

Souhegan Cooperative School District

PRSR STD
US POSTAGE PAID
PERMIT NO. 19
Amherst, NH

ECR WSS

Postal Customer

Annual Report & Guide to Official Ballot Voting

March 10, 2020
Souhegan High School
6:00 a.m. to 8:00 p.m.
Mont Vernon Village School
7:00 a.m. to 7:00 p.m

Please bring this Guide with you to Ballot Voting on March 10, 2020

The Voters' Guide has been paid for by the Souhegan Cooperative School District, c/o SAU 39,

P.O. Box 849, Amherst, NH 03031

www.sau39.org

Officers and Agents of the School District

Souhegan Cooperative School Board

Amherst Representatives

James Manning, Chair
Laura Taylor, Secretary
David Chen
Steve Coughlan
Amy Facey

Mont Vernon Representatives

Pim Grondstra, Vice-Chair
George Torres

School Board District Moderator

George Bower

School District Clerk

Christine Janson

School District Treasurer

Catherine Jo Butler

Souhegan Advisory Finance Committee

Martin Goulet – Chair
Howard Brown
Peggy Harris
John Stover
Mark Vincent – Alternate

John Bowkett – Alternate
Joel Gordon
Jeanne Ludt
Dan Veilleux – Alternate
Charles York

Office of the Superintendent

Adam Steel, Superintendent of Schools
Christine Landwehrle, Assistant Superintendent
Meg Beauchamp, Director of Student Services
Michele Croteau, Business Administrator

School Administration

Bill Hagen, Interim Principal
Kathy White, Dean of Faculty
Natalie Berger, Dean of Students
Kelly Driscoll, Dean of Students
Dan Wyborney, Athletic Director
Jennifer Huard, Special Services Coordinator

TABLE OF CONTENTS

REPORT NAME	PAGE
2020 Souhegan Cooperative School District Warrant.....	6
Souhegan Cooperative School Board Chair Report.....	3
Souhegan Cooperative School District Advisory Finance Committee Recommendations.....	9
Souhegan Cooperative School District Enrollment.....	10
Souhegan Cooperative School District Independent Auditor’s Report.....	18
Souhegan Cooperative School District Sample Ballot (Mont Vernon Voters).....	13
Souhegan Cooperative School District Sample Ballot (Amherst Voters).....	11
Souhegan Cooperative School District Student Services Report.....	16
Souhegan Cooperative School District Superintendent’s Report.....	15
Souhegan Cooperative School District Treasurer’s Report.....	17
Souhegan Cooperative School District Voting.....	5

Message from the Souhegan Cooperative School Board Chair

The FY2021 Souhegan Cooperative School Board budget seeks to address three main objectives. These include:

1. Pass a budget that supports our strategic efforts
2. Support a 4-year teacher agreement that solves competitive imbalances
3. Pass the 1st year of a multi-year Capital Maintenance Plan

First, with respect to passing a budget that supports the strategic efforts of both Souhegan and SAU39, I'd ask you to consider the current strategy for our schools. That strategy is to create a school system that offers a "personal learning pathway for every student". Reaching this destination will be a multi-year process as we move from a traditional educational model, to a Mastery Learning model, which we believe is not only essential to creating personalized learning pathways, but is also a New Hampshire state regulation. No new major investments are required to support the curriculum component of our plan in FY21, but as we transition to this new model we need to strike a balance between investing in our teachers and staff, and working to achieve greater efficiencies in our overall cost structure to prepare for potential future investments. We have also worked more closely with the other SAU39 school districts to budget collaboratively, working to shift budget increases or decreases in any one year from one school to the other, depending on the greatest need, in an attempt decrease the overall burden to taxpayers. Therefore, we are making additional staffing reductions totaling \$485,000 to address this, as well as projected enrollment estimates. These reductions were made possible through course scheduling efficiencies and an early retirement program for staff. The biggest increase in our FY2021 budget will be in Special Education, which represents a 16.34% increase, or \$598,349. Were it not for the increase in Special Education, our budget would be down -2.05%. Therefore, the board has placed Article 2 on the ballot, recommending a 1.54% budget increase to \$18,377,407. Given we have already made significant cuts in one-time expenditures, the proposed default will be \$18,371,651, or a difference of \$5,756.

