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Souhegan Cooperative School District

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Annual Report and Guide to Official Ballot Voting on March 11, 2014

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 11, 2014.

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

Mary Lou Mullens, Chair
Frances J. Harrow, Vice Chair
Stephen Coughlan
Christine Janson
Peter Maresco

Mont Vernon Representatives

Howard Brown
Pim Grondstra

School District Moderator

Addie Hutchison

School District Clerk

Nancy Baker

School District Treasurer

Ann Logan

Souhegan Finance Committee

David Chen, Co-Chair
Tom Silvia, Co-Chair
Stacie Kiczuk
Jeanne Ludt
Kathie Nunley
Dwayne Purvis
Pete Stearns

Office of the Superintendent

Peter Warburton, Superintendent of Schools
Elizabeth Shankel, Business Administrator
Renea Sparks, Director of Special Instructional Services
Nicole Heimarck, Director of Curriculum & Professional Development

School Administration

Robert Scully, Principal
Peter Gagnon, Dean of Students
Gigi Klipa, Dean of Faculty
Kathy White, Dean of Faculty

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A Message from the School Board Chair

A renewed energy and sense of pride is blooming at Souhegan High School, and we have a lot to be proud of. After 22 years, Souhegan continues to be the model for schools in NH and beyond. This past year alone, we have had representatives from our region, as well as nationally, visit our school to review our programs and instruction. One example is Harwood High School in Vermont who, in response to legislation that passed in Vermont requiring every student to have a Personalized Learning Plan, chose to visit Souhegan to learn about our advisory program and team structure. In addition, the NH Department of Education recently highlighted Souhegan as a school involved in “*transformative education practices*”, and used our school as part of a training video. Both Nashua and Spaulding High School recently visited to learn about our highly regarded Ethics Program. And this year, as part of a School Reform Initiative, teachers from all over the country will visit Souhegan to observe and learn from our Critical Friends Groups meetings. Critical Friends Groups are a platform by which teachers can regularly share professional development ideas and best teaching practices. Also as part of this initiative, teachers and administrators are reviewing our successful special education inclusionary education structure.

There is a renewed sense of pride internally as well. Earlier this year, Rob Scully was appointed Principal of Souhegan, after serving as Dean of Students the previous year, and as a respected member of the faculty for 14 years. We also welcomed Peter Gagnon as our new Dean of Students. As the newest member of administration, Peter has quickly become a valuable addition. They, along with the rest of the administrative team, faculty, and staff never forget why they are at Souhegan every day. The students are their number one priority, and it shows. Souhegan has had a zero dropout rate for the past two years, and only one student - albeit one too many - in the past four years. Souhegan also sends a higher percentage of students on to college than any high school in our area. Two of our teachers were recognized with prestigious awards; Jenny Deenik was the recipient for the *Presidential Award for Mathematics and Science Teaching*, and Martha Rives was named *New Hampshire Art Educator of the Year*. A more complete listing of the accomplishments of our students and teachers is available upon request.

Pride in a school’s buildings and grounds is also an important part of any education system. We are thankful to the voters of Amherst and Mont Vernon for voting in support of our warrant article last year allowing us to replace our roof and HVAC systems. The work was completed this summer for nearly \$800,000 less than originally anticipated. The main entry way was also reconfigured to be more secure and user friendly. Lights and cameras were installed in the parking lots, and the interior locking system was completed to further increase security within the building.

Everything we do is in support of the students, and we realize that none of it can happen without you, the Voters. The Board takes its fiduciary responsibilities very seriously. This year, in order to develop a more comprehensive, data driven budget approach, and to analyze cost structures more thoroughly throughout the year, we created a Budget Study Committee. The committee looked at several budget elements, as well as cost comparisons to other districts, before developing this year’s budget. Part of the analysis included explicitly identifying some basic values underlying our budget philosophy. They are as follows:

1. Support personalized learning, including keeping class sizes at approximately 20 students, and a target ratio of 80 students per teacher in any given trimester. Our reduction of 10.2 positions in the FY 14 budget, and a proposed reduction of 3.5 staff in the FY 15 budget have aligned us with these goals.

2. Keep supports in place to maintain Souhegan's zero dropout rate. These supports are embedded throughout the school, but are particularly evident in our guidance and student services staff, school resource officer (SRO), 9th and 10th grade team teaching model, and advisory program.
3. Maintain a salary structure and step program that attracts the best teaching staff, encourages our staff to earn their increases by continuing their education and professional development, and fosters long term commitment and consistency for our students.
4. Increase our already high participation in co-curricular activities, based on research documenting its many benefits.
5. Continue to be on the leading edge of 21st Century Learning. One of the ways we are achieving this goal is by partnering with businesses and educational institutions to offer our students additional real world learning experiences. An example of this is the Ocean Tracks Project our students are involved in. It is a study that tracks marine life, and is a collaboration between scientists at Stanford University, researchers of the Education Development Corporation, and the National Science Foundation. Another example of beneficial partnering is our Business Partner Advisory Board whose charge it is to partner with businesses, the professional community, and alumni to offer students extended learning opportunities, internships, job shadowing, and to bring in guest speakers.

The detailed budget information that follows was developed by the Board, working collaboratively with the high school and SAU administration, as well as the Advisory Finance Committee. Thank you in advance for taking the time to review the information. Please take the time to vote March 11, at Souhegan High School, 6:00 am - 8:00 pm.

Respectfully submitted,

Mary Lou Mullens
Chair, Souhegan Cooperative School Board

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 1st Deliberative Session. Final ballot voting on the articles that emerge from the Deliberative Session takes place at the polls on Election Day, March 11th, as shown below.

Voting is a Two-Step Process

Deliberative Session	February 1 st
-----------------------------	--------------------------

9:00 a.m.
SHS Auditorium

Ballot Vote	March 11 th
--------------------	------------------------

6:00 a.m. – 8:00 p.m.
SHS Gymnasium
for Amherst Voters

7:00 a.m. – 7:00 p.m.
Mont Vernon Village
School
for Mont Vernon Voters

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 11th 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 1, 2014 and March 11, 2014
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 the State of New Hampshire, qualified to vote in District affairs:

You are hereby notified to meet at Souhegan High School in said district on Saturday, February 1, 2014, at 9:00 a.m., for Session I (Deliberation), for the transaction of all business other than voting by official ballot. This session shall consist of the explanation, discussion and debate of warrant articles numbered 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 final vote on the main motion, as amended, and (c) no warrant article shall be amended to eliminate the subject matter of the article.

