

Souhegan Cooperative School District

Annual Report and Guide to Official Ballot Voting on March 13, 2018

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TIME	PLACE
6:00 a.m. to 8:00 p.m.	Souhegan High School 412 Boston Post Road, Amherst, NH <i>FOR AMHERST VOTERS</i>
7:00 a.m. to 7:00 p.m.	Mont Vernon Village School 1 Kittredge Road, Mont Vernon, NH <i>FOR MONT VERNON VOTERS</i>

Please bring this Guide with you to Ballot Voting on March 13, 2018.

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, Vice-Chair
David Chen
Stephen Coughlan
Amy Facey
Dwayne Purvis

Mont Vernon Representatives

Howard Brown, Chair
Pim Grondstra

School District Moderator

Nate Jensen-Appointed

School District Clerk

Christine Janson

School District Treasurer

Catherine Jo Butler

Souhegan Finance Committee

Lisa Eastland, Chair
Suzanne Birchard
Ian Corcoran
Martin Goulet
Ellen Grudzien
Peg Harris
Jane King

Office of the Superintendent

Peter Warburton, Superintendent of Schools
Adam Steel, Business Administrator
Meg Beauchamp, Director of Student Services
Christine Landwehrle, Director of Curriculum & Professional Development

School Administration

Rob Scully, Principal
Kelly Driscoll, Dean of Students
Natalie Berger, Dean of Faculty
Kathy White, Dean of Faculty

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A Message from the School Board Chair

Walking the halls of Souhegan Cooperative High School, one can certainly feel the pride and joy that radiates from this school. The students continue to impress me with their diligent engagement in furthering their education, pursuing athletic excellence, and embracing democracy. Although my children would not give all the credit for their collegiate successes to Souhegan and its exceptional staff, both would readily concede that this school prepared them well for college and made them better students. As a proud parent and a school board member, this demonstrates to me that we serve as a foundation for a lifetime of learning.

This school continues to be a model school – not just within our State or even within the New England Region – but within the nation - and even beyond. We are international - proud to have other educators and representatives visit our school to observe our methods and study our unique Souhegan traditions. With visitors from as near as Hanover High School and as far away as Brazil, this year has been no exception. The group of students from Hanover High School were interested in understanding how our advisory program works and in experiencing the Souhegan Community Council firsthand. The Brazilian education group, associated with a program entitled “Secondary Schools and Curriculum Flexibility”, chose to visit our school. They were interested to hear about how Souhegan places more responsibility on students for managing their own learning than do traditional schools, making learning a more collaborative effort. The participants from this group included the Program Director for the Ministry of Education; the State Secretaries of Education, representing three different regions of Brazil; the President of the State Council of Education; and the Director of Education and Technology. Souhegan has been firmly committed to exchanging their challenging and transformational educational experiences with peer organizations.

Souhegan, job well done!

Since its very inception, Souhegan has continued to accumulate awards, achievements, and accolades. This year was no exception and I’d like to share a few examples. One of our students was recognized with a National American Visions Award for her artwork as part of the Scholastic Art Program, another was recognized by the Sociedad Honoraria Hispánica (SHH) with the Joseph Adams Senior Scholarship Award. At Souhegan, it isn’t just our students earning these accolades. We also had two teachers recognized as outstanding and aspiring teacher leaders in New Hampshire and our girls’ soccer coach was named the 2017 New England High School Coach of the Year by the United Soccer Coaches.

Proposed Budget

The goal of this Board is to always present a budget that is fair and equitable to all stakeholders. The board members are tax payers and increases affect us, as they do you. The SAU39 Board members and administration have been diligently working on creating a new strategic plan that will be in place next year as we meet to review the proposed 2019 budget. This strategic plan

will have budget implications and will no doubt have an effect on both daily and long-term operations at Souhegan. As we continue the lengthy process of developing and finalizing the strategic plan, this Board thought it would be prudent to present an overall budget (including Warrant Articles 2, 3 and 4) that is essentially equal to last year's overall budget. As we move forward with implementation of the strategic plan, we will systematically analyze all aspects of our budget as we plan for future years.

This year's proposed operating budget (Warrant Article 2) is actually 2% lower than last year's operating budget and should Article 2 be defeated, the district's default budget would be lower by an additional 0.9%. The Board was able to achieve these reductions through staffing reductions, transportation savings, and grant funding. These savings offset several budget line item increases like health insurance and special education.

In addition to the operating budget (Warrant Article 2), our board also has two additional warrant articles on this ballot. These are explained further in this guidance document. The Board realizes that your vote matters and without your support we cannot do our jobs. Schools are one of the biggest investments in any town, and in our children's lives.

Respectfully submitted,

Howard Brown
Chair, Souhegan Cooperative School Board

SOUHEGAN COOPERATIVE SCHOOL BOARD

Amherst Representatives

David Chen	dchen@sprise.com
Stephen Coughlan	scoughlan@sprise.com
Amy Facey	afacey@sprise.com
James Manning	jmanning@sprise.com
Dwayne Purvis	dpurvis@sprise.com

Mont Vernon Representatives

Howard Brown	hbrown@sprise.com
Pim Grondstra	pgrondstra@sprise.com

Two-Part Voting Procedure for Souhegan Cooperative School District Annual Meeting

The Senate Bill 2 official ballot voting procedure is in effect for the Souhegan Cooperative School District.

Voting to adopt or amend Souhegan Cooperative School District warrant articles took place at the February 5th Deliberative Session. Final ballot voting on the articles that emerge from the Deliberative Session takes place at the polls on Election Day, March 13th, as shown below.

Voting is a Two-Step Process

Deliberative Session	February
9:00 a.m.	5 th
SHS Auditorium	
Ballot Vote	March
6:00 a.m. – 8:00 p.m.	13 th
SHS Gymnasium	
<i>for Amherst Voters</i>	
7:00 a.m. – 7:00 p.m.	
Mont Vernon Village School	
<i>for Mont Vernon Voters</i>	

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 13th ballot, *not* on voting whether the budget, bond, or other warrant articles pass or fail. The wording of a warrant can be amended to change the dollar amount and/or the wording; this is important to know. 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.