Second, with respect to the proposed 4-year teacher agreement, the board is attempting to rectify imbalances in competitive pay between new, tenured and highly experienced staff. Currently, Souhegan's starting teacher pay is competitive with benchmark districts. We sought no change to the compensation for teachers in this range. The same can be said for highly experienced teachers. Our concern is for teachers with 10 or more years of experience. These teachers are compensated below the competitive benchmark at other school systems. Given these are our future, highly experienced teachers at Souhegan, and given they will bear the greatest responsibility for implementing the transition plan to Mastery Learning, it is the board's recommendation that we move to correct this imbalance in the Article 3, PPC Agreement. The proposed agreement is structured as follows:

FY2020-2021 Estimated Increase: \$299,102

FY2021-2022 Estimated Increase: \$298,994

FY2022-2023 Estimated Increase: \$298,133

FY2023-2024 Estimated Increase: \$298,656

Therefore, the board recommends to raise and appropriate the sum of \$299,102 for the 2020-2021 fiscal year.

Lastly, by FY2021, the Souhegan facility will be approaching 30 years. As such, the board has asked the Superintendent to develop a long-range Capital Maintenance Plan to stay ahead of any planned and unplanned capital expenditures. As part of the analysis, the Superintendent has determined that ~\$685,000 will be required every year across all SAU39 schools to support this maintenance plan, in order to load level the impact to taxpayers and make that tax impact more consistent and predictable. We currently have ~\$250,000 in the Souhegan Capital Maintenance Fund and recommended our contribution be to add \$100,000 to that fund this year in anticipation of future capital maintenance expenditures. It's important to note, these funds are not part of the proposed Souhegan 2.0 Project, which would constitute a significant and comprehensive capital reinvestment in the entire Souhegan plant site at a future date.

As always, the Souhegan Cooperative School Board, with guidance and oversight from the Advisory Finance Committee, sought to present a budget that is fair and equitable to all stakeholders in our communities at large. We also realize that your vote matters, and that without support from the communities of Amherst and Mont Vernon, Souhegan Cooperative High School and the young people it serves, cannot thrive. Souhegan has served as a distinctive point of pride in this community for a quarter-century and represents one of the biggest investments. We believe this budget respectfully and responsibly reflects those considerations.

Respectfully submitted,

James Manning, Chair

Pim Grondstra, Vice Chair

Laura Taylor, Secretary

David Chen

Steve Coughlan

Amy Facey

George Torres

Souhegan Cooperative School District Voting

Souhegan Cooperative School District follows the guidelines of Senate Bill 2 (SB2) which are outlined in RSA 40:13. Voting on budgets, appropriations, and other articles culminates with ballot voting. However, prior to the March ballot vote is the Deliberative Session, which was held on February 3, 2020, at 7:00 PM at Souhegan High School.

The Deliberative Session is the first session of the annual meeting and consists of explanation, discussion, and debate of each article on the warrant. Only voters registered in Amherst or Mont Vernon can amend wording and dollar amounts and vote on approving the warrant articles.

Deliberative Session – 1st Session
7:00 p.m.

February 3rd
SHS Auditorium

School District Meeting – 2nd Session (Ballot Vote)
6:00 a.m. – 8:00 p.m.
7:00 a.m. – 7:00 p.m.

March 10th
SHS Gymnasium (Amherst)
MVVS Gymnasium (Mont Vernon)

All warrant articles that are presented at the Deliberative Session, including articles that are amended, are then placed on the official ballot and moved to the second session of the annual meeting for a final vote by ballot on March 10, 2020.

Souhegan Cooperative School District Voting is a Two-Step Process In many ways the Deliberative Session resembles District Meetings of years past, but with one fundamental difference. Discussion and voting at this meeting will focus on the *wording* of the questions to be placed on the March 10th ballot, *not* on voting whether the budget, bond, or other warrant articles pass or fail. The wording of a warrant article can be amended to change the dollar amount and/or the wording. In recent years towns and school districts have seen warrant articles amended at the Deliberative Session to \$0.00, thereby defeating the original intent of the article. In other instances, the wording of an article has been amended to completely reverse the petitioner's intent. Simply stated, it is important to attend the Deliberative Session and vote on Election Day for the full effect of your vote to be felt.