You are hereby further notified to meet on Tuesday, March 11, 2014, for official ballot voting on warrant articles numbered 1 through 3, and any other action required to be inserted on the official ballot. 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 To elect all necessary Souhegan Cooperative School District officers for the ensuing terms by official ballot on March 11, 2014.

- Election of two (2) members of the School Board from Amherst for the ensuing three (3) years.
- Election of one (1) member of the School Board from Mont Vernon for the ensuing three (3) years.

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 amount 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 **\$18,058,502?** Should this article be defeated, the operating budget shall be **\$17,864,643** 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.

The estimated tax impact of passing this article is an increase of \$0.32 per \$1000 of assessment for Amherst and an increase of \$0.69 per \$1000 of assessment for Mont Vernon.

The estimated tax impact of failing this article is an increase of \$0.22 per \$1000 of assessment for Amherst and an increase of \$0.58 per \$1000 of assessment for Mont Vernon.

Majority vote required to pass.

The Souhegan Cooperative School Board unanimously recommends the passage of this article by a vote of 7 to 0.

The Souhegan Cooperative School District Advisory Finance Committee recommends the passage of this article by a vote of 5 to 2.

Souhegan Cooperative School Board Commentary: The proposed budget represents a .79% increase over the current year's voted budget. This increase is driven by two main costs. The first is a bond payment resulting from the warrant article approved by voters last year for the replacement of our roof and HVAC systems. The second driver is a contractual increase of 1.25% for our faculty, also approved by the voters. This proposed operating budget also includes a reduction in staff that aligns with our class size and teacher facing goals.

Article 3

Shall the Souhegan Cooperative School District vote to raise and appropriate up to **\$65,000** from the year-end undesignated fund balance (surplus) if available on July 1, 2014 to be added to the Expendable Trust Fund known as the School Maintenance Fund previously established in March, 2005?

The estimated tax impact of this article is an increase of \$0.03 per \$1000 of assessment for Amherst.

The estimated tax impact of this article is an increase of \$0.04 per \$1000 of assessment for Mont Vernon.

Majority vote required to pass.

The Souhegan Cooperative School Board unanimously recommends the passage of this article by a vote of 7 to 0.

The Souhegan Cooperative School District Advisory Finance Committee unanimously recommends the passage of this article by a vote of 7 to 0.

Souhegan Cooperative School Board Commentary: This article adds to the approximately \$89,000 balance in the maintenance expendable trust. The trust is intended to meet maintenance needs, including unplanned emergencies. It is prudent for any district to have these reserves. Part of our desire to add to the fund this year is due to the potential of costly repairs or replacement of our track. These funds are added to the trust from surplus, only if they are available, which may impact the tax rate in FY15.

Article 4 To transact any other business that may legally come before the meeting

**Souhegan Cooperative High School Advisory Finance Committee
Report to the Souhegan Cooperative School District
FY15 Budget Deliberative Session**

Advisory Finance Committee Members

Amherst: Jeanne Ludt, Kathie Nunley, David Chen, Pete Stearns, Tom Silvia, Stacie Kiczuk, Dwayne Purvis

Mont Vernon: No citizens from Mont Vernon responded to serve on the committee.

Article #2

Advisory Finance Committee Vote: Supported 5-2

Commentary: Five members of the Advisory Finance Committee support this article because they believe that the School Board and Administration have proposed a budget that is fiscally responsible while meeting their educational objectives. The following points underscore this opinion:

- 1) The budget increase of .79% is nearly half of last year's inflation of 1.5%.
- 2) Student enrollment is projected to increase so that the student to teacher ratio is likely to increase while the cost per student will decline.
- 3) The budget allows for a teacher facing student number of 79 versus the school target of 80.
- 4) The budget includes new debt service costs and increases in pay and benefit costs that are contractual.
- 5) The small increase in the budget requires a staff reduction of 3.5 positions.
- 6) The budget includes enough maintenance expenditure to keep the facilities in good order.

The supporting members of the committee believe that this continues the steps begun last year to address the issue of adjusting expenditures to reflect the decline in enrollment. The Committee applauds the steps taken by the school board and administration to account for this trend without impacting the quality of education received by the students of Souhegan. The Committee anticipates that future expenditure reductions will be required if enrollment forecasts prove to be accurate.

Two members of the Committee voted against the budget. One member viewed the SPED expenditures too high and felt that the explanation of the costs was inadequate. One member viewed that the costs for administration and non-teaching staff have not decreased in proportion to the decreased enrollment. Also, SPED has not declined with the reduction in enrollment as compared to the mid-2000s.

