

# SCHOOL ADMINISTRATIVE UNIT THIRTY-NINE

Amherst, Mont Vernon, and Souhegan Cooperative School Districts



ADAM A. STEEL  
Superintendent of Schools

CHRISTINE M. LANDWEHRLE  
Assistant Superintendent  
of Elementary Education

STEVEN CHAMBERLIN  
Assistant Superintendent  
of Secondary Education

MARGARET A. BEAUCHAMP  
Director of Student Services

AMY FACEY  
Business Administrator

## Mont Vernon School Board Meeting

Thursday, April 7<sup>th</sup>, 2022 – 6:00 PM

Mont Vernon Village School- Library  
1 Kittredge Road, Mont Vernon NH

*For viewing only:*

*Please click the link to join the webinar*

<https://sau39.zoom.us/j/81211534528?pwd=eU85WExJbVhNelJ1UkhOQzJsUXJiZz09>

*Passcode: 605535*

Agenda Item	Time	Desired Action	Backup Materials
Call to Order	6:00 PM	Meeting called to order	None
Board Appointment	6:00 PM	Board Appointment	None
Board Organizational Meeting	6:00 PM	The Board to organize including the election of Chair, Vice Chair, Secretary and appointment of all committee responsibilities	None
Public Input I of II	6:10 PM		None
Student/Teacher Presentation	6:15 PM	A MVVS 6 <sup>th</sup> Grade Teacher to present to the Board on Math	None
Financial Audit Presentation	6:25 PM	The Board to receive the MVSD Audit Presentation	Governmental Letter Annual Financial Report
Consent Agenda -Approval	6:45 PM	<ol style="list-style-type: none"> <li>1. February 9<sup>th</sup> 2022 Draft Minutes</li> <li>2. March 24<sup>th</sup> 2022 Draft Minutes</li> <li>3. Unanticipated Revenue \$500</li> <li>4. September 2021 Treasurer's Report</li> <li>5. October 2021 Treasurer's Report</li> <li>6. Feb. MVVS Facilities Report</li> <li>7. MVVS Winter Growth Summary</li> <li>8. NESDEC Report</li> </ol>	February 9 <sup>th</sup> 2022 Draft Minutes March 24 <sup>th</sup> 2022 Draft Minutes Unanticipated Revenue Memo Sept. 2021 Treasurer's Report Oct. 2021 Treasurer's Report Feb. Facilities Report MVVS Winter Growth Summary NESDEC Report
Board Goals	7:00 PM	The board to have a preliminary discussion on goals	None

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Principal Reports	7:05 PM	<i>MVVS Principal, Mr. Thomas Lecklider, to present his March Principal's Report</i>	Mar. 2022 MV Principal's Report Mar. 2022 AMS Principal's Report
Top Material Request	7:20 PM	<i>Board to discuss the top material request from Specials</i>	MVVS Specials Top Needs
UFB and Potential Projects Initial Discussion	7:30 PM	<i>Board to discuss projected UFB, and potential FY 22 projects</i>	UFB Projections MVVS Potential Projects
Transition for Grade 6	7:40 PM	<i>The Board to review the transition to AMS for the MVVS 6<sup>th</sup> grade</i>	Transition Activity Schedule
Continuation of the Middle School Study Committee	7:50 PM	<i>The Board to discuss the continuation of the Middle School Study Committee</i>	None
Public Input II of II	8:00 PM		
Non-Public Session	8:05 PM	<i>RSA 91: A 3 II ( )</i>	
Meeting Adjourned	8:10 PM		



James A. Sojka, CPA\*

Sheryl A. Pratt, CPA\*\*\*

Michael J. Campo, CPA, MACCY

Scott T. Eagen, CPA, CFE

Karen M. Lascelle, CPA, CVA, CFE

Ashley Miller Klem, CPA, MSA

Tyler A. Paine, CPA\*\*\*

Kyle G. Gingras, CPA

Thomas C. Giffen, CPA

Ryan T. Gibbons, CPA, CFE

Brian P. McDermott, CPA\*\*

Justin Larsh, CPA

Patrick J. Mohan, CPA

\* Also licensed in Maine

\*\* Also licensed in Massachusetts

\*\*\* Also licensed in Vermont

February 15, 2022

To the Members of the School Board  
Mont Vernon School District  
1 School Street  
Amherst, NH 03031

Dear Members of the Board:

We have audited the financial statements of the governmental activities, each major fund, and aggregate remaining fund information of Mont Vernon School District for the year ended June 30, 2021. 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 24, 2019. 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 the Mont Vernon School District are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year. We noted no transactions entered into by the Mont Vernon 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. The most sensitive estimates affecting the Mont Vernon School District's financial statements were:

Management's estimates of the capital asset useful lives are 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 they are reasonable in relation to the financial statements taken as a whole.

Management's estimates of the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense 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 outflows and inflows of resources related to pensions, and pension expense in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimates of the other postemployment benefit (OPEB) liabilities, deferred outflows and inflows of resources related to OPEB, and OPEB expense are based on the assumptions of future events, such as employment, mortality, and the healthcare cost

**PLODZIK & SANDERSON, P.A.**  
*Certified Public Accountants*

trend, as well as estimates of the value of reported amounts. We evaluated key factors and assumptions used to develop the OPEB liability, deferred outflows and inflows of resources related to OPEB, and OPEB expense in determining that they are 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 and a list of these adjustments for the general fund and grants fund are 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 February 9, 2022.

*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 the Mont Vernon 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 the Mont Vernon 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.

**Timeliness of Deposits**

Our audit procedures revealed that deposits were not being made to the bank within a timely manner. Deposits should be made to the School District's bank within one week of receipt of the funds. Amounts that are held onto longer are at an increased risk of misappropriation and misstatement. We recommend that the School District ensure all amounts collected are deposited to the bank within one week of their receipt.

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. 87, Leases**, issued in June 2017, will be effective for the School District with its fiscal year ending June 30, 2022. 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.



**GASB Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period***, issued June 2018, will be effective for the School District with its fiscal year ending June 30, 2022. This Statement will enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period.

**GASB Statement No. 91, *Conduit Debt Obligations***, issued May 2019, will be effective for the School District with its fiscal year ending June 30, 2023. This Statement will provide a single method of reporting conduit debt obligations and eliminate differences in practice.

**GASB Statement No. 92, *Omnibus 2020***, issued in January 2020, will be effective for the School District with its fiscal year ended June 30, 2023. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.

**GASB Statement No. 93, *Replacement of Interbank Offered Rates***, issued in March 2020, will be effective for the School District with its fiscal year ended June 30, 2022. The objectives of this Statement are to address accounting and financial reporting implications that result from the replacement of an IBOR.

**GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements***, issued in March 2020, will be effective for the School District with its fiscal year ended June 30, 2023. The objectives of this Statement are to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs).

**GASB Statement No. 96, *Subscription-Based Information Technology Arrangements***, issued in May 2020, will be effective for the School District with its fiscal year ended June 30, 2023. This Statement will improve financial reporting by establishing a definition for SBITAs and providing uniform guidance for accounting and financial reporting for transactions that meet that definition.

**GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an Amendment of GASB Statements No. 14 and No. 84 and a Supersession of GASB Statement No. 32***, issued in January 2020, will be effective for the School District with its fiscal year ended June 30, 2022. The objectives of this Statement will result in more consistent financial reporting of defined contribution pension plans, defined contribution OPEB plans and other employee benefit plans, while mitigating the costs associated with reporting those plans.

We applied certain limited procedures to the following, which are required supplementary information (RSI) that supplements the basic financial statements:

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

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 the 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



*Mont Vernon School District*

*February 15, 2022*

*Page 4*

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 the members of the School Board and management of the Mont Vernon School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Respectfully,



PLODZIK & SANDERSON  
Professional Association

*Attachment:*

*Gov Letter AJE Attachment*



Client: **1025 - Mont Vernon School District**  
 Engagement: **2021 - Mont Vernon School District**  
 Period Ending: **6/30/2021**  
 Trial Balance: **001.0000 - Government Fund Trial Balance**  
 Workpaper: **910.0032 - Gov Letter AJE Attachment**  
 Fund Level: **Fund**  
 Index: **10, 22**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries</b>				
<b>Adjusting Journal Entries JE # 1</b>				
		<b>400.0020</b>		
AUDIT ONLY: To adjust begining fund balance to actual for rounding variance				
10-3000-000-00-000000	Revenue Rounding Account		1.00	
10-0770-000-00-000000	UNRESERVED FUND BALANCE			1.00
<b>Total</b>			<b>1.00</b>	<b>1.00</b>
<b>Adjusting Journal Entries JE # 2</b>				
		<b>400.5200</b>		
AUDIT ONLY: To restate for FY 20 expenditures that were grant funded in FY 21. Reverse client made entries				
22-0490-000-00-000000	FUND BALANCE		10,135.00	
22-2721-519-10-204912	FY20 CARES ACT TRANSPORTATION			10,135.00
<b>Total</b>			<b>10,135.00</b>	<b>10,135.00</b>
<b>Adjusting Journal Entries JE # 3</b>				
		<b>400.5200</b>		
To restate prior year fund balance for error in tuition calculation and remove the current year revenue.				
10-0141-000-00-000000	I/G RECEIVABLE (SAU 39 DISTRICTS)		32,537.00	
10-1980-000-00-000000	REFUND OF PRIOR YEARS EXPENDITURES		32,537.00	
10-0141-000-00-000000	I/G RECEIVABLE (SAU 39 DISTRICTS)			32,537.00
10-0770-000-00-000000	UNRESERVED FUND BALANCE			32,537.00
<b>Total</b>			<b>65,074.00</b>	<b>65,074.00</b>
<b>Adjusting Journal Entries JE # 4</b>				
		<b>520.6100</b>		
To move expenditures from the general fund for HVAC repairs/upgrades which will be covered by ESSER grant. To also record associated receivable balance.				
10-0402-000-00-000000	FUND 10 INTERFUND PAYABLES		18,800.00	
22-0140-000-00-000000	INTERGOVERNMENTAL RECEIVABLE		18,800.00	
22-2620-430-10-211707	FY 21 ESSER II HVAC DESIGN		18,800.00	
10-2620-432-10-030220	COVID- HVAC REPAIRS/UPGRADES			18,800.00
22-0402-000-00-000000	FUND 22 INTERFUND PAYABLE			18,800.00
22-4959-000-00-211707	FY 21 ESSER II REVENUE			18,800.00
<b>Total</b>			<b>56,400.00</b>	<b>56,400.00</b>
<b>Total Adjusting Journal Entries</b>			<b>131,610.00</b>	<b>131,610.00</b>
<b>Total All Journal Entries</b>			<b>131,810.00</b>	<b>131,810.00</b>

**MONT VERNON SCHOOL DISTRICT**  
**ANNUAL FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**



**MONT VERNON SCHOOL DISTRICT**  
**ANNUAL FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

**TABLE OF CONTENTS**

		<u>PAGES</u>
	<b>INDEPENDENT AUDITOR'S REPORT</b> .....	1 - 2
	<b>MANAGEMENT'S DISCUSSION AND ANALYSIS</b> .....	3 - 7
 <b>BASIC FINANCIAL STATEMENTS</b> 		
<b>Government-wide Financial Statements</b>		
A	Statement of Net Position .....	8
B	Statement of Activities .....	9
<b>Fund Financial Statements</b>		
<i>Governmental Funds</i>		
C-1	Balance Sheet .....	10
C-2	Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position.....	11
C-3	Statement of Revenues, Expenditures, and Changes in Fund Balances.....	12
C-4	Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities .....	13
<i>Budgetary Comparison Information</i>		
D-1	Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) – General Fund .....	14
D-2	Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (GAAP Basis) – Grants Fund .....	15
	<b>NOTES TO THE BASIC FINANCIAL STATEMENTS</b> .....	16 - 33
 <b>REQUIRED SUPPLEMENTARY INFORMATION</b> 		
E	Schedule of the School District's Proportionate Share of Net Pension Liability.....	34
F	Schedule of School District Contributions - Pensions .....	35
	<b>NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION -</b> <b>PENSION LIABILITY</b> .....	36
G	Schedule of the School District's Proportionate Share of Net Other Postemployment Benefits Liability .....	37
H	Schedule of School District Contributions – Other Postemployment Benefits.....	38
I	Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios ..	39
	<b>NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION -</b> <b>OTHER POSTEMPLOYMENT BENEFITS LIABILITY</b> .....	40
 <b>COMBINING AND INDIVIDUAL FUND SCHEDULES</b> 		
<b>Governmental Funds</b>		
<i>Major General Fund</i>		
1	Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis).....	41
2	Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis) .....	42
3	Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis) .....	43
<i>Nonmajor Governmental Funds</i>		
4	Combining Balance Sheet .....	44
5	Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances.....	45



# PLODZIK & SANDERSON

*Professional Association/Certified Public Accountants*

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

## ***INDEPENDENT AUDITOR'S REPORT***

To the Members of the School Board  
Mont Vernon School District  
Mont Vernon, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Mont Vernon School District as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

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

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

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of the Mont Vernon School District, as of June 30, 2021, and the respective changes in financial position and the respective budgetary comparison for the general fund and grants fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

**Required Supplementary Information** - Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

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

*Mont Vernon School District  
Independent Auditor's Report*

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

Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

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

February 9, 2022

*Plodzik & Sanderson  
Professional Association*

**Mont Vernon School District  
Management's Discussion and Analysis (MD&A)  
Of the Annual Financial Report for the Year Ended June 30, 2021**

## **INTRODUCTION**

The Superintendent of Schools and Business Administrator of New Hampshire School Administrative Unit (SAU) #39, as management of the Mont Vernon School District (the District), offers this Management's Discussion and Analysis of the financial activities of the District for the fiscal year which ended June 30, 2021. Responsibility for both the accuracy of the data, and the completeness and fairness of this presentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in all material respects. This data is reported in a manner designed to fairly present the District's financial position, and the result of operations of the various funds of the District. All disclosures necessary to enable the reader to gain an accurate understanding of the District's financial activities have been included. Comparative summary financial information is shown here, as is required, and contains meaningful information relating to the District's finances and changes in financial position. Readers are encouraged to consider the information presented here in conjunction with additional information found within the body of the annual financial statements.