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The following pages contain the wording of the warrant articles, including any and all amendments made at the Deliberative Session, plus school board commentary (noted in italics). A detailed report of recommendations by the Advisory Finance Committee follows these articles and commentaries.

**Souhegan Cooperative School District
Annual Meeting Warrant
February 5, 2018 and March 13, 2018
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 5th day of February, 2018 at 6:00 p.m. This session shall consist of explanation, discussion, and debate of warrant articles 2 through 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 13, 2018 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 13, 2018)

To the following school district offices:

- a. To choose one (1) school board member from Amherst for the ensuing three (3) years; and,
- b. To choose one (1) school district moderator for a one year unexpired term.

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 seventeen million, seven hundred and ninety-five thousand, eight hundred and one dollars (\$17,795,801)? Should this article be defeated, the default budget shall be seventeen million, six hundred and fifty-two thousand, eight hundred and ninety-seven dollars (\$17,652,897), 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 (5-2)

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

Estimated tax impact of passing this article is: \$0.29 per thousand for Amherst and -\$0.06 per thousand for Mont Vernon.

Estimated tax impact of not passing this article is: \$0.22 per thousand for Amherst and -\$0.15 per thousand for Mont Vernon.

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

Clarification: The Souhegan Cooperative School Board recommended a reduction to the FY19 proposed budget by \$13,500 at the February 5, 2018 Deliberative Session in response to requests by community members.

Souhegan Cooperative School Board Commentary: The proposed budget is 2% lower than last year's adopted budget, reflecting staff decreases and operating savings, primarily in transportation. Modest increased investments in security equipment and facilities maintenance, as well as small increases in contracted and mandated costs offset some of the savings.

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:

Fiscal Year	Estimated Increase
2018-2019	\$225,671
2019-2020	\$168,053

and further to raise and appropriate the sum two hundred and twenty-five thousand, six hundred and seventy-one dollars (\$225,671) for the 2018-2019 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 (6-1)
Recommended by the Souhegan Cooperative School District Advisory Finance
Committee (7-0)

Estimated tax impact of passing this article is: \$0.06 per thousand for Amherst and \$0.09
per thousand for Mont Vernon.

Souhegan Cooperative School Board Commentary: *This negotiated two-year agreement provides for cost of living increases in each year, places upper bounds on career growth salary increases, enables more flexibility in teacher class assignments by redefining the teacher workload, and provides for greater payroll stability for hourly staff, as well as other no-cost changes to benefits.*

Article 4. Shall the Souhegan Cooperative School District raise and appropriate one hundred and fifty thousand dollars (\$150,000) for architectural and engineering fees to upgrade the learning environment and to increase the energy efficiency at Souhegan High School including the HVAC systems, lighting, building finishes, security, and classroom design?" Majority vote required.

Recommended by the Souhegan Cooperative School Board (6-1)
Recommended by the Souhegan Cooperative School District Advisory Finance
Committee (7-0)

Estimated tax impact of passing this article is: \$0.07 per thousand for Amherst and \$0.10
per thousand for Mont Vernon.

Souhegan Cooperative School Board Commentary: *This article asks for funding for a complete architectural and engineering plan to address the school's unreliable and inefficient energy systems, the aging and outdated learning environment, and flexibility needed to adapt to changing educational practices. The result of this work will provide guidance to the board, administration, and taxpayers for budget and capital improvement plans going forward.*

**Souhegan Cooperative High School Advisory Finance Committee
Report to the Souhegan Cooperative School District
FY19 Budget Deliberative Session**

Advisory Finance Committee Members: Sue Birchard, Ian Corcoran (MV), Lisa Eastland, Martin Goulet, Ellen Grudzien, Peg Harris, and Jane King (MV)

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 seventeen million, eight hundred and nine thousand, three hundred and one dollars (\$17,809,301)? Should this article be defeated, the default budget shall be seventeen million, six hundred and fifty-two thousand, eight hundred and ninety-seven dollars (\$17,652,897), 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

Advisory Finance Committee Vote: Supported 7-0

Commentary: The Souhegan Finance Advisory Committee unanimously recommends the budget as presented. We believe this budget responsibly balances the Souhegan commitment to a high standard of education with the containment of costs impacting Amherst and Mont Vernon tax payers. We appreciate the transparency of the Souhegan officials who met with committee members as we reviewed and recommended changes and we applaud those officials for identifying savings for a total decrease of 2.0% over FY18.

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: Fiscal Year Estimated Increase 2018-2019 \$225,671 2019-2020 \$168,053 and further to raise and appropriate the sum two hundred and twenty five thousand, six hundred and seventy-one dollars (\$225,671) for the 2018-2019 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.

AFC Vote: Supported 7-0

Commentary: When taking into consideration the varying levels of pay, the AFC realized, for many teachers, this raise will be below the national inflation level. In the future, we do strongly recommend the SCSB research comparative, like-for-like pay scales for SHS and other NH teaching professionals to better evaluate future salary increase proposals.

**Souhegan Cooperative High School Advisory Finance Committee
Report to the Souhegan Cooperative School District
FY19 Budget Deliberative Session**

Article #4

Shall the Souhegan Cooperative School District raise and appropriate one hundred and fifty thousand dollars (\$150,000) for architectural and engineering fees to upgrade the learning environment and to increase the energy efficiency at Souhegan High School including the HVAC systems, lighting, building finishes, security and classroom design?" Majority vote required.