Warrant Articles

The following pages contain the wording of the warrant articles, including any and all amendments made at the Deliberative Session. School Board Commentary is found in the Chair's message. A detailed report of recommendations by the Souhegan Advisory Finance Committee follows these articles.

**Souhegan Cooperative School District
Annual Meeting Warrant
February 3, 2020 and March 10, 2020
Amherst and Mont Vernon, New Hampshire**

To the inhabitants of the Souhegan Cooperative School District, consisting of the towns of Amherst and Mont Vernon, in the County of Hillsborough, and State of New Hampshire qualified to vote in District affairs:

You are hereby notified of the following Annual School District Meeting schedule:

First Session of Annual Meeting (Deliberative)

You are hereby notified to meet at the Souhegan High School in said District on the 3rd day of February 2020 at 7:00 p.m. This session shall consist of explanation, discussion, and debate of warrant articles 2 - 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 (Official Ballot Voting)

You are hereby notified to meet on Tuesday, March 10, 2020 for official ballot voting on warrant articles numbered 1 through 4. The polls for official ballot voting will be open as follows:

- Voting for Amherst residents: Souhegan High School from 6:00 a.m. to 8:00 p.m.
- Voting for Mont Vernon residents: Village School from 7:00 a.m. to 7:00 p.m.

Article 1. Election of Officers (voting by official ballot March 10, 2020)

To the following school district offices:

- a. To choose two (2) school board members from Amherst for the ensuing three (3) years; and,
- b. To choose one (1) school board member from Mont Vernon for the ensuing three (3) years.

**Souhegan Cooperative School District
Annual Meeting Warrant
February 3, 2020 and March 10, 2020
Amherst and Mont Vernon, New Hampshire**

Article 2. Shall the Souhegan Cooperative School District 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 vote of the first session, for the purposes set forth therein, totaling eighteen million, three hundred and seventy-seven thousand, four hundred and seven dollars (\$18,377,407)? Should this article be defeated, the default budget shall be eighteen million, three hundred and seventy-one thousand, six hundred and fifty-one dollars (\$18,371,651), which is the same as last year, with certain adjustments required by previous action of the Souhegan Cooperative School District or by law; or the governing body 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? Majority vote required.

Recommended by the Souhegan Cooperative School Board (6-0)
Recommended by the Souhegan Cooperative School District Advisory Finance Committee (6-0-1)

Estimated tax impact of passing this article is: \$0.58 per thousand for Amherst and \$0.00 per thousand for Mont Vernon.

Estimated tax impact of not passing this article is: \$0.58 per thousand for Amherst and \$0.00 per thousand for Mont Vernon.

*NOTE: Warrant Article 2 (operating budget) does not include appropriations proposed in any other warrant articles.

Article 3.

Shall the Souhegan Cooperative School District vote to approve the costs included in the agreement between the Souhegan Cooperative School Board and the professional and support staff of Souhegan Cooperative High School which calls for the following increases in salaries and benefits at current staffing levels:

<u>Fiscal Year</u>	<u>Estimated Increase</u>
2020-2021	\$299,102
2021-2022	\$298,994
2022-2023	\$298,133
2023-2024	\$298,656

and further to raise and appropriate the sum two hundred and ninety-nine thousand, one hundred and two dollars (\$299,102) for the 2020-2021 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those that would be paid at current staffing levels?

Majority vote required

Recommended by the Souhegan Cooperative School Board (6-0)
Recommended by the Souhegan Cooperative School District Advisory Finance Committee (6-0-1)

**Souhegan Cooperative School District
Annual Meeting Warrant
February 3, 2020 and March 10, 2020
Amherst and Mont Vernon, New Hampshire**

Estimated tax impact of passing this article is: \$0.15 per thousand for Amherst and \$0.15 per thousand for Mont Vernon.

Article 4.

Shall the Souhegan Cooperative School District vote to raise and appropriate the sum of one hundred thousand dollars (\$100,000) to be added to the School Maintenance Expendable Trust Fund previously established in March 2005?

Majority vote required

Recommended by the Souhegan Cooperative School Board (6-0)

Recommended by the Souhegan Cooperative School District Advisory Finance Committee (7-0)

Estimated tax impact of passing this article is: \$0.05 per thousand for Amherst and \$0.05 per thousand for Mont Vernon.