The SAU is responsible for establishing an accounting and internal control structure for the District, which is designed to ensure that the physical, data, informational, intellectual, and human resource assets are protected from loss, theft, and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). Management also strives to ensure that these assets are put to good and effective use. The internal control structure is designed to provide reasonable assurances that these objectives are attained.

## **FINANCIAL HIGHLIGHTS**

- The District's total net position on June 30, 2021 was (\$1,668,481). This was a decrease in Total Net Position of \$418,627 from the previous fiscal year, as restated. Per Note 13 Total Net Position consists of:
  - \$306,520 in capital assets- a decrease of \$71,219,
  - (\$1,975,001) unrestricted net position balance- a decrease of \$367,678.
- Governmental funds reported combined ending fund balances of \$898,593, an increase of \$164,916 from the previous fiscal year, as restated. See Note 14.
  - General Governmental Funds, which include the General fund and Trust Funds show an ending fund balance of \$886,365, an increase of \$156,988.
  - Grants fund shows a positive net change of \$10,135, which offsets the prior year's negative fund balance, as restated, of -\$10,135. This was due to timing of grant expenditures incurred and expected grant revenue availability.

- Nonmajor Governmental Funds, which includes the Food Service Fund and Student Activity Funds, shows an ending balance of \$12,228 a decrease of \$2,207 from the previous fiscal year.
- The District's non-current portion of long-term obligations is \$4,288,854. These liabilities reflect a reduction in net position consisting of:
  - \$7,923 in compensated absences
  - \$3,677,079 in net pension liability
  - \$603,852 in other postemployment benefits
- The Mont Vernon School District carries no debt.

## OVERVIEW OF FINANCIAL STATEMENTS

This annual report consists of three parts – management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

**Government-wide Financial Statements.** The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business, and to provide both long-term and short-term information.

The *Statement of Net Position* presents information on all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference reported as net position. This statement of net position includes debt and contractual obligations as elements of the liabilities of the District.

The *Statement of Activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows only in future fiscal periods. Growth in net position over time can generally be expected to reflect improving financial condition, while decline would indicate weakening financial condition.

**Fund Financial Statements.** The fund financial statements provide more detailed information about the District's most significant funds – not the District as a whole. Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for particular programs. Some funds are required to be established by state law and by bond covenants. The District establishes other funds to control and manage money for particular purposes or to show that the District is meeting legal responsibilities for using certain revenues.

The General Fund, Food Service Fund, Grants Fund, and Student Activity Fund are consolidated as Governmental Funds. Two of the funds' expenditures are compared to

budget in the Budgetary Comparison Statements. All Food Service revenues are expended on program operations and the Grants Fund revenues are spent mainly on instruction.

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

**NET POSITION**

The Districts negative net position is due to the School District’s implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, and GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* which requires the School District to report their proportionate share of the New Hampshire Retirement System’s liability based upon their plan contributions for the year.

The table below provides a summary of the change in net position for fiscal year 2021 compared to fiscal year 2020:

	Summary of Net Position Governmental Activities	
	June 30, 2021	June 30, 2020 (As restated)
Current and Other Assets	\$ 1,110,816	\$ 949,406
Capital Assets	306,520	377,739
Total Assets	<u>1,417,336</u>	<u>1,327,145</u>
Deferred Outflows of Resources	<u>1,524,095</u>	<u>871,546</u>
Current Liabilities	210,569	193,947
Other Liabilities	4,288,854	3,068,694
Total Liabilities	<u>4,499,423</u>	<u>3,262,641</u>
Deferred Inflows of Resources	<u>110,489</u>	<u>165,634</u>
Net Position:		
Net Investment in Capital Assets	306,520	377,739
Unrestricted	(1,975,001)	(1,607,323)
Total Net Position, as restated	<u><u>\$ (1,668,481)</u></u>	<u><u>\$ (1,229,584)</u></u>

**Changes in Net Position.** The District's total revenue was \$5,438,899 with the total expenses \$5,857,526, results in a decrease of net position of \$418,627. The majority of the District's revenue (69%) came from the local tax. The majority of the District's expenses (67%) were for instruction.

Summary of Changes in Net Position  
Governmental Activities

	<u>June 30,</u> 2021	<u>June 30,</u> 2020
<b>Revenues:</b>		
<b>Program Revenue:</b>		
Charges for Services	\$ 12,877	\$ 37,066
Operating Grants and Contributions	234,197	125,229
<b>General Revenue:</b>		
School District Assessment	3,783,744	3,258,944
Grants and Contributions no restricted to specific programs	1,371,924	1,250,788
Unrestricted Investment Income	857	10,378
Miscellaneous	35,300	10,517
<b>Total Revenues</b>	<u>5,438,899</u>	<u>4,692,922</u>
<b>Expenses:</b>		
Instruction	3,942,167	3,394,432
Support Services:		
Student	435,351	400,494
Instructional Staff	169,839	163,266
Administration & Business	570,749	474,263
Operation and Maintenance of Plant	431,234	394,552
Student Transportation	167,057	190,514
Other	65,001	69,914
Non-Instructional Services	76,128	73,811
<b>Total Expenses</b>	<u>5,857,526</u>	<u>5,161,246</u>
Change in Net Position	(418,627)	(468,324)
Net effect of restatements	-	22,402
Net Position, beginning, as restated	<u>(1,249,854)</u>	<u>(803,932)</u>
<b>Net Position, ending</b>	<u>\$ (1,668,481)</u>	<u>\$ (1,249,854)</u>

## **CAPITAL ASSETS AND DEBT ADMINISTRATION**

### **Capital Assets**

On June 30, 2021, the District reported capital assets of \$306,520 (net of accumulated depreciation), which consists of a broad range of capital assets, including buildings improvements, and machinery, equipment & furniture. More detailed information about the District's capital assets is presented in the notes to the financial statements. See Note 1-F and Note 5.

### **Long-Term Liabilities**

Compensated absences had a net increase in potential future payments of \$4,464. Liabilities for other post-employment benefits had a net increase in potential future payments of \$67,463, and net pension had a net increase in potential future liability of \$1,148,233. More detailed information about the District's long term liabilities is presented in the notes to the financial statements. See Note 9.

## **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, parents, participants, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact Adam Steel, Superintendent, at (603) 673-2690 or by mail at:

Mont Vernon School District  
ATTN: Business Office  
PO Box 849  
Amherst, NH 03031



***BASIC FINANCIAL STATEMENTS***

**EXHIBIT A**  
**MONT VERNON SCHOOL DISTRICT**  
*Statement of Net Position*  
*June 30, 2021*

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 678,498
Other receivables	155
Intergovernmental receivable	432,163
Capital assets, net of accumulated depreciation	306,520
Total assets	1,417,336
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Amounts related to pensions	1,405,830
Amounts related to other postemployment benefits	118,265
Total deferred outflows of resources	1,524,095
<b>LIABILITIES</b>	
Accounts payable	50,189
Accrued salaries and benefits	7,441
Intergovernmental payable	152,939
Noncurrent obligations:	
Due in more than one year	4,288,854
Total liabilities	4,499,423
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unavailable revenue	1,654
Amounts related to pensions	55,278
Amounts related to other postemployment benefits	53,557
Total deferred inflows of resources	110,489
<b>NET POSITION</b>	
Net investment in capital assets	306,520
Unrestricted	(1,975,001)
Total net position	\$ (1,668,481)

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT B**  
**MONT VERNON SCHOOL DISTRICT**  
*Statement of Activities*  
For the Fiscal Year Ended June 30, 2021

	Expenses	Program Revenues		Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Instruction	\$ 3,942,167	\$ 8,119	\$ 107,055	\$ (3,826,993)
Support services:				
Student	435,351	-	4,777	(430,574)
Instructional staff	169,839	-	27,166	(142,673)
General administration	38,316	-	3,013	(35,303)
Executive administration	209,212	-	-	(209,212)
School administration	323,221	-	1,742	(321,479)
Operation and maintenance of plant	431,234	-	30,858	(400,376)
Student transportation	167,057	-	10,135	(156,922)
Other	65,001	-	10,711	(54,290)
Noninstructional services	76,128	4,758	38,740	(32,630)
Total governmental activities	<u>\$ 5,857,526</u>	<u>\$ 12,877</u>	<u>\$ 234,197</u>	<u>(5,610,452)</u>
General revenues and contributions:				
School district assessment				3,783,744
Grants and contributions not restricted to specific programs				1,371,924
Interest				857
Miscellaneous				35,300
Total general revenues and contributions				<u>5,191,825</u>
Change in net position				(418,627)
Net position, beginning, as restated (see Note 15)				(1,249,854)
Net position, ending				<u>\$ (1,668,481)</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT C-1**  
**MONT VERNON SCHOOL DISTRICT**  
**Governmental Funds**  
**Balance Sheet**  
**June 30, 2021**

	General	Grants	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 666,270	\$ -	\$ 12,228	\$ 678,498
Accounts receivable	155	-	-	155
Intergovernmental receivable	376,198	40,130	15,835	432,163
Interfund receivables	43,966	-	-	43,966
Total assets	<u>\$ 1,086,589</u>	<u>\$ 40,130</u>	<u>\$ 28,063</u>	<u>\$ 1,154,782</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 43,543	\$ -	\$ 6,646	\$ 50,189
Accrued salaries and benefits	7,441	-	-	7,441
Intergovernmental payable	149,240	-	3,699	152,939
Interfund payable	-	38,476	5,490	43,966
Total liabilities	<u>200,224</u>	<u>38,476</u>	<u>15,835</u>	<u>254,535</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - received in advance	-	1,654	-	1,654
<b>FUND BALANCES</b>				
Committed	426,134	-	-	426,134
Assigned	133,739	-	12,228	145,967
Unassigned	326,492	-	-	326,492
Total fund balances	<u>886,365</u>	<u>-</u>	<u>12,228</u>	<u>898,593</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,086,589</u>	<u>\$ 40,130</u>	<u>\$ 28,063</u>	<u>\$ 1,154,782</u>

**EXHIBIT C-2**  
**MONT VERNON SCHOOL DISTRICT**  
**Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position**  
**June 30, 2021**

Total fund balances of governmental funds (Exhibit C-1)		\$ 898,593
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.		
Cost	\$ 3,511,451	
Less accumulated depreciation	<u>(3,204,931)</u>	306,520
Pension and other postemployment benefits (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources related to pensions	\$ 1,405,830	
Deferred inflows of resources related to pensions	(55,278)	
Deferred outflows of resources related to OPEB	118,265	
Deferred inflows of resources related to OPEB	<u>(53,557)</u>	1,415,260
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (43,966)	
Payables	<u>43,966</u>	-
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Compensated absences	\$ 7,923	
Net pension liability	3,677,079	
Other postemployment benefits	<u>603,852</u>	(4,288,854)
Net position of governmental activities (Exhibit A)		<u><u>\$ (1,668,481)</u></u>

**EXHIBIT C-3**  
**MONT VERNON SCHOOL DISTRICT**  
**Governmental Funds**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 2021**

	General	Grants	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
School district assessment	\$ 3,783,744	\$ -	\$ -	\$ 3,783,744
Other local	37,020	67	12,014	49,101
State	1,389,920	3,450	771	1,394,141
Federal	527	173,417	37,969	211,913
Total revenues	<u>5,211,211</u>	<u>176,934</u>	<u>50,754</u>	<u>5,438,899</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	3,440,433	88,532	9,464	3,538,429
Support services:				
Student	379,287	4,777	-	384,064
Instructional staff	119,021	27,166	-	146,187
General administration	35,303	3,013	-	38,316
Executive administration	209,212	-	-	209,212
School administration	276,300	1,742	-	278,042
Operation and maintenance of plant	345,541	30,858	-	376,399
Student transportation	167,057	-	-	167,057
Other	54,290	10,711	-	65,001
Noninstructional services	-	-	71,276	71,276
Total expenditures	<u>5,026,444</u>	<u>166,799</u>	<u>80,740</u>	<u>5,273,983</u>
Excess (deficiency) of revenues over (under) expenditures	<u>184,767</u>	<u>10,135</u>	<u>(29,986)</u>	<u>164,916</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	27,779	27,779
Transfers out	(27,779)	-	-	(27,779)
Total other financing sources (uses)	<u>(27,779)</u>	<u>-</u>	<u>27,779</u>	<u>-</u>
Net change in fund balances	156,988	10,135	(2,207)	164,916
Fund balances, beginning, as restated (see Note 15)	729,377	(10,135)	14,435	733,677
Fund balances, ending	<u>\$ 886,365</u>	<u>\$ -</u>	<u>\$ 12,228</u>	<u>\$ 898,593</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

*EXHIBIT C-4*  
**MONT VERNON SCHOOL DISTRICT**  
*Reconciliation of the Statement of Revenues, Expenditures, and*  
*Changes in Fund Balances - Governmental Funds to the Statement of Activities*  
*For the Fiscal Year Ended June 30, 2021*

Net change in fund balances of total governmental funds (Exhibit C-3)	\$	164,916
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p> <p>Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Depreciation expense exceeded capital outlay expenditures in the current year, as follows:</p>		
Capitalized capital outlay	\$	45,611
Depreciation expense		(95,281)
		(49,670)
<p>The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to decrease net position.</p>		
		(21,549)
<p>Transfers in and out between governmental funds are eliminated on the Statement of Activities.</p>		
Transfers in	\$	(27,779)
Transfers out		27,779
		-
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.</p>		
Increase in compensated absences payable	\$	(4,464)
Net change in net pension liability and deferred outflows and inflows of resources related to pensions		(431,460)
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits		(76,400)
		(512,324)
Change in net position of governmental activities (Exhibit B)	\$	(418,627)

**EXHIBIT D-1**  
**MONT VERNON SCHOOL DISTRICT**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget and Actual (Non-GAAP Budgetary Basis)*  
**General Fund**  
*For the Fiscal Year Ended June 30, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
School district assessment	\$ 3,783,744	\$ 3,783,744	\$ 3,783,744	\$ -
Other local	1,184	1,584	36,773	35,189
State	1,374,272	1,374,272	1,389,920	15,648
Federal	-	-	527	527
Total revenues	<u>5,159,200</u>	<u>5,159,600</u>	<u>5,210,964</u>	<u>51,364</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	3,548,239	3,611,979	3,440,433	171,546
Support services:				
Student	527,693	533,952	379,287	154,665
Instructional staff	152,418	149,994	119,021	30,973
General administration	29,512	29,512	35,303	(5,791)
Executive administration	229,383	229,383	209,212	20,171
School administration	262,996	262,496	276,300	(13,804)
Operation and maintenance of plant	277,878	351,652	463,293	(111,641)
Student transportation	239,367	239,367	167,057	72,310
Other	72,217	72,217	70,277	1,940
Total expenditures	<u>5,339,703</u>	<u>5,480,552</u>	<u>5,160,183</u>	<u>320,369</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(180,503)</u>	<u>(320,952)</u>	<u>50,781</u>	<u>371,733</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(50,000)</u>	<u>(50,000)</u>	<u>(77,779)</u>	<u>(27,779)</u>
Net change in fund balance	<u>\$ (230,503)</u>	<u>\$ (370,952)</u>	<u>(26,998)</u>	<u>\$ 343,954</u>
Decrease in restricted fund balance			220	
Unassigned fund balance, beginning, as restated (see Note 15)			353,270	
Unassigned fund balance, ending			<u>\$ 326,492</u>	

The Notes to the Basic Financial Statements are an integral part of this statement.