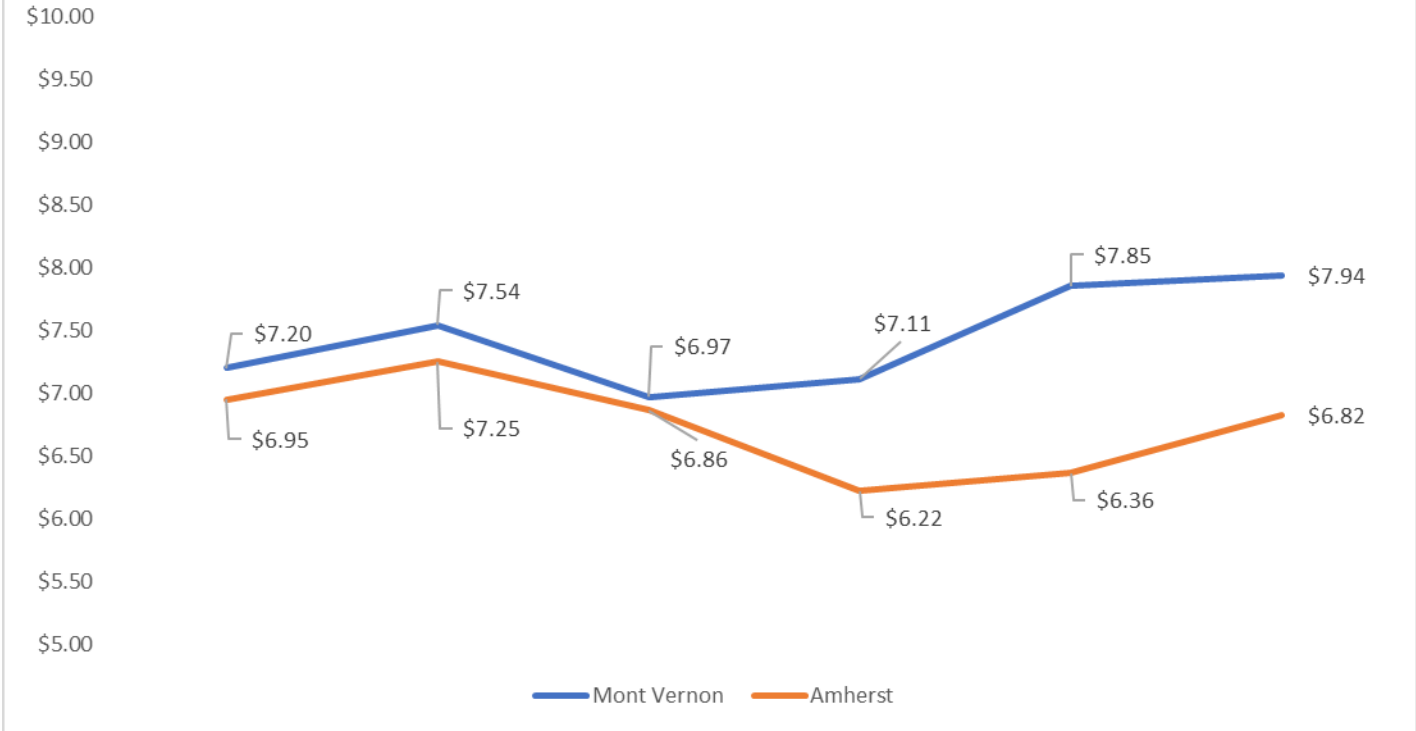
AFC Vote: Supported Unanimously 7-0

Commentary: The AFC recognizes there are many aspects of an education that lie outside the purview of teaching. Included in this is the condition of the classrooms, in terms of air quality, environment, and design. We find it to be prudent to receive a well-thought out blueprint to use moving forward so we can spend our money judiciously and effectively.

FY 19 SCSD PROPOSED BUDGET
Budget Overview by Function

Function	FY18 Budget	Increase (Decrease)	FY19 Budget
Regular Education	\$6,994,482	\$20,260	\$7,014,742
Special Education	\$3,576,993	-\$225,135	\$3,351,858
Vocational Education	\$18,000	\$0	\$18,000
Interscholastic & Athletics	\$649,433	\$22,016	\$671,449
Student Related Services	\$1,044,376	\$5,806	\$1,050,182
Staff Professional Development	\$291,581	-\$26,242	\$265,339
Services	\$31,725	-\$6,000	\$25,725
SAU	\$811,191	\$18,024	\$829,215
Administration	\$1,002,468	\$19,497	\$1,021,965
Facilities & Grounds	\$1,300,794	-\$63,303	\$1,237,491
Student Transportation	\$919,996	-\$167,200	\$752,796
Information Technology	\$908,571	\$28,530	\$937,101
Food Service	\$425,359	\$9,041	\$434,400
Debt Service	\$184,218	-\$8,680	\$175,538
Transfers	\$15,000	-\$5,000	\$10,000
Total	\$18,174,187	-\$378,386	\$17,795,801

Souhegan Cooperative School District Tax Rate History



Estimated Tax Impact of the FY19 SCSD Budget

Article	AMHERST				MONT VERNON			
	FY18 Tax Impact	FY19 Estimate	Difference	Avg Home	FY 18 Tax Impact	FY19 Estimate	Difference	Avg Home
Budget	\$6.35	\$6.64	\$0.29	\$102.08	\$7.75	\$7.69	-\$0.06	-\$18.00
PPC Contract	\$0.05	\$0.11	\$0.06	\$21.12	\$0.06	\$0.15	\$0.09	\$27.00
Souhegan 2.0	-	\$0.07	\$0.07	\$24.64	-	\$0.10	\$0.10	\$30.00
Total	\$6.40	\$6.82	\$0.42	\$147.84	\$7.81	\$7.94	\$0.13	\$39.00

Souhegan Cooperative School District Enrollment History

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Projected	889	848	860	813	839	815	813	775	740
Actual	876	859	811	828	842	829	831	788	

FY19 SCSD Projected Revenues – Adequacy

	FY18			FY19			Increase (Decrease)
	SWEPT	Adequacy	Total	SWEPT	Adequacy	Total	
Amherst	\$1,398,616	\$1,245,752	\$2,644,368	\$1,292,779	\$1,155,163	\$2,447,942	(\$196,426)
Mont Vernon	\$241,956	\$500,307	\$742,263	\$240,941	\$506,460	\$747,401	\$5,138

FY18 ADOPTED BUDGET	\$18,174,186	
Remove Warrant Article	(-\$65,000)	-0.4%
Staffing Changes	(-\$527,866)	-2.9%
Transportation Savings	(-\$173,949)	-1.0%
Technology	(-\$58,469)	-0.3%
Athletics (Stipends)	(-\$19,908)	-0.1%
Regular Education (PPC Step)	\$103,358	0.6%
Facilities (Maintenance)	\$65,675	0.4%
Special Education	\$60,150	0.3%
Health Insurance	\$55,351	0.3%
SAU #39 Assessment	\$18,024	0.1%
NEASC Visit	\$14,150	0.1%
Everything Else	\$7,194	0.0%
<u>FY19 Default Budget Calculation</u>	<u>\$17,652,897</u>	<u>-2.9%</u>

OFFICIAL BALLOT
SOUHEGAN COOPERATIVE SCHOOL DISTRICT
AMHERST, NEW HAMPSHIRE
MARCH 13, 2018

Christine J. 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.

