathy Follis, 8 Mike Lane, asked where the money came from to fund the added facility manager position.

Mr. Markiewicz indicated there were originally three facility managers in the district. He commented the money comes out of the general fund.

Mrs. Follish asked if that means there is more money in there that can be budgeted.

Mr. Markiewicz commented the district had three facility managers a few years ago and now has one for the entire district. He indicated the facility manager job description was changed and we hired a maintenance manager.

Bill Spencer, 9 Cranberry Lane, commented this fund is for an emergency and is not to be used for the subsequent year's budget.

Mr. Bourque indicated that is correct.

Hearing no amendments or further discussion, Mr. Regan indicated that **Article 7 will appear on the ballot as written.**

Mr. O'Neill provided a presentation on cost per student. He indicated that much research was done and the cost to educate students varies from district to district. Cost per pupil is based on

current expenditures (taken from the DOE-25), less tuition and transportation costs. He noted that the per pupil cost for Litchfield is lower when compared with other districts of like size and the State average.

Comparative Costs per Pupil

2013-2014		2014-2015		2015-2016	
State Avg \$14,001.08	Litchfield Avg \$12,714.64	State Avg \$14,574.93	Litchfield Avg \$12,826.75	State Avg \$14,901.93	Litchfield Avg \$13,915.47
Elementary \$14,200.30	Elementary \$13,407.04	Elementary \$14,581.48	Elementary \$13,915.35	Elementary \$15,033.57	Elementary \$14,533.00
State	Litchfield	State	Litchfield	State	Litchfield
Middle \$13,320.82	Middle \$11,209.39	Middle \$13,698.36	Middle \$11,406.86	Middle \$14,295.97	Middle \$12,770.08
State	Litchfield	State	Litchfield	State	Litchfield
High \$14,109.48	High \$12,714.64	High \$14,446.37	High \$13,874.27	High \$15,068.46	High \$13,796.67

Mr. O'Neill commented that the average median income in Litchfield was also compared with other districts of like size as well as the state average. The results reflect that the median family income in Litchfield is significantly higher than the average median income in the State of NH.

			Average Income Per Capita	
2013-2014	2014-2015	2015-2016	2013-2014	
State Avg \$77,646	State Avg \$80,812	State Avg \$85,873	State	\$32,269
Litchfield Avg \$99,901	Litchfield Avg \$105,093	Litchfield Avg \$110,185	Litchfield	\$33,973
			2014-2015	
			State	\$33,821
			Litchfield	\$36,021
			2015-2016	
			State	\$35,925
			Litchfield	\$37,456

When you look at the average income per capita, it is not as dramatic; however, you will find Litchfield ranks in the 22nd percentile in the state.

Mr. O'Neill indicated that when researching the wealthiest towns in NH this data will be used and suggests that Litchfield is in the top 10 wealthiest towns in the state. He commented this information is relevant to capacity in terms of taxation, which suggests that Litchfield has significant capacity.

021

Mr. O'Neill indicated in terms of valuation by district, Litchfield's valuation per student is calculated as follows:

Equalized valuation (including RR & Utilities)	\$863,154,804
Divided by the number of students in the district:	1,354
Equalized valuation per pupil	\$637,278
Tax Rates Assessed Valuation	\$21.60 per thousand

According to research and data provided by the NH Department of Revenue Administration, Litchfield's tax rate is lower than all the districts of like size, with the exception of Gilford because Gilford has an amazing amount of total valuation in that district.

Mr. O'Neill provided a list of average income in homes in New Hampshire and it reflects that Litchfield ranks 8th. He believes Litchfield has the capacity to support the budget. He commented that it is a wonderful community to live in, but only as good as the public services and schools. He indicated he is impressed by the public services in Litchfield.

Cindy Couture, 41 Stark Lane, made a motion to change the order of Articles 6 and 7: Article 6 would become Article 7 and Article 7 would become Article 6. The motion was seconded.

Mrs. Couture commented that it would make maintenance more important and makes sense to order them this way.

Frank Byron, 8 Mallard Court, asked legal counsel if the motion is out of order because a debate was ensuing with Article 6.

Mr. Sayward, Legal Counsel for the District, indicated that he researched the legality of a motion to switch the order of the warrant articles and it was determined that it can be done. He indicated that the motion is not out of order because it does not change the content of the article.

The motion was defeated by a show of hands: Yes 14, No 32.

Mr. Regan indicated the order of Articles 6 and 7 stands as presented.

Mr. Regan read Article 8 and indicated that Mr. Bourque would speak to the article.

ARTICLE 8

Shall the Litchfield School District vote to raise and appropriate up to Twenty-Five Thousand Dollars (\$25,000) to be added to the Technology Capital Reserve Fund established in 2016 and authorize the use of that amount from the June 30 unreserved fund balance available for transfer on July 1 of this year; and to designate the School Board as agents to expend? This is a special warrant article.

This Article has an estimated tax impact of \$0.00 and was recommended by the School Board by a vote of 5-0-0 and not recommended by the Budget Committee by a vote of 1-7-0.



The balance of the Building Maintenance Capital Reserve Fund as of June 30, 2016 is \$50,000.

Mr. Bourque commented the Technology Capital Reserve Fund is so there will be funds available in the event of a catastrophic event. He indicated education is moving toward technology and costs for textbooks will decrease with the increased use of technology.

Robin Corbeil, 4 Nesmith, commented that we are fortunate for the technology and how the money is spent. She encouraged people to have faith in those that make the decision of the direction we are going.

Natalie Hirte, 14 Lund Street, commented that more and more children will have technology to use and that technology needs to be updated, especially if things start crashing. She suggested with so many using technology there could also be dead spots.

Betty Vaughn, 19 Stark Lane, commented there are two reasons for amazing students: teachers and technology.

Sue Seabrook, 33 James Way, commented most of our standardized testing at GMS has to be done on laptops.

Mrs. Couture commented on the rationale for the Budget Committee vote. She indicated that there was a presentation by the IT Director regarding what types of things could occur and the cost of those items. She noted based on that, we felt what was currently in the reserve fund would be enough to cover those types of unexpected occurrences.

Mrs. Corbeil asked if the Capital Reserve Fund can only be spent in emergencies.

Mr. Markiewicz indicated that is how it is established.

Mrs. Corbeil commented if our network goes down it is an emergency. She indicated if we have to take money out of the budget to replace servers that could cripple our ability to provide more and better technology and access for our students. She noted if we have a catastrophe it could cost \$100,000 and having a fund there makes her feel safer.

Mr. Bourque commented if a server goes down and has to be repaired or replaced and it comes out of the general fund, that will impact student education.

Mrs. Couture commented the presentation the Budget Committee received is that the server would be covered by the Capital Reserve Fund. She indicated we based that decision on the presentation by the IT Director that \$50,000 would be enough.

Mrs. Corbeil commented the town should decide.

Hearing no amendments or further discussion, Mr. Regan indicated that **Article 8 will appear on the ballot as written.**

The Moderator thanked all who attended and accepted a motion to adjourn at 12:20 p.m. The motion was seconded. The motion passed unanimously by voice vote.

Recorded by:



Michele E. Flynn, Administrative Assistant to the School Board

A true record of the
Litchfield School District Deliberative Session

Attest:



Jason Guerrette, School District Clerk

Submitted: February , 2017

**2017 LITCHFIELD SCHOOL DISTRICT WARRANT
STATE OF NEW HAMPSHIRE**

To the inhabitants of the School District of the Town of Litchfield in the County of Hillsborough and the State of New Hampshire, qualified to vote upon district affairs:

FIRST SESSION OF ANNUAL MEETING (DELIBERATIVE)

You are hereby notified that the first session of the annual meeting of the School District of the Town of Litchfield will be held at Campbell High School, 1 Highlander Court, in said Litchfield on Saturday, February 4, 2017, at 10:00 o'clock in the forenoon for explanation, discussion, and debate of warrant articles number 1 through number 8. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended, (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended, and (c) no warrant article shall be amended to eliminate the subject matter of the article.

SECOND SESSION OF ANNUAL MEETING (VOTING)

You are hereby notified that the second session of the annual meeting of the School District of the Town of Litchfield will be held at Campbell High School, 1 Highlander Court, in said Litchfield on Tuesday, March 14, 2017, at 7:00 o'clock in the forenoon for the choice of School District Officers elected by official ballot, to vote on questions required by law to be inserted on the official ballot, and to vote on all Warrant Articles from the first session on official ballot per RSA 40:13, VII. The polls for the election of School District Officers and other action required to be inserted on said ballot will open on said date at 7:00 o'clock in the forenoon and will not close earlier than 7:00 o'clock in the evening.

ARTICLE A

To elect by ballot the following School District Officers:

School District Moderator	3-Year Term
School District Treasurer	3-Year Term
School District Clerk	3-Year Term
School Board Member	3-Year Term
School Board Member	1-Year Term

ARTICLE 1

Shall the Litchfield School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote at the first session of the annual school district meeting, for the purposes set forth herein, totaling Twenty-One Million, Eight Hundred Twenty-Seven Thousand, Two Hundred Twenty-Three Dollars (\$21,827,223)? Should this article be defeated, the default budget shall be Twenty-One Million, Seven Hundred Seventeen Thousand, Five Hundred Eighty-Six Dollars (\$21,717,586) which is the same as last year, with certain adjustments required by previous action of the Litchfield School District or by law; or the School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only.

Estimated Tax Impact: Operating Budget \$0.42 - Default Budget \$0.26

*Recommended by the School Board
Vote 5-0-0*

*Recommended by the Budget Committee
Vote 6-2-0*

ARTICLE 2

Shall the Litchfield School District vote to approve the cost items included in the collective bargaining agreement reached between the Litchfield School District and the Litchfield Education Association, which calls for the following increases in salaries and benefits at the current staffing level:

Year	Estimated Increase
2017-2018	\$ 282,018
2018-2019	\$ 293,644

and further to raise and appropriate the sum of Two Hundred Eighty-Two Thousand, Eighteen Dollars (\$282,018) for fiscal year 2018, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels.

Estimated Tax Impact: \$0.32

*Recommended by the School Board
Vote 5-0-0*

*Recommended by the Budget Committee
Vote 6-2-0*

ARTICLE 3

Shall the Litchfield School District vote to approve the cost items included in the collective bargaining agreement reached between the Litchfield School District and the Litchfield Support Staff Association, which calls for the following increases in salaries and benefits at the current staffing level:

Year	Estimated Increase
2017-2018	\$ 62,787
2018-2019	\$ 57,662

and further to raise and appropriate the sum of Sixty-Two Thousand, Seven Hundred Eighty-Seven Dollars (\$62,787) for fiscal year 2018, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels.

Estimated Tax Impact: \$0.07

*Recommended by the School Board
Vote 4-0-1*

*Recommended by the Budget Committee
Vote 7-0-1*

ARTICLE 4

Shall the Litchfield School District vote to raise and appropriate the sum of Ninety-Two Thousand, Eight Hundred Eighty-Five Dollars (\$92,885) to be added to the operating budget for the purpose of funding salary and benefits for a full time Special Services Coordinator position to support the Special Services Director and Special Services Department?

Estimated Tax Impact: \$0.10

*Recommended by the School Board
Vote 5-0-0*

*Recommended by the Budget Committee
Vote 8-0-0*

ARTICLE 5

Shall the Litchfield School District vote to raise and appropriate the sum of Sixty One Thousand, Six Hundred Forty-Five Dollars (\$61,645) to purchase security equipment and products to enhance safety and security for the main entrances to Griffin Memorial School, Litchfield Middle School and Campbell High School, and modular classrooms at Griffin Memorial School and Litchfield Middle School, as recommended by the NH Department of Homeland Security?

Estimated Tax Impact: \$0.07

*Recommended by the School Board
Vote 5-0-0*

*Recommended by the Budget Committee
Vote 8-0-0*

ARTICLE 6

Shall the Litchfield School District vote to raise and appropriate up to One Hundred Thousand Dollars (\$100,000) to be added to the Special Education Capital Reserve Fund established in 2004 and authorize the use of that amount from the June 30 unreserved fund balance available for transfer on July 1 of this year; and to designate the School Board as agents to expend? This is a special warrant article.

Estimated Tax Impact: \$0

Balance of fund as of June 30, 2016: \$104,210.10

*Recommended by the School Board
Vote 5-0-0*

*Not Recommended by the Budget Committee
Vote 4-4-0*

ARTICLE 7

Shall the Litchfield School District vote to raise and appropriate up to Fifty Thousand Dollars (\$50,000) to be added to the Building Maintenance Capital Reserve Fund established in 2004 and authorize the use of that amount from the June 30 unreserved fund balance available for transfer on July 1 of this year; and to designate the School Board as agents to expend? This is a special warrant article.

Estimated Tax Impact: \$0

Balance of fund as of June 30, 2016: \$101,007.69

*Recommended by the School Board
Vote 5-0-0*

*Recommended by the Budget Committee
Vote 7-1-0*

ARTICLE 8

Shall the Litchfield School District vote to raise and appropriate up to Twenty-Five Thousand Dollars (\$25,000) to be added to the Technology Capital Reserve Fund established in 2016 for the purpose of funding the acquisition and replacement of hardware, software and other technology equipment, and authorize the use of that amount from the June 30 unreserved fund balance available for transfer on July 1 of this year; and to designate the School Board as agents to expend? This is a special warrant article.

Estimated Tax Impact: \$0

Balance of fund as of July 1, 2016: \$50,000.00

*Recommended by the School Board
Vote 5-0-0*

*Not Recommended by the Budget Committee
Vote 1-7-0*

GIVEN UNDER OUR HANDS AT SAID LITCHFIELD THIS 25th DAY OF JANUARY 2017.



Brian Bourque, Chair



Derek Barka, Vice Chair



Janine Lepore



Christina Harrison



Paula Izbicki

Litchfield School Board

**LITCHFIELD SCHOOL DISTRICT MEETING
ELECTION RESULTS
MARCH 14, 2017
The State of New Hampshire**

Election of Officers

Moderator: John Regan, 1,036 votes, elected, three-year term
Treasurer: Lynn Baddeley, 959 votes, elected, three-year term
District Clerk: Lynn Baddeley, 8 write-in votes, elected, three-year term
School Board: Paula Izbicki, 854 votes, elected, three-year term
John York, 622 votes, elected, one-year term

Warrant Articles

ARTICLE 1

Shall the Litchfield School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote at the first session of the annual school district meeting, for the purposes set forth herein, totaling Twenty-One Million, Eight Hundred Twenty-Seven Thousand, Two Hundred Twenty-Three dollars (\$21,827,223)? Should the article be defeated, the default budget shall be Twenty-One Million, Seven Hundred Seventeen Thousand, Five Hundred Eighty-Six dollars (\$21,717,586), which is the same as last year, with certain adjustments required by previous action of the Litchfield School District or by law; or the School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only.