**EXHIBIT D-2**  
**MONT VERNON SCHOOL DISTRICT**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget and Actual (GAAP Basis)*  
**Grants Fund**  
*For the Fiscal Year Ended June 30, 2021*

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Other local	\$ -	\$ 1,612	\$ 67	\$ (1,545)
State	-	3,531	3,450	(81)
Federal	88,000	176,350	173,417	(2,933)
Total revenues	<u>88,000</u>	<u>181,493</u>	<u>176,934</u>	<u>(4,559)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	73,000	90,848	88,532	2,316
Support services:				
Student	-	4,777	4,777	-
Instructional staff	15,000	29,409	27,166	2,243
General administration	-	3,013	3,013	-
School administration	-	1,742	1,742	-
Operation and maintenance of plant	-	30,858	30,858	-
Student transportation	-	10,135	-	10,135
Other	-	10,711	10,711	-
Total expenditures	<u>88,000</u>	<u>181,493</u>	<u>166,799</u>	<u>14,694</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	10,135	<u>\$ 10,135</u>
Fund balance, beginning, as restated (see Note 15)			(10,135)	
Fund balance, ending			<u>\$ -</u>	

The Notes to the Basic Financial Statements are an integral part of this statement.

**MONT VERNON SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

	<u>NOTE</u>
<b>Summary of Significant Accounting Policies .....</b>	1
Reporting Entity .....	1-A
Government-wide and Fund Financial Statements .....	1-B
Measurement Focus, Basis of Accounting, and Financial Statement Presentation .....	1-C
Cash and Cash Equivalents .....	1-D
Receivables .....	1-E
Capital Assets .....	1-F
Interfund Activities .....	1-G
Accounts Payable .....	1-H
Deferred Outflows/Inflows of Resources .....	1-I
Long-term Obligations .....	1-J
Compensated Absences .....	1-K
Defined Benefit Pension Plan .....	1-L
Postemployment Benefits Other Than Pensions (OPEB) .....	1-M
Net Position/Fund Balances .....	1-N
Use of Estimates .....	1-O
 <b>Stewardship, Compliance, and Accountability .....</b>	 2
Budgetary Information .....	2-A
Budgetary Reconciliation to GAAP Basis .....	2-B

***DETAILED NOTES ON ALL FUNDS***

Cash and Cash Equivalents .....	3
Receivables .....	4
Capital Assets .....	5
Interfund Balances and Transfers .....	6
Intergovernmental Payables .....	7
Deferred Outflows/Inflows of Resources .....	8
Long-term Liabilities .....	9
Defined Benefit Pension Plan .....	10
Postemployment Benefits Other Than Pensions (OPEB) .....	11
New Hampshire Retirement System (NHRS) .....	11-A
Retiree Health Benefit Program .....	11-B
Encumbrances .....	12
Governmental Activities Net Position .....	13
Governmental Fund Balances .....	14
Prior Period Adjustments .....	15
Risk Management .....	16
Contingent Liabilities .....	17
COVID-19 .....	18
Subsequent Events .....	19

**MONT VERNON SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Mont Vernon School District, in Mont Vernon, New Hampshire (the School District), have been prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

***1-A Reporting Entity***

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

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

***1-B Government-wide and Fund Financial Statements***

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

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

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

***Fund Financial Statements*** – Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor governmental funds, and are presented in the other governmental column of the fund financial statements.

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

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

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

***Measurement Focus and Basis of Accounting*** – The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School District generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement-based grants, which use a period of one year. District assessments,

**MONT VERNON SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

intergovernmental revenue, and other local sources associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

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

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

The School District reports the following major governmental funds:

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

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

**Nonmajor Funds** – The School District also reports two nonmajor governmental funds, the food service fund and the Mont Vernon Village School student activity fund.

**1-D Cash and Cash Equivalents**

The School District considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits, and savings accounts. A cash pool is maintained that is available for use by all funds. Each fund’s portion of this pool is reflected on the combined financial statements under the caption “cash and cash equivalents.”

New Hampshire statutes require that the School District treasurer have custody of all money belonging to the School District and pay out the same only upon orders of the School Board. The treasurer shall deposit all such monies in participation units in the public deposit investment pool established pursuant to NH RSA 383:22 or in solvent banks in the State. Funds may be deposited in banks outside the State if such banks pledge and deliver to a third-party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

**1-E Receivables**

Receivables in the government-wide and governmental fund financial statements represent amounts due to the School District at June 30, recorded as revenue, which will be collected in the future and consist primarily of accounts and intergovernmental receivables.

**1-F Capital Assets**

Capital assets are reported in the governmental activities column in the government-wide financial statements. Purchased or constructed assets are recorded at actual cost or estimated historical cost if actual cost is unavailable. Donated capital assets are recorded at estimated fair value at the date of donation, if received on or before June 15, 2015. Donated capital assets received after June 15, 2015 are recorded at acquisition value. The School District has established a threshold of \$10,000 or more and an estimated useful life in excess of five years for capitalization of depreciable assets.

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

**MONT VERNON SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

The accounting and reporting treatment applied to capital assets associated with a fund are determined by the fund’s measurement focus. General capital assets are assets of the School District as a whole. When purchased, such assets are recorded as expenditures in a governmental fund and capitalized as assets in the government-wide Statement of Net Position.

In the government-wide financial statements, the cost of property sold or retired, together with the related accumulated depreciation, is removed and any resulting gain or loss is included in income.

Capital assets of the School District are depreciated using the straight-line method over the following estimated useful lives:

<b>Capital Asset Class:</b>	<u>Years</u>
Buildings and building improvements	10 - 20
Machinery, equipment, and furniture	5 - 30

***1-G Interfund Activities***

Interfund activities are reported as follows:

***Interfund Receivables and Payables*** – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds” (i.e., the current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

***Interfund Transfers*** – Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

***1-H Accounts Payable***

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of June 30, 2021.

***1-I Deferred Outflows/Inflows of Resources***

***Deferred outflows of resources***, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until then.

***Deferred inflows of resources***, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) which will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year.

***1-J Long-term Obligations***

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position.

***1-K Compensated Absences***

General leave for the School District includes vacation pay. General leave is based on an employee’s length of employment and is earned ratably during the span of employment. Upon retirement or termination, employees are paid full value for any accrued general leave earned as set forth by the School District’s personnel policy.

Vested or accumulated general leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated general leave that are not expected to be liquidated with expendable financial resources are maintained separately and represent a reconciling item between the governmental fund and government-wide presentations.

**MONT VERNON SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

***1-L Defined Benefit Pension Plan***

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules prepared by New Hampshire Retirement System, and audited by the plan's independent auditors, require management to make a number of estimates and assumptions related to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

***1-M Postemployment Benefits Other Than Pensions (OPEB)***

The School District maintains two separate other postemployment benefit plans, as follows:

***New Hampshire Retirement System Plan*** – For the purposes of measuring the total other postemployment benefit (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System OPEB Plan (the plan) and additions to/deductions from the plan's fiduciary net position has been determined on the same basis as they are reported by the New Hampshire Retirement System. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

***Single Employer Plan*** – For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information has been determined based on the School District's actuarial report. For this purpose, benefit payments are recognized when due and payable in accordance with benefit terms.

***1-N Net Position/Fund Balances***

Government-wide statements – Equity is classified as net position and displayed in two components:

**Net Investment in Capital Assets** – Consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, or other debt attributable to the acquisition, construction, or improvement of those assets.

**Unrestricted Net Position** – Consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

***Fund Balance Classifications*** – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make sure the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

**Nonspendable** – Amounts that cannot be spent because they are either (a) not in spendable form; or (b) are legally or contractually required to be maintained intact. The School District does not report nonspendable fund balance at June 30, 2021.

**Restricted** – Amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

**Committed** – Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (School District Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially

**MONT VERNON SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

**Assigned** – Amounts that are constrained by the School District’s intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the School Board or through the Board delegating this responsibility to the Superintendent or Business Administrator through the budgetary process.

**Unassigned** – The portion of fund balance that has not been restricted, committed, or assigned for a specific purpose.

When multiple net position/fund balance classifications are available for use, it is the School District’s policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

***1-O Use of Estimates***

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses/expenditures during the period reported. These estimates include assessing the collectability of accounts receivable, the useful lives of capital assets, net pension liability, other postemployment benefit liability, and deferred outflows and inflows of resources related to both pension and other postemployment benefits among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

***NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY***

***2-A Budgetary Information***

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District’s operations. At its annual meeting, the School District adopts a budget for the current year for the general, and grants fund, as well as the nonmajor food service fund. However, the School Board has voted and accepted the federal grants awarded to the District through the year so these amounts are reported as a final budget for the grants fund, which is also reported as a major fund. Except as reconciled below, the budget was adopted on a basis consistent with United States generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. In the fiscal year 2021, \$230,503 of the beginning general fund unassigned fund balance was applied for this purpose. Additionally, under the provisions of Emergency Order No. 38, the School District met the requirements to expend up to \$140,449 of fiscal year June 30, 2020 unrestricted fund balance.

***2-B Budgetary Reconciliation to GAAP Basis***

While the School District reports financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual is presented for each major governmental fund which had a budget. There are no differences between the budgetary basis and GAAP basis of accounting for the major grants fund.

**MONT VERNON SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

Differences between the budgetary basis and GAAP basis of accounting for the general fund are as follows:

Revenues:	
Per Exhibit D-1 (budgetary basis)	\$5,210,964
Adjustments:	
Basis difference:	
GASB Statement No. 54:	
Interest earnings related to the blended expendable trust funds	247
Per Exhibit C-3 (GAAP Basis)	<u>\$5,211,211</u>
Expenditures and other financing uses:	
Per Exhibit D-1 (budgetary basis)	\$5,237,962
Adjustments:	
Basis difference:	
Encumbrances, ending	(133,739)
GASB Statement No. 54:	
To remove transfer from the general fund to the blended expendable trust fund	(50,000)
Per Exhibit C-3 (GAAP basis)	<u>\$5,054,223</u>

**DETAILED NOTES ON ALL FUNDS**

**NOTE 3 – CASH AND CASH EQUIVALENTS**

The School District's deposits are entirely covered by federal depository insurance (FDIC) or by collateral held by the School District's agent in the School District's name. The FDIC currently insures the first \$250,000 of the School District's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by collateral. As of year-end, the carrying amount of the School District's deposits was \$678,498 and the bank balances totaled \$1,061,759.

**NOTE 4 – RECEIVABLES**

Receivables at June 30, 2021, consisted of accounts and intergovernmental amounts arising from grants, school lunch program, restricted grants, and expendable trust funds held by the Town of Mont Vernon Trustees of Trust Funds for the School District. Receivables are recorded on the School District's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

**NOTE 5 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2021 consisted of the following:

	Balance, beginning	Additions	Retirements	Balance, ending
At cost:				
Being depreciated:				
Buildings and building improvements	\$ 3,360,141	\$ 45,611	\$ (32,932)	\$ 3,372,820
Machinery, equipment and furniture	178,877	-	(40,246)	138,631
Total capital assets being depreciated	<u>3,539,018</u>	<u>45,611</u>	<u>(73,178)</u>	<u>3,511,451</u>
Less accumulated depreciation:				
Buildings and building improvements	(3,066,929)	(84,340)	20,162	(3,131,107)
Machinery, equipment and furniture	(94,350)	(10,941)	31,467	(73,824)
Total accumulated depreciation	<u>(3,161,279)</u>	<u>(95,281)</u>	<u>51,629</u>	<u>(3,204,931)</u>
Net book value, all capital assets	<u>\$ 377,739</u>	<u>\$ (49,670)</u>	<u>\$ (21,549)</u>	<u>\$ 306,520</u>



**MONT VERNON SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

Depreciation expense was charged to functions of the School District based on their usage of the related assets. The amounts allocated to each function are as follows:

Support services:		
Operation and maintenance of plant	\$	93,780
Noninstructional services		1,501
Total depreciation expense	\$	95,281

**NOTE 6 – INTERFUND BALANCES AND TRANSFERS**

Interfund receivable and payable balances consisting of overdrafts in pooled cash and budgetary transfers at June 30, 2021 are as follows:

Receivable Fund	Payable Fund	Amount
General	Grants	\$ 38,476
	Nonmajor	5,490
		\$ 43,966

Interfund transfers during the year ended June 30, 2021 are as follows:

	Transfers In:
	Nonmajor
	Fund
Transfers out:	
General fund	\$ 27,779

Transfers are used to: (1) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; and (2) use unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**NOTE 7 – INTERGOVERNMENTAL PAYABLES**

Amounts due to other governments at June 30, 2021 consist of the following:

	General Fund	Nonmajor Funds	Total
Balance due to Amherst School District	\$ 142,503	\$ 3,699	\$ 146,202
Balance due to the School Administrative Unit No. 39	6,737	-	6,737
Total intergovernmental payables due	\$ 149,240	\$ 3,699	\$ 152,939

**NOTE 8 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

Deferred outflows of resources at June 30, 2021 consist of amounts related to pensions totaling \$1,405,830 and amounts related to OPEB totaling \$118,265. For further discussion on these amounts, see Notes 10 and 11, respectively.