Article #3

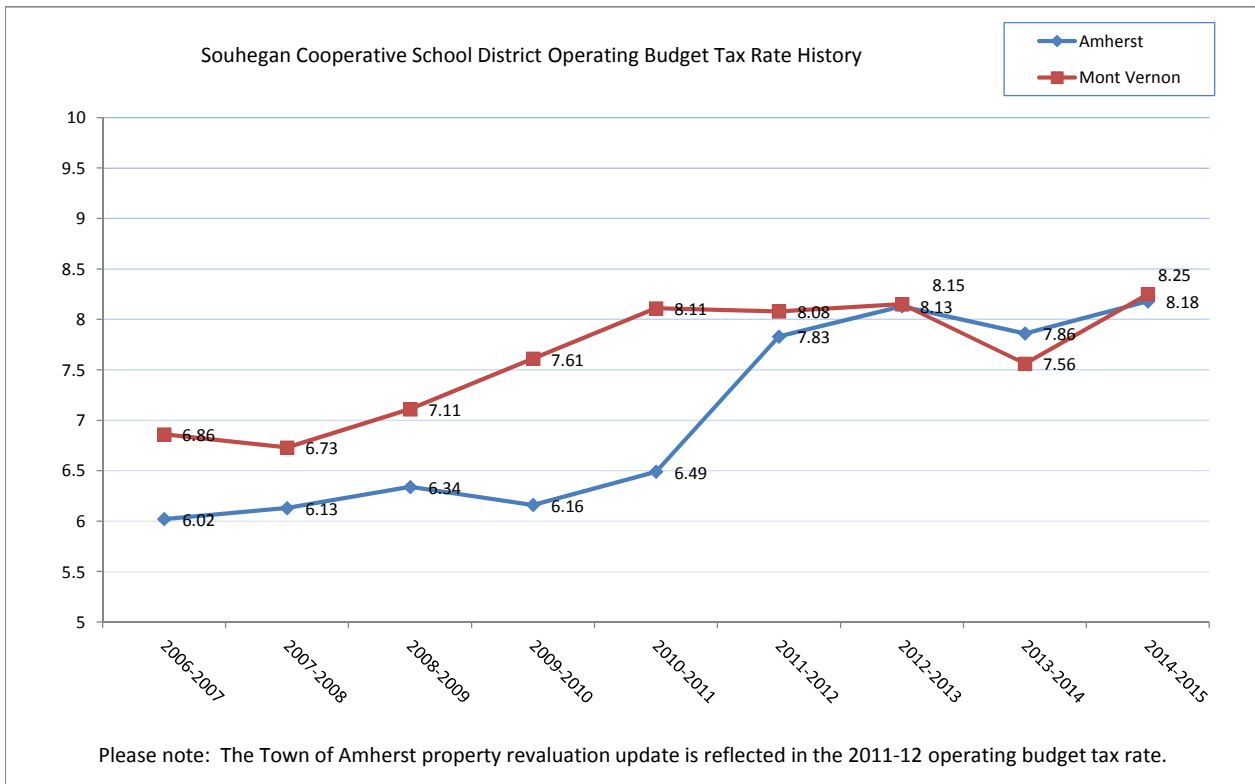
Advisory Finance Committee Vote: Supported Unanimously 7-0

Commentary: The Advisory Finance Committee unanimously supports this article because it is prudent and good practice to direct surplus funds to an Expendable Trust Fund dedicated to unforeseen maintenance or repair of a 21 year old facility.

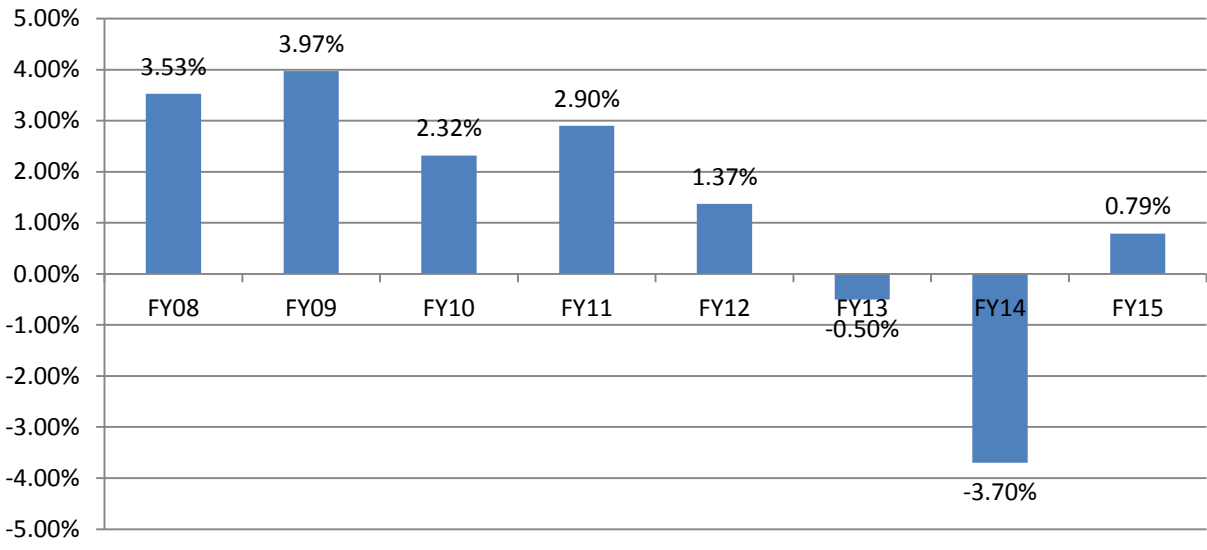
Respectfully submitted,
David Chen & Tom Silvia, Co-Chairs
Souhegan Advisory Finance Committee

**Souhegan Cooperative School District
FY15 Summary of Warrant Articles and Tax Impact**

Article #	Typical Home Value	Cost	Estimated Tax Impact	
			Amherst \$330,000	Mont Vernon \$300,000
2	FY 2013-2014 Budget	\$17,917,693	\$7.86	\$7.56
	Budget - Net Increase	\$140,809	\$0.32	\$0.69
	Total FY 2014-2015 Budget	\$18,058,502	\$8.18	\$8.25
	Tax Impact to Typical Home - Article2		\$105.60	\$207.00
3	Maintenance Trust	\$65,000	\$0.03	\$0.04
	Tax Impact to Typical Home - Article 3		\$9.90	\$12.00
	Total FY15 Budget and Articles 2 and 3	\$18,123,502	\$8.21	\$8.29
	Total Tax Impact to Typical Home		\$115.50	\$219.00



Annual Percentage Change From Budget to Budget



Souhegan Cooperative School District Enrollment History							
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Projected	945	907	889	848	860	813	839
Actual	943	891	876	859	811	828	