<p>FOR SCHOOL BOARD</p> <p>For 3 years Vote for not more than One</p> <p>DAVID H. CHEN <input type="radio"/></p> <p>MARTIN GOULET <input type="radio"/></p> <p>_____ <input type="radio"/></p> <p align="center">(Write-in)</p>	<p>FOR SCHOOL DISTRICT MODERATOR</p> <p>For 1 year Vote for not more than One</p> <p>C. GEORGE BOWER <input type="radio"/></p> <p>_____ <input type="radio"/></p> <p align="center">(Write-in)</p>
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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 upon by the voters, 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 seventeen million, seven hundred and ninety-five thousand eight hundred and one dollars (\$17,795,801)? Should this article be defeated, the default budget shall be seventeen million, six hundred and ninety-two thousand, eight hundred and ninety-seven dollars (\$16,892,897), 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 10:13, X and XVI, to take up the issue of a revised operating budget only?

Majority vote required.

Recommended by the Souhegan Cooperative School Board (7-2)
 Recommended by the Souhegan Cooperative School District Advisory Finance Committee (7-0)
 Estimated tax impact of passing this article is: \$0.01 per thousand for Amherst and -\$0.06 per thousand for Mont Vernon.
 Estimated tax impact of not passing this article is: \$0.22 per thousand for Amherst and -\$0.15 per thousand for Mont Vernon.

YES
 NO

*NOTE: Warrant Article (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 call for the following increases in salaries and benefits at current staffing levels:

<u>Fiscal Year</u>	<u>Estimated Increase</u>
2018-2019	\$225,671
2019-2020	\$168,053

YES
 NO

and further to raise and appropriate the sum two hundred and twenty-five thousand, six hundred and seventy-one dollars (\$225,671) for the 2018-2019 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 (6-1)
 Recommended by the Souhegan Cooperative School District Advisory Finance Committee (7-0)
 Estimated tax impact of passing this article is: \$0.06 per thousand for Amherst and \$0.09 per thousand for Mont Vernon.

ARTICLE 4

Shall the Souhegan Cooperative School District raise and appropriate one hundred and fifty thousand dollars (\$150,000) for architectural and engineering fees to upgrade the learning environment and to increase the energy efficiency at Souhegan High School including the HVAC systems, lighting, building finishes, security, and classroom design?
 Majority vote required.

YES
 NO

Recommended by the Souhegan Cooperative School Board (6-1)
 Recommended by the Souhegan Cooperative School District Advisory Finance Committee (7-0)
 Estimated tax impact of passing this article is: \$0.07 per thousand for Amherst and \$0.10 per thousand for Mont Vernon.

OFFICIAL BALLOT

**SOUHEGAN COOPERATIVE
SCHOOL DISTRICT**

**ANNUAL SCHOOL DISTRICT
ELECTION**

MARCH 13, 2018

**Christine A. Janson
School District Clerk**

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 DISTRICT MODERATOR

(Vote for One)

(One Year Term)

C. George Bower

_____ (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 seventeen million, seven hundred and ninety-five thousand, eight hundred and one dollars (\$17,795,801)? Should this article be deleted, the default budget shall be seventeen million, six hundred and fifty-two thousand, eight hundred and ninety-seven dollars (\$17,652,897), which is the same as last year, with only adjustments required by previous action of the Souhegan Cooperative School District or by law; or shall the governing body may convene special meeting, in accordance with RSA 40:2, X and XVI, to take up the question of operating budget only?"

Majority vote required.

Recommended by the Souhegan Cooperative School Board (6-1)

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

Estimated tax impact of passing this article is: \$0.29 per thousand for Amherst and -\$0.06 per thousand for Mont Vernon.

Estimated tax impact of not passing this article is: \$0.22 per thousand for Amherst and -\$0.15 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:

Fiscal Year Estimated Increase

2018-2019 \$225,671

2019-2020 \$168,053

and further to raise and appropriate the sum two hundred and twenty-five thousand, six hundred and seventy-one dollars (\$225,671) for the 2018-2019 fiscal year, such sum representing the additional cost 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 (6-1)

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

Estimated tax impact of passing this article is: \$0.06 per thousand for Amherst and \$0.06 per thousand for Mont Vernon.

YES NO

Article 4

Shall the Souhegan Cooperative School District raise and appropriate one hundred and fifty thousand dollars (\$150,000) for architectural and engineering fees to upgrade the learning environment and to increase the energy efficiency at Souhegan High School including the HVAC systems, lighting, building finishes, security, and classroom design?

Majority vote required.

Recommended by the Souhegan Cooperative School Board (6-1)

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

Estimated tax impact of passing this article is: \$0.07 per thousand for Amherst and \$0.10 per thousand for Mont Vernon.

YES NO

2017 ANNUAL REPORT

Souhegan High School

PRINCIPAL'S REPORT

Rob Scully, Principal

America's system of education was built for an economy and a society that no longer exists...50 years ago, it was enough to master the "Three Rs" (reading, writing, and arithmetic). In the modern world, the "Three Rs" simply aren't enough. If today's students want to compete in this global society, they must also be proficient communicators, creators, critical thinkers, and collaborators.

Preparing 21st Century Students for a Global Society

There is an urgency descending on education that is both inspiring and challenging. To provide vibrant, engaging learning environments that truly prepare students to be college and career ready, educators must re-examine curriculum, instruction, resources and methodology. The next generation classroom encourages student voice, promotes student choice, as well as provides opportunity for innovation, critical thinking and problem solving. In the next generation classroom, students engage in authentic learning opportunities demanding real life application of content and skills. The student experience is personalized, connecting them to knowledge and expertise beyond the classroom walls.