Deferred inflows of resources at June 30, 2021 consist of the following:

	Governmental Activities	Grants Fund
State and local grant revenue collected in advance of eligible expenditures being made	\$ 1,654	\$ 1,654
Amounts related to pensions, see Note 10	55,278	-
Amounts related to OPEB, see Note 11	53,557	-
Total deferred inflows of resources	\$ 110,489	\$ 1,654

**MONT VERNON SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

**NOTE 9 – LONG-TERM LIABILITIES**

Changes in the School District’s long-term liabilities consisted of the following for the year ended June 30, 2021:

	Balance July 1, 2020	Additions	Balance June 30, 2021
Compensated absences	\$ 3,459	\$ 4,464	\$ 7,923
Pension related liability	2,528,846	1,148,233	3,677,079
Net other postemployment benefits	536,389	67,463	603,852
Total long-term liabilities	<u>\$ 3,068,694</u>	<u>\$ 1,220,160</u>	<u>\$ 4,288,854</u>

Enitre June 30, 2021 balance is due in more than one year.

**NOTE 10 – DEFINED BENEFIT PENSION PLAN**

**Plan Description** – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers with in the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

**Benefits Provided** – Benefit formulas and eligibility requirements for the Pension Plan are set by state law (RSA 100-A). The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and benefit multiplier depending on vesting status as of 1/1/12. The maximum retirement allowance for Group II members vested by 1/1/12 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by 1/1/12 the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

Years of Creditable Service as of 1/1/12	Minimum Age	Minimum Service	Benefit Multiplier
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

**Contributions** – The System is financed by contributions from both the employees and the School District. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees are required to contribute 7% of earnable compensation. For fiscal year 2021, the School District contributed 15.99% for teachers and 10.88% for other employees. The contribution requirement for the fiscal year 2021 was \$274,259, which was paid in full.

**MONT VERNON SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

**Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions** – At June 30, 2021, the School District reported a liability of \$3,677,079 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019. The School District’s proportion of the net pension liability was based on a projection of the School District’s long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2020, the School District’s proportion was 0.06% which was an increase of 0.01% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the School District recognized pension expense of \$705,719. At June 30, 2021, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 441,105	\$ 15,797
Net difference between projected and actual investment earnings on pension plan investments	227,431	-
Changes in assumptions	363,736	-
Differences between expected and actual experience	99,299	39,481
Contributions subsequent to the measurement date	274,259	-
Total	\$ 1,405,830	\$ 55,278

The \$274,259 reported as deferred outflows of resources related to pensions results from the School District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30,	
2021	\$ 271,648
2022	316,750
2023	273,137
2024	214,758
Thereafter	-
Totals	\$1,076,293

**Actuarial Assumptions** – The collective total pension liability was determined by an actuarial performed as of June 30, 2019, rolled forward to June 30, 2020, using the following assumptions:

Inflation:	2.0% per year
Wage inflation:	2.75% per year (2.25% for Teachers)
Salary increases:	5.6% average, including inflation
Investment rate of return:	6.75% net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

**Long-term Rates of Return** – The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

**MONT VERNON SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

Following is a table presenting target allocations and long-term rates of return for 2020:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return
		2020
Large Cap Equities	22.50%	3.71%
Small/Mid Cap Equities	7.50%	4.15%
Total domestic equities	30.00%	
Int'l Equities (unhedged)	13.00%	3.96%
Emerging Int'l Equities	7.00%	6.20%
Total international equity	20.00%	
Core Bonds	9.00%	0.42%
Global Multi-Sector Fixed Income	10.00%	1.66%
Absolute Return Fixed Income	6.00%	0.92%
Total fixed income	25.00%	
Private equity	10.00%	7.71%
Private debt	5.00%	4.81%
Total alternative investments	15.00%	
Real estate	10.00%	2.95%
Total	100.00%	

**Discount Rate** – The discount rate used to measure the collective total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan’s actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

**Sensitivity of the School District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** – The following table presents the School District’s proportionate share of the net pension liability calculated using the discount rate of 6.75% as well as what the School District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2020	\$ 4,760,231	\$ 3,677,079	\$ 2,791,927

**Pension Plan Fiduciary Net Position** – Detailed information about the pension plan’s fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

**NOTE 11 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

**11-A New Hampshire Retirement System (NHRS)**

**Plan Description** – The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2019 Comprehensive Annual Financial Report, which can be found on the system’s website at [www.nhrs.org](http://www.nhrs.org).

**MONT VERNON SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

**Benefits Provided** – Benefit amounts and eligibility requirements for the OPEB Plan are set by State law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. The OPEB plan is closed to new entrants.

Maximum medical subsidy rates paid during fiscal year 2019 were as follows:

For qualified retirees not eligible for Medicare, the amounts were \$375.56 for a single-person plan and \$751.12 for a two-person plan.

For those qualified retirees eligible for Medicare, the amounts were \$236.84 for a single-person plan and \$473.68 for a two-person plan.

**Contributions** – The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2020, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2021, the School District contributed 1.81% for teachers and 0.29% for other employees. The contribution requirement for the fiscal year 2021 was \$19,823, which was paid in full.

**OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – At June 30, 2021, the School District reported a liability of \$262,226 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019. The School District’s proportion of the net OPEB liability was based on a projection of the School District’s long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2020, the School District’s proportion was 0.06% which was an increase of 0.01% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the School District recognized OPEB expense of \$60,921. At June 30, 2021, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 4,760	\$ -
Net difference between projected and actual investment earnings on OPEB plan investments	981	-
Changes in assumptions	1,686	-
Differences between expected and actual experience	-	760
Contributions subsequent to the measurement date	29,823	-
Total	\$ 37,250	\$ 760

**MONT VERNON SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

The \$29,823 reported as deferred outflows of resources related to OPEB results from the School District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,	
2021	\$ 5,761
2022	290
2023	346
2024	270
Thereafter	-
Totals	<u>\$ 6,667</u>

**Actuarial Assumptions** – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2019 and a measurement date of June 30, 2020. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.0% per year
Wage inflation:	2.75% per year (2.25% for Teachers)
Salary increases:	5.6% average, including inflation
Investment rate of return:	6.75% net of OPEB plan investment expense, including inflation
Health care trend rate:	Not applicable, given that the benefits are fixed stipends

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

**Long-term Rates of Return** – The long-term expected rate of return on OPEB plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2020:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return <u>2020</u>
Large Cap Equities	22.50%	3.71%
Small/Mid Cap Equities	7.50%	4.15%
Total domestic equities	<u>30.00%</u>	
Int'l Equities (unhedged)	13.00%	3.96%
Emerging Int'l Equities	7.00%	6.20%
Total international equity	<u>20.00%</u>	
Core Bonds	9.00%	0.42%
Global Multi-Sector Fixed Income	10.00%	1.66%
Absolute Return Fixed Income	6.00%	0.92%
Total fixed income	<u>25.00%</u>	
Private equity	10.00%	7.71%
Private debt	5.00%	4.81%
Total alternative investments	<u>15.00%</u>	
Real estate	10.00%	2.95%
Total	<u>100.00%</u>	

**MONT VERNON SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

**Discount Rate** – The discount rate used to measure the total OPEB liability as of June 30, 2020 was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan’s fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

**Sensitivity of the School District’s Proportionate Share of the OPEB Liability to Changes in the Discount Rate** – The following table presents the School District’s proportionate share of the OPEB liability calculated using the discount rate of 6.75% as well as what the School District’s proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2020	\$ 284,750	\$ 262,226	\$ 242,671

**Sensitivity of the School District’s Proportionate Share of the OPEB Liability to Changes in the Healthcare Cost Trend Rate** – GASB No. 75 requires the sensitivity of the Net OPEB liability to the healthcare cost trend assumption. Since the medical subsidy benefits are a fixed stipend, there is no sensitivity to the change in the healthcare cost trend assumption.

**OPEB Plan Fiduciary Net Position** – Detailed information about the OPEB plan’s fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit OPEB Plan financial report.

**11-B Retiree Health Benefit Program**

**Plan Description** – GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires governments to account for other postemployment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their postemployment benefits, rather than when they use their postemployment benefit. The postemployment benefit liability is recognized on the Statement of Net Position over time. The School District OPEB plan is not administered through a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

The total OPEB liability is based on the School District offering retirees postemployment healthcare insurance governed by RSA 100-A:50. The retirees pay 100% of the premium cost to participate and are included in the same pool as the active members. The inclusion of the retirees in the same pool effects the insurance rates of the active employees as the rates for the retirees are assumed to be higher due to the age consideration, thereby creating an implicit rate subsidy.

**Funding Policy** - The School District’s funding policy for the implicit rate subsidy is a pay-as-you-go basis.

**Benefits Provided** – The School District provides postemployment healthcare benefits for certain eligible retirees. The School District provides medical benefits to its eligible retirees.

**Employees Covered by Benefit Terms** – At July 1, 2020, 29 actual employees were covered by the benefit terms.

**Total OPEB Liability** – The School District’s total OPEB liability of \$341,626 was measured as of July 1, 2020 ,and was determined by an actuarial valuation as of July 1, 2019. The School District contract with an outside actuary to complete the actuarial valuation and schedule of changes in the total OPEB liability. Detailed information can be found in the separately issued report through request of the School District business office.

**MONT VERNON SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

**Actuarial Assumptions and Other Inputs** – The total OPEB liability of \$341,626 in the July 1, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate:	2.21%
Healthcare Cost Trend Rates:	
Current Year Trend	6.30%
Second Year Trend	5.80%
Decrement	0.50%
Ultimate Trend	5.00%
Year Ultimate Trend is Reached	2030
Salary Increases:	4.00%

The discount rate was based on the index provided by *Bond Buyer 20-Bond General Obligation Index* based on the 20-year AA municipal bond rate as of June 30, 2020.

Mortality rates were based on the SOA RP-2014 Total Dataset Mortality with Scale MP-2019 (Base Year 2006).

**Changes in the Total OPEB Liability**

	June 30,	
	2020	2021
Total OPEB liability beginning of year	\$ 293,193	\$ 311,986
Changes for the year:		
Service cost	28,521	29,151
Interest	6,196	6,825
Assumption changes and difference between actual and expected experience	(9,725)	-
Benefit payments	(6,199)	(6,336)
Total OPEB liability end of year	<u>\$ 311,986</u>	<u>\$ 341,626</u>

**Sensitivity of the School District's OPEB Liability to Changes in the Discount Rate** – The July 1, 2020 actuarial valuation was prepared using a discount rate of 2.21%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to \$326,332 or by 4.48%. If the discount rate were 1% lower than what was used the OPEB liability would increase to \$354,875 or by 3.88%.

	Discount Rate		
	1% Decrease	Baseline 2.21%	1% Increase
Total OPEB Liability	<u>\$ 354,875</u>	<u>\$ 341,626</u>	<u>\$ 326,332</u>

**Sensitivity of the School District's OPEB Liability to Changes in the Healthcare Cost Trend Rates** – The July 1, 2020 actuarial valuation was prepared using an initial trend rate of 6.30%. If the trend rate were 1% higher than what was used the OPEB liability would increase to \$386,444 or by 13.12%. If the trend rate were 1% lower than what was used the OPEB liability would decrease to \$301,597 or by 11.72%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 6.30%	1% Increase
Total OPEB Liability	<u>\$ 301,597</u>	<u>\$ 341,626</u>	<u>\$ 386,444</u>



**MONT VERNON SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

**OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – For the year ended June 30, 2021, the School District recognized OPEB expense of \$51,638. At June 30, 2021, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ 29,276	\$ -
Differences between expected and actual experience	51,739	52,797
Total	\$ 81,015	\$ 52,797

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending	
June 30,	
2022	\$ 15,662
2023	14,817
2024	(1,866)
2025	(395)
Thereafter	-
Totals	\$ 28,218

**NOTE 12 - ENCUMBRANCES**

Encumbrances outstanding at June 30, 2021 are as follows:

Current:	
Support services:	
Operation and maintenance of plant	\$ 117,752
Other	15,987
Total encumbrances	\$ 133,739

**NOTE 13 – GOVERNMENTAL ACTIVITIES NET POSITION**

Net position reported on the government-wide Statement of Net Position at June 30, 2021 include the following:

	Governmental Activities
Net investment in capital assets:	
Net book value of all capital assets	\$ 306,520
Unrestricted	(1,975,001)
Total net position	\$ (1,668,481)

None of the net position is restricted by enabling legislation.

**MONT VERNON SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

**NOTE 14 – GOVERNMENTAL FUND BALANCES**

Governmental fund balances at June 30, 2021 consist of the following:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Committed:</b>			
Expendable trust	\$ 376,134	\$ -	\$ 376,134
Voted appropriation - March 2021	50,000	-	50,000
Total committed fund balance	<u>426,134</u>	<u>-</u>	<u>426,134</u>
<b>Assigned:</b>			
Encumbrances	133,739	-	133,739
Student activities	-	12,228	12,228
Total assigned fund balance	<u>133,739</u>	<u>12,228</u>	<u>145,967</u>
<b>Unassigned</b>	<u>326,492</u>	<u>-</u>	<u>326,492</u>
Total governmental fund balances	<u>\$ 886,365</u>	<u>\$ 12,228</u>	<u>\$ 898,593</u>

**NOTE 15 – PRIOR PERIOD ADJUSTMENTS**

Net position/fund balance at July 1, 2020 was restated for the following:

	Government-wide Statements	General Fund	General Fund (Unassigned)	Grants Fund
To restate for prior year expenditures that were grant funded in 2021	\$ (10,135)	\$ -	\$ -	\$ (10,135)
To restate for prior year tuition receivable incorrectly calculated	32,537	32,537	32,537	-
Net position/fund balance, as previously reported	<u>(1,272,256)</u>	<u>696,840</u>	<u>320,733</u>	<u>-</u>
Net position/fund balance, as restated	<u>\$ (1,249,854)</u>	<u>\$ 729,377</u>	<u>\$ 353,270</u>	<u>\$ (10,135)</u>

**NOTE 16 – RISK MANAGEMENT**

The School District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2021, the School District was a member of the New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2020 to June 30, 2021 by Primex<sup>3</sup>, which retained \$2,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex<sup>3</sup> to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In fiscal year 2020-21 the School District paid \$6,954 and \$7,870, respectively, to Primex for workers' compensation and property/liability. At this time, Primex<sup>3</sup> foresees no likelihood of any additional assessment for this or any prior year.