Estimated Tax Impact: \$0.42

***Recommended by the School Board
(5-0-0)***

***Recommended by the Budget Committee
(6-2-0)***

**Passed Yes: 657
No: 597**

3/27/17
DJ

ARTICLE 2

Shall the Litchfield School District vote to approve the cost items included in the collective bargaining agreement reached between the Litchfield School District and the Litchfield Education Association which calls for the following increases in salaries and benefits:

Year	Estimated Increase
2017-2018	\$ 282,018
2018-2019	\$ 293,644

and further to raise and appropriate the sum of Two Hundred Eighty-Two Thousand, Eighteen dollars (\$282,018) for the 2017-2018 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels over the amount paid in the prior fiscal year.

Estimated tax impact: \$0.32

*Recommended by the School Board
(5-0-0)*

*Recommended by the Budget Committee
(6-2-0)*

**Passed Yes: 772
No: 539**

ARTICLE 3

Shall the Litchfield School District vote to approve the cost items included in the collective bargaining agreement reached between the Litchfield School District and the Litchfield Support Staff Association, which calls for the following increases in salaries and benefits at the current staffing level:

Year	Estimated Increase
2017-2018	\$ 62,787
2018-2019	\$ 57,662

and further to raise and appropriate the sum of Sixty-Two Thousand, Seven Hundred Eighty-Seven dollars (\$62,787) for the 2017-2018 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels over the amount paid in the prior fiscal year.

Estimated tax impact: \$0.07

*Recommended by the School Board
(4-0-1)*

*Recommended by the Budget Committee
(7-0-1)*

**Passed Yes: 759
No: 492**

3/29/17
OM

ARTICLE 4

Shall the Litchfield School District vote to raise and appropriate the sum of Ninety-Two Thousand, Eight Hundred Eighty-Five Dollars (\$92,885) to be added to the operating budget for the purpose of funding salary and benefits for a full time Special Services Coordinator position to support the Special Services Director and Special Services Department?

Estimated tax impact: \$0.10

*Recommended by the School Board
(5-0-0)*

*Recommended by the Budget Committee
(8-0-0)*

**Yes: 605
Failed No: 638**

ARTICLE 5

Shall the Litchfield School District vote to raise and appropriate the sum of Sixty One Thousand, Six Hundred Forty-Five Dollars (\$61,645) to purchase security equipment and products to enhance safety and security for the main entrances to Griffin Memorial School, Litchfield Middle School and Campbell High School, and modular classrooms at Griffin Memorial School and Litchfield Middle School, as recommended by the NH Department of Homeland Security?

Estimated Tax Impact: \$0.07

*Recommended by the School Board
(Vote 5-0-0)*

*Recommended by the Budget Committee
(Vote 8-0-0)*

**Passed Yes: 805
No: 439**

ARTICLE 6

Shall the Litchfield School District vote to raise and appropriate up to One Hundred Thousand Dollars (\$100,000) to be added to the Special Education Capital Reserve Fund established in 2004 and authorize the use of that amount from the June 30 unreserved fund balance available for transfer on July 1 of this year; and to designate the School Board as agents to expend? This is a special warrant article.

Estimated Tax Impact: \$0

*Recommended by the School Board
(5-0-0)*

*Not Recommended by the Budget Committee
(4-4-0)*

**Yes: 602
Failed No: 634**

3/22/17
CM

ARTICLE 7

Shall the Litchfield School District vote to raise and appropriate up to Fifty Thousand Dollars (\$50,000) to be added to the Building Maintenance Capital Reserve Fund established in 2004 and authorize the use of that amount from the June 30 unreserved fund balance available for transfer on July 1 of this year; and to designate the School Board as agents to expend? This is a special warrant article.

Estimated Tax Impact: \$0

*Recommended by the School Board
(5-0-0)*

*Recommended by the Budget Committee
(7-1-0)*

**Passed Yes: 839
No: 402**

ARTICLE 8

Shall the Litchfield School District vote to raise and appropriate up to Twenty-Five Thousand Dollars (\$25,000) to be added to the Technology Capital Reserve Fund established in 2016 for the purpose of funding the acquisition and replacement of hardware, software and other technology equipment, and authorize the use of that amount from the June 30 unreserved fund balance available for transfer on July 1 of this year; and to designate the School Board as agents to expend? This is a special warrant article.

Estimated Tax Impact: \$0

*Recommended by the School Board
(5-0-0)*

*Not Recommended by the Budget Committee
(1-7-0)*

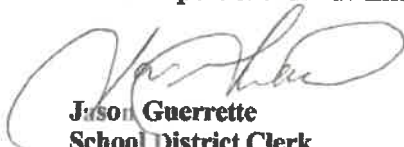
**Passed Yes: 691
No: 544**

A true report of the 2017 Litchfield School District election results, prepared by:



**Michele E. Flynn
Administrative Assistant to the School Board
March 21, 2017**

A true report of the 2017 Litchfield School District election results, attest:



**Jason Guerrette
School District Clerk
March 21, 2014**

**2018 LITCHFIELD SCHOOL DISTRICT WARRANT
STATE OF NEW HAMPSHIRE**

To the inhabitants of the School District of the Town of Litchfield in the County of Hillsborough and the State of New Hampshire, qualified to vote upon district affairs:

FIRST SESSION OF ANNUAL MEETING (DELIBERATIVE)

You are hereby notified that the first session of the annual meeting of the School District of the Town of Litchfield will be held at Campbell High School, 1 Highlander Court, in said Litchfield on Saturday, February 10, 2018, at 10:00 o'clock in the forenoon for explanation, discussion, and debate of warrant articles number 1 through number 4. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended, (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended, and (c) no warrant article shall be amended to eliminate the subject matter of the article.

SECOND SESSION OF ANNUAL MEETING (VOTING)

You are hereby notified that the second session of the annual meeting of the School District of the Town of Litchfield will be held at Campbell High School, 1 Highlander Court, in said Litchfield on Tuesday, March 13, 2018, at 7:00 o'clock in the forenoon for the choice of School District Officers elected by official ballot, to vote on questions required by law to be inserted on the official ballot, and to vote on all Warrant Articles from the first session on official ballot per RSA 40:13, VII. The polls for the election of School District Officers and other action required to be inserted on said ballot will open on said date at 7:00 o'clock in the forenoon and will not close earlier than 7:00 o'clock in the evening.

ARTICLE A

To elect by ballot the following School District Officers:

School Board Member	3-Year Term
School Board Member	3-Year Term
School Board Member	2-Year Term

ARTICLE 1

Shall the Litchfield School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote at the first session of the annual school district meeting, for the purposes set forth therein, totaling Twenty-Two Million, Three Hundred Forty-Two Thousand, Six Hundred Fourteen Dollars (\$ 22,342,614)? Should this article be defeated, the default budget shall be Twenty-Two Million, Eight Hundred Six Thousand, Ninety-Eight Dollars (\$22,806,098) which is the same as last year, with certain adjustments required by previous action of the Litchfield School District or by law; or the School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only.

Estimated Tax Impact: Operating Budget \$0.63

Default Budget: \$1.15

*Not Recommended by the School Board
Vote 0-4-0*

*Recommended by the Budget Committee
Vote 5-0-0*

ARTICLE 2

Shall the Litchfield School District vote to raise and appropriate the sum of Five Hundred Nineteen Thousand, Seven Hundred Thirty-Two Dollars (\$ 519,732) for the purpose of funding the costs associated with the expansion of the Kindergarten program at Griffin Memorial School from half day to full day? This appropriation is anticipated to be offset by \$96,280 in aid from the State of New Hampshire.

Estimated Tax Impact: \$0.48

*Recommended by the School Board
Vote 4-0-0*

*Recommended by the Budget Committee
Vote 6-0-0*

ARTICLE 3

Shall the Litchfield School District vote to raise and appropriate the sum of Ninety-Three Thousand, Three Hundred Thirteen Dollars (\$93,313) to hire a full time Special Services Coordinator to support the Special Services Director and Special Services Department? If approved, this appropriation will be included in the operating budget for subsequent years.

Estimated Tax Impact: \$0.10

*Recommended by the School Board
Vote 4-0-0*

*Recommended by the Budget Committee
Vote 6-0-0*

ARTICLE 4

Shall the Litchfield School District vote to raise and appropriate up to Fifty Thousand Dollars (\$50,000) to be added to the Building Maintenance Capital Reserve Fund established in 2004 with this sum to come from the June 30 unreserved fund balance available for transfer on July 1 of this year?

Estimated Tax Impact: \$0

*Recommended by the School Board
Vote 4-0-0*

*Recommended by the Budget Committee
Vote 6-0-0*

GIVEN UNDER OUR HANDS AT SAID LITCHFIELD THIS 24 DAY OF JANUARY 2018.



Brian Bourque, Chair



Christina Harrison, Vice Chair



Derek Barka



John York



Elizabeth MacDonald

Litchfield School Board

**2018 LITCHFIELD SCHOOL DISTRICT WARRANT
STATE OF NEW HAMPSHIRE**

To the inhabitants of the School District of the Town of Litchfield in the County of Hillsborough and the State of New Hampshire, qualified to vote upon district affairs:

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SECOND SESSION OF ANNUAL MEETING (VOTING)

You are hereby notified that the second session of the annual meeting of the School District of the Town of Litchfield will be held at Campbell High School, 1 Highlander Court, in said Litchfield on Tuesday, March 13, 2018, at 7:00 o'clock in the forenoon for the choice of School District Officers elected by official ballot, to vote on questions required by law to be inserted on the official ballot, and to vote on all Warrant Articles from the first session on official ballot per RSA 40:13, VII. The polls for the election of School District Officers and other action required to be inserted on said ballot will open on said date at 7:00 o'clock in the forenoon and will not close earlier than 7:00 o'clock in the evening.

ARTICLE A

To elect by ballot the following School District Officers:

School Board Member	3-Year Term
School Board Member	3-Year Term
School Board Member	2-Year Term

ARTICLE 1 (as amended at Deliberative Session 2-10-18)

Shall the Litchfield School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote at the first session of the annual school district meeting, for the purposes set forth therein, totaling Twenty-Two Million, Three Hundred Forty-Two Thousand, Six Hundred Thirteen Dollars (\$ 22,342,613)? Should this article be defeated, the default budget shall be Twenty-Two Million, Eight Hundred Six Thousand, Ninety-Eight Dollars (\$22,806,098) which is the same as last year, with certain adjustments required by previous action of the Litchfield School District or by law; or the School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only.

Estimated Tax Impact: Operating Budget \$0.63

Default Budget: \$1.15

*Recommended by the School Board
Vote 5-0-0*

*Recommended by the Budget Committee
Vote 7-0-0*

ARTICLE 2 (as amended at Deliberative Session 2-10-18)

Shall the Litchfield School District vote to raise and appropriate the sum of Seven Hundred Seventy-Four Thousand, Two Hundred Forty-Two Dollars (\$774,242) for the purpose of funding the costs associated with the expansion of the Kindergarten program at Griffin Memorial School from half day to full day? It is anticipated that this appropriation will be offset by \$430,650 to come from state and local revenues.

Estimated Tax Impact: \$0.38

*Recommended by the School Board
Vote 5-0-0*

*Recommended by the Budget Committee
Vote 7-0-0*

ARTICLE 3

Shall the Litchfield School District vote to raise and appropriate the sum of Ninety-Three Thousand, Three Hundred Thirteen Dollars (\$93,313) to hire a full time Special Services Coordinator to support the Special Services Director and Special Services Department? If approved, this appropriation will be included in the operating budget for subsequent years.

Estimated Tax Impact: \$0.10

*Recommended by the School Board
Vote 4-0-0*

*Recommended by the Budget Committee
Vote 6-0-0*

ARTICLE 4

Shall the Litchfield School District vote to raise and appropriate up to Fifty Thousand Dollars (\$50,000) to be added to the Building Maintenance Capital Reserve Fund established in 2004 with this sum to come from the June 30 unreserved fund balance available for transfer on July 1 of this year?

Estimated Tax Impact: \$0

*Recommended by the School Board
Vote 4-0-0*

*Recommended by the Budget Committee
Vote 6-0-0*

**LITCHFIELD SCHOOL DISTRICT
DELIBERATIVE SESSION
February 10, 2018
The State of New Hampshire**

Time, Place: The meeting was called to order at 10:00 a.m. in the Campbell High School Auditorium.

Present: Moderator, Mr. John G. Regan, presiding.

School Board members: Mr. Brian Bourque, Chair; Mrs. Christine Harrison, Vice Chair; Mr. Barka, Mrs. MacDonald, Mr. York.

Mr. James L. O'Neill, Superintendent of Schools; Mr. Cory Izbicki, Business Administrator; Mrs. Michele Flynn, Administrative Assistant; Diane Gorrow, Attorney for the District.

Budget Committee members: Mrs. Cynthia Couture, Chair; Mrs. Keri Douglas, Vice Chair; Mr. Robert Keating, Mrs. Jennifer Bourque, Mr. James Spotts, Mr. Dennis Miller, vacancy.

Ballot clerks: Mrs. Trisha Regan

Mr. Regan invited members to join him in the Pledge of Allegiance.

Mr. Regan introduced Mr. Phil Reed, Vice Moderator, and reviewed the Moderator's rules and protocol for the Deliberative Session according to state law.

Mr. Regan introduced Mr. Brian Bourque, School Board Chair. Mr. Bourque introduced School Board members, SAU staff, and attorney.

Mr. Regan introduced Mrs. Cynthia Couture, Chairperson of the Budget Committee. Mrs. Couture introduced Budget Committee members.

Mr. Regan announced that elections will be held on March 13, 2018 from 7:00 am – 7:00 pm at CHS.