**Souhegan Cooperative School District
FY15 Proposed Budget Summary**

	FY13 Actual Expenditures	Adopted Budget	Proposed Budget	Budget to Budget \$ Increase (Decrease)	Budget to Budget % Increase (Decrease)
Fund 10					
1100 Regular Education Programs- Teacher salaries, textbooks, substitutes, supplies	\$7,580,430	\$7,493,874	\$7,569,907	\$76,033	1.01%
1200 Special Education Programs- Teacher salaries, aides, substitutes, evaluators, textbooks, supplies, and items specific to Special Services	\$3,369,040	\$3,672,207	\$3,634,001	(\$38,206)	-1.04%
1400 Co-Curricular Programs - Interscholastics, intramurals, student body activities	\$435,868	\$476,982	\$490,632	\$13,650	2.86%
1600 Adult Education Programs-	\$10,873	\$9,172	\$11,685	\$2,513	27.40%
2100 Student Support Services- Guidance, health, nurses, and SRO salaries	\$1,021,889	\$1,057,052	\$1,064,287	\$7,235	0.68%
2200 Instructional Support Services- Library salaries, supplies, curriculum coordinators, professional development consultants	\$507,402	\$590,262	\$548,696	(\$41,566)	-7.04%
2300 School Board- Treasurer, moderator, SB stipends, SB minute taker, legal,	\$59,808	\$59,091	\$59,473	\$382	0.65%
2300 District Assessment - SAU 39 SCSD portion of the SAU budget	\$697,853	\$740,835	\$740,731	(\$104)	-0.01%
2400 School Administrative Services- Principal salaries, office staff, office equipment	\$759,084	\$805,653	\$757,815	(\$47,838)	-5.94%
2500 Business- Printing costs	\$2,700	\$3,500	\$3,500	\$0	0.00%
2600 Operation and Plant Maintenance- Custodial salaries, electricity, heating oil, water, trash, loss and liability insurance premiums, building maintenance	\$1,245,123	\$1,241,057	\$1,226,164	(\$14,893)	-1.20%
2700 Student Transportation- Bus contract, fuel	\$580,567	\$615,578	\$683,491	\$67,913	11.03%
2800 Support Service - Technology Technology staff salaries, local and wide area network	\$310,374	\$332,887	\$346,194	\$13,307	4.00%
5100 Debt Service	\$594,350	\$28,031	\$214,223	\$186,192	664.24%
5200 Fund Transfers	\$98,400	\$80,000	\$15,000	(\$65,000)	-81.25%
Total General Fund	\$17,273,761	\$17,206,181	\$17,365,799	\$159,618	0.93%
Fund 21					
Food Service Fund	\$429,295	\$485,002	\$466,703	(\$18,299)	-3.77%
Fund 22					
Grant Fund	\$263,555	\$226,510	\$226,000	(\$510)	-0.23%
Total of All Funds	\$17,966,611	\$17,917,693	\$18,058,502	\$140,809	0.79%

**Souhegan Cooperative School District
FY15 Projected Revenue Estimate for Proposed Budget**

Acct #	Item	FY14 DRA	FY15 Proposed	Change
	General Fund Expenditures	\$17,206,181	\$17,365,799	\$159,618
	Special Revenue and Food Service	\$711,512	\$692,703	(\$18,809)
	Roof & HVAC Bond	\$1,950,000	\$0	(\$1,950,000)
	Budgeted Expenditures (All Funds)	\$19,867,693	\$18,058,502	(\$1,809,191)
770	Unreserved Fund Balance	\$664,163	\$237,857	(\$426,306)
	State Aid			
3210	School Building Aid	\$0	\$0	\$0
3230	Catastrophic Aid	\$163,099	\$180,000	\$16,901
3270	Driver Education	\$0	\$0	\$0
3290	Other (Child Nutrition)	\$1,000	\$1,000	\$0
	Subtotal: State Aid	\$164,099	\$181,000	\$16,901
	Federal Aid			
4500	Grants In Aid	\$224,510	\$224,000	(\$510)
4580	Medicaid	\$80,000	\$90,000	\$10,000
4590	Other Federal Sources (Child Nutrition)	\$20,000	\$20,000	\$0
	Subtotal: Federal Aid	\$324,510	\$334,000	\$9,490
	Other Revenue			
5100	Sale Of Bonds / Notes	\$1,950,000	\$0	(\$1,950,000)
5230	Transfer From Cap. Pr. Fund	\$0	\$0	\$0
	Subtotal: Other Revenue	\$1,950,000	\$0	(\$1,950,000)
	Local Revenue			
1300	Tuition - Parents, Summer School, Adult Ed	\$50,000	\$50,000	\$0
1400	State AV 1 Transportation Reimbursement	\$0	\$0	\$0
1510	Interest Income	\$4,198	\$4,000	(\$198)
1600	Food Service	\$464,002	\$445,703	(\$18,299)
1700	Pupil Activities	\$150,000	\$152,000	\$2,000
1910	Rentals	\$8,000	\$8,000	\$0
1990	Other - Local Grants & Trusts	\$122,000	\$2,000	(\$120,000)
	Subtotal: Local Revenue	\$798,200	\$661,703	(\$136,497)
	Assessment:			
	Budgeted Expenditures (All Funds)	\$19,867,693	\$18,058,502	(\$1,809,191)
	Less Unreserved Fund Balance	\$664,163	\$237,857	(\$426,306)
	Less Subtotal: State Aid	\$164,099	\$181,000	\$16,901
	Less Subtotal: Federal Aid	\$324,510	\$334,000	\$9,490
	Less Subtotal: Other Revenue	\$1,950,000	\$0	(\$1,950,000)
	Less Subtotal: Local Revenue	\$798,200	\$661,703	(\$136,497)
1111	Current Appropriation	\$15,966,721	\$16,643,942	\$677,221
1111	Current Appropriation	\$15,966,721	\$16,643,942	\$677,221
1112	Deficit Appropriation			
	Advance Appropriation			
	Total Appropriation	\$15,966,721	\$16,643,942	\$677,221
	AMHERST SHARE	\$13,599,950	\$14,097,419	\$497,469
	Adequacy Aid Grant	\$1,305,637	\$1,305,637	\$0
	Statewide School Property Tax	\$1,387,554	\$1,387,554	\$0
	Total Credits- Amherst	\$2,693,191	\$2,693,191	\$0
	Assessment - Town of Amherst	\$10,906,759	\$11,404,228	\$497,469
	Net Assessed Value/\$1000 - Amherst	\$1,568,222	\$1,568,222	
	Tax Rate - Amherst	\$6.95	\$7.27	\$0.32
	Local Assessed Value/\$1000 Less Utilities	\$1,528,759	\$1,528,759	
	Statewide School Property Tax	\$0.91	\$0.91	\$0.00
	Total School Tax - Town of Amherst	\$7.86	\$8.18	\$0.32
	MONT VERNON SHARE	\$2,366,771	\$2,546,523	\$179,752
	Adequacy Aid Grant	\$410,998	\$410,998	\$0
	Statewide School Property Tax	\$208,880	\$208,880	\$0
	Total Credits- Mont Vernon	\$619,878	\$619,878	\$0
	Assessment - Town of Mont Vernon	\$1,746,893	\$1,926,645	\$179,752
	Net Assessed Value/\$1000 - Mont Vernon	\$258,831	\$258,831	
	Tax Rate - Mont Vernon	\$6.75	\$7.44	\$0.69
	Local Assessed Value/\$1000 Less Utilities	\$256,942	\$256,942	
	Statewide School Property Tax	\$0.81	\$0.81	\$0.00
	Total School Tax - Town of Mont Vernon	\$7.56	\$8.25	\$0.69