Given under our hands as said Amherst, New Hampshire, on the 21st day of January 2020.



Amy Facey

James Manning


Pim Grondstra




Laura Taylor



George Torres

David Chen



Stephen Coughlan

**Souhegan Cooperative High School Advisory Finance Committee Report to the
Souhegan Cooperative School District
FY21 Budget Deliberative Session**

SAFC Votes

- On the FY 2021 Operating Budget, the SAFC recommends approving this budget by a vote of 7 in favor, 0 opposed, 0 abstention.
- On the PPC governing policies with respect to pay for SHS professional employees, the SAFC recommends approving this budget by a vote of 7 in favor, 0 opposed, 0 abstention.
- On the Warrant Article to fund \$100,000 for SHS maintenance items, the SAFC recommends unanimously approving this budget by a vote of 7 in favor, 0 opposed, 0 abstention.

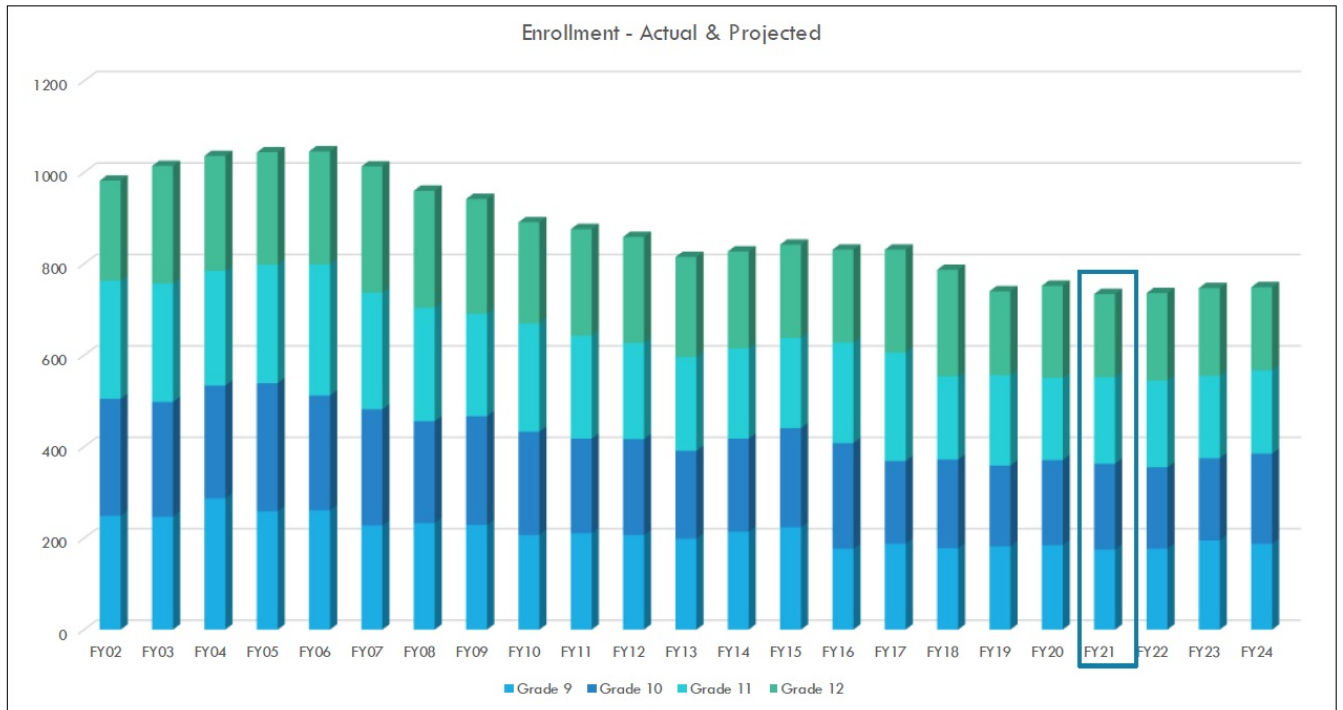
SAFC Findings

- Looked at from a year-on-year perspective, this a responsible budget. The changes seem to reflect the priorities that were stated by the Board and the Administration. There remain questions about whether all the priorities were articulated, or if they are fundamentally competing.