Note: The order of business of the Deliberative Session is sometimes conducted out of the warrant articles' numeric sequence. Recording activity in chronological order would make the minutes difficult to follow; therefore, the articles will be listed, with action taken thereon, in the order in which they were listed on the warrant.

As is customary, Mr. Regan asked voters if they were in favor of allowing non-voters and employees of the school district who were in attendance to comment during the meeting.

The majority was in favor of allowing non-voters and/or employees of the district to comment during deliberative session by voice vote.

LB

Mr. Regan read Article A.

ARTICLE A.

To elect by ballot the following School District Officers:

<i>School Board Member</i>	<i>3-Year Term</i>
<i>School Board Member</i>	<i>3-Year Term</i>
<i>School Board Member</i>	<i>2-Year Term</i>

The Moderator opened discussion of Article A.

Hearing no discussion, the Moderator indicated **Article A stands as written.**

Mr. Regan read Article 1 and indicated that Mrs. Couture would speak to the article.

ARTICLE 1

Shall the Litchfield School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote at the first session of the annual school district meeting, for the purposes set forth therein, totaling Twenty-Two Million, Three Hundred Forty-Two Thousand, Six Hundred Fourteen Dollars (\$22,342,614)? Should this article be defeated, the default budget shall be Twenty-Two Million, Eight Hundred Six Thousand, Ninety-Eight Dollars (\$22,806,098) which is the same as last year, with certain adjustments required by previous action of the Litchfield School District or by law; or the School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only.

This Article has an estimated tax impact of \$0.63 and was not recommended by the School Board by a vote of 0-4-0. The Article was recommended by the Budget Committee by a vote of 5-0-0.

Mrs. Couture made the following statements:

School District Budget was received in November. The Superintendent and Business Administrator reviewed district goals for Budget Committee members. Budget Committee members reviewed line by line over two meetings in November and December. The budget information was presented by the School Board representative, Superintendent, Business Administrator and department heads as needed before voting. Final votes on budgets and Warrant Articles on December 14.

Decision Criteria

Mrs. Couture explained the Budget Committee made their recommendations based on the following criteria:

- Consider history of actual spending of previous years using 3 year averages
- Consider School District Priorities as presented by educational professionals
- Consider year to date actual spending of current budget
- Consider student enrollment projections

HB

- Consider the rationale for why dollars are being requested by the school district and educational professionals as well as any data presented
- Consider what was a reasonable budget to present to the voters given fixed cost increases and revenue projections.

Mrs. Couture presented the school district budget review:

- The School District reduced their proposed salary and benefits by \$200,000 for attrition based on historical averages. Attrition is when an employee leaves and another is hired at a lesser salary.
- The District made reductions in many other areas of the budget.
- Projected revenues are down due to State Aid reductions based on enrollment.
- Enrollments continue to decline.
- The cost for full day kindergarten was included in the budget covered by reductions in other areas of the budget.
- The Budget Committee made reductions including the reduction of the costs associated with full time kindergarten. Additional reductions related to full day kindergarten totaled \$51,500.
- The Recommended budget is \$33,941 more than last years approved budget; an increase of 0.15%.
- The Default Budget is \$463,484 higher than the proposed budget.

Areas of Major Impact

- Salaries \$100,000 Increase
Even after an attrition reduction of \$200,000, salaries increased due to the approval of the teacher and support staff contracts last year
- Transportation \$26,356 Increase
Contractual increase
- Technology Services \$99,800 Increase
Replacing old computers
- Special Services \$125,630
This includes an increase of \$83,240 in Handicapped Tuition.

Potential Tax Impact

Mrs. Couture indicated the FY19 Recommended Operating budget is \$22,342,614 and is projected to have a tax impact of \$0.63. She noted this will result in an estimated \$189 increase on a home valued at \$300,000 or \$284 on a home valued at \$450,000.

Mrs. Couture commented the FY19 Default budget is \$22,806,098 and is projected to have a tax impact of \$1.15. She noted this would result in an increase of \$345 on a home valued at \$300,000 or \$518 on a home valued at \$450,000.

Ralph Boehm, 6 Gibson Drive, provided some default budget law history. He indicated that the intent of the default budget law was that the default budget was never supposed to be higher than

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the proposed operating budget, but lawyers, the municipal association and others decided to interpret the law the way they wanted so that the default budget would result in being higher. He commented that there are bills in the legislature that will fix this law, but lobbying by the NH Municipal Association and NHSBA make passing the fix difficult. Mr. Boehm believes he knows the intent of the law. He indicated that this year the School Board is putting forward a default budget with a half million dollars higher than the proposed operating budget. He commented the School Board can make the default budget total any amount they want and no one can fix it. Mr. Boehm noted in 2002 a lawyer came up with an interpretation that resulted failure of all warrant articles. He believes the operating budget is too high, the default budget is too high, and the per pupil cost is increasing to \$19,000 per pupil, which is the highest in the state.

Mrs. Couture commented the Budget Committee has nothing to do with the default budget.

William Spencer, 9 Cranberry Lane, commented the enrollment projections are down. He asked if the proposed operating budget includes reduction per projection.

Mrs. Couture indicated the proposed budget includes the reduction of two teachers.

Mr. Spencer asked if those two teachers are included in the default budget.

Mr. Bourque indicated the two teachers are included in the default budget because the positions are in the teachers' contract and contracted positions have always been included in the default budget.

Mr. Spencer indicated that he understands the rationale, but wanted to verify what was included in the default budget.

Mr. Bourque, referring to Mr. Boehm's statements, clarified that the School Board recommended budget submitted to the Budget Committee was approximately \$130,000 higher than the default budget. He indicated the NH Department of Revenue has a copy of the default budget, the Budget Committee accepted the default budget and the School Board voted on the default budget. He mentioned that the cost per pupil average in Litchfield is approximately \$14,000 and the State average is \$15,300.

Mr. Boehm commented that teachers are fired and rehired every year and it is not contractual. He commented that anyone can play games with the cost per student. He indicated his cost per pupil was calculated by taking the total of the proposed budget and dividing it by the total number of students in the district.

Robin Corbeil, 4 Nesmith Court, commented that she does not feel as if the default budget can be just any number. She indicated this is about trust. She noted the Budget Committee takes the budget and can reduce it to anything, so we could never have a law that says the default has to be lower than the proposed operating budget because if the Budget Committee reduced the operating budget to zero, the default would be higher. Mrs. Corbeil commented there are two different boards, two different perspectives and two different budgets. The Budget Committee

has a certain amount of power to make changes and the School Board has a certain amount of power to make changes.

William Spencer, 9 Cranberry Lane, commented that the inclusion of Kindergarten costs in the default budget “muddies” the issue.

Mr. Bourque commented the operating budget included costs to operating the kindergarten.

Dennis Miller, 37 Wren Street, commented in 2016 there were 1,314 students and an audited financial statement of \$20,614,000; in 2019 the projected number of students is 1,219 and we are asking for over \$22M. He indicated the district never spent 100% of the budget. He noted we are asking for \$1.6M more for less students. Mr. Miller commented that trajectory is unsustainable.

Mr. Bourque commented costs do increase annually, for example teachers’ contracts and support contracts.

Mr. Miller commented that he understands that costs rise. He was just making a statement that we ask for more every year with declining enrollment and it is not sustainable.

Mrs. Corbeil commented that there are always going to be cost changes. She indicated that the community should decide what they can afford.

Mrs. Couture commented one of the impact is the revenues as we are losing approximately \$300,000 for the coming year due to declining enrollment.

Tiffany MacKinnon, 30 Burgess Street, pointed out there is a big development coming into town as well as other house and new families. She noted there are teachers we want to keep and there are students that need more help in math. She commented we need to make sure the children get what they need.

Mrs. Couture indicated the Budget Committee looks at resources every year and analyzes what is reasonable to present to the voters.

Mrs. MacKinnon commented it is important to consider the numbers increasing again. She indicated that we are starting to see a push up again and she asked the community to keep that in mind when voting. She noted when there are children that need more assistance they are not going to lose if a teacher can help.

Mr. Spencer commented the enrollments are declining. He indicated that the classes are getting smaller as they move through the schools. He noted we will have enrollment in town from new people moving in, but we do not have the numbers. He asked why the School Board chose not to recommend the budget the Budget Committee presented.

Mr. Bourque responded the School Board did not recommend that budget because the Budget Committee reduced \$500,000 from the School Board recommended budget.

Mr. Spencer commented that was for full day kindergarten, which is addressed through a warrant article. He did not understand why the School Board is telling people to vote for the default budget.

Mr. Bourque commented the School Board is not telling people to vote for the default budget. He indicated the Budget Committee' budget is not the budget the School Board presented to the Budget Committee.

Mr. Spencer commented that is a ridiculous excuse. He indicated something like that takes away all his trust from the School Board.

Mr. Bourque commented to Mr. Spencer that if he looks back when he served on the Budget Committee, there were budgets that were not recommended by the Budget Committee.

Mr. Spencer commented what the Budget Committee has proposed is within \$50,000 of the budget they received. He believes it is ridiculous not to agree with it.

Mrs. Couture commented beyond the reduction of kindergarten, the Budget Committee only reduced a little over \$50,000.

Robin Corbeil, 4 Nesmith Court, asked if the Budget Committee supports the article.

Mrs. Couture indicated that the Budget Committee does support the article.

Mrs. Corbeil inquired the Budget Committee removed kindergarten and only took another \$50,000 from the budget.

Mrs. Couture responded that the School Board reduced much of their own budget.

Mrs. Corbeil commented that the Budget Committee has been asking for years for people to do the right thing and it looks like it is heading in that direction. She asked if that is what the Budget Committee wanted.

Natalie Hirte, 14 Lund Street, commented that the default budget would include the kindergarten money reduced from the proposed budget. She asked what would happen if the default budget passes and article 2 passes?

Mr. Bourque commented the default budget does not include all the kindergarten costs. He indicated it only includes the numbers for staffing.

Mrs. Hirte was concerned if the default budget passes and article 2 passes it would that be a double dipping or overlap issue. She commented that she assumes you would adjust the budget to take that into consideration. Mr. Bourque affirmed.

Mr. Spencer asked what the School Board would do if the district ends us with the default and the article passes. He commented the School Board can do whatever they want with it.

Mr. Bourque commented if that did occur, the money would not be spent.

Mr. Spencer commented if the article fails, the School Board cannot use the money in the default budget for kindergarten, which is why it does not make sense for the money to be included. He believes it is a trust issue and commented that no one knows what the School Board would do with that money.

Mrs. Couture asked the School Board to reconsider their recommendation or non-recommendation of Article 1. She commented they may not use the money in the default budget, but it still has a higher impact on taxes. She indicated it would be better if the School Board would recommend the budget.

Robin Corbeil, 4 Nesmith Court, asked if all the articles are approved would the School Board have what is needed to continue to run the district at the current level. Mr. Bourque responded in the affirmative.

Community Member (name inaudible), asked why the default budget does not include the \$50,000 reduction. Mrs. Couture indicated that the default is calculated with sum totals.

Jen Bourque, 1 Westview Drive, made a motion to amend Article 1 to read:

Shall the Litchfield School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote at the first session of the annual school district meeting, for the purposes set forth therein, totaling Twenty-Two Million, Three Hundred Forty-Two Thousand, Six Hundred Thirteen Dollars (\$22,342,613)? Should this article be defeated, the default budget shall be Twenty-Two Million, Eight Hundred Six Thousand, Ninety-Eight Dollars (\$22,806,098) which is the same as last year, with certain adjustments required by previous action of the Litchfield School District or by law; or the School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only.

The motion was seconded.

Mrs. Bourque commented that she made the motion because the article has to be amended at Deliberative Session for the School Board to reconsider their vote.

The motion passed by voice vote.

William Spencer, 9 Cranberry Lane, commented that he hopes the School Board will change their recommendation on Article 1.

Nicole Fordi, 85 Page Road, asked when the voters will see the amended changes on the article.

The Moderator indicated the amended changes will be on the March 13, 2018 ballot.

Mr. Bourque commented after Deliberative Session, the Budget Committee will have to revote the article and after they meet, the School Board will meet and revote the article.

Hearing no further amendments or discussion, Mr. Regan indicated that **Article 1 will appear on the ballot as amended.**

Keri Douglas, 8 Pheasant Lane, made a motion to restrict the reconsideration of Article 1. Mr. Spencer seconded. The motion passed by voice vote.

Mr. Regan read Article 2 and indicated that Mrs. Harrison would speak to the article.

ARTICLE 2

Shall the Litchfield School District vote to raise and appropriate the sum of Five Hundred Nineteen Thousand, Seven Hundred Thirty-Two Dollars (\$ 519,732) for the purpose of funding the costs associated with the expansion of the Kindergarten program at Griffin Memorial School from half day to full day? This appropriation is anticipated to be offset by \$96,280 in aid from the State of New Hampshire.

This Article has an estimated tax impact of \$0.48 and was recommended by the School Board by a vote of 4-0-0 and was recommended by the Budget Committee by a vote of 6-0-0.

Mrs. Harrison spoke to the article. She presented the following information:

- The mission of the district is to provide rigorous and varied educational opportunities that engage all students to attain their highest level of intellectual, social, physical and emotional growth.
- Data shows we are not meeting the goals of the mission statement in intellectual, physical and social/emotional growth.
- Currently in our half day kindergarten program, we fit 6 hours of instruction into 2.5 hours.
- There is no time for socialization, which means we are not growing students in the areas that are needed.
- Full day kindergarten provides 1,080 hours per year; half day kindergarten provides 450 hours per year. With the half day program teachers have to deliver the same full day content in less than half the time.
- Full day kindergarten supports our mission by providing more time to deliver the state designed content program, providing activities, socialization and growth.
- More time in the day with the full day program means more time for special supports (i.e. occupational therapy, English language learning, speech therapy, etc.).
- The mission also states the district is to provide rigorous and varied educational opportunities, which can be done with more certainty in a full day program.
- Varied kindergarten experiences (i.e. private, public, none, etc.) result in a wide range of abilities coming into our school and gaps in readiness for grade 1.