We are perpetually reviewing, refining and re-imagining our entire organization to provide the most relevant student experience possible.

Mission:

We inspire each and every student to create a future with no limits.

Vision:

A personalized, relevant student experience:

Engaging, authentic curriculum delivered by inspiring, expertly trained instructors in a 21st century facility.

Beliefs:

Souhegan High School aspires to be a community of learners born of respect, trust and courage.

Values:

We consciously commit ourselves

To support and engage an individual's unique gifts, passions, and intentions.

To develop and empower the mind, body, and heart.

To challenge and expand the comfortable limits of thought, tolerance, and performance.

To inspire and honor the active stewardship of family, nation, and globe.

The school's mission, vision, beliefs and values guide our daily practices. The learning environment is engaging and personalized encouraging students to be active learners immersed in interdisciplinary curriculum, heterogeneous classes, and a global perspective that shapes a sense of stewardship and community service. These founding ideals are a unifying force for the entire school community.

Souhegan High School continues to offer students a rigorous course of studies in the core subjects of mathematics, science, English, social studies, world languages as well as in the arts, health, and wellness. Additionally, in order to respond to the emerging needs of the 21st century student, Souhegan continues to broaden the scope of the student experience by continuously reviewing and redesigning its program of studies. For example, in order to expand our STEM curriculum, the 2018-2019 SHS Program of Studies will include STEAM: 3D Modeling and Design. Additionally, to serve the critical need of authentic learning, our Extended Learning Opportunity section of the Program of Studies reveals a revised process for students interested.

As a school that values authentic learning, student understanding and skill development are demonstrated through a variety of exhibition requirements including Division I Exhibition, Junior Research Paper, Post Graduate Plan, and Senior Project. All students are challenged to achieve and perform at the highest level. Most students exceed the minimum requirements. As of January, 78% of students participate in at least one co-curricular or athletic activity in addition to their academic course of studies, a figure that increases during the spring season. Providing opportunities for the whole student continues to be a great source of pride for Souhegan High School.

Curriculum at Souhegan is designed to be interdisciplinary, involve authentic work, and provide assessments for students to demonstrate their new knowledge, skills and learning. Each full year course administers a common performance assessment in the fall and spring. These tasks are aligned to standards, cognitively rigorous, engaging for students, and integral to the discipline. For instance, social studies' task is researched writing, science's is inquiry, English is critical analysis, math is extended problem solving. The performance data from these tasks is analyzed to inform instruction and benchmark progress.

Inspired by the recommendations of the emerging SAU39 Strategic Plan, we continue to enhance the student learning experience by establishing partnerships with the Amherst and Mont Vernon communities, local businesses and higher education. Experts in fields of study are an important part of our curriculum design and program of study redesign. A particular emphasis this past year has been placed on teacher training. We have established partnerships with NH Department of Education, NH Learning Initiative, Council of Chief State School Officers, Center for Assessment, Center for Collaborative Education, The Center for Secondary School Redesign, Nellie Mae Education Foundation, Stanford Center for Assessment, Learning and Equity. These partnerships provide us access to the most current research and training in education.

Assessment

Aside from our fall and spring performance assessments, student progress at Souhegan High School is measured by examining student work, standardized assessments, and annual surveys of students, parents, alumni and staff. Common assessments and statistical information also help to identify to what degree the needs of students are being met. The scores below, reported by College Board, are based on senior student participation. Highlighted below are the scores of Souhegan High School students in two areas: SAT/ACT scores and Advanced Placement (AP) participation.

SAT and ACT Tests:**SAT Scores:**

Mean Score	SHS 2013	SHS 2014	SHS 2015	SHS 2016	SHS 2017	State
Critical Read	530	543	537	547	571	524
Writing	536	537	525	527	N/A	N/A
Math	532	543	536	532	546	511
Overall	1598	1623	1598	1606	1117	1035

ACT Tests: An alternative test to the SAT's, Souhegan High School students participate in this assessment. ACT score ranges are between 1-36 for each subject.

	2013	2014	2015	2016	2017	State
Participation	50%	52%	53%	52%	32%	
English	23	24	24	23.5	24.8	
Math	23	23	23	2	24.8	25.4
Reading	23	24	25	2	23.4	25.1
Science	23	23	23	2	25.7	26
Composite	23	24	24	2	24.5	24.9
					24.7	25.5

Advanced Placement (AP) and college level courses are two indicators of how Souhegan High School students challenge themselves academically. We offer thirteen AP courses. In addition, we offer two college credit classes and one advanced course that allow students the opportunity to take the AP exam.

The following outlines information regarding student participation in AP courses over the past eight years.

	2010	2011	2012	2013	2014	2015	2016	2017
Number of AP courses	11	11	13	13	13	13	14	15
Number of AP exams administered	252	273	305	232	254	185	250	219

The faculty and staff of Souhegan High School are proud to represent the communities of Amherst and Mont Vernon. We take seriously our responsibility to provide an unparalleled learning experience for our students. Teaching and learning in the 21st century demands new methods of instruction, increasing levels of rigor and diverse program offerings to serve student need. Souhegan is committed to continuing passionate efforts to provide the best education possible for the students of Amherst and Mont Vernon.

STUDENT SERVICES

College Plans: While there are some students who choose to go to work or join the military after high school, most of our students do go on to post-secondary education. The following information shows what our graduates have done once leaving Souhegan for the past six years.

Post Secondary Plans	2010	2011	2012	2013	2014	2015	2016	2017
College/University (4 yr)	77%	80%	81%	80%	86%	68%	77%	81%
Community College/Technical School	13%	11%	11%	12%	6%	18%	13%	11%
Work	5%	6%	6%	5%	5%	12%	7%	2%
Other (prep school, service, undecided)	4%	3%	3%	3%	3%	2%	3%	6%

In addition to tracking students' plans for after high school, we keep track of the colleges our students attend. The *Barron's Guide* rates all colleges by how competitive they are in their acceptance rates. In the chart below, the last eight years are summarized:

	2010	2011	2012	2013	2014	2015	2016	2017
Most competitive	8%	4%	11%	8%	7%	8%	5%	8%
Highly competitive	12%	10%	15%	11%	11%	10%	10%	7%
Very competitive	22%	24%	19%	27%	38%	37%	28%	25%
Total of three	42%	38%	45%	46%	56%	55%	43%	40%

Our guidance staff works continuously with students and their families in order to help them apply to the colleges that are the best match for what they need.