- The SAFC remains concerned that without the existence of multi-year, strategic plan, it is difficult to assess how the current budget can ensure a clear and efficient path toward its execution, and what the financial impact will be over time.
- The SAFC believes that attention needs to be paid to ensure that strategic priorities articulated in prior years (e.g. recent year security funding decisions) continue in this and future budgets.
- The SAFC unanimously supports Warrant Article 4 regarding the funding of a School Maintenance Expendable Trust Fund, but notes that the universe of projects included in the long term plan may not include all items that are needed to be addressed in the coming years (e.g. Turf field life-span and replacement funding plans, other capital replacement needs). Although we recognize and appreciate that this funding methodology is designed to levelize the annual tax impact on the taxpayers of Amherst between the needs of the Amherst School District and the Souhegan School District, it is unclear what criteria will be used to apply this methodology to Souhegan vis-à-vis Amherst and we urge the Board to redouble their efforts in this area.

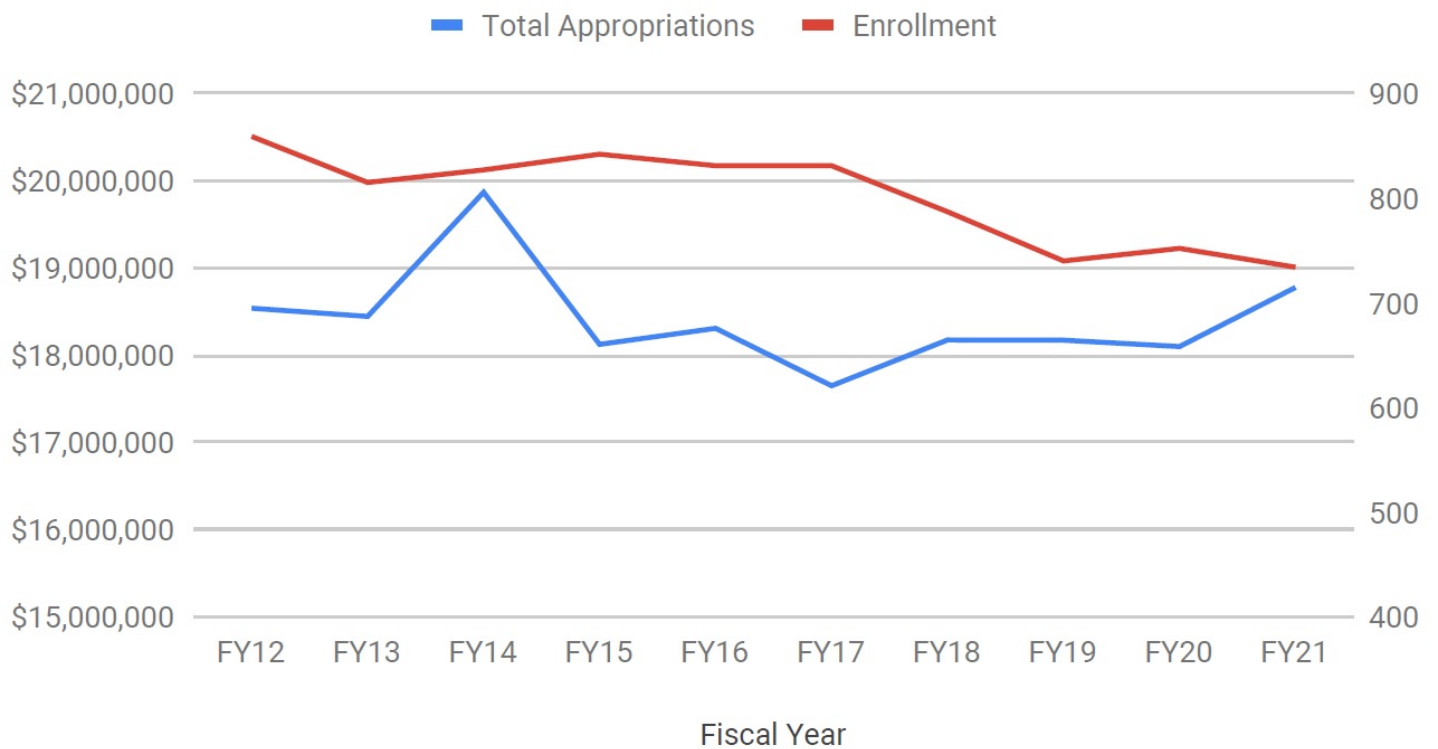
-The Souhegan Advisory Finance Committee