- Teachers spend much time assessing those needs and developing instruction for those students.
- Currently, we have to provide remedial programs for those students that are not ready for grade 1 to catch up.
- Many families have the advantage of stay at home moms who can help fill in some of the gaps, but the children miss out of socialization. Many families do not have those advantages.
- This proposal for full day kindergarten includes an option for a half day program for those parents that prefer a half day schedule.
- Nationally, 81% of school aged children are enrolled in a full day program.
- Test scores show that 37% of incoming first graders are testing below the 40th percentile in reading and the 50th percentile in math.
- In NH, 87% of towns offer a full day kindergarten program; some offer a tuition program.
- GMS ranks 54 out of 229; the District ranks 41 out of 153 districts.
- Schools in the top 10 and districts in the top 10 offer full day kindergarten.
- Litchfield deserves an equitable program and deserves to be in the top 10.
- Financially, investing in the early years of a child's life sets the foundation for all learning and growth.
- It is more efficient biologically and economically to do things right the first time.
- An increase in state aid, the use of impact fees and the re-allocation of teaching positions will lower the tax impact for the first year.

Brian Bourque, 1 Westview Drive, made a motion to amend Article 2 to read:

Shall the Litchfield School District vote to raise and appropriate the sum of Seven Hundred Seventy-Four Thousand, Two Hundred Forty-Two Dollars (\$774,242) for the purpose of funding the costs associated with the expansion of the Kindergarten program at Griffin Memorial School from half day to full day? This appropriation will be offset by \$430,650 to come from state and local revenues.

This Article has an estimated tax impact of \$0.38

Natalie Hirte seconded.

Mr. Bourque explained that they were notified that the Board of Selectmen approved the use of \$231,700 for costs associated with full day kindergarten; \$102,670 will come from the fund balance and \$96,280 will come from state aid. He indicated that the district has to gross appropriate the revenues into the total cost and note the amount that will come from state and local revenues.

William Spencer, 9 Cranberry Lane, asked why the cost went from what was proposed (\$519,732) to \$522,000.

Mr. Bourque noted that the cost reflects the purchase of the portable classrooms vs a lease.

Mr. Spencer commented the Board of Selectmen approved the use of impact fees and you mentioned that \$102,670 will come from the fund balance. He indicated on the MS-27 a \$200,000 fund balance is projected. He asked if this is where the money will come from.

Cory Izbicki, Business Administrator, explained traditionally when preparing the MS-27 we project a \$200,000 fund balance; however, based on trends in the budget there will be more than \$200,000 remaining and enough to be able to take from the fund balance to pay off the modular purchase.

Mr. Spencer commented that it is unknown what the fund balance will be. Mr. Izbicki indicated it is anticipated.

Robin Corbeil, 4 Nesmith Court, thanked the School Board, Budget Committee and Board of Selectmen for coming together to get to these amounts.

Dennis Miller, 37 Wren Street, commented that Article 4 is proposing to take \$50,000 from the fund balance for a capital reserve fund. He asked what the order is for article funding.

Mr. Bourque indicated that Article 2 would be funded first.

Mr. Miller asked about the feeling of the School Board if some of that money has to come out of unspent special education funds.

Mr. Bourque indicated that the School Board will not take money out of the special education unassigned fund balance.

The motion passed by voice vote.

Phil Reed, 7 Forest Lane, thanked the School Board for changing the kindergarten program and bringing this forward.

Ralph Boehm, 6 Gibson Drive, commented that he always thought it was ludicrous to ask the Board of Selectmen to approve the use of impact fees. He indicated that although he supports kindergarten, a full day program is not mandatory. He noted that one can get just as many experts to say that a full day program is not good as one can get to say that it is good. Mr. Boehm commented all students progress at their own rate and everyone in grade 1 needs to be at the grade 1 level and so on for all other grade levels. He indicated that it is up to the parent if they want to enroll their child in a kindergarten program.

Mrs. Harrison agreed that the full day program is not mandatory, but we are seeing an increase in enrollments in full day kindergarten in the state.

Referring to the proposed changes to the warrant article, Mrs. Harrison indicated one time startup costs will be a net cost of \$343,592. She noted recurring costs after applying additional state aid will be \$155,360 and the estimated tax impact will decrease over time.

Natalie Hirte, 14 Lund Street, commented that she used to sub in the district schools and the pace teachers have to go through with the half day program is intense. She indicated teachers have to cram 6 hours into 2.5 hours and it is non-stop. She understands that full day kindergarten is not mandatory or even necessary to some people, but in seeing what students do in grade 1 compared to what many of us did in grade 1, it is necessary. Mrs. Hirte commented that students are doing so much more in content and expectations of literacy and math; the rigor is much more increased. She indicated that she is in support of a full day program.

William Spencer, 9 Cranberry Lane, made a motion to amend Warrant Article 2 to read:

Shall the Litchfield School District vote to raise and appropriate the sum of Seven Hundred Seventy-Four Thousand, Two Hundred Forty-Two Dollars (\$774,242) for the purpose of funding the costs associated with the expansion of the Kindergarten program at Griffin Memorial School from half day to full day? This appropriation is anticipated to be offset by \$430,650 to come from state and local revenues.

This Article has an estimated tax impact of \$0.38

The motion was seconded.

Nicole Fordi, 85 Page Road, commented that the wording of the amendment will be difficult for voters to understand.

Natalie Hirte, 14 Lund Street, asked if there is a certainty with the anticipated language. She commented if there is absolute surety of the revenues, the language should stay as proposed.

Mrs. Harrison indicated that the additional state aid is from the Keno bill, which in this case is based on the projection of 61 kindergarten students and an additional 10 students from outside the district.

Mrs. Hirte commented that “anticipated” means the amount may change. She indicated impact fees are guaranteed so keeping the word “will” in the article is actually correct. She asked if there is a way to determine a guaranteed number.

Mr. Bourque commented that the amount is stated in the amended warrant article.

Mrs. Hirte was concerned that all the money will not be there. She indicated as a voter, ambiguous language will cause people not to vote for the article.

Robin Corbeil, 4 Nesmith Court, asked if the \$700,000 will be in the article.

Mrs. Harrison commented we have to gross appropriate for the full amount with the offsetting revenues.

Ralph Boehm, 6 Gibson Drive, commented based on what he has heard, the article should be left as it was proposed.

Mr. Spencer commented that it is a typical boiler plate statement in the article. He asked that the amendment be approved.

The amendment to Warrant Article 2 passed by voice vote.

Olga (last name inaudible), 3 Perry Court, asked if the article can be amended to reflect both amounts, guaranteed amount and anticipated amounts.

Mr. Bourque commented that we are splitting hairs. He indicated those numbers can change.

Olga (last name inaudible) asked if the language can be amended to say "...to be offset by X in impact fees and a minimum of X dollars..."

Mrs. Couture commented that this is over-thinking. She explained that warrant articles have a certain language and this is usually how they are written. She indicated if people want more information they can request the information.

Mr. Boehm clarified that the state guidelines for 1,000 sf per kindergarten classroom was according to state building aid which no longer exists. He agreed with the social aspects and needs. He mentioned there is a bill at the state level that incorporates socialization in kindergarten.

Mrs. Harrison mentioned there is an amendment to a bill in committee to bring adequacy for full day kindergarten to the same amount as is funded for full time students.

Nicole Fordi, 85 Page Road, commented earlier in the presentation the breaking point for children to get caught up was mentioned. She indicated that if it is done the first time there is no need to catch up. She noted she is in support of full day kindergarten.

Janine Anctil, 42 Tanager Way, commented to those who think a half day program is fine, it does not mean that program is meeting needs of the students. She indicated they need to have the support of a full day program, teachers, instruction, etc. and have equal opportunity to get what they need.

Darcy Donahue, Litchfield resident, expressed appreciation for the presentation. She commented there is much discussion about declining enrollment. She indicated with the expansion of kindergarten and the resources, it is a great opportunity for families to move to our town. She noted there is real value to continue to support schools even though students are out of the system.

Mrs. Harrison mentioned last year we had to add another second grade classroom due to high enrollment in grade 1 the previous year. She indicated that 58 children are registered for kindergarten, with the majority choosing the full day program. She noted currently there are 52 in the half day program running this year.

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Mr. Boehm commented that children need to be up to grade level by grade 3 as that is when they are assessed by the state (state testing).

Community Member commented it is a great way to give the children the learning they need early on and keep the smaller student/teacher ratios.

William Spencer, 9 Cranberry Lane, called the question.

Hearing no further amendments or discussion, Mr. Regan indicated that **Article 2 will appear on the ballot as amended.**

Mr. Regan read Article 3 and indicated Mr. Barka would speak to the article.

ARTICLE 3

Shall the Litchfield School District vote to raise and appropriate the sum of Ninety-Three Thousand, Three Hundred Thirteen Dollars (\$93,313) to hire a full time Special Services Coordinator to support the Special Services Director and Special Services Department? If approved, this appropriation will be included in the operating budget for subsequent years.

This Article has an estimated tax impact of \$0.10 and was recommended by the School Board by a vote of 4-0-0 and recommended by the Budget Committee by a vote of 6-0-0.

Mr. Barka provided the following information:

- The Special Services department oversees special education, 504 plans, English language learners, homeless, and home schooled children.
- Over 430 students are serviced.
- Adequate oversight and supervision of staff and programming is critical.
- There are 84 staff members and one person overseeing all of this.

Mr. Barka commented that one person cannot oversee the needs of 430 students and 84 staff members. He indicated the Special Services Coordinator would focus on CHS and out of district placements, allowing the Director and Administration to focus on GMS and LMS needs.

Hearing no amendments or further discussion, Mr. Regan indicated that **Article 3 will appear on the ballot as written.**

Mr. Regan read Article 4 and indicated Mr. Bourque would speak to the article.

ARTICLE 4

Shall the Litchfield School District vote to raise and appropriate up to Fifty Thousand Dollars (\$50,000) to be added to the Building Maintenance Capital Reserve Fund established in 2004 with this sum to come from the June 30 unreserved fund balance available for transfer on July 1 of this year?

This Article has a tax impact of \$0.00 and was recommended by the School Board by a vote of 4-0-0 and recommended by the Budget Committee by a vote of 6-0-0.

Mr. Bourque commented this fund is to be utilized in the event of a major failure. He indicated there is approximately \$154,000 in the fund currently. He noted the School Board would like to add \$50,000 to the fund as there are also some priority repairs that resulted from the District-wide Buildings Assessment.

Hearing no amendments or further discussion, Mr. Regan indicated that **Article 4 will appear on the ballot as written.**

On behalf of the School Board, Mr. Bourque recognized two Board members: John York and Derek Barka. He thanked both Mr. York and Mr. Barka for their long service.

Phil Reed, 7 Forest Lane, made an observation on the special education process. He commented that he came from a family of five sons. The eldest was a genius. The third in line developed cerebral meningitis in the 1940s there was nothing available to the family to pay for special education for him. Families that were lucky enough could send their child to get services, but there was no public health then. Mr. Reed indicated he had the privilege of sitting on a council for a private company for 15 years that provides services for people with developmental needs. He noted he is happy to see how far we have come.

The Moderator thanked all who attended and accepted a motion to adjourn at 12:00 p.m. The motion was seconded. The motion passed unanimously by voice vote.

A true record of the Litchfield School District Deliberative Session,
Prepared by:

Michele E. Flynn
Administrative Assistant to the Litchfield School Board



A true record of the
Litchfield School District Deliberative Session

Attest:



Lynn Baddeley
School District Clerk

Submitted: February 13, 2017

Litchfield School District
Statement of Actual Expenditures for
Special Education Programs and Services

	2015 – 2016	2015 - 2016
EXPENDITURES		
Instruction	\$ 2,717,816	\$ 3,057,009
Related Services	\$ 708,018	\$ 699,456
Administration	\$ 209,062	\$ 214,932
Legal	\$ 364	\$ 3,057
Transportation	\$ 379,075	\$ 367,933
Total Expenditures	\$ 4,014,335	\$ 4,342,387
REVENUES		
NH Catastrophic Aid	\$ 82,707	\$ 92,717
IDEA Grant	\$ 173,613	\$ 315,472
Preschool Grant	\$ 27,119	\$ 6,906
Medicaid	\$ 104,045	\$ 127,850
Tuition	\$ 0	\$ 0
Total Revenues	\$ 387,484	\$ 542,945

Department of Special Services
Student Census of Disabilities
December 2017

DISABILITIES	IN DISTRICT	OUT OF DISTRICT	TOTAL
Hearing Impaired, Speech/Language Impairment, Visual Impairment	28	5	33
Orthopedic Impairment, Other Health Impairment, Multiple Disabilities, Autism	70	6	76
Intellectual Disability, Developmental Delay	31	1	32
Specific Learning Disability	91	1	92
Emotional Disturbance	5	0	5
TOTAL	225	13	238



School Budget Form: Litchfield Local School

FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED THE PROVISIONS OF RSA 32:14 THROUGH 32:24
Appropriations and Estimates of Revenue for the Fiscal Year from July 1, 2018 to June 30, 2019
Form Due Date: 20 days after the meeting

THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT

This form was posted with the warrant on: Jan 29, 2018

For assistance please contact the NH DRA Municipal and Property Division
P: (603) 230-5090 F: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

SCHOOL BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Printed Name	School Budget Committee Members	Signature
Jennifer Bousquet		<i>Jennifer Bousquet</i>
Christina M. Harrison		<i>Christina M. Harrison</i>
Inna SARTI		<i>Inna Sarti</i>
Robert Keating		<i>Robert Keating</i>
Keri B. Douglas		<i>Keri B. Douglas</i>
Cynthia A Couture		<i>Cynthia A. Couture</i>

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.droptax.org/>



Appropriations

Account	Purpose	Article	Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Instruction								
1100-1199	Regular Programs	1	\$0	\$8,522,547	\$8,757,050	\$0	\$8,463,984	\$293,056
1200-1299	Special Programs	1	\$0	\$3,010,047	\$3,365,933	\$0	\$3,365,933	\$0
1300-1399	Vocational Programs	1	\$0	\$51,812	\$37,461	\$0	\$37,461	\$0
1400-1499	Other Programs	1	\$0	\$534,128	\$558,115	\$0	\$528,115	\$30,000
1500-1599	Non-Public Programs	1	\$0	\$47,810	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	1	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
	Instruction Subtotal		\$0	\$12,166,344	\$12,718,559	\$0	\$12,395,503	\$323,056
Support Services								
2000-2199	Student Support Services	1	\$0	\$1,756,958	\$1,833,533	\$0	\$1,833,533	\$0
2200-2299	Instructional Staff Services	1	\$0	\$829,615	\$792,583	\$0	\$739,862	\$42,701
	Support Services Subtotal		\$0	\$2,586,573	\$2,616,116	\$0	\$2,573,415	\$42,701
General Administration								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
2310 (640)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	1	\$0	\$119,143	\$119,243	\$0	\$119,243	\$0
	General Administration Subtotal		\$0	\$119,143	\$119,243	\$0	\$119,243	\$0