The School District continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**NOTE 17 – CONTINGENT LIABILITIES**

The School District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement from the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the School District believes such disallowances, if any, will be immaterial.

**MONT VERNON SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

**NOTE 18 – COVID-19**

As a result of the spread of COVID-19, Coronavirus, economic uncertainties continue. The duration of these uncertainties and the ultimate financial effects cannot be reasonably estimated at this time.

On March 27, 2020, the United States Federal Government established the Coronavirus Aid, Relief and Economic Security (CARES Act) in response to the economic downfall caused by the COVID-19 pandemic. This Act provided funding through the Coronavirus Relief Fund (CRF) as well as the Education Stabilization Fund (ESF). On December 27, 2020, the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA) was signed into law, which provided additional funding for the ESF programs.

The CRF requires that the payment from these funds be used to cover expenses that: are necessary expenditures incurred due to the public health emergency with respect to COVID-19; were not accounted for in the most recently approved budget as of March 27, 2020; and were incurred during the period that begins March 1, 2020 and ends on December 31, 2021. The School District was awarded a portion of this Federal funding totaling \$50,800 in the fall of 2020, through the Supplemental Public School Response Fund (SPSRF).

The ESSER provided funds to the School District through the Elementary and Secondary School Emergency Relief Fund (ESSER). The objective of ESSER is to provide local education agencies with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the nation. This funding was awarded to the School District under the ESSER I and II grants, with the School District expending \$18,800 of this funding in the fiscal year 2021 and must be used for activities to prevent, prepare and respond to the coronavirus.

The full extent of the financial impact cannot be determined as of the date of the financial statements.

**NOTE 19 – SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date but arose after the date. Management has evaluated subsequent events through February 9, 2022, the date the June 30, 2021, financial statements were available to be issued, and noted no events occurred that require recognition or disclosure.

***REQUIRED SUPPLEMENTARY INFORMATION***

**EXHIBIT E**  
**MONT VERNON SCHOOL DISTRICT**  
*Schedule of the School District's Proportionate Share of Net Pension Liability*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2021*  
*Unaudited*

Fiscal year-end	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020
School District's proportion of the net pension liability	0.05%	0.04%	0.04%	0.04%	0.04%	0.05%	0.05%	0.06%
School District's proportionate share of the net pension liability	\$ 1,973,216	\$ 1,613,139	\$ 1,569,470	\$ 2,265,063	\$ 2,005,291	\$ 2,269,968	\$ 2,528,846	\$ 3,677,079
School District's covered payroll (as of the measurement date)	\$ 965,118	\$ 1,180,727	\$ 1,457,938	\$ 1,474,553	\$ 1,295,757	\$ 1,484,617	\$ 1,634,567	\$ 1,634,567
School District's proportionate share of the net pension liability as a percentage of its covered payroll	204.45%	136.62%	107.65%	153.61%	154.76%	152.90%	154.71%	224.96%
Plan fiduciary net position as a percentage of the total pension liability	66.32%	59.81%	65.47%	58.30%	62.66%	64.73%	65.59%	58.72%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

**EXHIBIT F**  
**MONT VERNON SCHOOL DISTRICT**  
*Schedule of School District Contributions - Pensions*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2021*  
*Unaudited*

Fiscal year-end	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020
Contractually required contribution	\$ 114,004	\$ 139,424	\$ 132,913	\$ 152,526	\$ 149,375	\$ 199,248	\$ 228,717	\$ 274,258
Contributions in relation to the contractually required contributions	114,004	139,424	132,913	152,526	149,375	199,248	228,717	274,258
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered payroll (as of the fiscal year)	\$ 965,118	\$ 1,180,727	\$ 1,457,938	\$ 1,474,553	\$ 1,295,757	\$ 1,484,617	\$ 1,634,567	\$ 1,756,669
Contributions as a percentage of covered payroll	11.81%	11.81%	9.12%	10.34%	11.53%	13.42%	13.99%	15.61%

The Note to the Required Supplementary Information -- Pension Liability is an integral part of this schedule.

**MONT VERNON SCHOOL DISTRICT**  
**NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –**  
**PENSION LIABILITY**  
**FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

***Schedule of the School District’s Proportionate Share of Net Pension Liability and  
Schedule of School District Contributions – Pensions***

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits E and F represent the actuarial determined costs associated with the School District’s pension plan at June 30, 2021. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

The following assumptions were changed in the current year:

- Reduced the assumed rate of investment return from 7.25% to 6.75%
- Reduced the wage inflation from 3.25% to 2.75% (2.25% for teachers)
- Reduced price inflation from 2.5% to 2.0%
- Updated economic assumptions, including merit and longevity salary increases, disability rates, retirement rates, and mortality tables (specifically the new public pension plan mortality tables).

**Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2020:**

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	20 years beginning July 1, 2019 (30 years beginning July 1, 2009)
Asset Valuation Method	5-year smooth market for funding purposes
Price Inflation	2.0% per year
Wage Inflation	2.755% per year (2.25% for Teachers) in the 2007 valuation
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	2.45% per year
Investment Rate of Return	6.75% per year, net of investment expenses including inflation
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

**Other Information:**

Notes The board has adopted new assumptions based on the 2015-2019 experience study effective for employer contributions in the 2022-23 biennium.

**EXHIBIT G**  
**MONT VERNON SCHOOL DISTRICT**  
*Schedule of the School District's Proportionate Share of the Net Other Postemployment Benefits Liability*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2021*  
*Unaudited*

Fiscal year-end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Measurement date	<u>June 30, 2016</u>	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>	<u>June 30, 2020</u>
School District's proportion of the net OPEB liability	0.06%	0.06%	0.05%	0.05%	0.06%
School District's proportionate share of the net OPEB liability (asset)	\$ 272,878	\$ 252,979	\$ 209,893	\$ 224,403	\$ 262,226
School District's covered payroll (as of the measurement date)	\$ 1,474,553	\$ 1,295,757	\$ 1,484,617	\$ 1,634,567	\$ 1,634,568
School District's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	18.51%	19.52%	14.14%	13.73%	16.04%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%	7.74%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.



**EXHIBIT H**  
**MONT VERNON SCHOOL DISTRICT**  
*Schedule of School District Contributions - Other Postemployment Benefits*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2021*  
*Unaudited*

Fiscal year-end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020
Contractually required contribution	\$ 32,753	\$ 32,793	\$ 20,278	\$ 23,359	\$ 29,823
Contributions in relation to the contractually required contribution	32,753	32,793	20,278	23,359	29,823
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered payroll (as of the fiscal year)	\$1,474,553	\$1,295,757	\$1,484,617	\$1,634,567	\$1,756,669
Contributions as a percentage of covered payroll	2.22%	2.53%	1.37%	1.43%	1.70%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

**EXHIBIT I**  
**MONT VERNON SCHOOL DISTRICT**  
*Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios*  
*For the Fiscal Year Ended June 30, 2021*  
**Unaudited**

	June 30.				
	2017	2018	2019	2020	2021
OPEB liability, beginning of year	\$ 219,489	\$ 268,298	\$ 283,897	\$ 293,193	\$ 311,986
Changes for the year:					
Service cost	20,337	23,115	23,577	28,521	29,151
Interest	8,650	9,489	10,009	6,196	6,825
Assumption changes and difference between actual and expected experience	124,763	(10,536)	(15,634)	(9,725)	-
Change in actuarial cost method	(98,440)	-	-	-	-
Benefit payments	(6,501)	(6,469)	(8,656)	(6,199)	(6,336)
OPEB liability, end of year	<u>\$ 268,298</u>	<u>\$ 283,897</u>	<u>\$ 293,193</u>	<u>\$ 311,986</u>	<u>\$ 341,626</u>
Covered payroll	<u>\$1,516,839</u>	<u>\$1,311,478</u>	<u>\$1,311,478</u>	<u>\$1,461,232</u>	<u>\$1,519,682</u>
Total OPEB liability as a percentage of covered payroll	17.69%	21.65%	22.36%	21.35%	22.48%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

**MONT VERNON SCHOOL DISTRICT**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION –**  
**OTHER POSTEMPLOYMENT BENEFITS LIABILITY**  
**FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

***Schedule of the School District’s Proportionate Share of Net Other Postemployment Benefits Liability and Schedule of School District Contributions – Other Postemployment Benefits***

As required by GASB Statement No. 75, Exhibits G and H represent the actuarial determined costs associated with the School District’s other postemployment benefits at June 30, 2021. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

The following assumptions were changed in the current year:

- Reduced the assumed rate of investment return from 7.25% to 6.75%
- Reduced the wage inflation from 3.25% to 2.75% (2.25% for teachers)
- Reduced price inflation from 2.5% to 2.0%
- Updated economic assumptions, including merit and longevity salary increases, disability rates, retirement rates, and mortality tables (specifically the new public pension plan mortality tables).

**Methods and Assumptions:**

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	Not applicable under statutory funding
Asset Valuation Method	5-year smooth market; 20% corridor
Price Inflation	2.0% per year
Wage Inflation	2.75% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	2.45% per year
Investment Rate of Return	6.75% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions
Funding Discount Rate	3.25% per year
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.
Health Care Trend Rates	Not applicable, given that benefits are fixed stipends.
Aging Factors	Not applicable, given that the benefits are fixed stipends.

***Schedule of Changes in School District’s Total Other Postemployment Benefits Liability and Related Ratios***

As required by GASB Statement No. 75, Exhibit I represents the actuarial determined costs associated with the School District’s other postemployment benefits at June 30, 2021. The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

***COMBINING AND INDIVIDUAL FUND SCHEDULES***

**SCHEDULE 1**  
**MONT VERNON SCHOOL DISTRICT**  
**Major General Fund**  
*Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended June 30, 2021*

	Estimated	Actual	Variance Positive (Negative)
School district assessment:			
Current appropriation	\$ 3,783,744	\$ 3,783,744	\$ -
Other local sources:			
Tuition	-	863	863
Investment earnings	1,000	613	(387)
Miscellaneous	584	35,297	34,713
Total from other local sources	<u>1,584</u>	<u>36,773</u>	<u>35,189</u>
State sources:			
Adequacy aid (grant)	968,474	968,474	-
Adequacy aid (tax)	396,802	396,802	-
Catastrophic aid	8,996	6,648	(2,348)
Other state aid	-	17,996	17,996
Total from state sources	<u>1,374,272</u>	<u>1,389,920</u>	<u>15,648</u>
Federal sources:			
Medicaid	-	527	527
Total revenues	5,159,600	<u>\$ 5,210,964</u>	<u>\$ 51,364</u>
Use of fund balance to reduce school district assessment	230,503		
Use of fund balance per Executive Order No. 38	140,449		
Total revenues and use of fund balance	<u>\$ 5,530,552</u>		

**SCHEDULE 2**  
**MONT VERNON SCHOOL DISTRICT**  
**Major General Fund**  
*Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended June 30, 2021*

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbered to Subsequent Year</u>	<u>Variance Positive (Negative)</u>
Current:				
Instruction:				
Regular programs	\$ 2,759,898	\$ 2,722,141	\$ -	\$ 37,757
Special programs	840,833	710,308	-	130,525
Other programs	11,248	7,984	-	3,264
Total instruction	<u>3,611,979</u>	<u>3,440,433</u>	<u>-</u>	<u>171,546</u>
Support services:				
Student	533,952	379,287	-	154,665
Instructional staff	149,994	119,021	-	30,973
General administration	29,512	35,303	-	(5,791)
Executive administration	229,383	209,212	-	20,171
School administration	262,496	276,300	-	(13,804)
Operation and maintenance of plant	351,652	345,541	117,752	(111,641)
Student transportation	239,367	167,057	-	72,310
Other	72,217	54,290	15,987	1,940
Total support services	<u>1,868,573</u>	<u>1,586,011</u>	<u>133,739</u>	<u>148,823</u>
Other financing uses:				
Transfers out	<u>50,000</u>	<u>77,779</u>	<u>-</u>	<u>(27,779)</u>
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 5,530,552</u>	<u>\$ 5,104,223</u>	<u>\$ 133,739</u>	<u>\$ 292,590</u>

**SCHEDULE 3**  
**MONT VERNON SCHOOL DISTRICT**  
**Major General Fund**  
*Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended June 30, 2021*

Unassigned fund balance, beginning, as restated (see Note 15)		\$ 353,270
Changes:		
Unassigned fund balance used to reduce school district assessment		(230,503)
Use of fund balance per Executive Order No. 38		(140,449)
2020-2021 Budget summary:		
Revenue surplus (Schedule 1)	\$ 51,364	
Unexpended balance of appropriations (Schedule 2)	<u>292,590</u>	
2020-2021 Budget surplus		343,954
Decrease in restricted fund balance		<u>220</u>
Unassigned fund balance, ending		<u><u>\$ 326,492</u></u>

**SCHEDULE 4**  
**MONT VERNON SCHOOL DISTRICT**  
*Nonmajor Governmental Funds*  
**Combining Balance Sheet**  
**June 30, 2021**

	Special Revenue Funds		Total
	Food Service	Student Activity	
<b>ASSETS</b>			
Cash and cash equivalents	\$ -	\$ 12,228	\$ 12,228
Intergovernmental receivable	15,835	-	15,835
Total assets	<u>\$ 15,835</u>	<u>\$ 12,228</u>	<u>\$ 28,063</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 6,646	\$ -	\$ 6,646
Intergovernmental payable	3,699	-	3,699
Interfund payable	5,490	-	5,490
Total liabilities	<u>15,835</u>	<u>-</u>	<u>15,835</u>
<b>FUND BALANCES</b>			
Assigned	<u>-</u>	<u>12,228</u>	<u>12,228</u>
Total liabilities and fund balances	<u>\$ 15,835</u>	<u>\$ 12,228</u>	<u>\$ 28,063</u>



**SCHEDULE 5**  
**MONT VERNON SCHOOL DISTRICT**  
*Nonmajor Governmental Funds*  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 2021**

	Special Revenue Funds		Total
	Food Service	Student Activity	
<b>REVENUES</b>			
Other local	\$ 4,757	\$ 7,257	\$ 12,014
State	771	-	771
Federal	37,969	-	37,969
Total revenues	<u>43,497</u>	<u>7,257</u>	<u>50,754</u>
<b>EXPENDITURES</b>			
Current:			
Instruction	-	9,464	9,464
Noninstructional services	71,276	-	71,276
Total expenditures	<u>71,276</u>	<u>9,464</u>	<u>80,740</u>
Deficiency of revenues under expenditures	<u>(27,779)</u>	<u>(2,207)</u>	<u>(29,986)</u>
<b>OTHER FINANCING SOURCES</b>			
Transfers in	<u>27,779</u>	-	<u>27,779</u>
Net change in fund balances	-	(2,207)	(2,207)
Fund balances, beginning	-	14,435	14,435
Fund balances, ending	<u>\$ -</u>	<u>\$ 12,228</u>	<u>\$ 12,228</u>

1 Mont Vernon Village School  
 2 Wednesday, February 9<sup>th</sup>, 2022  
 3 Meeting Minutes- Not Approved

4 Attendees:

5 Administrative Team: Christine Landwehrle- Assistant Superintendent, SAU #39 Business  
 6 Administrator- Amy Facey, and Tom Lecklider- Principal MVVS.