**Souhegan Cooperative School District
FY15 Default Budget Summary**

Acct #	PURPOSE OF APPROPRIATION (RSA 32:3,V)	FY14 Adopted Operating Budget	Increases/ Decreases	One Time Initiatives	FY15 DEFAULT BUDGET
1100-1199	Regular Education Programs	\$ 7,493,874	\$ (16,001)	\$ -	\$ 7,477,873
1200-1299	Special Education Programs	\$ 3,672,207	\$ (33,074)	\$ (5,132)	\$ 3,634,001
1400-1499	Co-Curricular Programs	\$ 476,982	\$ (10,081)	\$ -	\$ 466,901
1600-1899	Adult & Community Programs	\$ 9,172	\$ -	\$ -	\$ 9,172
	INSTRUCTION (1000-1999)	\$ 11,652,235	\$ (59,156)	\$ (5,132)	\$ 11,587,947
2000-2199	Student Support Services	\$ 1,057,052	\$ 207	\$ -	\$ 1,057,259
2200-2299	Instructional Staff Services	\$ 590,262	\$ (48,387)	\$ (1,400)	\$ 540,475
	SUPPORT SERVICES (2000-299)	\$ 1,647,314	\$ (48,180)	\$ (1,400)	\$ 1,597,734
2300-840	School Board Contingency	\$ 1	\$ (1)	\$ -	\$ -
2310-2319	Other School Board	\$ 59,090	\$ (4,637)	\$ -	\$ 54,453
	GENERAL ADMINISTRATION	\$ 59,091	\$ (4,638)	\$ -	\$ 54,453
2320-311	SAU Management Services	\$ 740,835	\$ (104)	\$ -	\$ 740,731
2400-2499	School Administration Service	\$ 805,653	\$ (54,520)	\$ -	\$ 751,133
2500-2599	Business	\$ 3,500	\$ -	\$ -	\$ 3,500
2600-2699	Operation & Maintenance of Plai	\$ 1,241,057	\$ (26,081)	\$ (14,000)	\$ 1,200,976
2700-2799	Student Transportation	\$ 615,578	\$ 67,913	\$ -	\$ 683,491
2800-2899	Technology	\$ 332,887	\$ (2,634)	\$ -	\$ 330,253
	EXECUTIVE ADMINISTRATION	\$ 3,739,510	\$ (15,426)	\$ (14,000)	\$ 3,710,084
5100-5119	Debt Service - Principal	\$ -	\$ 160,000	\$ -	\$ 160,000
5120-5122	Debt Service - Interest	\$ 28,031	\$ 26,192	\$ -	\$ 54,223
	OTHER OUTLAYS (5000-5999)	\$ 28,031	\$ 186,192	\$ -	\$ 214,223
5220-5221	To Food Service	\$ 15,000	\$ -	\$ -	\$ 15,000
5252	To Expendable Trusts	\$ 65,000	\$ -	\$ (65,000)	\$ -
	FUND TRANSFERS	\$ 80,000	\$ -	\$ (65,000)	\$ 15,000
	FOOD SERVICE FUND	\$ 485,002	\$ (25,800)	\$ -	\$ 459,202
	GRANT FUND	\$ 226,510	\$ (510)	\$ -	\$ 226,000
	TOTALS	\$ 17,917,693	\$ 32,482	\$ (85,532)	\$ 17,864,643

**ABSENTEE
OFFICIAL BALLOT
SOUHEGAN COOPERATIVE SCHOOL DISTRICT
AMHERST, NEW HAMPSHIRE
MARCH 11, 2014**

Nancy T. Baker
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

MARY LOU MULLENS	<input type="radio"/>
FRAN HARROW	<input type="radio"/>
	<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 amount 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 **\$18,058,502**? Should this article be defeated, the operating budget shall be **\$17,864,643**, 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.

YES
NO

Majority vote required to pass.

The estimated tax impact of passing this article is an increase of \$0.32 per \$1000 of assessment.

The estimated tax impact of failing this article is an increase of \$0.22 per \$1000 of assessment.

The Souhegan Cooperative School Board unanimously recommends the passage of this article by a vote of 7 to 0.

The Souhegan Cooperative School District Advisory Finance Committee recommends the passage of this article by a vote of 5 to 2.

Article 3

Shall the Souhegan Cooperative School District vote to raise and appropriate up to **\$65,000** from the year-end undesignated fund balance (surplus) if available on July 1, 2014 to be added to the Expendable Trust Fund known as the School Maintenance Fund previously established in March, 2005?

YES
NO

Majority vote required to pass.

The estimated tax impact of passing this article is an increase of \$0.03 per \$1000 of assessment.

The Souhegan Cooperative School Board unanimously recommends the passage of this article by a vote of 7 to 0.

The Souhegan Cooperative School District Advisory Finance Committee recommends the passage of this article by a vote of 7 to 0.