Appropriations

Account	Purpose	Article	Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Executive Administration								
2320 (310)	SAU Management Services	1	\$0	\$278,180	\$332,864	\$0	\$332,864	\$0
2320-2399	All Other Administration	1	\$0	\$224,236	\$214,569	\$0	\$214,569	\$0
2400-2499	School Administration Service	1	\$0	\$1,319,570	\$1,303,824	\$0	\$1,303,824	\$0
2500-2599	Business	1	\$0	\$335,194	\$307,157	\$0	\$307,157	\$0
2600-2699	Plant Operations and Maintenance	1	\$0	\$2,236,069	\$2,049,642	\$0	\$2,015,894	\$33,748
2700-2799	Student Transportation	1	\$0	\$1,007,670	\$1,187,806	\$0	\$1,157,806	\$10,000
2800-2999	Support Service, Central and Other	1	\$0	\$788,516	\$752,119	\$0	\$752,119	\$0
	Executive Administration Subtotal		\$0	\$6,189,435	\$6,127,981	\$0	\$6,084,233	\$43,748
Non-Instructional Services								
3100	Food Service Operations		\$0	\$0	\$0	\$0	\$0	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
	Non-Instructional Services Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services	1	\$0	\$36,260	\$204,262	\$0	\$36,252	\$168,010
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
	Facilities Acquisition and Construction Subtotal		\$0	\$36,260	\$204,262	\$0	\$36,252	\$168,010
Other Outlays								
5110	Debt Service - Principal		\$0	\$0	\$0	\$0	\$0	\$0
5120	Debt Service - Interest		\$0	\$0	\$0	\$0	\$0	\$0
	Other Outlays Subtotal		\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Fund Transfers								
5220-5221	To Food Service	1	\$0	\$560,918	\$558,968	\$0	\$558,968	\$0
5222-5229	To Other Special Revenue	1	\$0	\$575,000	\$575,000	\$0	\$575,000	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
Fund Transfers Subtotal					\$1,133,968	\$0	\$1,133,968	\$0
Total Operating Budget Appropriations					\$22,233,673	\$22,920,129	\$0	\$22,342,614
								\$577,515



Special Warrant Articles

Account	Purpose	Article	Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Enacting FY (Recommended)	School Board's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)	
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0	\$0	\$0	
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0	
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0	
5251	To Capital Reserve Fund	4	\$0	\$0	\$50,000	\$0	\$50,000	\$0	
<i>Purpose: Building Maintenance Capital Reserve Fund</i>									
Total Proposed Special Articles					\$0	\$50,000	\$0	\$50,000	\$0



Individual Warrant Articles

Account	Purpose	Article	Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)	
1100-1199	Regular Programs	2	\$0	\$0	\$293,056	\$0	\$293,056	\$0	
			Purpose: Full Day Kindergarten						
1200-1299	Special Programs	3	\$0	\$0	\$93,313	\$0	\$93,313	\$0	
			Purpose: Special Services Coordinator						
2200-2299	Instructional Staff Services	2	\$0	\$0	\$42,701	\$0	\$42,701	\$0	
			Purpose: Full Day Kindergarten						
4600	Building Improvement Services	2	\$0	\$0	\$183,975	\$0	\$183,975	\$0	
			Purpose: Full Day Kindergarten						
Total Proposed Individual Articles				\$0	\$0	\$613,045	\$0	\$613,045	\$0



Revenues

Account	Source	Article	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
Local Sources					
1300-1349	Tuition	1	\$72,810	\$27,500	\$27,500
1400-1449	Transportation Fees	1	\$4,500	\$9,000	\$9,000
1500-1599	Earnings on Investments	1	\$500	\$500	\$500
1600-1699	Food Service Sales	1	\$445,418	\$443,468	\$443,468
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	1	\$15,000	\$45,000	\$45,000
Local Sources Subtotal			\$538,228	\$525,468	\$525,468
State Sources					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid	2	\$0	\$78,100	\$78,100
3230	Catastrophic Aid	1	\$75,000	\$85,000	\$85,000
3240-3249	Vocational Aid	1	\$3,000	\$3,000	\$3,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	1	\$5,500	\$5,500	\$5,500
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources	2	\$0	\$18,180	\$18,180
State Sources Subtotal			\$83,500	\$189,780	\$189,780



Revenues

Account	Source	Article	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
Federal Sources					
4100-4539	Federal Program Grants	1	\$110,000	\$110,000	\$110,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	1	\$110,000	\$110,000	\$110,000
4570	Disabilities Programs	1	\$465,000	\$465,000	\$465,000
4580	Medicaid Distribution	1	\$100,000	\$100,000	\$100,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$785,000	\$785,000	\$785,000
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfer from Food Service Special Revenue Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	4	\$0	\$50,000	\$50,000
9999	Fund Balance to Reduce Taxes	1	\$0	\$200,000	\$200,000
Other Financing Sources Subtotal			\$0	\$250,000	\$250,000
Total Estimated Revenues and Credits			\$1,406,728	\$1,750,248	\$1,750,248



Budget Summary

Item	Current Year	School Board Ensuing FY (Recommended)	Budget Committee Ensuing FY (Recommended)
Operating Budget Appropriations	\$21,445,770	\$22,920,129	\$22,342,614
Special Warrant Articles	\$150,000	\$50,000	\$50,000
Individual Warrant Articles	\$40,000	\$613,045	\$613,045
Total Appropriations	\$21,635,770	\$23,583,174	\$23,005,659
Less Amount of Estimated Revenues & Credits	\$1,787,948	\$1,750,248	\$1,750,248
Less Amount of State Education Tax/Grant		\$7,053,882	\$7,053,882
Estimated Amount of Taxes to be Raised		\$14,779,044	\$14,201,529



Supplemental Schedule

1. Total Recommended by Budget Committee	\$23,005,659
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$0
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$0
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$0
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0

**Maximum Allowable Appropriations Voted at Meeting:
(Line 1 + Line 8 + Line 11 + Line 12)**

\$0



Default Budget of the School District
Litchfield Local School

For the period beginning July 1, 2018 and ending June 30, 2019

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: Jan 29, 2018

SCHOOL BOARD OR BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Brian Bourque	Chair	
Christina Williams	V. Chair	
Elizabeth MacDonald	School Board	Elizabeth macdonald



New Hampshire
Department of
Revenue Administration

2018
MS-DSB

DRAFT
DO NOT DISTRIBUTE TO THE PUBLIC
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VPL

Default Budget of the School District

DRAFT

THIS IS A DRAFT REPORT FOR REVIEW PURPOSES ONLY.
THE DEFAULT BUDGET PROCESS MUST BE COMPLETED IN THE TAX RATE
SETTING PORTAL BEFORE A FINAL REPORT CAN BE GENERATED FOR THE
PURPOSES OF CERTIFICATION AND PUBLIC POSTING.

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	\$8,522,547	\$269,722	\$0	\$8,792,269
1200-1299	Special Programs	\$3,010,047	\$353,419	\$0	\$3,363,466
1300-1399	Vocational Programs	\$51,812	(\$14,352)	\$0	\$37,460
1400-1499	Other Programs	\$534,128	\$13,637	\$0	\$547,765
1500-1599	Non-Public Programs	\$47,810	(\$47,810)	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	\$0	\$0	\$0	\$0
	Instruction Subtotal	\$12,166,344	\$574,616	\$0	\$12,740,960
Support Services					
2000-2199	Student Support Services	\$1,756,958	\$97,969	\$0	\$1,854,927
2200-2299	Instructional Staff Services	\$829,615	(\$37,981)	(\$24,300)	\$767,334
	Support Services Subtotal	\$2,586,573	\$59,988	(\$24,300)	\$2,622,261
General Administration					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$119,143	\$1,650	\$0	\$120,793
	General Administration Subtotal	\$119,143	\$1,650	\$0	\$120,793
Executive Administration					
2320 (310)	SAU Management Services	\$278,180	\$61,704	\$0	\$339,884
2320-2399	All Other Administration	\$224,236	(\$10,281)	\$0	\$213,955
2400-2499	School Administration Service	\$1,319,570	\$3,310	\$0	\$1,322,880
2500-2599	Business	\$335,194	(\$18,110)	\$0	\$317,084
2600-2699	Plant Operations and Maintenance	\$2,174,424	(\$128,236)	(\$2,250)	\$2,043,938
2700-2799	Student Transportation	\$1,007,670	\$143,067	\$0	\$1,150,737
2800-2999	Support Service, Central and Other	\$788,516	(\$27,088)	\$0	\$761,428
	Executive Administration Subtotal	\$6,127,790	\$24,366	(\$2,250)	\$6,149,906
Non-Instructional Services					
3100	Food Service Operations	\$0	\$0	\$0	\$0
3200	Enterprise Operations	\$0	\$0	\$0	\$0
	Non-Instructional Services Subtotal	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction					
4100	Site Acquisition	\$0	\$0	\$0	\$0
4200	Site Improvement	\$0	\$0	\$0	\$0
4300	Architectural/Engineering	\$0	\$0	\$0	\$0
4400	Educational Specification Development	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	\$0	\$0	\$0	\$0
4600	Building Improvement Services	\$36,260	\$0	\$0	\$36,260



Appropriations

4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
	Facilities Acquisition and Construction Subtotal	\$36,260	\$0	\$0	\$36,260
Other Outlays					
6110	Debt Service - Principal	\$0	\$0	\$0	\$0
5120	Debt Service - Interest	\$0	\$0	\$0	\$0
	Other Outlays Subtotal	\$0	\$0	\$0	\$0
Fund Transfers					
5220-5221	To Food Service	\$560,918	\$0	\$0	\$560,918
5222-5229	To Other Special Revenue	\$575,000	\$0	\$0	\$575,000
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
	Fund Transfers Subtotal	\$1,135,918	\$0	\$0	\$1,135,918
	Total Operating Budget Appropriations	\$22,172,028	\$660,620	(\$26,550)	\$22,806,098



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
2320-2399	Reduction in Contractual Obligations
4600	Annual Lease Payment
2500-2599	Change in Staffing lead to reduction in Salaries and Benefits
2200-2299	Salary and Benefits. Reduction in textbook and technology equipment expenditure.
1500-1599	Self Funded programs will be maintained and tracked in Fund 22 going forward as local contributions.
1400-1499	New Athletics offerings approved by the School Board. Increase represents Salaries and benefits for contractual positions.
2310-2319	Salaries and Benefits
2600-2699	Staff Changes in Custodial and Grounds (Reduction in Salary and Benefits). One Time expenditures for structure removal.
1100-1199	Salaries and benefits
2320 (310)	Transition from PT to Full Time Superintendent (Salary and Benefits)
2400-2499	Salary and Benefits budgeted in the 2900 function for potential increases.
1200-1299	Salaries and benefits. Increase in tuition obligations for known special services population.
2000-2199	Salaries and Benefits
2700-2799	Contractual Transportation increases.
2800-2999	Reduction in contractual obligations
1300-1399	Decrease in enrollment for vocational programs

LITCHFIELD SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

LITCHFIELD SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

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PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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INDEPENDENT AUDITOR'S REPORT

To the Members of the School Board
Litchfield School District
Litchfield, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Litchfield School District as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of the Litchfield School District, as of June 30, 2017, and the respective changes in financial position and, the respective budgetary comparison for the general fund and the grants fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information – Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (pages 3-8), the Schedule of Funding Progress for Other Postemployment Benefit Plan (page 32), the Schedule of School District's Proportionate Share of Net Pension Liability (page 33), and the Schedule of School District Contributions (page 34) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

***Litchfield School District
Independent Auditor's Report***

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information – Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Litchfield School District's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Plodzik & Sanderson
Professional Association*

December 19, 2017

LITCHFIELD SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2017

The Superintendent of Schools and Business Administrator of New Hampshire School Administrative Unit #27, as management of the Litchfield School District ("District"), we offer readers of the District's Financial Statements this narrative overview and analysis of the financial activities of the District for the year ended June 30, 2017. We encourage readers to consider the information presented here in conjunction with the District's financial statements.

1. Financial Highlights

- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources at the close of the most recent year by \$(3,607,806) (*net position*). Of this amount, \$(13,532,382) (*unrestricted net position*), had it been positive, may have been used to meet the government's ongoing obligations to citizens and creditors. The negative unrestricted net position is attributable to the reporting of the District's proportional share of the actuarially determined retirement system's unfunded pension liability less the system's net position ("net pension liability"). Reporting the District's proportional share of the net pension liability does not impact the District's ability to meet its current obligations.
- The District's total net position changed by \$(973,667).
- As of the close of the current fiscal year, the District's governmental funds reported a combined ending fund balance of \$980,427, a change of \$366,521 in comparison with the prior year.
- Net change in the unassigned fund balance for the General Fund was \$245,602, with an end of year balance of \$484,331. This balance represents amounts that are not obligated or specifically designated and is available to offset the amount of local school assessment for the subsequent fiscal year.
- Consistent with prior fiscal year, due to the implementation of GASB Statement Nos 68 and 71, the District is required to record its related share of net pension liability of the New Hampshire Retirement System. The net pension liability is the District's proportionate share of the retirement system's actuarially determined unfunded pension liability less the system's net position. This amount is reported only on the government-wide financial statements and has no impact on the fund financial statements of the District. At the end of the most recent year, our net pension liability is \$16,433,964, an increase of \$4,310,135, or 35.5% over prior year.
- The District did not initiate or any new construction nor issue any bonds in fiscal year 2017.

2. Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required supplementary information and other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between the items reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *statement of activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the time of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

The governmental activities of the District include administration, instruction, support services, operations and maintenance, and transportation.

Fund Financial Statements. A *fund* is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District maintains three (3) individual governmental funds. Information is presented in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the general fund and grants fund, which are considered to be major funds. Data from the remaining fund (food service), though reported on its own, is considered nonmajor, and would be combined with other like funds and reported in aggregate if necessary.

The District adopts an annual appropriated budget for its general, food service and grant funds. A budgetary comparison statement has been provided for the major funds the general and grants funds to demonstrate compliance with this budget.