7 Mont Vernon Village School Board: Chair- Sarah Lawrence, Vice Chair- Peter Eckhoff,  
 8 Secretary- Jessica Hickley, Kristen Clark, and Stephen O'Keefe.

9 Board Minutes: Danae A. Marotta

10 Mont Vernon Middle School Study Committee: Chair- Peter King 36 Kendall Hill Road, Mont  
 11 Vernon NH, Vice Chair- Dagmar Vlahos 17 Spring Hill Road, Mont Vernon, NH, Secretary-  
 12 Autumn Grdina 5 Pinkham Avenue, Mont Vernon NH, Anne Dodd 36 Mason Road, Mont  
 13 Vernon NH, Jennifer Heneberry, Craig Wiley (not in attendance), Andrew Stokinger 21 Grant  
 14 Hill Road, Mont Vernon NH, Selectboard Representative (non-voting)-Howard Brown 2 Blood  
 15 Road, Mont Vernon NH and Teachers Representative (non-voting)-Charline Brown.

16 Public: Kim Roberge, 35 Salisbury Road, Mont Vernon, NH,

17 I. Call to Order

18 **Chair of the Mont Vernon School Board, Ms. Sarah Lawrence, called the meeting to order**  
 19 **at 6:09PM.**

20 II. Public Input

21 No Public Comment

22 III. Consent Agenda

23 **Mr. Eckhoff motioned to approve Consent Agenda items 1. January 13th, 2022, Draft**  
 24 **Minutes, 2. January 13th, 2022, Draft Minutes- Public Hearing, and 3. MVSD January**  
 25 **Facilities Update. Ms. Hinckley seconded the motion. The vote was unanimous, motion**  
 26 **passed.**

27 V. Principal's Report

28 Mont Vernon Village School Principal, Mr. Tom Lecklider, noted that they have had a lot  
 29 happening at the village school over the last several weeks. He is going to start his Principal's  
 30 Report as he does each month segmenting out the priorities of the year. Including the things, we  
 31 are focused on and that would be personalization of learning, community, and social emotional  
 32 learning (SEL).

33 He first wanted to start with a quick update on the Kindergarten room. As you know we had a  
 34 flood in that room a few weeks ago. SAU #39 Facilities Director, Mr. Roger Preston, board

35 members and himself were able to see the room prior to the meeting tonight. We have made a lot  
36 of progress. The room was unusable, we moved the kindergarten class over to the Art/Spanish  
37 room. Art and Spanish have been on a cart going into the homeroom classrooms since the flood.  
38 The bad news is that it did take the room out for these days and weeks. The good news is that we  
39 have amazing community rallying around a challenging situation. He has seen the Art and  
40 Spanish teachers flexing their instruction into the classrooms and staff are extremely supportive  
41 and accommodating. The new floor is going to be put in over the next few days, the painting is  
42 almost done, and the drywall has been completed. We are looking at a couple of weeks before  
43 the room can be used with students and then there will still be some woodwork that needs to be  
44 done over the following weeks. Progress is being made and it has been a rallying point for a  
45 number of our staff, and he has been very appreciative of that.

46 Mr. Lecklider continued, it is kindness month at the MVVS, and we have been SOARing as you  
47 know. The focus of this month has been the "O" in SOAR, others first. They now have what they  
48 call SOAR slips, where we catch kids doing something right. In this case it is kindness. If you  
49 have a chance to take a look at our bulletin board outside the office, we are forming the word  
50 SOAR out of the other first recognition over the last couple of weeks. This can be everything  
51 from holding a door to picking up trash, helping a teacher. They have also been able to recognize  
52 staff and it is a really positive thing for the climate and culture. We are not looking for students  
53 to ask for these recognitions but we want to catch them in the act so that has been fun.

54 Mr. Lecklider discussed Social Emotional Learning (SEL). Last month we did talk about our  
55 COVID numbers a little bit and a question was raised about what kind of caretaking and follow  
56 up we doing with students. Ms. Anna Girard, MVVS Counselor, did put some of that into her  
57 report this month. She is very deliberate about how she structures and delivers her classroom  
58 guidance. As you know there is a curriculum to that, but she really tailors it around things that  
59 are going on that are relevant to our students. Also, our classroom teachers have been doing  
60 check-ins during Morning Meeting. It has been very positive and individualized if there are  
61 conversations that need to happen. Kindness Month has brought a universal recognition around  
62 taking care of each other and around taking care of ourselves. There have been some things over  
63 the last few weeks that have been intentional and positive on the SEL front. This week is also  
64 Counseling Week, and they are giving recognition two their counselor and her work. she has put  
65 together a Spirit Week this week and that has been fun. It has been some fun spirit and pride  
66 things to bring to the school.

67 With personalization, they are at day 100 tomorrow, and we do a lot of midyear check-ins with  
68 students. We do that through our NWEA assessments, and we have just completed NWEA, and  
69 we will be having follow up conversations around data analysis and individual student growth.  
70 Our MTSS team, multi-tiered support team meets weekly as you know and the focus right now  
71 of our conversations are going to be around data analysis and looking at our individual student  
72 growth, interventions that may be now necessary or not necessary. We are also now piloting our  
73 individual student plans; we are at the infancy still of the actual pilot with students, but we are  
74 now moving that forward. He recognized Ms. Brown and Ms. Holm for their work specifically.

75 Last month, our Specialist team came and presented and out of that presentation we had a  
76 conversation around what are some of the specific needs of our specials. He met with them, and  
77 we are forming our top ten list that was requested. They are very pleased that was asked for and  
78 he will return to the board with more specifics around prioritization and costs related to those  
79 items. It was a very positive conversation, and they will have at least 10 items next month, thank  
80 you.

81 In terms of community, we have our PTA sponsoring carnation grams. They were on sale today  
82 at lunch and will be on sale tomorrow at lunch. Ms. Patricia Garrity, our School Librarian  
83 worked with the Town Library the last couple of days with students making paper houses. This  
84 will be for a community display that will happen very soon. He thanked the town librarians and  
85 Ms. Garrity we're working together on what was a fun experience and a fun day for our kids. He  
86 thanked the staff for a very productive late arrival yesterday. The focus on the late arrival  
87 yesterday was Critical Friend Groups (CFG). The purpose of Critical Friend Groups is really  
88 supporting each other around some of the challenges that we may have in our work and coming  
89 up with constructive solutions to some of those challenges. He sat in on both groups, one focused  
90 a lot on writing and there was a lot of positive conversation. One of our teachers had recently  
91 gone to a writing workshop and had usable strategies that she shared with our team. The second  
92 team discussed different management strategies, also really positive and productive  
93 conversations there. They are very busy at the MVVS, and things are going well.

94 Principal Lecklider finalized his comments with thanking the board.

95 Ms. Lawrence asked if the CFG is across grades.

96 Principal Lecklider replied that the groups are developed at the beginning of the year, it is a mix  
97 of grade levels and content. This is so it is a mixed lens, and it is not necessarily the people that  
98 you work with next door every single day. There is a lot of different skill in the room that can  
99 help support that. He meets with the grade level teams every week and we have conversations  
100 specifically around grade level needs. This is a different lens because it brings together different  
101 expertise, skill and in this case, someone had attended a training that was very relevant to the  
102 group. It is meaningful and relevant work.

103 Ms. Lawrence asked for additional comments.

104 Mr. O'Keefe asked about NWEA preparation

105 Principal Lecklider replied that the teachers go over test taking strategies. NWEA is an online  
106 test we want to make sure that they understand the tools and how the test is configured. We want  
107 it to reflect things that they are doing in their classroom on a regular basis. Teachers are aware of  
108 the nature of the questions. It is more about how to take a test and strategies and keeping students  
109 calm and not getting anxious. They are very deliberate around the setting of the test for some  
110 students and are working with counselors and teachers on what the best setup for each student  
111 would look like.

112 Mr. O'Keefe inquired about the top ten list that the board had requested from the Specialists. He  
113 suggested a Sponsor a Special to get community engagement.

114 Principal Lecklider replied that he met with the team, and we have the list. We are working to  
115 prioritize and put together a cost of some of those items. We want to make sure that the costs are  
116 accurate. He will come to the board in March with the actual specific cost of each item. They  
117 were very honored to be asked and felt very supported in that last meeting. Thank you very  
118 much.

119 Mr. O’Keefe asked about the extra-curricular activities and their attendance.

120 Principal Lecklider replied that he has been really excited about our co-curricular programming,  
121 as the last couple of years have been a challenge for kids. The Theater Arts club has put together  
122 their props for the upcoming performance. The numbers have been really good and there has  
123 been a lot of activity. It is something they have really missed out on the last couple of years,  
124 having that back has a new energy. They are hoping to have an in-person performance. Chorus is  
125 going well, and MVVS Music Teacher, Ms. Jacqueline Ward is the advisor for that.

126 Ms. Clark added that she was impressed with the test culture that they have here at MVVS. She  
127 noted that the DHHS has changed their reporting guidelines and wondered if that was better for  
128 Nurse Deppen.

129 Principal Lecklider applauded the teachers. It really is a testament to the personalization piece.  
130 The students understand that they have a goal that they are working toward. Not every student  
131 hits their goal, but even those conversations the nature of it, is so supportive and positive. with  
132 COVID, our numbers overall would have been better. The guidance is different in terms of  
133 weekly instead of daily. He will still put messaging out for the families. They are in a better  
134 place right now.

135 Ms. Clark asked if the COVID dashboard is still being updated.

136 Assistant Superintendent, Ms. Christine Landwehrle, replied that it is still updated by the nurses  
137 daily. They don’t report to DHHS until the end of the week. It might be a few weeks to figure out  
138 if it makes things easier for Ms. Deppen.

139 The Board thanked Principal Lecklider.

140 VI. Mont Vernon Village School Space Study

141 Ms. Lawrence noted that the board had requested information to do a review of the space use at  
142 the MVVS.

143 Ms. Landwehrle replied that she and Principal Lecklider can speak to this. She met with  
144 Principal Lecklider, SAU #39 Facilities Director, Mr. Roger Preston and they looked at all of  
145 their needs. There is a map in the board agenda packet. The black text in the map is current, the  
146 red text is what they are proposing for any possible changes.

147 Principal Lecklider noted that he will highlight the current space usage. There were a lot of  
148 spaces that were repurposed as a result of covid. For the last couple of years those spaces have  
149 become different purposes. In looking at this we really want to start with our goals, purpose of  
150 the space and what is best for our students. We wanted to really look at it objectively and say

151 what are the needs of the students and where does that space fit that need best in our school. In  
152 many cases as you will see, because of the design of the school some of those spaces do go back  
153 to the way they were.

154 The faculty break room, that is currently the room right near the library that will become a  
155 special education services space. Currently, Special Ed services is a shared space with math  
156 specialist and at times others but will have that break room next year. The current health office is  
157 outside the main office area, and that will go back to what was the faculty break room space. The  
158 Teacher work room, which is down the main hallway after the office that will become our school  
159 counselor office. One of the reasons we are looking at that space for the school counselor is that  
160 when we look at some of the mental health needs and social emotional needs of our students  
161 having the school counselor in that same area seems to make a lot of sense for our students. The  
162 Work Room, which is adjacent to the main office is used for special education space primarily  
163 during the day. That will go back to what it was originally used for which was the teacher work  
164 room. Our School Psychologist currently is in the original health office. The School Psychologist  
165 will move to the current school counselor.

166 Principal Lecklider continued; the biggest challenge is our music program. There is no ideal  
167 space for music, and he has spoken to Ms. Ward about the space and the nature of her  
168 instruction. They took a long look at this and one of the things we looked at was the Art/Spanish  
169 room. While that space could be used for music, most schools design their music room, so it is  
170 separate from the regular classrooms for a number of reasons. First, storage is a little bit different  
171 when it comes to music, second, is the other is the nature of music class. Just having the music  
172 program in that classroom space where there are other learning spaces that are quieter becomes a  
173 challenge. Not as big of a challenge as with Spanish but definitely a bigger challenge with Art.  
174 The other option was having Music go into classrooms. They run into the same challenges  
175 around the nature of music, but we also run into challenges around a teacher being mobile with  
176 guitars, percussion instruments and various supplies. Ms. Ward has done a nice job with cleaning  
177 up the space that is currently used, the stage. One of the things they talked about in keeping with  
178 Music on the stage would be having dividers. That would keep the sound on the stage. the closet  
179 is useful to Ms. Ward with having storage. In the end, we came back to this space makes the  
180 most sense for where we are right now.