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 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 amount 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 **\$18,058,502**? Should this article be defeated, the operating budget shall be **\$17,864,643**, 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 to pass.**

YES NO

The estimated tax impact of passing this article is an increase of **\$0.69** per \$1000 of assessment.

The estimated tax impact of failing this article is an increase of **\$0.58** per \$1000 of assessment.

The Souhegan Cooperative School Board unanimously recommends the passage of this article by a vote of 7 to 0.

The Souhegan Cooperative School District Advisory Finance Committee recommends the passage of this article by a vote of 5 to 2.

YES NO

ARTICLE 3

Shall the Souhegan Cooperative School District vote to raise and appropriate up to **\$65,000** from the year-end undesignated fund balance (surplus) if available on July 1, 2014 to be added to the Expendable Trust Fund known as the School Maintenance Fund previously established in March, 2005? **Majority vote required to pass.**

The estimated tax impact of passing this article is an increase of **\$0.04** per \$1000 of assessment.

The Souhegan Cooperative School Board unanimously recommends the passage of this article by a vote of 7 to 0.

The Souhegan Cooperative School District Advisory Finance Committee recommends the passage of this article by a vote of 7 to 0.

2013 ANNUAL REPORT Souhegan High School

PRINCIPAL'S REPORT

Rob Scully, Principal

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. Student learning is 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. 85% of students participate in at least one co-curricular or athletic activity in addition to their academic course of studies. Student achievement continues to be a great source of pride for Souhegan High School.

The school's Mission Statement guides our daily practices. The Common Principles of the Coalition of Essential Schools, the Academic Learner Expectations, and the Souhegan Six establish standards of community support, instruction, and student behavior that ensure that Souhegan High School is held to the highest standards. 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.

Success 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. Highlighted below are the accomplishments of Souhegan High School students in two areas: SAT/ACT scores and Advanced Placement (AP) participation.

SAT and ACT Tests: The following is a comparison of Souhegan scores over the last four years with state averages for 2013. SAT score ranges are between 200-800 for each subject.

SAT Scores:

Mean Scores	SHS 2010	SHS 2011	SHS 2012	SHS 2013	STATE 2013
Critical Read.	542	537	550	530	524
Writing	541	531	535	536	528
Math	527	545	552	532	515
Overall	1610	1613	1639	1598	1567
Participation	76%	82%	78%	81%	

ACT Tests: An alternative test to the SAT's, Souhegan High School has gradually seen an increase in the number of students taking the ACT's. A test which was once primarily used in the mid west is now accepted at more and more schools nationwide. The following shows how the participation rate has grown amongst Souhegan students. ACT score ranges are between 1-36 for each subject.

	2009	2010	2011	2012	2013
Participation Rate	37%	48%	50%	50%	50%
English	24	24	24	25	23
Math	24	24	24	24	23
Reading	25	25	24	25	23
Science	23	23	23	24	23
Composite	24	24	24	25	23

Advanced Placement (AP) and college level courses are two indicators of how Souhegan High School students challenge themselves academically. In 1992, when the school opened, four AP courses were offered and no classes were offered for college credit. Today, 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. In 1992, there were a total of 35 AP exams administered to Souhegan High School students. 134 SHS students took a total of 232 AP Exams in 2013. 85.1% of students scored a 3,4, or 5.

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

	2007	2008	2009	2010	2011	2012	2013
Number AP courses	11	11	11	18	15	13	13
Number of AP exams administered	217	244	290	252	273	305	232

Souhegan High School is proud of its students and staff. Students achieve a high degree of success as they complete a challenging program of studies. Staff continually seeks avenues to improve their practice and strengthen student learning. The pursuit of continued excellence drives the school community to explore new and proven practices that will improve student learning while remaining focused on the Mission Statement. The support of the communities and the school community's commitment assure that Souhegan High School will continue to be a high achieving school that places student needs first.

STUDENT SERVICES

Pete Gagnon, Dean of Students

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	2008	2009	2010	2011	2012	2013
College or University (4 year)	79%	81%	77%	80%	81%	80%
Community College or Technical School	8%	7%	13%	11%	11%	12%
Work	9%	8%	5%	6%	3%	5%
Other (prep school, service organization, undecided)	3%	2%	4%	3%	5.5%	3%

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 six years are summarized:

	2008	2009	2010	2011	2012	2013
Most competitive	5%	5%	8%	4%	11%	8%
Highly competitive	12%	15%	12%	10%	15%	11%
Very competitive	25%	25%	22%	24%	19%	27%
Total of three	42%	45%	42%	38%	45%	46%

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.

CURRICULUM AND INSTRUCTION

Kathy White, Dean of Faculty

Our students at Souhegan High School have access to a strong, rigorous academic program of studies from which they develop their four year learning plan. Core courses include math, science, English, social studies, the arts, technology, health, world languages and wellness. Honors Challenges are offered to students who elect to pursue advanced academic studies. Courses for college credit are available in junior and senior year and include Ethics Seminar, Advanced Biology, and Marketing. Advanced Placement courses are offered in English Literature, English Language & Composition, U.S. History, Human Geography, Calculus, Statistics, Chemistry, Environmental Science, Physics, French Language, Spanish Language, and Art.

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.

Students engage in authentic and rigorous learning across the curriculum throughout the year. In English classes, for instance, every student is part of the Poetry Out Loud experience. Students select, analyze and recite a published poem demonstrating their ability to effectively communicate to a large audience. The recitations are eloquently delivered and genuinely appreciated by students in the audience. Engineering students design, build and test several products during the year such as cars and trebuchets. In fact, Jay Goodell, an electrical engineer (Class of 2001), spoke with engineering students about his work with trebuchets. Science students in marine biology are working with Stanford University and researchers at the Education Development Corp in a pilot study funded by the National Science Foundation Grant called Ocean Tracks. Souhegan alum, Kira Krumhansl, PhD is working with our students who are studying data on marine animals. The students in Ethics Forum are working with the University of New Hampshire to develop curriculum for Ethics courses that schools across the state will implement as part of their program of studies.