Fiduciary funds. *Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements, because the resources of those funds are *not* available to support the District's own programs.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* that is required to be disclosed by accounting principles generally accepted in the United States of America. This report also includes other supplementary information in the form of the combining and individual fund statements.

3. Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of government’s financial position. In the case of the District, liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$(3,607,806) at the close of the most recent fiscal year.

The largest portion of the District’s net position, \$9,841,973, reflects its investment in capital assets (e.g., land, buildings, and equipment), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the District’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The following is a summary of condensed statement of net position and statement of activities for government-wide financial data for the current and prior fiscal years.

Litchfield School District's Condensed Statement of Net Position

	Governmental Activities	
	2017	2016
Current and other assets	\$ 1,788,331	\$ 1,369,736
Capital assets	9,841,973	10,453,954
Total assets	11,630,304	11,823,690
Deferred outflows of resources	4,312,985	1,102,516
Long-term liabilities outstanding	18,142,865	13,689,580
Other liabilities	756,760	706,564
Total liabilities	18,899,625	14,396,144
Deferred inflows of resources	651,470	1,164,201
Net position:		
Net investment in capital assets	9,841,973	10,453,954
Restricted	82,603	109,253
Unrestricted	(13,532,382)	(13,197,346)
Total net position	\$ (3,607,806)	\$ (2,634,139)

Litchfield School District's Condensed Statement of Net Position

	Governmental Activities	
	2017	2016
Revenues:		
Program revenues:		
Charges for service	\$ 440,186	\$ 466,511
Operating grants and contributions	812,880	709,895
Capital grants and contributions	-	166,287
General revenues	<u>19,862,495</u>	<u>19,119,514</u>
Total revenues	21,115,561	20,462,207
Expenses:		
Administration	2,263,507	2,123,227
Instruction	12,805,277	11,109,276
Support services	2,613,094	2,988,938
Operation and maintenance	2,054,939	2,005,056
Transportation	989,140	961,459
Other	843,785	912,646
Noninstructional services	<u>519,486</u>	<u>543,816</u>
Total expenses	<u>22,089,228</u>	<u>20,644,418</u>
Change in net position	(973,667)	(182,211)
Net position - Beginning of year	<u>(2,634,139)</u>	<u>(2,451,928)</u>
Net position - End of year	<u>\$ (3,307,806)</u>	<u>\$ (2,634,139)</u>

An additional portion of the District's net position (\$82,603) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* \$(13,532,382), if it were positive, may have been used to meet the District's ongoing obligations to citizens and creditors.

Governmental activities. As noted above, governmental activities net position changed by \$973,667. Key elements of this change are as follows:

Governmental Activities:	
General Fund	\$ 393,171
Nonmajor Funds (Food Service)	(26,650)
Depreciation expense, net of capital asset purchases	(611,981)
Change in net pension obligation, net of deferred resources	(585,057)
Other GAAP accruals	<u>(143,150)</u>
Total	<u>\$ (973,667)</u>

4. Financial Analysis of the Government's Funds

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$980,427, which is a change of \$366,521 in comparison with the prior year. Key elements of this change are as follows:

Governmental Activities:	
General Fund	\$ 393,171
Nonmajor Funds	
School Food Service	(26,650)
Total	<u>\$ 366,521</u>

The general fund is the chief operating fund of the District. At the end of the current fiscal year, unassigned fund balance of the general fund was \$484,331, while total fund balance was \$897,824. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 2.45 percent of total general fund expenditures, while total fund balance represents 4.54 percent of that same amount.

As noted above, total fund balance of the general fund changed by \$393,521 during the current fiscal year. Key elements of this change are as follows:

Revenue in excess of budget	\$ 85,683
Expenditures less than budget	473,648
Use of fund balance as a funding source	(238,729)
Change in encumbrances	72,104
Other	465
Total	<u>\$ 393,171</u>

5. General Fund Budgetary Highlights

There is no change between the total original and total final budget.

6. Capital Asset and Debt Administration

Capital Assets. The District's investment in capital assets for its governmental activities as of June 30, 2017, amounted to \$9,841,973 (net of accumulated depreciation). This investment in capital assets includes land, buildings and building improvements, and equipment. The total change in the District's investment in total capital assets for the current year was \$(611,981).

Major capital asset events during the current fiscal year included the following:

	<u>Amount</u>
Capital asset additions:	
Litchfield Middle School Heating System	\$ 10,200
Campbell High School SAN (Server)	32,930
Depreciation expense	<u>(655,111)</u>
Total change in capital assets	<u>\$ (611,981)</u>

Additional information on the District's capital assets can be found in the notes to the financial statements.

7. Request for Information

This financial report is designed to provide a general overview of the District's financing for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Cory Izbicki, Business Administrator, C/O SAU #27, 1 Highlander Court, Litchfield, New Hampshire 03052.

BASIC FINANCIAL STATEMENTS

EXHIBIT A
LITCHFIELD SCHOOL DISTRICT
Statement of Net Position
June 30, 2017

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 1,437,761
Other receivables	1,650
Intergovernmental receivable	348,920
Capital assets, not being depreciated	460,792
Capital assets, net of accumulated depreciation	9,381,181
Total assets	11,630,304
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	4,312,985
LIABILITIES	
Accounts payable	57,750
Accrued salaries and benefits	699,010
Noncurrent obligations:	
Due in more than one year	18,142,865
Total liabilities	18,899,625
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - grants	51,144
Amounts related to pensions	600,326
Total deferred inflows of resources	651,470
NET POSITION	
Net investment in capital assets	9,841,973
Restricted	82,603
Unrestricted	(13,532,382)
Total net position	\$ (3,607,806)

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT B
LITCHFIELD SCHOOL DISTRICT
Statement of Activities
For the Fiscal Year Ended June 30, 2017

	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Change in Net Position
Governmental activities:				
Instruction	\$ 12,805,277	\$ 45,563	\$ 517,084	\$(12,242,630)
Support services:				
Student	1,806,794	-	114,291	(1,692,503)
Instructional staff	806,300	-	37,244	(769,056)
General administration	150,728	-	-	(150,728)
Executive administration	489,699	-	-	(489,699)
School administration	1,294,861	-	12,500	(1,282,361)
Business	328,219	-	-	(328,219)
Operation and maintenance of plant	2,054,939	900	-	(2,054,039)
Student transportation	989,140	9,071	2,438	(977,631)
Other	843,785	-	21,148	(822,637)
Noninstructional services	519,486	384,652	108,175	(26,659)
Total governmental activities	<u>\$ 22,089,228</u>	<u>\$ 440,186</u>	<u>\$ 812,880</u>	<u>(20,836,162)</u>
General revenues:				
School district assessment				12,328,478
Grants and contributions not restricted to specific programs				7,491,117
Interest				1,458
Miscellaneous				41,442
Total general revenues				<u>19,862,495</u>
Change in net position				(973,667)
Net position, beginning				<u>(2,634,139)</u>
Net position, ending				<u>\$ (3,607,806)</u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-1
LITCHFIELD SCHOOL DISTRICT
Governmental Funds
Balance Sheet
June 30, 2017

	General	Grants	Other Governmental Fund (Food Service)	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 1,347,220	\$ -	\$ 90,541	\$ 1,437,761
Receivables:				
Accounts	1,650	-	-	1,650
Intergovernmental	255,704	87,257	5,959	348,920
Interfund receivables	36,113	-	-	36,113
Total assets	<u>\$ 1,640,687</u>	<u>\$ 87,257</u>	<u>\$ 96,500</u>	<u>\$ 1,824,444</u>
LIABILITIES				
Accounts payable	\$ 43,889	\$ -	\$ 13,861	\$ 57,750
Accrued salaries and benefits	698,974	-	36	699,010
Interfund payable	-	36,113	-	36,113
Total liabilities	<u>742,863</u>	<u>36,113</u>	<u>13,897</u>	<u>792,873</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - grants	-	51,144	-	51,144
FUND BALANCES				
Restricted	-	-	82,603	82,603
Committed	330,704	-	-	330,704
Assigned	82,789	-	-	82,789
Unassigned	484,331	-	-	484,331
Total fund balances	<u>897,824</u>	<u>-</u>	<u>82,603</u>	<u>980,427</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,640,687</u>	<u>\$ 87,257</u>	<u>\$ 96,500</u>	<u>\$ 1,824,444</u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-2
LITCHFIELD SCHOOL DISTRICT
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
June 30, 2017

Total fund balances of governmental funds (Exhibit C-1)		\$ 980,427
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources, therefore, are not reported in the funds.		
Cost	\$ 20,333,078	
Less accumulated depreciation	<u>(10,491,105)</u>	9,841,973
Certain items are not current financial resources in the governmental funds, but instead are reported in the Statement of Net Position.		
Deferred outflows of resources related to pensions	\$ 4,312,985	
Deferred inflows of resources related to pensions	<u>(600,326)</u>	3,712,659
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (36,113)	
Payables	<u>36,113</u>	-
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the funds.		
Compensated absences	\$ 818,387	
Other postemployment benefits	890,514	
Net pension liability	<u>16,433,964</u>	<u>(18,142,865)</u>
Net position of governmental activities (Exhibit A)		<u><u>\$ (3,607,806)</u></u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-3
LITCHFIELD SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2017

	General	Grants	Other Governmental Fund (Food Service)	Total Governmental Funds
REVENUES				
School district assessment	\$ 12,328,478	\$ -	\$ -	\$ 12,328,478
Other local	98,425	21,149	384,664	504,238
State	7,595,588	-	5,438	7,601,026
Federal	127,850	451,235	102,734	681,819
Total revenues	<u>20,150,341</u>	<u>472,384</u>	<u>492,836</u>	<u>21,115,561</u>
EXPENDITURES				
Current:				
Instruction	11,382,853	287,201	-	11,670,054
Support services:				
Student	1,656,315	114,291	-	1,770,606
Instructional staff	772,386	37,244	-	809,630
General administration	143,083	-	-	143,083
Executive administration	477,050	-	-	477,050
School administration	1,221,523	12,500	-	1,234,023
Business	327,605	-	-	327,605
Operation and maintenance of plant	1,994,680	-	-	1,994,680
Student transportation	989,140	-	-	989,140
Other	792,535	21,148	-	813,683
Noninstructional services	-	-	519,486	519,486
Total expenditures	<u>19,757,170</u>	<u>472,384</u>	<u>519,486</u>	<u>20,749,040</u>
Net change in fund balances	393,171	-	(26,650)	366,521
Fund balances, beginning	504,653	-	109,253	613,906
Fund balances, ending	<u>\$ 897,824</u>	<u>\$ -</u>	<u>\$ 82,603</u>	<u>\$ 980,427</u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-4
LITCHFIELD SCHOOL DISTRICT
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2017

Net change in fund balances of total governmental funds (Exhibit C-3)		\$ 366,521
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. In the Statement of Activities the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capitalized capital outlay in the current period.		
Capitalized capital outlay		\$ 43,130
Depreciation expense		<u>(655,111)</u>
		(611,981)
Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.		
Increase in compensated absences payable		\$ (81,874)
Increase in other postemployment benefits		(61,276)
Change in net pension liability and deferred outflows and inflows of resources related to pensions		<u>(585,057)</u>
		<u>(728,207)</u>
Change in net position of governmental activities (Exhibit B)		<u><u>\$ (973,667)</u></u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT D-1
LITCHFIELD SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
School district assessment	\$ 12,328,478	\$ 12,328,478	\$ 12,328,478	\$ -
Other local	69,020	69,020	97,960	28,940
State	7,566,695	7,566,695	7,595,588	28,893
Federal	100,000	100,000	127,850	27,850
Total revenues	<u>20,064,193</u>	<u>20,064,193</u>	<u>20,149,876</u>	<u>85,683</u>
EXPENDITURES				
Current:				
Instruction	11,816,873	11,699,463	11,382,853	316,610
Support services:				
Student	1,746,704	1,747,010	1,655,626	91,384
Instructional staff	760,938	735,364	789,840	(54,476)
General administration	117,176	122,062	143,083	(21,021)
Executive administration	514,898	515,361	476,671	38,690
School administration	1,240,165	1,244,299	1,221,469	22,830
Business	327,234	333,786	327,605	6,181
Operation and maintenance of plant	2,180,458	2,219,227	2,050,452	168,775
Student transportation	932,461	1,006,321	989,140	17,181
Other	589,759	680,024	792,535	(112,511)
Facilities acquisition and construction	76,256	5	-	5
Total expenditures	<u>20,302,922</u>	<u>20,302,922</u>	<u>19,829,274</u>	<u>473,648</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(238,729)</u>	<u>(238,729)</u>	<u>320,602</u>	<u>559,331</u>
OTHER FINANCING USES				
Transfers out	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ (338,729)</u>	<u>\$ (338,729)</u>	220,602	<u>\$ 559,331</u>
Decrease in committed fund balance			25,000	
Unassigned fund balance, beginning			238,729	
Unassigned fund balance, ending			<u>\$ 484,331</u>	

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT D-2
LITCHFIELD SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (GAAP Basis)
Grants Fund
For the Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Local	\$ 20,000	\$ 21,149	\$ 21,149	\$ -
Federal	555,000	451,235	451,235	-
Total revenues	<u>575,000</u>	<u>472,384</u>	<u>472,384</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	575,000	287,201	287,201	-
Support services:				
Student	-	114,291	114,291	-
Instructional staff	-	37,244	37,244	-
School administration	-	12,500	12,500	-
Other	-	21,148	21,148	-
Total expenditures	<u>575,000</u>	<u>472,384</u>	<u>472,384</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund balance, beginning			-	
Fund balance, ending			<u>\$ -</u>	

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT E
LITCHFIELD SCHOOL DISTRICT
Fiduciary Funds
Statement of Net Position
June 30, 2017

	<u>Agency</u>
ASSETS	
Cash and cash equivalents	<u>\$ 158,146</u>
LIABILITIES	
Due to student groups	<u>\$ 158,146</u>

The notes to the basic financial statements are an integral part of this statement.

LITCHFIELD SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

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LITCHFIELD SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Litchfield School District, in Litchfield, New Hampshire (the School District), have been prepared in conformity with accounting principles generally accepted in the United States of America for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

1-A Reporting Entity

The Litchfield School District is a municipal corporation governed by an elected 5-member School Board. In evaluating how to define the School District for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. The School District has no component units to include in its reporting entity.