181 Ms. Landwehrle added that this is certainly a draft at this point in the year. Our goals were to  
182 make sure that we had enough small group instruction space for students and teachers. Also,  
183 placing people where it made the most sense in the building. The original Art/Music room which  
184 is now a kindergarten room that is our largest classroom and what made the most sense for  
185 kindergarten to go into that room. She does feel like music makes the most sense on this stage.  
186 They tried to make it a true classroom space for her, and the new rug has made a world of  
187 difference. She encouraged the board to take a look at the closet space.

188 Mr. O'Keefe inquired about the master schedule. He asked if we have the capability of using the  
189 existing Kindergarten classroom into an art/music space like it used to be. He noted that the stage  
190 is not designed for education. Those constant disruptions could impede the educational  
191 experience. He inquired why that wouldn't be possible.

192 Ms. Landwehrle explained that Music and PE are on different days of the week, Art and music  
 193 are on the same days and it is tricky to put those puzzle pieces together. Kindergarten is required  
 194 to have a larger space and they wanted to make sure it was an appropriate space similar to the  
 195 other kindergarten room. Having the kindergarten rooms together was also a priority for us, that  
 196 was in the original design when we moved to full day kindergarten. She would be concerned  
 197 about losing the connection. There would also be a ripple effect with one of our specials being on  
 198 a cart, just because of the number of days of the week. If music moved into the classroom to  
 199 share with another special, either Spanish or Art But then need to be on a cart because of when  
 200 they happen.

201 Mr. O'Keefe mentioned working with the master schedule, I think we can accommodate some of  
 202 that So that the overlaps don't necessarily happen, and the space could be empty at the optimal  
 203 time. He wants to see if they can work in any way possible to get instruction off of the stage  
 204 because it is just not a classroom.

205 Ms. Landwehrle added that they could come up with a revamped master schedule. We have two  
 206 specialists in the building on any given day and they are teaching the two grade levels at the  
 207 same time. They were concerned with putting Music on a cart just because of the noise and not  
 208 disrupting any other classes. We can certainly look at the master schedule.

209 Mr. O'Keefe asked for the space for parent teacher conferences.

210 Principal Lecklider replied the current conference room is adjacent to his office and that would  
 211 currently stay the conference room. If need be, they would probably have to move into one of  
 212 those other spaces like the Guidance Office. That conference room, if they maximize it and look  
 213 at different furniture, we could probably get more use out of it.

214 Mr. O'Keefe commented that the school is designed for 250 to 260 kids, and they are being  
 215 stretched at 215. He asked how does that work out.

216 Ms. Landwehrle replied that they could accommodate more students in each of the classrooms.  
 217 Over the years, education has changed where we have more special educators in our building,  
 218 and more interventionist supporting our students. It is really those small group instruction spaces  
 219 that have become a greater need. We were actually in a closet today looking at redesigning the  
 220 closet. Small group instruction spaces are really what we don't have here. Our challenge is  
 221 finding all of those spaces for our student services and our supports for students. In filling those  
 222 small group instruction spaces, we then don't have a lot of flexibility.

223 Ms. Lawrence thanked Principal Lecklider and Ms. Landwehrle for their report.

224 VI. Public Comment II of II

225 **Mr. Eckhoff motioned to recess the meeting for the FY 23 Deliberative Session at 6:50PM.**

226 **Ms. Hinckley seconded the motion. The vote was unanimous, motion passed.**

227 IV. Meeting Reconvened- Middle School Study Committee Presentation

228 **Ms. Lawrence reconvened the meeting at 8:09PM and noted the presentation by the Middle**  
229 **School Study Committee.**

230 Ms. Kim Roberge, 35 Salisbury Road, Mont Vernon, NH inquired about reopening the contract.  
231 She believes that the concern is what if Mont Vernon leaves the contract.

232 Mr. O’Keefe responded that the tuition agreement is a 5-year commitment. That commitment has  
233 an exit with notice. Hypothetically, if this community came forward and said “we are ready we  
234 want to open up our own middle school program” this board can then notify the Amherst School  
235 District of our plan to exit out of the contract. There are obligations and requirements as part of  
236 the contract for us to go ahead continue our capital costs. At the end of year 3, could be the  
237 notice to exit out then we are clear. We can open up at any time in year 5 to renegotiate.

238 Ms. Roberge inquired except for the exit clause, whatever is done in Amherst, Mont Vernon is  
239 locked with capital costs in for the next 4 years.

240 Ms. Lawrence replied unless they ask them to renegotiate sooner.

241 Ms. Roberge added that the ASB did not come to the MVSB with the appropriate plans for what  
242 they were supposed to do there. There was a previous MVSB member that noted that they should  
243 not pay for Amherst’s capital costs based on lack of notification. The concern with the taxpayers  
244 is what is our option if Amherst passes this warrant article.

245 Mr. O’Keefe responded that they could ask legal counsel in a non-public session.

246 Ms. Lawrence added that the other contract was a 10-year agreement, and it was switched to 5.

247 Mr. Andrew Stokinger, 21 Grant Hill Road, Mont Vernon NH, commented that during the  
248 session we reviewed the contract. In the contract the ASD had the option to remove MV with  
249 two years notice.

250 Mr. Howard Brown, 2 Blood Road, Mont Vernon NH, added that he believes that it was two full  
251 years not three years in total.

252 Ms. Landwehrle clarified that it is by October 1<sup>st</sup>, 2025, that the MVSB Chair would need to give  
253 notice to the Chair of the ASB as to whether or not the MVSD wishes to extend the agreement.

254 Ms. Lawrence asked Mr. King to explain your role.

255 Mr. King commented it was towards the end of last year that the school board put together a  
256 study committee for the purpose of looking at our options for middle school. Our children right  
257 now go to the Mount Vernon village school for Kindergarten through 6th grade. The Mont  
258 Vernon children also go to the Souhegan Cooperative High School which is co-owned by  
259 Amherst and Mont Vernon for the high school years that is grades nine through twelve. We  
260 currently do not have a school for our 7th and 8th graders, we do it through a tuition agreement  
261 and those children are under the responsibility of this board. The Mont Vernon School Board not  
262 only has the Village School but the 7th and 8th graders that are under their purview. For many  
263 years they have been tuitioned to the Amherst Middle School under a tuition agreement. The  
264 tuition agreement, typically, has been revised every 10 years and this is a five-year renewal. The



265 agreement basically calls for the payment of a daily rate for what it costs to educate a student in  
266 the Amherst School District. There is also part of the formula that allows Amherst to charge  
267 Mount Vernon for some of the capital improvements of the buildings. There is a formula for  
268 existing previous capital improvements, but there is also a clause in there that we would be liable  
269 for a portion of future building construction capital improvements.

270 This board charged this panel with three questions. 1. Do we continue the tuition agreement and  
271 absorb additional capital costs, 2. do we bring the 7th and 8th grade students back, take the  
272 capital costs that would have gone to Amherst and do something to this building the Mount  
273 Vernon Village School and educate our kids K through 8. 3. Is there anything else being  
274 considered.

275 Mr. King noted the committee members. They met seven times and spent a lot of time defining  
276 what the conditions were. He noted that they had a great committee, defining the stakeholders  
277 and customers. They reviewed the tuition agreement and ultimately, Mont Vernon would be  
278 responsible for a portion of a building costs. Amherst is considering a sizable building project of  
279 about \$50 million for the elementary school and approximately \$30 million for middle school  
280 renovation.

281 One of the things they tried to get a handle on was what would it cost Mont Vernon if their  
282 article passes. It is foolish to do 30-year enrollment projections on a school. This school's  
283 enrollment has gone up and down. Another proposal Amherst is made is to move the 5th grade  
284 from the middle school to the elementary school. Because our cost to the school is based on the  
285 proportion of our kids in the school compared to the total kids in the school, the total kids in the  
286 school will drop. This means our portion would go higher from 11% to 13%. In our report, we  
287 have a table, and it was provided by the SAU. The first year is basically a half a year payment,  
288 Mont Vernon would pay \$75,000 towards capital improvement after that it would go up to  
289 around \$200,000-\$220,000 and then taper back down to the lowest of \$128,000. It is a  
290 significant investment. this is on top of the cost that we already pay for tuition to send the kids to  
291 AMS.

292 Mr. King continued, they looked at the alternatives. The first is that the kids stay at AMS, and  
293 the report identifies pros and cons. It is not the committee's job to make a recommendation but to  
294 provide facts and information. With every option there are pros and cons. The biggest pro to  
295 keeping the kids in the Amherst Middle School is consistency. They are going to be in the same  
296 peer group for the 7th and 8th grade as they would be in high school. They would have sports  
297 and extracurricular opportunities and social group growth. The cons are unpredictable, and there  
298 is quite a bit of risk if we decide to bring our kids back to MV. Initially the project was going to  
299 be built in Amherst first and then in year four and five they were going to build additions to the  
300 middle school. Because the way it was bonded, it appeared to us that we would be paying  
301 building costs in year one, three years before they did any work on the middle school. He  
302 suggested that the bonds be separated because Mount Vernon is liable for costs incurred at the  
303 middle school but not at the elementary school. The next study they looked at is what would it  
304 take to make a 7th and 8th grade. One of things they learned is that they couldn't build a middle  
305 school because there are a lot of requirements that pertain to the middle school. They could still

306 have a K-8 school. There are some requirements that we would have to have such as teachers  
307 with more advanced teaching certificates which we may or may not have in school. They looked  
308 at how many teachers in general they would have to hire. They did a very similar exercise a few  
309 years ago and they learned it was a lot more than just hiring a few teachers.

310 They looked briefly at what property the school owns. The question was could we even build  
311 onto this property. His opinion is that there is not a property in the world that you cannot build  
312 on, it is how much it is going to cost to do it. He believes if they were to build an addition of four  
313 rooms that they could fit it somewhere. They decided it wasn't a question they were going to try  
314 to tackle but a question for an engineer in the future. We also noted that the Mont Vernon school  
315 district also owns the McCollum Field. He obtained a copy of the deed which the McCollum  
316 Institute donated the land to the Mont Vernon School District. There is also an additional parcel  
317 of five acres down in the woods. They did not spend a lot of time on the building itself. The pros  
318 are that you avoid the tuition costs, capital costs and gain local control. Local control was  
319 something that we felt was really a plus, something they feel they do not have with the middle  
320 school. It is unfortunate that Mont Vernon was not invited to participate in discussions regarding  
321 what should be done with the middle school. One of the biggest cons is that they would lose the  
322 middle school activities. They looked if they could just send their kids down to Amherst to play  
323 on their sports teams and the answer to that is no. It is because of the school athletic commission;  
324 they do not allow kids from another school to participate. It would be tough to field a sports team  
325 other than track.

326 They also looked at if they need to even build a school or could they lease space. One example is  
327 what charter schools do; they lease space. There is a lot of commercial space that is available  
328 both offices and retail space that could be equipped for education. One thought was to lease  
329 space from the Souhegan Cooperative School District in the Annex. The benefit would be paying  
330 back ourselves in a way because we co-own that building.

331 Another consideration was to send the kids to another middle school. There are a number of local  
332 choices. The biggest con of that is no consistency with their peer group. The idea came up with  
333 tuitioning students to their choice of public or private schools. He does not know if it is possible  
334 or feasible. With the tuition and capital costs they would be paying AMS the amount of \$26,000  
335 per student per year. He is not sure if they can offer a stipend. He knows of one school district,  
336 Warren NH. With only 4 teachers, they have no extracurricular activities, and the educational  
337 experience is limited. They also do not have a high school, so they offer the families a choice of  
338 high schools to go to. The Warren School District will pay for the lesser amount of the public  
339 school and the parents provide the difference. It was suggested that the amount of \$26,000 would  
340 cover a lot of private schools.

341 Mr. King asked for other committee members to give their thoughts.

342 Mr. Stokinger added one of the things they called out was that Amherst could decide to end the  
343 contract on them and they would have no choice. He inquired what happens if they cannot send  
344 the Mont Vernon students to Amherst in the next 5 years.

345 Mr. King mentioned that he wanted to get this to a close before the voters go to the ballots. He  
346 does not want Amherst to be surprised by their discussions. He wanted the committee to deliver  
347 a report on what the options were to the board. The next steps are explained on the flow chart.  
348 Obviously, this committee is over, the school board should form another committee to discuss  
349 the next steps. It may be prudent to wait until the March 8<sup>th</sup> vote. Whether the Amherst  
350 community members approve the building of the new school this will not go away. They want  
351 the benefit of a quality education but are facing tax challenges in Mont Vernon. They do not  
352 have the benefit of employers in MV that fund the school. His recommendation is for the board  
353 to consider this report and wait until after March to empower a new committee.

354 Ms. Anne Dodd, 36 Mason Road, Mont Vernon NH, noted her background with building public  
355 schools. She was interested in the JFAC meetings. She attended several of them and they were  
356 poorly attended. She suggested that the board discuss the amount of \$83 million in two years and  
357 would be surprised if they could do \$30 million worth of construction in four months. She  
358 inquired about the elementary school kids during construction. There was more interest in the  
359 traffic study than there was in what was going to happen with the students. She believes the  
360 project was not well documented, and schedule was not well documented. She has concerns  
361 about them spending extra money at the elementary school and shorting the middle school  
362 project. The Mount Vernon taxpayers would still be responsible for their portion of the capital  
363 costs.

364 Ms. Hinckley added she did receive information from JFAC. The plan is for the projects to run  
365 concurrently.

366 Mr. O'Keefe thanked the committee for their efforts. The important thing is that this is starting  
367 the conversation. There are sizable choices that the community will have to make. He asked if  
368 they could go around the room and discuss they were surprised of. If you are thinking about that,  
369 the odds are that someone else is as well.

370 Mr. Brown noted that he was not really surprised by a lot of things. He has had familiarity as a  
371 past board member in Mont Vernon and Souhegan. They discussed on this committee about  
372 things they did not like and how they can change things. He listened to the Amherst Deliberative  
373 Session, and it seems like there is anger there as there is here.

374 Ms. Brown responded that she did not have surprises. She inquired if there were any capital costs  
375 if you tuition in a student. It did surprise her a little bit with having no equity in the building.

376 Ms. Dagmar Vlahos, 17 Spring Hill Road, Mont Vernon, NH, noted that she was disappointed  
377 that MV did not have a voice in the design of the middle school. She added that this was a great  
378 committee to work with and she was happy to share her facilitation skills.