Martin Goulet (Chair), John Bowkett , Howard Brown, Joel Gordon,
Peggy Harris, Jeanne Ludt, John Stover, Dan Veilleux, Mark Vincent, and Charles York

ENROLLMENT



Total Appropriations and Enrollment



**ABSENTEE
OFFICIAL BALLOT
SOUHEGAN COOPERATIVE SCHOOL DISTRICT
AMHERST, NEW HAMPSHIRE
MARCH 10, 2020**

Christine G. Jensen
SCHOOL DISTRICT CLERK

INSTRUCTIONS TO VOTERS

- A. TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this: ●
- B. Follow directions as to the number of candidates to be marked for each office.
- C. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided and completely fill in the OVAL.

FOR SCHOOL BOARD

For 3 years Vote for not more than Two

TONY LABRANCHE	<input type="radio"/>
CHRISTINE PETERS	<input type="radio"/>
AMY FACEY	<input type="radio"/>
STEPHANIE GRUND	<input type="radio"/>
(Write-in)	<input type="radio"/>
(Write-in)	<input type="radio"/>

ARTICLES

Article 2

Shall the Souhegan Cooperative School District 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 vote of the first session, for the purposes set forth therein, totaling eighteen million, three hundred and seventy-seven thousand, four hundred and seven dollars (\$18,377,407)? Should this article be defeated, the default budget shall be eighteen million, three hundred and seventy-one thousand, six hundred and fifty-one dollars (\$18,371,651), which is the same as last year, with certain adjustments required by previous action of the Souhegan Cooperative School District or by law; or the governing body 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?

Majority vote required

Recommended by the Souhegan Cooperative School Board (7-0)

Recommended by the Souhegan Cooperative School District Advisory Finance Committee (7-0)

YES

Estimated tax impact of passing this article is: \$0.58 per thousand for Amherst and \$0.00 per thousand for Mont Vernon.

NO

Estimated tax impact of not passing this article is: \$0.58 per thousand for Amherst and \$0.00 per thousand for Mont Vernon.

*NOTE: Warrant Article 2 (operating budget) does not include appropriations proposed in any other warrant articles.

VOTE BOTH SIDES OF BALLOT

ARTICLES CONTINUED

Article 3

Shall the Souhegan Cooperative School District vote to approve the costs included in the agreement between the Souhegan Cooperative School Board and the professional and support staff of Souhegan Cooperative High School which calls for the following increases in salaries and benefits at current staffing levels:

<u>Fiscal Year</u>	<u>Estimated Increase</u>
2020-2021	\$299,102
2021-2022	\$298,994
2022-2023	\$298,133
2023-2024	\$298,656

and further to raise and appropriate the sum two hundred and ninety-nine thousand, one hundred and two dollars (\$299,102) for the 2020-2021 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those that would be paid at current staffing levels?

YES

NO

Majority vote required

Recommended by the Souhegan Cooperative School Board (7-0)

Recommended by the Souhegan Cooperative School District Advisory Finance Committee (7-0)

Estimated tax impact of passing this article is: \$0.15 per thousand for Amherst and \$0.15 per thousand for Mont Vernon.

Article 4

Shall the Souhegan Cooperative School District vote to raise and appropriate the sum of one hundred thousand dollars (\$100,000) to be added to the School Maintenance Expendable Trust Fund previously established in March 2005?

Majority vote required

YES

NO

Recommended by the Souhegan Cooperative School Board (7-0)

Recommended by the Souhegan Cooperative School District Advisory Finance Committee (7-0)

Estimated tax impact of passing this article is: \$0.05 per thousand for Amherst and \$0.05 per thousand for Mont Vernon.

VOTE BOTH SIDES OF BALLOT

ABSENTEE BALLOT

**SOUHEGAN COOPERATIVE
SCHOOL DISTRICT**

**ANNUAL SCHOOL DISTRICT
ELECTION**

MARCH 10, 2020

**Christine A. Janson
School District Clerk**

For use by Mont Vernon Voters

Instructions to Voters

To vote by Write-in: If you wish to vote for a candidate whose name does not appear on the ballot for a particular office, write in the name on the blank write-in line provided for that office.