Connections with our Amherst and Mont Vernon communities and experts in fields of study are an important part of our curriculum design. Adults from the community meet with students in the Community Read Program discussing books and sharing the joy of reading. Our band and choir groups perform with members of the community creating a wonderful synergy in the musical performances. The groups prepare for multiple public events throughout the year including the holiday concerts, visits to elementary schools, Parkhurst Place, and the Memorial Day Parade. At the second annual Career Panel Day 50 community members, including several SHS alumni, spent time with the sophomore class sharing their career experiences. Community members are part of the senior project panels which help guide students in their projects.

Our ultimate goal and indeed our mission is to “support and engage” each student’s “unique gifts, passions, and intentions.” Our students appreciate the involvement of our community members and alumni, and the opportunities and challenges presented in their Souhegan education. Indeed, there are more wonderful learning experiences that engage our students than there is room to include.

PROFESSIONAL DEVELOPMENT, AWARDS AND ACHIEVEMENTS

Gigi Klipa, Dean of Faculty

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, nationally and professionally for their many strengths, and have instructed at the college level in addition to having received many honors and awards. The list below highlights some of this past year’s work.

Awards:

Martha Rives - named New Hampshire Art Educator of the year for the 2013- 2014 school year. She will receive an Eddy (Excellence in Education) award in June.

Jenny Deenik – New Hampshire Finalist for the Presidential Award for Excellence in Mathematics and Science Teaching. Jenny is recognized for bringing “inspiration” to her

community, and for being a “leader in the improvement” of science education. The New Hampshire Department of Education has honored Deenik as an “outstanding educator who makes a significant contribution to the lives and futures of our children.”

Honors:

Jeanne Sturges (Writing Center Coordinator/ Literacy Coach) - Presenter, NCTE (National Council of Teachers of English) National Convention on Performance Assessment Facilitator/Practitioner Coach, NH DOE Performance Assessment Network

Kathy Maddock (World Studies/World Literature teacher and Nordic Ski Coach) - named as a Junior National Cross Country Ski Coach for the New England team.

John Ranta – (Technology Teacher) – Second year nominated to the Board of Advisors for the Media Educators of America. Presenting at the new Media Arts Common Core Standards spring Conference.

Anne Clifton-Waite - received an honorary status and plaque from The New Hampshire Envirothon Organization for having coached Envirothon Teams for 14 years, training a total of 23 teams. In those years, Souhegan Teams took first place in 2003 and again in 2004, with our team earning a 2nd in the Canon North American Competition in 2003. Souhegan Teams took 2nd at States in 2010, 3rd in 2002 and 4th in 2011.

Professional Development:

Jean Mammola (para-professional) - awarded President's list at SNHU (Southern New Hampshire University). She will be graduating in May of 2014 earning a BA and a minor in Psychology with high honors.

ATHLETICS AND ACTIVITIES

Dick Miller, Athletics & Activities Director

There has been outstanding work and accomplishments in the area of activities at Souhegan High School. Last fall the theater department did a fabulous job performing the classic play *Our Town*. They are currently in rehearsal for the spring musical, *Once Upon a Mattress*. The National Honor Society sponsored their annual blood drive in January, collecting a generous 85 pints of blood - 10 more than last year - and maintaining the school's and community's reputation as high volume donors; thank you to all who gave the gift of life. The Mock Trial team has taken its talents to New York and Connecticut and is currently preparing for the New Hampshire State Championships. The Music Department continues to shine through its holiday and pops concerts as well as the famous Jazz Nights that showcase high school jazz bands as well as professional performers. At the All-State orchestra tryouts, Souhegan students did quite well; selected for the orchestra were Jason Emmond on bass with the top overall score, Tina Huang on trombone with the top overall score and Kole Nunley on trombone with the third best overall score. In addition, Jason and Kole along with Jack Facey were selected for the NH All-State Honors Jazz Band. In chorus, Lauren Kaltsas was selected for the NH All-State Chorus. The Math team won a state title last winter and is on the verge of their second consecutive title this winter. The Ocean Bowl team just finished their competition and the Robotics team is gearing up for their competition.

Highlights on the playing field include the Boys Varsity Basketball team, the Boys Outdoor Track team, the Girls Lacrosse team and the Girls Soccer team. The Boys Varsity Basketball team made it to the Division II finals where they played an exceptional game but lost a close decision to top seeded Pembroke Academy. Tournament success continued into the spring as the Boys Outdoor Track team won their second consecutive Division II title and the Girls Varsity Lacrosse team received the Division I runner-up plaque losing to Pinkerton Academy in the final. This past fall, the Varsity Girls Soccer team made their third consecutive championship game appearance and brought home the Division II title. Even though there may not have been championship appearances on their record, we are very proud of the effort put forth by all of our Saber teams from last spring and this fall and winter.

There have also been numerous individual accolades for players. Peyton Kent was recognized as the NHIAA's Student Athlete of the Month for December/January. Taylor Behn was selected as the MVP for the Division II Championship game. The *Nashua Telegraph's* All-Area Player of the Year recognitions went to Devon Hickey for field hockey and Eli Moskowitz for cross country. Drew Prescott was selected for the NH Shrine football team. In February, thirty-eight athletes who had maintained at least a B+ average for their high school careers and participated in at least two sports during their senior year were recognized as Scholar Athletes by the NH Athletic Directors Association.

Souhegan High School is proud of all of our student athletes who contribute to the positive atmosphere of our SHS community. Some of them will choose to continue their education and athletic pursuits at the college level. Five girls lacrosse players have chosen to continue their education and athletic pursuits at the Division I level this coming fall; the list includes Jocelyn Donahue to George Washington, Taylor Behn to Albany, Jesse Jay to UMass Lowell and Maddy Learned and Mickenzie Larivee to Boston University. Several other student athletes have chosen to continue their careers at Division II and III colleges. We wish all of them the very best as they move forward with their educational and athletic pursuits.

SUPERINTENDENT'S REPORT

Peter Warburton, Superintendent of Schools

"We find when we talk about 21st century skills, people often reduce them to skills for the workplace and skills involving technology. And we're really talking about skills for creativity, for civic engagement, for social life—the full range of experiences that young people will be involved in in the future."