Professional Development

The educators of Souhegan High School are life-long learners committed to gaining new knowledge and skills in order to benefit students. Every year our staff clocks hundreds of hours in improving their craft. In addition, our teachers create many experiences that take our students outside the classroom and out into the world to enhance their learning experience. Our staff is recognized locally and nationally for their many strengths, receiving honors and awards for their curriculum development and teaching skills. We are proud of the countless hours teachers invest outside of the classroom to enhance their abilities.

Partnerships

Aside from our focus at the local level, Souhegan High School takes pride in contributing to the state and national dialogue on education. Our teachers are sought after contributors to conferences and education journals. Our students participate in seminars and facilitate workshops for their peers as well as adults.

We consider this level of interest in our work a measurement of the value of our teaching and learning experience. Highlighted below are some of the organizations supporting and recognizing our work as well as contributions our teachers and students have made to the larger education community.

New Hampshire Learning Initiative (NHLI), recently formed agency committed to accelerating innovation in K-12 education. Souhegan had partnered with NHLI to receive professional development as well as to host an Innovative Design Studio, inviting teachers from throughout the state to observe our work with student agency and performance assessments.

2 Revolutions, an education design lab providing Souhegan with professional development opportunities.

Chief Council of State School Officers (CCSSO), a nationwide, nonpartisan, and nonprofit membership organization coordinating the top education leaders from every state in the nation. For the second year in a row, CCSSO chose Souhegan for a site visit in order to expose their partner, Hewlett Foundation, to next generation learning.

Hewlett Foundation, one of the nation's largest charitable foundation committed to investing in innovation in education.

Center for Secondary School Redesign (CSSR): Our partnership with CSSR has connected us with districts throughout the region and country. As a result of these partnerships, Souhegan was asked to design and hold a national conference this summer, modeled after High Tech High Deep Dive Conference, on student agency, performance assessments and competency education.

Stanford Center for Assessment, Learning, and Equity (SCALE): Stanford is supporting the PACE initiative by maintaining a bank of high quality, vetted performance tasks. This year, two Souhegan teachers, Jenny Deenik and Jeanne Sturgis were accepted to the prestigious SCALE training program designed to increase teacher capacity in developing quality curriculum and assessments.

Institute for the Study of Knowledge Management in Education (ISKME) and School Librarians Advancing STEM Learning (SLASL), Three faculty members, Nathan Carle, Charlie Swift, and Lisa Petri participated in a project to develop STEM curriculum. The result of their efforts was the Power Grid Unit which was recognized as the exemplar of the project. The group was funded to attend the Big Ideas Fest in San Diego where they presented their work.

Nellie Mae Education Foundation: This foundation is at the forefront of transformative change of public education systems across New England by growing a greater variety of higher quality educational opportunities that enable all learners—especially and essentially underserved learners—to obtain the skills, knowledge and supports necessary to become civically engaged, economically self-sufficient life-long learners. We have partnered with this group in developing our curriculum and instructional methods.

Awards/Recognitions

Elevating and Celebrating Effective Teaching and Teachers Conference (ECET2), Betsy Wallisch and Matt McDonald nominated for their lead teacher roles, were accepted to attend the ECET2 Conference. The VT and NH chapters of the National Network of State Teachers of the Year, in partnership with the Bill and Melinda Gates Foundation. Provided participants with a day of learning, networking and leadership training.

Billions Institute: Skid Row Institute for Large-Scale Change: Kathy White, Dean of Faculty, was invited to attend a national workshop of educators designing and implementing large scale change. Billions Institute supports and trains organizations with the tools necessary to bring change to scale.

Other Recognitions/Committees

Souhegan teachers invited to participate on:

- The NH DOE's Standards Committee for English Language Arts Teacher Certification and Higher Education
- NH Council for the Humanities Poetry Out Loud Advisory Committee
- ELA Assessment Coach, Literacy Design Collaborative (LDC) Performance
- Massachusetts Consortium for Innovative Education Assessment (MCIEA)
- NH DOE PACE Institute on Quality Performance Assessment
- Reedy Institute: Next Generation Science Standard and Assessment
- Assessment, Grading and Reporting Design

Student Achievement

Community Council: Our student centered governing body has been busy presenting at national conferences. Our students are recognized for their high level of *student agency*-the ability to be co-designers in their education. Students will present at the New England Secondary School Consortium Conference, in Providence, RI as well as the Association for Supervision and Curriculum Development, in Boston, MA.

In a time when education is experiencing exciting, transformative change, please be assured that the faculty, staff and administration of Souhegan High School is responding with an energy and enthusiasm unparalleled in the state.

We are very proud to be your high school-however, the best is yet to come.

Thank your for supporting our efforts.

ATHLETICS AND ACTIVITIES

Dick Miller, Athletics & Activities Director

Our students continue to be very involved in extra-curricular activities with many students participating in multiple activities. In the current school year, out of our total student population of 790, 620 students have been involved in extra-curricular activities – a 78% rate with the spring yet to come.

This overwhelming participation has resulted in outstanding work and accomplishments in the area of activities at Souhegan High School. Last fall the theater department did an outstanding job performing *Murder's in the Heir*. They are now preparing to present *Cinderella* as their spring musical on March 22, 23, 24 and 25. In January, the National Honor Society sponsored their annual blood drive, collecting a generous 52 pints of blood and maintaining the school's reputation as high volume donors. The Music Department has had a busy year. This year's All-State music selections were Tim Murphy (drums), Ben Carnick (trombone), Ethan Boucher (voice), Helen St. Cyr (voice) and Katie Giannakopoulos (voice). The Robotics Team continues to be impressive in their competitions and the Rowing Club is working hard in preparation for their spring competitions.