SCHOOL BOARD MEMBER
(Vote for not more than One)
(Three-Year Term)

Pim Grondstra

(Write-in)

Instructions to Voters

Vote Yes or No on questions by making a cross (X) in the box next to your choice.

SCHOOL DISTRICT WARRANT ARTICLES

Article 2

Shall the Souhegan Cooperative School District 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 vote of the first session, for the purposes set forth therein, totaling eighteen million, three hundred and seventy-seven thousand, four hundred and seven dollars (\$18,377,407)? Should this article be defeated, the default budget shall be eighteen million, three hundred and seventy-one thousand, six hundred and fifty-one dollars (\$18,371,651), which is the same as last year, with certain adjustments required by previous action of the Souhegan Cooperative School District or by law; or the governing body 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?

Majority vote required

Recommended by the Souhegan Cooperative School Board (7-0)
Recommended by the Souhegan Cooperative School District Advisory Finance Committee (7-0)

Estimated tax impact of passing this article is: \$0.58 per thousand for Amherst and \$0.00 per thousand for Mont Vernon.

Estimated tax impact of not passing this article is: \$0.58 per thousand for Amherst and \$0.00 per thousand for Mont Vernon.

*NOTE: Warrant Article 2 (operating budget) does not include appropriations proposed in any other warrant articles.

YES

NO

Article 3

Shall the Souhegan Cooperative School District vote to approve the costs included in the agreement between the Souhegan Cooperative School Board and the professional and support staff of Souhegan Cooperative High School which calls for the following increases in salaries and benefits at current staffing levels:

<u>Fiscal Year</u>	<u>Estimated Increase</u>
2020-2021	\$299,102
2021-2022	\$298,994
2022-2023	\$298,133
2023-2024	\$298,656

and further to raise and appropriate the sum two hundred and ninety-nine thousand, one hundred and two dollars (\$299,102) for the 2020-2021 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those that would be paid at current staffing levels?

Majority vote required

Recommended by the Souhegan Cooperative School Board (7-0)
Recommended by the Souhegan Cooperative School District Advisory Finance Committee (7-0)

Estimated tax impact of passing this article is: \$0.15 per thousand for Amherst and \$0.15 per thousand for Mont Vernon.

YES NO

Article 4

Shall the Souhegan Cooperative School District vote to raise and appropriate the sum of one hundred thousand dollars (\$100,000) to be added to the School Maintenance Expendable Trust Fund previously established in March 2005?

Majority vote required

Recommended by the Souhegan Cooperative School Board (7-0)
Recommended by the Souhegan Cooperative School District Advisory Finance Committee (7-0)

Estimated tax impact of passing this article is: \$0.05 per thousand for Amherst and \$0.05 per thousand for Mont Vernon.

YES NO

SOUHEGAN COOPERATIVE SCHOOL DISTRICT 2020 ANNUAL REPORT

Superintendent's Report

Adam Steel, Superintendent of Schools

I am honored to be the superintendent at Souhegan High School. I have worked in high schools for the past 20 years and have never known a place like Souhegan. There is a rich culture of respect, trust, and courage that is demonstrated on a daily basis in classes, on the athletic field, or on the stage. Souhegan students are developing skills that will support their future endeavors well in a world that is rapidly changing.

How is the world changing? Demographers expect over half of the students in our high school to live to be over 100 years old and only 20% of them to married by the time they turn 30. They may have to change careers 3-5 times during their working life. What industries will be waiting to receive them during their careers? We are not sure!

Therefore, we have to provide students will skills that are transferable. They have to be able to communicate, work collaboratively, solve new problems, and know how to constantly learn. It is not enough for our students to master a specific skill now if they may have to change careers multiple times in their lifetimes. Instead, they need to become masters of learning- knowing how to constantly adapt and acquire new skills they can leverage in a new career.

To that end, we are in the process of planning how to build the kind of school that will prepare students for that reality. We need a school system that can see every student as an individual and then develop a plan for that student that will maximize their future potential. Oh- and that type of school has to function with a reasonable budget that provides relative value to our community.