-Henry Jenkins

It is my pleasure to write my third Superintendent of Schools Report for the Souhegan Cooperative School District. To begin, I want community members of Amherst and Mont Vernon to know that we are most appreciative for the financial support of our schools and our programming.

As you may know, the Souhegan Cooperative School Board, Advisory Finance Committee, along with our school and SAU #39 administration, go through a thorough and collaborative process of presenting and reviewing our budget. As with each of our districts, as we work to

develop appropriate budgets, we are cognizant of two very important items: a quality education for our students and you as a tax payer. Proposed budgets over the past few years, including our 2014-15 budget, have promoted both.

During this past summer, Souhegan experienced a change in leadership in the Principal and Dean of Students positions. After a number of years in a Souhegan classroom and as the Dean of Students last year, Rob Scully moved into the Interim Principal position, while Peter Gagnon, from nearby Bedford High School, took over as the Interim Dean of Students. This past December, based on positive student, staff and community feedback, members of the Souhegan Cooperative School Board voted unanimously to offer both Rob and Peter permanent positions in their respective roles. The Souhegan community has embraced the appointments.

In the fall of 2012, Souhegan Cooperative High School was notified that they were recognized as one of 529 school districts nationally to be named to the Advanced Placement Honor Roll. This selection is based on schools that “boost access to advanced placement courses while simultaneously increasing the percentage of students earning scores of 3 or better on AP exams.”

Souhegan High School continues its zero dropout rate, and over the past year has earned state championships in a number of athletic events.

The Souhegan Cooperative School Board has set a number of goals for the coming year, and, for the first time, has formed a year round Souhegan Budget Study Committee comprised of three Board members, the SAU #39 Business Administrator, the Souhegan High School Principal, and myself. The charge of the committee is to research cost per pupil, special education funding and other aspects of the budget.

The Souhegan Cooperative School Board is committed to the following:

- SAU #39 Strategic Planning Process
- Teacher Leader Evaluation Program Review
- Data driven budget process
- Academic Excellence

And lastly, the combined School Boards of SAU #39 have been involved in a comprehensive Strategic Planning process that will define strategic issues for all of our districts over the next three to five years. A draft report is due to be completed this August.

Again, a sincere thank you for your support of our schools. Amherst, Mont Vernon and Souhegan School Districts provide a quality education for your children and are considered among the educational leaders in the state of New Hampshire.

Respectfully submitted,

Peter Warburton
Superintendent of Schools

SPECIAL INSTRUCTIONAL SERVICES' REPORT

Renea Sparks, Director of Special Instructional Services

Margaret A. Beauchamp, Assistant Director of Special Instructional Services

It is our pleasure to provide a brief report on some of the highlights of the Souhegan Special Instructional Services Department. In conjunction with all of the faculty and staff at Souhegan, the district's learning specialists, paraprofessional staff, and related services providers continue to work tirelessly for all students who require additional supports and services.

The READ 180 program utilized at Souhegan continues to build and expand upon skills that our students have acquired at the middle school level. After having the opportunity to review data with the middle school staff this fall we were excited to note the number of students who continue to experience high levels of growth in their reading levels that continue to exceed our expectations. We will continue to utilize this intervention to address the needs of all students reading below proficiency as identified through a full school reading screening and Response to Instruction (RTI).

The TREK staff including teachers, paraprofessionals, social workers and school psychologist work collaboratively to provide supports and services to our at-risk student population. In response to increasing mental health and substance abuse issues that have challenged area agency resources, we have devoted considerable efforts toward providing critical support services to a larger population of students at risk. At the same time, we have increased our work with our area public and private mental health providers to assist students and their families in receiving services critical to student success.

The adopted vision statement for inclusive education at Souhegan High School "*Souhegan High School aspires to be an inclusion community of learners*" remains a philosophy that the Special Instructional Services Department is proud to support. The efforts of all of the staff and faculty of Souhegan High School on behalf of our students who require extra support continues to be impressive. The expertise of the special education teachers, service providers, support staff, nurses, and guidance counselors assists all students in support of this philosophy. The continued encouragement of high expectations, collaborative educational teams, and facilitation of strong family-school partnerships is to be commended. We will continue to work diligently to meet the individual needs of our district's identified children while emphasizing best practices, continuous improvement and fiscal responsibility.

Respectfully Submitted,

Renea A. Sparks, Director of Special Instructional Services

Margaret A. Beauchamp, Assistant Director of Special Instructional Services

Souhegan Cooperative School District
 Actual Expenditures for Special Education Programs and Services
 FY 2011-2012 and FY 2012-2013 per RSA 32:11a

ITEM	FY 2011-2012	FY 2012-2013
REVENUES		
Catastrophic Aid	\$368,964	\$304,067
IDEA Grant	\$221,283	\$223,672
Medicaid	\$63,471	\$73,557
	<hr/>	<hr/>
Total Revenues	\$653,718	\$601,297
EXPENDITURES		
Salaries	\$1,839,486	\$1,905,150
Employee Benefits	\$679,509	\$727,493
Purchased Services	\$1,207,089	\$1,172,388
Supplies	\$23,437	\$14,571
Equipment	\$40,466	\$13,259
Other	\$250	\$0
	<hr/>	<hr/>
Total Expenditures	\$3,790,237	\$3,832,861
 Net Cost of Special Education	 \$3,136,519	 \$3,231,564
 Source DOE 25		

Souhegan Cooperative School District
 Report of the Treasurer to the School Board
 Fiscal Year 07/01/2012-06/30/2013

Cash on hand- as of 07/01/2012	\$808,575
Total Receipts- 07/01/2012-06/30/2013	\$21,061,771
Total Payments-07/01/2012-06/30/2013	<hr/> (\$20,432,421)
Cash Balance- as of 06/30/2013	\$1,437,926 *

* This represents the combined activity of three bank accounts.

Ann Logan, Treasurer

**REPORT ON INTERNAL CONTROL BASED ON
AN AUDIT OF BASIC FINANCIAL STATEMENTS**

To the School Board
Souhegan Cooperative School District

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Souhegan Cooperative School District (the District) as of and for the year ended June 30, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, the School Board, and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.



Manchester, New Hampshire
November 25, 2013