Our student-athletes continue to be impressive in their efforts to give to the community as well as their performance on the playing field. Several teams ran skills programs for young athletes such as Little Tots soccer and girls volleyball held their Dig Pink game to raise money for the breast cancer society. On the field, every team represented SHS to the highest level through their efforts and respect for their opponents. Several teams highlighted the on field exploits of the athletic program. Last spring, all teams qualified for their division tournaments where the girls lacrosse team won the Division 1 State Championship, the baseball team finished second in Division 2 and the softball and boy's tennis teams advanced to their tournament semifinals. This past fall, all teams qualified for their tournaments where girls cross country team won their second consecutive Division 2 and Meet of Champions titles, girls' soccer finished second in Division 2 and field hockey made it to the semifinals. Even though the championship season has just started for the winter, the girls indoor track team has already won the Division 2 title, their second consecutive championship.

There have also been numerous individual accolades for both players and coaches, so many that it is impossible to list all of them. In February, twenty-six senior student-athletes were recognized as scholar athletes by the NHADA and the NHIAA; this recognition is for maintaining a high academic standing while participating in multiple sports their senior year. Last spring's first team all-state selections included Alec Burns and Bryce Reagan for baseball, Hailey Yabroudy for softball, Brigid Casey, Abby Cranney, Casey Johnson and Meaghan Allard for girls lacrosse and Foster Burnley and Alex Burnley for boys lacrosse. Additionally, Foster Burnley was selected as the Division 1 Lacrosse Defense Player of the Year and Meaghan Allard earned All-American recognition for girls' lacrosse. Last fall's first team all-state selections included Abby Cranney, Erin McCool and McKenzie Robinson for field hockey, Grace Angulas for girls soccer, Howie Desserault and Dante Savo for football, Jane Leighton and Arielle Zlotnick for cross country and Katie O'Brien for volleyball. Finally, Coach of the Year honors went to Andrea Bruneau for Division 2 softball and Maren Petropulos for Division 1 girls' lacrosse.

SUPERINTENDENT'S REPORT

Peter Warburton, Superintendent of Schools

Leadership in a Time of Change

Frederick Douglass once wrote, "If there is no struggle, there is no progress."

Over the past few years, SAU 39 has been through a thoughtful, deliberate and sustained period of change. A great deal of time and energy has gone into strategic planning, consolidation conversations, safety and security, curriculum, instruction, assessment, and we have implemented

a new digital magazine, an on-line warehouse for all of our school information, called oneschoolstreet. Please take a look at oneschoolstreet.org.

Within this period, we have also seen significant transitions in district and SAU leadership. As you know, I will be leaving SAU 39 at the end of June. The children of Mont Vernon and Amherst are fortunate to live in a community surrounded by people who are passionate about quality education. Throughout my seven years, I have been witness to the significant actions of parents and community members who continually give their time and energy to create opportunities in all aspects of learning. I am thankful for your support, and for the honor of serving as your superintendent.

I am proud to announce that Adam Steel, presently our SAU Business Administrator and Associate Superintendent will begin his tenure as Superintendent on July 1, 2018. Over the past 18 months, Adam has distinguished himself as a natural leader with enormous talent in business and technology. Stephanie Grund will leave her present position as SAU 39 Accountant and assume the position as SAU 39 Business Administrator.

Other leadership changes include the retirements of three of our district leaders: the Principal at Clark-Wilkins, Gerry St. Amand, and the Assistant Principal at Clark-Wilkins, Janet Davis, as well as Porter Dodge, Principal at Amherst Middle School. Thanks to the actions taken by the Amherst School Board, we have been able to transition Nicola Fraley as the new Principal of Clark-Wilkins, Kathleen Murphy, as the new Assistant Principal of Clark-Wilkins, and Bethany Bernasconi as the new Principal at Amherst Middle School, and Porter Dodge has been elected as the new Director of Operations at the SAU where he will oversee safety and security operations, food service, and transportation.

I want to thank Gerry St. Amand, Janet Davis, and Porter Dodge for their extraordinary service to our students.

And lastly, two important initiatives will shape the future of SAU 39: Strategic Planning 2.0 and Consolidation. The 2.0 Committee will make their findings public in June and recommendations for the consolidation of our three districts into one will be made to the SAU Board meeting this coming fall.

My very best wishes,

Peter Warburton
Superintendent SAU 39

STUDENT SERVICES' REPORT

Meg Beauchamp, Director of Student Services

It is a pleasure to address the Amherst and Mont Vernon communities in my role as the Director of Student Services for the Souhegan Cooperative School District. As I begin my sixth year with the SAU, it has been a pleasure to establish positive relationships with students and families alike and watch as those students develop into amazing young adults. A great deal of the work we do at Souhegan is designed to support those students as they grapple with decisions around what they

would like to do once they leave Souhegan High School. As a part of that work, the staff at Souhegan has collaborated with the Parent Information Center and staff from the Institute on Disabilities from UNH to create a wonderfully successful student Transition Evening. Last spring Souhegan hosted more than 14 different vendors at our “You are Graduating, Now What?” evening. Parents and students attending the session were able to gain information on various apprentice and job training programs as well as disability support services available within the community and at various post-secondary institutions. The feedback was excellent and we are looking forward to hosting our second annual event on March 29, 2018 at 6:30 p.m. at Souhegan High School.

The Student Services Department remains dedicated to supporting all of our learners. We are committed to ensuring that each student reach his or her fullest potential. The future holds unending possibilities for our young adults and it is exciting to be a part of their future planning as they transition from high school and into the next phase of their lives.