I invite you to engage with me in our journey to develop the type of school system we need. There is no better set of communities than Mont Vernon and Amherst to lead the charge in making our schools a model for the rest of the State and our country. Thank you for the opportunity to be a part!

Respectfully,
Adam Steel
Superintendent of Schools

STUDENT SERVICES REPORT

Margaret A. Beauchamp
 Director of Student Services

It is an honor to address the Souhegan Cooperative School District communities of Amherst and Mont Vernon. The annual opportunity to do so allows us to highlight the work we continue to embark upon on behalf of our learners.

While there are always new initiatives that we undertake in order to maintain best practice, the grading and reporting initiative has been the focus of a great deal of work this year. This challenge has been valuable as well as rewarding for our staff and has allowed us additional opportunities to collaborate at both the building and cross-district level with staff and administration alike. As well as this important work, we have continued to develop program opportunities at Souhegan that will allow our most challenged learners to stay within our district. This program development is a continuation of the work that the Amherst School District has embarked upon with a great deal of success. Our goal is always to maintain each of our learners within our districts and to provide a continuum of quality supports and services that will make this possible. The collaborative nature of this work has been rewarding and it has been very satisfying to successfully and smoothly transition our students into the Souhegan School district. It is a privilege to be a part of the on-going and exciting initiatives that our District has undertaken. We will continue to align our SAU and District visions and streamline our resources to reach common goals. Our efforts afford all students within our SAU the opportunity to have common, high quality experiences at the appropriate developmental level. I welcome the opportunity to continue to collaborate with my colleagues to support the needs of our learners.

Margaret A. Beauchamp
 Director of Student Services SAU #39
 Amherst, Mont Vernon and Souhegan Cooperative School Districts

**Souhegan Cooperative School District
 Actual Expenditures for Special Education Programs and Services
 FY 2017-2018 and FY 2018-2019 per RSA 32:11a**

	FY 2017-2018	FY 2018-2019
REVENUES		
Special Education Aid	\$305,230	\$199,085
IDEA Grant	\$183,124	\$208,980
Medicaid	\$73,292	\$43,081
Total Revenues	\$561,646	\$451,146
EXPENDITURES		
Salaries	\$1,639,036	\$1,601,649
Employee Benefits	\$765,754	\$750,779
Purchased Services	\$981,910	\$880,550
Supplies	\$5,736	\$4,848
Equipment	\$3,013	\$10,426
Total Expenditures	\$3,395,448	\$3,248,252
Net Cost of Special Education	\$2,833,802	\$2,797,106

**Souhegan Cooperative School District
Report of the Treasurer to the School Board
Fiscal Year 07/01/2018-06/30/2019**

	Operating Accounts*	Capital Account	Revolving Account
Cash on hand- as of 07/01/2018	\$1,213,272.79	\$8,040.63	\$21,414.72
Total Receipts- 07/01/2018-06/30/2019	\$17,982,876.02	\$43.50	\$16,522.75
Total Payments-07/01/2018-06/30/2019	<u>(\$17,622,126.34)</u>	<u>\$0.00</u>	<u>\$0.00</u>
Cash Balance- as of 06/30/2019	\$1,574,022.47	\$8,084.13	\$37,937.47

* Represents the combined activity of three bank accounts

Catherine Jo Butler, Treasurer



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX- 603-224-1380

INDEPENDENT AUDITOR'S REPORT

To the Members of the School Board
Souhegan Cooperative School District
Amherst, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Souhegan Cooperative School District as of and for the year ended June 30, 2019, 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 Souhegan Cooperative School District, as of June 30, 2019, 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 following be presented to supplement the basic financial statements:

- Management's Discussion and Analysis,
- Schedule of the School District's Proportionate Share of Net Pension Liability,
- Schedule of School District Contributions – Pensions,

***Souhegan Cooperative School District
Independent Auditor's Report***

- Schedule of the School District's Proportionate Share of the Net Other Postemployment Benefits Liability,
- Schedule of School District Contributions – Other Postemployment Benefits,
- Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios, and
- Notes to the Required Supplementary Information

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. 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 Souhegan Cooperative 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.

December 9, 2019

*Plodzik & Sanderson
Professional Association*