The following is a summary of the more significant accounting policies:

1-B Government-wide and Fund Financial Statements

Government-wide Financial Statements - The Statement of Net Position and the Statement of Activities report information on all of the nonfiduciary activities of the primary government. Generally, the effect of interfund activity has been eliminated from these statements. Governmental activities normally are supported through assessments and intergovernmental revenues.

The *Statement of Net Position* presents the financial position of the School District at year-end. This statement includes all of the School District's non-fiduciary assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position.

The *Statement of Activities* demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Assessments and other items not meeting the definition of program revenues are reported instead as general revenues. Resources that are dedicated internally are reported as general revenue rather than program revenue.

Fund Financial Statements - Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

In the governmental fund financial statements, expenditures are reported by character: current, debt service or facilities acquisition and construction. Current expenditures are subclassified by function and are for items such as salaries, grants, supplies, and services. Debt service includes both interest and principal outlays related to bonds. Capital outlay includes expenditures for equipment, real property, or infrastructure.

Other Financing Sources (Uses) – These additions to and reductions from resources in governmental fund financial statements normally result from transfers from/to other funds. Transfers are reported when incurred as “transfers in” by the receiving fund and as “transfers out” by the disbursing fund.

1-C Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Measurement Focus and Basis of Accounting - The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements, except for agency funds which do not have a measurement focus. Revenues are recorded when earned and expenses are recorded when liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

LITCHFIELD SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School District generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement based grants, which use a period of one year. District assessments, intergovernmental revenue, and other local sources associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Financial Statement Presentation - A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to report financial position and the results of operations, to demonstrate legal compliance, and to aid financial management by segregating transactions related to certain government functions or activities.

The School District reports the following major governmental funds:

General Fund – is the School District’s primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include district assessments, state and federal grants, and other local sources. The primary expenditures are for instruction and support services. Under GASB Statement No. 54 guidance the expendable trust funds are consolidated in the general fund.

Grants Fund – accounts for the resources received from various federal, state, and local agencies. The resources are restricted to accomplishing the various objectives of the grantor agencies.

Fiduciary Fund Financial Statements – Fiduciary fund financial statements include a Statement of Net Position. These funds account for resources held by the School District for the benefit of other parties, and include the agency funds. Fiduciary funds are accounted for on a spending or “economic resources” measurement focus and the accrual basis of accounting.

Nonmajor Fund – The School District also reports one nonmajor governmental fund, the food service fund. All the governmental funds not meeting the criteria established for major funds are presented in the other governmental column of the fund financial statements.

1-D Cash and Cash Equivalents

The School District considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits and savings accounts. A cash pool is maintained that is available for use by all funds. Each fund’s portion of this pool is reflected on the combined financial statements under the caption “cash and cash equivalents.”

New Hampshire statutes require that the School District treasurer have custody of all money belonging to the School District and pay out the same only upon orders of the School Board. The treasurer shall deposit all such monies in participation units in the public deposit investment pool established pursuant to NH RSA 383:22 or in solvent banks in the state. Funds may be deposited in banks outside the state if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

1-E Receivables

Receivables in the government-wide and governmental fund financial statements represent amounts due to the School District at June 30, recorded as revenue, which will be collected in the future and consist primarily of accounts and intergovernmental receivables.

LITCHFIELD SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

1-F Capital Assets

Capital assets are defined by the School District as assets with an initial individual cost of \$10,000 or more and an estimated life in excess of one year. Capital assets include property, plant, and equipment, infrastructure assets (e.g. roads, sidewalks, drainage, and similar items) and are reported in governmental activities.

The accounting and reporting treatment applied to capital assets associated with a fund are determined by the fund's measurement focus. General capital assets are assets of the School District as a whole. When purchased, such assets are recorded as expenditures in a governmental fund and capitalized as assets in the governmental activities column of the government-wide Statement of Net Position. When cost of general capital assets cannot be determined from available records, estimated historical cost is used.

Additions, improvements, and other capital outlay that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of an asset or materially extend lives are not capitalized.

In the government-wide financial statements, the cost of property sold or retired, together with the related accumulated depreciation, is removed and any resulting gain or loss is included in income.

Capital assets of the School District are depreciated or amortized using the straight-line method over the following estimated useful lives:

	Years
Land improvements	20
Buildings and building improvements	20 - 30
Equipment	5 - 15

1-G Interfund Activities

Interfund activities are reported as follows:

Interfund Receivables and Payables – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds” (i.e. the current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

Interfund Transfers – Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

1-H Accounts Payable

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of June 30, 2017.

1-I Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until then.

Deferred inflows of resources, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

1-J Long-term Obligations

In the government-wide financial statements, other long-term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position.

LITCHFIELD SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

1-K Compensated Absences

The School District's policy allows certain employees to earn varying amounts of vacation and sick pay based on the employee's length of employment. Upon retirement or termination of employment, employees are paid in full for any accrued leave earned as set forth by personnel policy.

An expense and a liability for vacation, sick pay, and salary-related payments are accrued as the leave is earned in the government-wide financial statements. The compensated absences liability is liquidated using funds to which the liability accrued as the accumulated leave is used.

1-L Defined Benefit Pension Plan

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules are prepared by New Hampshire Retirement System, and are audited by the plan's independent auditors.

1-M Net Position/Fund Balances

Government-wide statements – Equity is classified as net position and displayed in three components:

Net Investment in Capital Assets – This classification includes the School District's capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted Net Position – This classification includes assets that have third-party (statutory, bond covenant, or granting agency) limitation on their use. The School District typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a future project.

Unrestricted Net Position – This classification typically includes unrestricted liquid assets.

Fund Balance Classifications – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make sure the nature and extend of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (School District Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – This classification includes amounts that are constrained by the School District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the School Board or through the Board delegating this responsibility to the Superintendent or Business Administrator through the budgetary process.

Unassigned – This classification is the portion of fund balance that has not been restricted, committed, or assigned for a specific purpose.

LITCHFIELD SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

When multiple net position/fund balance classifications are available for use, it is the government's policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

1-N Use of Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses during the period reported. These estimates include assessing the collectability of accounts receivable, and the useful lives and impairment of tangible and intangible assets, among others. Estimates and assumptions are reviewed periodically and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District's operations. At its annual meeting, the School District adopts a budget for the current year for the general and grants funds, as well as the nonmajor food service fund. Except as reconciled below, the budget was adopted on a basis consistent with United States generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. In the fiscal year 2017, \$338,729 of the beginning general fund unassigned fund balance was applied for this purpose.

2-B Budgetary Reconciliation to GAAP Basis

The School District employs certain accounting principles for budgetary reporting purposes that differ from a GAAP basis. The Statement of Revenues, Expenditures, and Changes in Fund Balance – Budgetary Basis, presents the actual results to provide a comparison with the budget. The major difference between the budgetary basis and GAAP basis is as follows:

Encumbrances outstanding at year-end do not represent GAAP expenditures or liabilities, but represent budgetary accounting controls. Governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and commitments (encumbrances) for goods or services not received at year-end. Encumbrances are recorded to reserve a portion of fund balance in the governmental fund types for commitments for which no liability exists.

The following reconciles the general fund budgetary basis to the GAAP basis:

Revenues:	
Per Exhibit D-1 (budgetary basis)	\$ 20,149,876
Adjustments:	
Basis difference:	
GASB Statement No. 54:	
Interest earnings related to the blended expendable trust funds	465
Per Exhibit C-3 (GAAP Basis)	<u>\$ 20,150,341</u>
	<i>(Continued)</i>

LITCHFIELD SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

Budgetary reconciliation to GAAP basis continued:

Expenditures and other financing uses:	
Per Exhibit D-1 (budgetary basis)	\$ 19,929,274
Adjustments:	
Basis difference:	
Encumbrances, beginning	10,685
Encumbrances, ending	(82,789)
GASB Statement No. 54:	
To remove transfer from the general fund to the expendable trust fund	(100,000)
Per Exhibit C-3 (GAAP basis)	<u>\$ 19,757,170</u>

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The School District's deposits are entirely covered by federal depository insurance (FDIC) or by collateral held by the School District's agent in the School District's name. The FDIC currently insures the first \$250,000 of the School District's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by collateral. As of year-end, the carrying amount of the School District's deposits was \$1,595,907 and the bank balances totaled \$1,970,054.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 1,437,761
Cash per Statement of Net Position - Fiduciary Funds (Exhibit E)	158,146
Total cash and cash equivalents	<u>\$ 1,595,907</u>

NOTE 4 – RECEIVABLES

Receivables at June 30, 2017, consisted of accounts and intergovernmental amounts arising from grants, school lunch program, restricted grants, and expendable trust funds held by the Town of Litchfield trustees of the trust funds. Receivables are recorded on the School District's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2017 consisted of the following:

	Balance, beginning	Additions	Balance, ending
At cost:			
Not being depreciated:			
Land	\$ 460,792	\$ -	\$ 460,792
Being depreciated:			
Land improvements	45,000	-	45,000
Buildings and building improvements	19,323,752	10,200	19,333,952
Equipment	460,404	32,930	493,334
Total capital assets being depreciated	<u>19,829,156</u>	<u>43,130</u>	<u>19,872,286</u>
Total capital assets	<u>20,289,948</u>	<u>43,130</u>	<u>20,333,078</u>

(Continued)

LITCHFIELD SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

Capital assets continued:

	Balance, beginning	Additions	Balance, ending
Less accumulated depreciation:			
Land improvements	(1,875)	(2,250)	(4,125)
Buildings and building improvements	(9,597,283)	(620,253)	(10,217,536)
Equipment	(236,836)	(32,608)	(269,444)
Total accumulated depreciation	<u>(9,835,994)</u>	<u>(655,111)</u>	<u>(10,491,105)</u>
Net book value, capital assets being depreciated	9,993,162	(611,981)	9,381,181
Net book value, all capital assets	<u>\$ 10,453,954</u>	<u>\$ (611,981)</u>	<u>\$ 9,841,973</u>

Depreciation expense was charged to functions of the School District based on their usage of the related assets. The amounts allocated to each function are as follows:

Instruction	\$ 554,571
Support services:	
Operation and maintenance of plant	81,758
Support/Other	18,782
Total depreciation expense	<u>\$ 655,111</u>

NOTE 6 – INTERFUND BALANCES

Interfund receivable and payable balances consisting of overdrafts in pooled cash and budgetary transfers at June 30, 2017 are as follows:

Receivable Fund	Payable Fund	Amount
<u>General</u>	<u>Grants</u>	<u>\$ 36,113</u>

NOTE 7 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows and inflows of resources of \$4,312,985 and \$600,326 respectively in the government-wide activities June 30, 2017 consist of deferred amounts related to pensions, see Note 9 for further information.

Deferred inflows of resources of \$51,144 reported in the governmental funds for unavailable revenues are for grants and donations received in advance of eligible expenditures being made.

NOTE 8 – LONG-TERM LIABILITIES

Changes in the School District's long-term liabilities consisted of the following for the year ended June 30, 2017:

	Balance July 1, 2016	Additions	Balance June 30, 2017
Compensated absences	\$ 736,513	\$ 81,874	\$ 818,387
Net other postemployment benefits	829,238	61,276	890,514
Pension related liability	12,123,829	4,310,135	16,433,964
Total long-term liabilities	<u>\$13,689,580</u>	<u>\$ 4,453,285</u>	<u>\$ 18,142,865</u>

NOTE 9 – DEFINED BENEFIT PENSION PLAN

Plan Description: The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory,

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defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

Benefits Provided: The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II. All assets are held in a single trust and available to pay retirement benefits to all members.

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC) multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the member attains 52.5 years of age by ¼ of 1% or age 60.

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

Contributions: The System is financed by contributions from both the employees and the School District. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees are required to contribute 7% of earnable compensation. For fiscal year 2017, the School District contributed 15.67% for teachers and 11.17% for other employees. The contribution requirements for the fiscal years 2015, 2016, and 2017 were \$1,188,781, \$1,321,585, and \$1,346,242, respectively, which were paid in full in each year.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions: At June 30, 2017, the School District reported a liability of \$16,433,964 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The School District's proportion of the net pension liability was based on a projection of the School District's long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2016, the School District's proportion was 0.30904878% which was an increase of 0.00212078% from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017, the School District recognized pension expense of \$1,705,413. At June 30, 2017, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 100,390	\$ 392,806
Net difference between projected and actual investment earnings on pension plan investments	1,028,193	-
Changes in assumptions	2,022,499	-
Differences between expected and actual experience	45,670	207,520
Contributions subsequent to the measurement date	1,116,233	-
Total	<u>\$ 4,312,985</u>	<u>\$ 600,326</u>

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The \$1,116,233 reported as deferred outflows of resources related to pensions results from the School District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30,	
2017	\$ 459,598
2018	459,598
2019	858,318
2020	778,997
2021	39,915
Thereafter	-
Totals	<u>\$ 2,596,426</u>

Actuarial Assumptions: The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2015, using the following actuarial assumptions which, accordingly apply to 2016 measurements:

Inflation:	2.5%
Salary increases:	5.6% average, including inflation
Investment rate of return:	7.25% net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on last experience study.

The actuarial assumptions used in the June 30, 2015 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

Long-term Rates of Return: The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2016:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return <u>2016</u>
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equities	<u>30.00%</u>	
Int'l Equities (unhedged)	13.00%	4.75%
Emerging Int'l Equities	7.00%	6.25%
Total international equity	<u>20.00%</u>	
Core Bonds	5.00%	0.64%
Short Duration	2.00%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	1.71%
Absolute Return Fixed Income	7.00%	1.08%
Total fixed income	<u>25.00%</u>	
Private equity	5.00%	6.25%
Private debt	5.00%	4.75%
Opportunistic	5.00%	3.68%
Total alternative investments	<u>15.00%</u>	
Real estate	10.00%	3.25%
Total	<u>100.00%</u>	

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Discount Rate: The discount rate used to measure the collective total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

Sensitivity of the School District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following table presents the School District's proportionate share of the net pension liability calculated using the discount rate of 7.25% as well as what the School District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current rate:

Actuarial Valuation Date	1% Decrease 6.25%	Current Single Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2016	<u>\$ 21,116,524</u>	<u>\$ 16,433,964</u>	<u>\$ 12,550,522</u>

Pension Plan Fiduciary Net Position: Detailed information about the pension plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

NOTE 10 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Plan Description and Annual OPEB Cost - The School District provides postemployment benefit options for health care to eligible retirees, terminated employees, and their dependents in accordance with the provision of various employment contracts. The benefit levels, employee contributions, and employer contributions are governed by the School District's contractual agreements.

GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* requires that the long-term cost of retirement health care and obligations for other postemployment benefits (OPEB) be determined on an actuarial basis and reported similar to pension plans. GASB Statement No. 45 does not mandate the pre-funding of postemployment benefit liabilities. However, any pre-funding of these benefits will help minimize or eliminate the postemployment benefit obligation that will be required to be reported on the financial statements.

The School District has only partially funded (on a pay-as-you-go basis) the annual required contribution (ARC), an actuarially determined rate in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years. The following table presents the OPEB cost for the year, the amount contributed and changes in the OPEB plan for fiscal year 2017:

Annual required contribution/OPEB cost	\$ 140,709
Interest on net OPEB obligation	37,316
Adjustment to annual required contribution	<u>(35,345)</u>
Annual OPEB cost (expense)	142,680
Contributions made	<u>(81,404)</u>
Increase in net OPEB obligation	61,276
Net OPEB obligation - beginning of year	<u>829,238</u>
Net OPEB obligation - end of year	<u>\$ 890,514</u>

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The School District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2017 and the five preceding years were as follows:

Fiscal Year Ended	Annual OPEB Contribution Cost	Expected Contributions (pay-as-you-go)	Percentage Contributed	Net OPEB Obligation
June 30, 2017	\$ 140,709	\$ 81,404	57.85%	\$890,514
June 30, 2016	\$ 163,195	\$ 60,672	37.18%	\$829,238
June 30, 2015	\$ 154,203	\$ 55,662	36.10%	\$724,992
June 30, 2014	\$ 158,017	\$ 64,609	40.89%	\$624,966
June 30, 2013	\$ 168,982	\$ 59,274	35.08%	\$530,298
June 30, 2012	\$ 180,285	\$ 60,124	33.35%	\$420,590

As of July 1, 2016, the date of the most recent actuarial valuation, the actuarial accrued liability (AAL) for benefits was \$1,375,726, with no actuarial value of assets, resulting in an unfunded actuarial accrued liability (UAAL) of \$1,375,726. The covered payroll (annual payroll of active employees covered by the plan) was \$8,547,438 during fiscal year 2017, and the ratio of the UAAL to the covered payroll was 16.10%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Actuarially determined amounts are subject to continual revisions as actual results are compared with past expectations and new estimates are made about the future. The Schedule of Funding Progress for Other Postemployment Benefits Plan, presented as required supplementary information following the notes to the financial statements, is designed to present multiyear trend information about whether the actuarial value of the plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future. The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2016 actuarial valuation, the actuarial cost method was used. The actuarial assumptions included a 4.5% investment rate of return per annum. The projected annual healthcare cost trend is 9% initially, reduced by decrements to an ultimate rate of 5.0% for years 2026 and later. The UAAL is being amortized as a level dollar amount over an open basis. The remaining amortization period at June 30, 2017 was 30 years.

NOTE 11 – ENCUMBRANCES

Encumbrances outstanding at June 30, 2017 are as follows:

Current:	
Support services:	
Instructional staff	\$ 27,017
Operation and maintenance of plant	55,772
Total encumbrances	<u>\$ 82,789</u>

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NOTE 12 – GOVERNMENTAL ACTIVITIES NET POSITION

Governmental activities net position reported on the government-wide Statement of Net Position at June 30, 2017 include the following:

Net investment in capital assets:	
Net book value of all capital assets	\$ 9,841,973
Restricted for food service	82,603
Unrestricted	<u>(13,532,382)</u>
Total net position	<u><u>\$ (3,607,806)</u></u>

NOTE 13 – GOVERNMENTAL FUND BALANCES

Governmental fund balances at June 30, 2017 consist of the following:

	General Fund	Nonmajor Governmental Fund	Total Governmental Funds
Restricted:			
Food service	\$ -	\$ 82,603	\$ 82,603
Committed:			
Expendable trust	255,704	-	255,704
Voted appropriation - March 2017	75,000	-	75,000
Total committed fund balance	<u>330,704</u>	<u>-</u>	<u>330,704</u>
Assigned:			
Encumbrances	82,789	-	82,789
Unassigned	<u>484,331</u>	<u>-</u>	<u>484,331</u>
Total governmental fund balances	<u><u>\$ 413,493</u></u>	<u><u>\$ 82,603</u></u>	<u><u>\$ 980,427</u></u>

NOTE 14 – RISK MANAGEMENT

The School District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2017, the School District was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs. This entity is considered a public entity risk pool, currently operating as common risk management and insurance program for member School Districts and cities.

The New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1 to June 30, 2017 by Primex³, which retained \$1,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The estimated net contribution from the Litchfield School District billed and paid for the year ended June 30, 2017 was \$47,984 for workers' compensation and \$67,008 for property/liability. The workers' compensation section of the self-insurance membership agreement permits Primex³ to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. At this time, Primex³ foresees no likelihood of any additional assessment for this or any prior year.

NOTE 15 – CONTINGENT LIABILITIES

The School District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement from the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the School District believes such disallowances, if any, will be immaterial.

LITCHFIELD SCHOOL DISTRICT
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NOTE 16 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date, but arose after the date. Management has evaluated subsequent events through December 19, 2017, the date the June 30, 2017 financial statements were available to be issued, and no events occurred that require recognition or disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT F
LITCHFIELD SCHOOL DISTRICT
Schedule of Funding Progress for Other Postemployment Benefit Plan
For the Fiscal Year Ended June 30, 2017

Fiscal Year End	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ([b-a]/c)
June 30, 2017	July 1, 2016	\$ -	\$ 1,375,726	\$ 1,375,726	0.00%	\$ 8,547,438	16.10%
June 30, 2016	July 1, 2015	\$ -	\$ 1,513,168	\$ 1,513,168	0.00%	\$ 10,595,742	14.28%
June 30, 2015	July 1, 2014	\$ -	\$ 1,412,508	\$ 1,412,508	0.00%	\$ 10,287,128	13.73%
June 30, 2014	July 1, 2013	\$ -	\$ 1,355,366	\$ 1,355,366	0.00%	\$ 8,071,770	16.79%
June 30, 2013	July 1, 2012	\$ -	\$ 1,419,265	\$ 1,419,265	0.00%	\$ 7,836,670	18.11%
June 30, 2012	July 1, 2011	\$ -	\$ 1,383,635	\$ 1,383,635	0.00%	\$ 8,501,171	16.28%

The notes to the required supplementary information is an integral part of this schedule.

EXHIBIT G
LITCHFIELD SCHOOL DISTRICT
Schedule of the School District's Proportionate Share of Net Pension Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2017

Fiscal Year End	Valuation Date	District's Proportion of Net Pension Liability	Proportionate Share of Net Pension Liability	Covered Payroll	District Proportionate Share of Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2017	June 30, 2016	0.30904878%	\$ 16,433,964	\$ 8,880,015	185.07%	58.30%
June 30, 2016	June 30, 2015	0.30692800%	\$ 12,123,829	\$ 8,971,205	135.14%	65.47%
June 30, 2015	June 30, 2014	0.31388770%	\$ 11,782,044	\$ 8,661,687	136.02%	59.81%
June 30, 2014	June 30, 2013	0.32306781%	\$ 13,904,142	\$ 8,971,205	154.99%	66.32%

The notes to the required supplementary information is an integral part of this schedule.

EXHIBIT H
LITCHFIELD SCHOOL DISTRICT
Schedule of School District Contributions
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2017

Fiscal Year End	Valuation Date	Contractually Required Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2017	June 30, 2016	\$ 1,106,639	\$ 1,106,639	\$ -	\$ 8,880,015	12.46%
June 30, 2016	June 30, 2015	\$ 1,026,726	\$ 1,026,726	\$ -	\$ 8,971,205	11.44%
June 30, 2015	June 30, 2014	\$ 1,018,324	\$ 1,018,324	\$ -	\$ 8,661,687	11.76%
June 30, 2014	June 30, 2013	\$ 803,320	\$ 803,320	\$ -	\$ 8,971,205	8.95%

The notes to the required supplementary information is an integral part of this schedule.

LITCHFIELD SCHOOL DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
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Schedule of Funding Progress for Other Postemployment Benefits (OPEB)

As required by GASB Statement No. 45, as amended in December 2009 by GASB Statement No. 57, Exhibit F represents the actuarial determined costs associated with the School District's other postemployment benefits at June 30, 2017, and the five preceding years.

Schedule of the School District's Proportionate Share of Net Pension Liability & Schedule of School District Contributions

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits G and H represent the actuarial determined costs associated with the School District's pension plan at June 30, 2017.

Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2016:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	23 years beginning July 1, 2016 (30 years beginning July 1, 2009)
Asset Valuation Method	5-year smooth market for funding purposes
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	2.85% per year
Investment Rate of Return	7.25% per year
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	RP-2014 Employee generational mortality table for males and females, adjusted for mortality improvements using Scale MP -2015, based in the last experience study.

Other Information:

Notes Contribution rates for Fiscal Year 2016 were determined based on the benefit changes adopted under House Bill No. 2 as amended by 011-2513-CofC.

COMBINING AND INDIVIDUAL FUND SCHEDULES

SCHEDULE 1
LITCHFIELD SCHOOL DISTRICT
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2017

	Estimated	Actual	Variance Positive (Negative)
School district assessment:			
Current appropriation	\$ 12,328,478	\$ 12,328,478	\$ -
Other local sources:			
Tuition	40,520	45,563	5,043
Transportation	9,000	9,071	71
Investment earnings	500	984	484
Miscellaneous	19,000	42,342	23,342
Total from other local sources	<u>69,020</u>	<u>97,960</u>	<u>28,940</u>
State sources:			
Adequacy aid (grant)	5,511,137	5,513,559	2,422
Adequacy aid (tax)	1,977,558	1,977,558	-
Catastrophic aid	75,000	92,717	17,717
Vocational aid	3,000	2,438	(562)
Other state aid	-	9,316	9,316
Total from state sources	<u>7,566,695</u>	<u>7,595,588</u>	<u>28,893</u>
Federal sources:			
Medicaid	100,000	127,850	27,850
Total revenues	20,064,193	<u>\$ 20,149,876</u>	<u>\$ 85,683</u>
Use of fund balance to reduce school district assessment	338,729		
Total revenues and use of fund balance	<u>\$ 20,402,922</u>		

SCHEDULE 2
LITCHFIELD SCHOOL DISTRICT
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2017

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
Instruction:					
Regular programs	\$ -	\$ 8,281,598	\$ 8,000,633	\$ -	\$ 280,965
Special programs	-	2,860,459	2,855,789	-	4,670
Vocational programs	-	46,945	28,714	-	18,231
Non-public programs	-	15,520	11,876	-	3,644
Other	-	494,941	485,841	-	9,100
Total instruction	<u>-</u>	<u>11,699,463</u>	<u>11,382,853</u>	<u>-</u>	<u>316,610</u>
Support services:					
Student	689	1,747,010	1,656,315	-	91,384
Instructional staff	9,563	735,364	772,386	27,017	(54,476)
General administration	-	122,062	143,083	-	(21,021)
Executive administration	379	515,361	477,050	-	38,690
School administration	54	1,244,299	1,221,523	-	22,830
Business	-	333,786	327,605	-	6,181
Operation and maintenance of plant	-	2,219,227	1,994,680	55,772	168,775
Student transportation	-	1,006,321	989,140	-	17,181
Other	-	680,024	792,535	-	(112,511)
Total support services	<u>10,685</u>	<u>8,603,454</u>	<u>8,374,317</u>	<u>82,789</u>	<u>157,033</u>
Facilities acquisition and construction	<u>-</u>	<u>5</u>	<u>-</u>	<u>-</u>	<u>5</u>
Other financing uses:					
Transfers out	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>-</u>
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 10,685</u>	<u>\$ 20,402,922</u>	<u>\$ 19,857,170</u>	<u>\$ 82,789</u>	<u>\$ 473,648</u>

SCHEDULE 3
LITCHFIELD SCHOOL DISTRICT
Major General Fund
Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2017

Unassigned fund balance, beginning		\$ 238,729
Changes:		
Unassigned fund balance used to reduce school district assessment		(338,729)
2016-2017 Budget summary:		
Revenue surplus (Schedule 1)	\$ 85,683	
Unexpended balance of appropriations (Schedule 2)	<u>473,648</u>	
2016-2017 Budget surplus		559,331
Decrease in committed fund balance		<u>25,000</u>
Unassigned fund balance, ending		<u><u>\$ 484,331</u></u>

SCHEDULE 4
LITCHFIELD SCHOOL DISTRICT
Student Activities Funds
Combining Schedule of Changes in Student Activities Funds
For the Fiscal Year Ended June 30, 2017

	<u>Balance, beginning</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, ending</u>
Schools:				
Campbell High	\$ 123,328	\$ 248,608	\$ 265,374	\$ 106,562
Litchfield Middle	50,832	197,850	211,356	37,326
Griffin Memorial	17,245	21,448	24,435	14,258
Totals	<u>\$ 191,405</u>	<u>\$ 467,906</u>	<u>\$ 501,165</u>	<u>\$ 158,146</u>

Office of the Superintendent of Schools

1 Highlander Court
Litchfield, NH 03052
578-3570

James L. O'Neill, Superintendent
Cory Izbicki, Business Administrator
Nancy Childress, Director Curriculum and Instruction
Hollie Messenger, Director Human Resources
Devin Bandurski, Director Special Services
Jason Pelletier, Director of Technology
Janet Belhumeur, Director Food Service

Griffin Memorial School

229 Charles Bancroft Highway
Litchfield, NH 03052
424-5931

Scott Thompson, Principal
Maura Clinton-Jones, Assistant Principal

Litchfield Middle School

19 McElwain Drive
Litchfield, NH 03052
424-2133

Thomas Lecklider, Principal
Martha Thayer, Assistant Principal

Campbell High School

1 Highlander Court
Litchfield, NH 03052
546-0300

William Lonergan, Principal
Michael Perez, Assistant Principal