Respectfully Submitted,

Margaret A. Beauchamp,
Director of Student Services

**Souhegan Cooperative School District
Actual Expenditures for Special Education Programs and Services
FY 2015-2016 and FY 2016-2017 per RSA 32:11a**

	FY 2015-2016	FY 2016-2017
REVENUES		
Catastrophic Aid	\$458,384	\$452,141
IDEA Grant	\$135,011	\$308,985
Medicaid	\$127,193	\$112,200
Total Revenues	\$720,588	\$873,326
EXPENDITURES		
Salaries	\$1,695,712	\$1,714,611
Employee Benefits	\$711,050	\$739,744
Purchased Services	\$1,291,821	\$1,015,224
Supplies	\$12,620	\$4,228
Equipment	\$3,274	\$5,336
Other	\$150	\$0
Total Expenditures	\$3,714,626	\$3,479,143
Net Cost of Special Education	\$2,994,039	\$2,605,816
Source DOE 25		

**Souhegan Cooperative School District
Report of the Treasurer to the School Board
Fiscal Year 07/01/2016-06/30/2017**

	Operating Accounts*	Capital Account	Revolving Account
Cash on hand- as of 07/01/2016	\$825,989.47	\$32,235.91	\$0.00
Total Receipts- 07/01/2016-06/30/2017	\$17,302,193.53	\$832,227.75	\$8,901.27
Total Payments-07/01/2016-06/30/2017	<u>(\$17,249,432.94)</u>	<u>(\$853,440.25)</u>	<u>\$0.00</u>
Cash Balance- as of 06/30/2017	\$878,750.06	\$11,023.41	\$8,901.27

* Represents the combined activity of three bank accounts

Catherine Jo Butler, Treasurer



Edward T. Perry, CPA
James A. Sojka, CPA
Sheryl A. Pratt, CPA
Michael J. Campo, CPA, MACCY

December 7, 2017

To the Members of the School Board
Souhegan Cooperative School District
One School Street
P.O. Box 849
Amherst, NH 03031

Donna M. LaClair, CPA**
Ashley J. Miller, CPA, MSA
Tyler A. Paine, CPA
Kyle G. Gingras, CPA
Susan E. Gauthier, CPA
Scott T. Eagen, CFE

Dear Members of the Board

We have audited the financial statements of the governmental activities, each major fund, and aggregate remaining fund information of Souhegan Cooperative School District for the year ended June 30, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 9, 2016. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Souhegan Cooperative School District are described in Note 1 to the financial statements. New accounting policies were adopted and the application of existing policies was not changed during the year for the following:

GASB Statement No. 72, *Fair Value Measurement, and Application* – The guidance contained in this Statement addresses accounting and financial reporting issues related to fair value measurements.

GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments* – This Statement reduces the GAAP Hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and non-authoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. This Statement supersedes Statement No. 55.

GASB Statement No. 79, *Certain External Investment Pools and Pool Participants* – This Statement addresses accounting and financial reporting for certain external investment pools and pool participants and specifically establishes criteria for pools to qualify to measure investments at amortized costs.

We noted no transactions entered into by Souhegan Cooperative School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

PLODZIK & SANDERSON
Professional Association | Accountants & Auditors

The most sensitive estimates affecting the Souhegan Cooperative School District's financial statements were:

Management's estimate of the capital asset useful lives is based on historical information and industry guidance. We evaluated the key factors and assumptions used to develop the capital asset useful lives in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the other postemployment benefit liability is based on assumption of future events, such as employment, mortality and the healthcare cost trend, as well as estimates of the value of reported amounts. We evaluated key factors and assumptions used to develop the other postemployment benefits liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability, deferred inflows and outflows of resources related to pensions are based on assumptions of future events, such as employment, mortality and estimates of value of reported amounts. We evaluated the key factors and assumptions used to develop the net pension liability, deferred inflows and outflows of resources related to pensions in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Adjustments proposed and approved were primarily of a routine nature which management expects the independent auditors to record as part of their year-end procedures. A list of these adjustments for the general fund is attached to this letter.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 5, 2017.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Souhegan Cooperative School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Souhegan Cooperative School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Budget Transfers

Review of budget adjustments and transfers indicated that the School District does not have a formal policy over the use and approval of such actions. Amendments to the approved budget should have a formally approved policy to dictate when they are appropriate to be used, who will make them and the necessary level of approval needed. We recommend that the School Board develop and formally approve a policy over the use of budget transfers and adjustments and that such a policy be implemented by School District staff.



Other Matters

Implementation of New GASB Pronouncements

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial presentations. Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements.

GASB Statement No. 75 *Accounting, and Financial Reporting for Postemployment Benefits Other than Pensions*, issued in June 2015, will be effective for the School District beginning with its fiscal year ending June 30, 2018. This Statement improves the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB). This Statement replaces the requirements of Statements No. 45 and No. 57.

GASB Statement No. 81, *Irrevocable Split-Interest Agreements*, issued in March 2016, will be effective for the School District beginning with its fiscal year ending June 30, 2018. The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement.

GASB Statement No. 82, *Pension Issues—an amendment of GASB Statements No. 67 No. 68 and No. 73*, issued in March 2016, will be effective for the School District beginning with its fiscal year ending June 30, 2018. This Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements.

GASB Statement No. 83, *Certain Asset Retirement Obligations*, issued in November 2016, will be effective for the School District beginning with its fiscal year ending June 30, 2019. It addresses accounting and financial reporting for certain asset retirement obligations and establishes criteria for determining timing and pattern of recognition of a liability and corresponding deferred outflow of resources.

GASB Statement No. 84, *Fiduciary Activities*, issued in January 2017, will be effective for the School District beginning with its fiscal year ending June 30, 2020. This Statement will improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

GASB Statement No. 85, *Omnibus 2017*, issued in March 2017, will be effective for the School District with its fiscal year ending June 30, 2018. This Statement addresses practice issues identified during implementation of certain GASB Statements.

GASB Statement No. 86, *Certain Debt Extinguishment Issues*, issued in May 2017, will be effective for the School District with its fiscal year ending June 30, 2018. This Statement improves the consistency of accounting and financial reporting for certain debt extinguishment transactions.

GASB Statement No. 87, *Leases*, issued in June 2017, will be effective for the School District with its fiscal year ending June 30, 2021. This Statement will improve accounting and financial reporting for leases by governments by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases.

We applied certain limited procedures to Management's Discussion and Analysis, the Schedule of Funding Progress for Other Postemployment Benefits, the Schedule of School District's Proportionate Share of Net Pension Liability, and the Schedule of District Contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on combining and individual fund schedules which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles



generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of members of the School Board and management of Souhegan Cooperative School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,



PLODZIK & SANDERSON
Professional Association

Enclosures