379 Mr. Stokinger commented what surprised him was how much money we pay for cost per pupil  
380 (CPP).

381 Ms. Autumn Grdina, 5 Pinkham Avenue, Mont Vernon NH, noted she was surprised by the vast  
382 amount of requirements it would take to make it a middle school. When they talk about keeping  
383 their students here as a K-8 it would be doing their kids a disgrace. They couldn't provide

384 extracurriculars and their choice in electives. It was sad for her to think that they would be  
385 missing out.

386 Mr. O'Keefe asked if they looked at the total costs for doing an inhouse program.

387 Mr. King replied that they did not get into that, but got as far as the staff, faculty, and  
388 administrative support.

389 Ms. Lawrence remarked that they did do rough math and the amount was just under \$1m. With  
390 the extra specialist hours, it would be a little over \$1m.

391 Ms. Landwehrle commented that the amount is correct.

392 Mr. O'Keefe noted that the additional FTE 8.4 would make for an enhanced program for the  
393 younger students.

394 Mr. King mentioned that the MVVS has a hard time historically, retaining part time specialists.  
395 It is not new people they would be adding but adding more to their hours. It may be difficult to  
396 find a Spanish teacher to teach K-8, he is not entirely sure.

397 Mr. O'Keefe inquired about the Oct 1<sup>st</sup> enrollment and the projected enrollment.

398 Mr. King responded that they used 30 kids per grade.

399 Ms. Landwehrle replied that currently, at AMS they have 33, 7<sup>th</sup> and 28, 8<sup>th</sup> graders

400 Mr. O'Keefe asked for the FY22 tuition. He would like to address Ms. Grdina's concern.

401 Ms. Landwehrle added that Ms. Facey is checking what they budgeted for.

402 Mr. O'Keefe noted that there is a qualitative and a quantitative piece.

403 Mr. King responded that 8.4 FTEs would give them a basic middle school but that would not be  
404 a quality middle school. Mr. Stokinger had the idea of building a great middle school and tuition  
405 students in.

406 Mr. O'Keefe noted that back in 2015 there was capacity to tuition in students. The barrier was  
407 where would students go after they leave here in the 8<sup>th</sup> grade.

408 Ms. Landwehrle added that they are checking on that number.

409 Mr. O'Keefe noted that if they shared that story in a more proactive way, they would have the  
410 ability to add additional revenue to provide more services, more options for our students.

411 Mr. Stokinger commented that part of the consideration was if we got that message out in  
412 advance enough and Amherst decided not to build their school now or not to expand it now  
413 maybe this would be an option for them to have more space in their school. Then there is  
414 continuation because they are Amherst students, they're going to go to the same high school as  
415 we are.

416 Ms. Landwehrle noted that they do have a total of 4 tuitioned students.

417 Ms. Facey noted that the tuition amount that is including the credit for AMS is \$1,251,847. She  
418 believes that there is a \$75k credit, so the amount would be 1.326m.

419 Mr. Eckhoff thanked the committee. There are a lot more questions and it is good that it is on the  
420 table.

421 Ms. Lawrence added that it would allow them to extend the conversation with Amherst. The next  
422 step is to see what is on the ballot in Amherst and it sounds lit that is your recommendation as  
423 well. She thanked the committee for their work.

424 Ms. Clark inquired about creating a cooperative with Amherst.

425 Mr. King commented that they looked at creating a cooperative with Amherst 3 years ago and it  
426 was not possible with the teachers' unions.

427 Ms. Landwehrle replied that they do not participate in Social Security.

428 Ms. Facey added that it would literally take an act of Congress.

429 Ms. Lawrence added she chaired that committee, and it was called the Consolidation Committee.  
430 They did a comprehensive review and there are minutes on the SAU website.

431 **Mr. O'Keefe motioned to accept the report from the Mont Vernon Tuition Committee. Ms.**  
432 **Hinckley seconded the motion. The vote was unanimous, motion passed.**

433 V. Meeting Adjourned

434 **Ms. Lawrence adjourned the meeting at 9:14PM.**

1 Mont Vernon School Board

2 Thursday, March 24<sup>th</sup>, 2022

3 Meeting Minutes- Not Approved

4 Attendees:

5 Administrative Team: Adam Steel- Superintendent, Steven Chamberlin- Assistant  
6 Superintendent of Secondary Education and Christine Landwehrle- Assistant Superintendent of  
7 Elementary Education.

8 Mont Vernon School Board: Sarah Lawrence- Chair, Pete Eckhoff- Vice Chair, Jessica  
9 Hinckley- Secretary, Kristen Clark and George Torres.

10 Board Minutes: Danae A. Marotta

11 Public: None

12 I. Call to Order

13 **Superintendent, Mr. Adam Steel called the meeting to order at 6:00PM.**

14 II. Swearing in of New Elected Board Members

15 Mr. Steel inquired if that has happened.

16 Ms. Hinckley replied no.

17 Mr. Steel noted that because Ms. Hinckley is filling in her existing seat she can still participate  
18 because she is still a board member from the previous term.

19 III. Board Seat Interviews

20 Mr. Steel noted that the school board is going to have a vacancy as of early April. Mr. O'Keefe  
21 will be resigning his position on the Mont Vernon School Board at that time, subsequent to  
22 tonight's meeting and the SAU meeting in the first week of April. The board has posted for  
23 applicants for the vacant seat, and they have received one application, Mr. George Torres.

24 Ms. Lawrence asked Mr. Torres why he is applying for the vacant seat.

25 Mr. Torres replied that he is a newer resident of Mont Vernon and although he was on other  
26 boards and committees and felt it as an opportunity to contribute.

27 Ms. Clark asked Mr. Torres what skills he is bringing to the board.

28 Mr. Torres explained his background in finance and his personal experience.

29 Ms. Hinckley asked Mr. Torres what the biggest challenge is facing the district and the board.

30 Mr. Torres replied that he had heard that there was a committee looking into adding on to the  
31 school for additional space. One of the challenges they must be mindful is to address the  
32 priorities.

33 Mr. Steel asked if the board had a preference to make the nomination.

34 Ms. Lawrence replied to make the nomination but keep the seat pending.

35 **Ms. Lawrence motioned to appoint Mr. George Torres effective April 7<sup>th</sup>, 2022. Ms.**  
36 **Hinckley seconded the motion. Motion carries 4-0-1.**

37 Mr. Torres asked the board what the biggest challenges they are facing.

38 Ms. Hinckley replied the middle school issue.

39 Ms. Lawrence added that they will reconvene the Middle School Tuition Committee to look for a  
40 path forward.

41 Mr. Eckhoff noted that the committee did a nice job.

42 Ms. Clark added that there were a lot of experienced people on the committee.

43 IV. Non-Public Session

44 **Ms. Lawrence motioned to enter into Non-Public Session RSA 91: A3, II (c) at 6:15 PM.**  
45 **Ms. Clark seconded the motion. Motion was unanimous (5-0)**

46 **Roll Call: Lawrence-Yes, Clark- Yes, Hinckley- Yes, O'Keefe- Yes and Eckhoff- Yes.**

47 Other persons present during non-public session: Mr. Steel, Ms. Landwehrle and Mr.  
48 Chamberlin.

49 Description of matters discussed, and final decisions made: Staff nominations

50 V. Public Session

51 Public Session reconvened at 6:27PM.

52 **Ms. Lawrence motioned to reelect the teachers and staff as presented in non-public session.**  
53 **Ms. Hinckley seconded the motion. The vote was unanimous, motion passed.**

54 **Roll Call: Lawrence-Yes, Clark- Yes, Hinckley- Yes, O'Keefe- Yes and Eckhoff- Yes.**

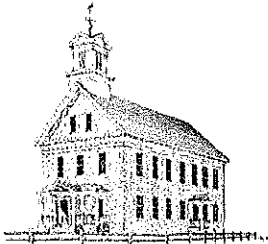
55 VI. Meeting Adjourned

56 **Ms. Lawrence adjourned the meeting at 6:27PM. Ms. Hinckley seconded the motion. The**  
57 **vote was unanimous, motion passed.**

58 **Roll Call: Lawrence-Yes, Clark- Yes, Hinckley- Yes, O'Keefe- Yes and Eckhoff- Yes.**

59

# MEMO



School Administrative Unit 39  
1 School Street  
P.O. Box 849  
Amherst, NH 03031  
Phone: 603-673-2690  
Fax: 603-672-1786

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**Date:** 04/07/2022  
**To:** Adam Steel, Superintendent of Schools  
**From:** Sarah Jardim-Lee, Accountant  
**Re:** Unanticipated Revenue

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Unanticipated revenue in the amount of \$500.00 has been awarded to the Mont Vernon School District this month.

### **Requested Board Actions**

1. Motion: To accept a donation in the amount of \$500.00 from HealthTrust to be used for teacher and staff wellness programs. These funds shall be accepted into the Special Revenue Fund.



**Citizens Bank**  
New Hampshire  
011401533

**78761**



Accounts Payable  
PO BOX 617  
CONCORD, NH 03302-0617

DATE  
Feb 8, 2022

Pay Five Hundred Dollars and 00 Cents

AMOUNT  
\$500.00

TO THE ORDER OF **Mont Vernon School District**  
**PO Box 849**  
**Amherst, NH 03031-0849**



Accounts Payable

**78761**

Vendor ID	Vendor	Check Date	
853	Mont Vernon School District	02/08/2022	
Voucher Number	Invoice Number	Document Date	Amount
90405975	WCOORD-1499-22	01/26/2022	\$500.00

**TOTALS:** \$500.00



Accounts Payable

**78761**

Vendor ID	Vendor	Check Date	
853	Mont Vernon School District	02/08/2022	
Voucher Number	Invoice Number	Document Date	Amount
90405975	WCOORD-1499-22	01/26/2022	\$500.00

**TOTALS:** \$500.00

**Mont Vernon School District  
Treasurers Cash Journal - September 2021**

**Treasurers' Cash Journal**

DATE	DESCRIPTION	People's United Acct #502003822		BALANCE	
		AMOUNT		People's United Acct #502003822	People's United Acct #502003822
				AMOUNT	
9/1/2021	<b>Beginning Balance</b>	\$0.00		\$0.00	\$886,742.13
		\$0.00		\$0.00	\$886,742.13
9/1/2021	State of NH	\$178,250.00		\$0.00	\$1,064,992.13
		\$0.00		\$0.00	\$1,064,992.13
		\$0.00		\$0.00	\$1,064,992.13
9/2/2021	State of NH	\$200.00	Expense CK#s 5055625-5056549	\$284,761.66	\$780,430.47
		\$0.00		\$0.00	\$780,430.47
		\$0.00		\$0.00	\$780,430.47
		\$0.00	EFT IRS	\$19,115.16	\$761,315.31
		\$0.00	Retirement 457	\$800.00	\$760,515.31
		\$0.00	Payroll CK#s 5056522-5056523	\$226.58	\$760,288.73
		\$0.00	Payroll DED CK# 5056524	\$499.40	\$759,789.33
		\$0.00		\$0.00	\$759,789.33
9/14/2021		\$0.00	Direct Deposit	\$56,959.53	\$702,829.80
		\$0.00	EFT IRS	\$18,614.09	\$684,215.71
		\$0.00	Retirement 457	\$800.00	\$683,415.71
		\$0.00	Payroll CK#s 5056550-5056554	\$1,594.46	\$681,821.25
		\$0.00	Payroll DED CK# 5056555	\$521.40	\$681,299.85
		\$0.00		\$0.00	\$681,299.85
9/16/2021		\$0.00	Expense CK#s 5056556-5056573	\$15,103.10	\$666,196.75
		\$0.00		\$0.00	\$666,196.75
		\$0.00		\$0.00	\$666,196.75
		\$0.00		\$0.00	\$666,196.75
		\$0.00		\$0.00	\$666,196.75
		\$0.00		\$0.00	\$666,196.75
9/23/2021	State of NH	\$1,995.21		\$0.00	\$668,191.96
	State of NH	\$11,587.13		\$0.00	\$679,779.09
		\$0.00		\$0.00	\$679,779.09
		\$0.00		\$0.00	\$679,779.09
9/27/2021	Deposit CK# 24783	\$399,333.00		\$0.00	\$1,079,112.09
	CK# 401377	\$512.49		\$0.00	\$1,079,624.58
	CK# 066	\$4,195.93		\$0.00	\$1,083,820.51
		\$0.00		\$0.00	\$1,083,820.51
		\$0.00		\$0.00	\$1,083,820.51
		\$0.00		\$0.00	\$1,083,820.51
9/28/2021		\$0.00	Direct Deposit	\$60,135.95	\$1,023,684.56
		\$0.00	EFT IRS	\$20,838.74	\$1,002,845.82
		\$0.00		\$0.00	\$1,002,845.82
		\$0.00	Retirement 457	\$800.00	\$1,002,045.82
		\$0.00		\$0.00	\$1,002,045.82
9/30/2021		\$0.00	Payroll DED CK#s 5056578-5056580	\$1,274.83	\$1,000,770.99
		\$0.00	Payroll DED CK#s 5056581-5056584	\$94,756.50	\$906,014.49
		\$0.00	Payroll CK#s 5056574-5056577	\$2,227.22	\$903,787.27
		\$0.00		\$0.00	\$903,787.27
		\$0.00		\$0.00	\$903,787.27
		\$0.00	Expense CK#s 5056585-5056626	\$116,577.56	\$787,209.71
		\$0.00		\$0.00	\$787,209.71
		\$0.00		\$0.00	\$787,209.71
		\$0.00		\$0.00	\$787,209.71
		\$0.00		\$0.00	\$787,209.71
		\$0.00		\$0.00	\$787,209.71
		\$0.00		\$0.00	\$787,209.71
		\$0.00		\$0.00	\$787,209.71
		\$0.00		\$0.00	\$787,209.71
		\$0.00		\$0.00	\$787,209.71
9/30/2021	Food Service	\$7.00		\$0.00	\$787,216.71
	Interest	\$51.02		\$0.00	\$787,267.73
	<b>TOTALS</b>	\$596,131.78		\$695,606.18	

Accounts Payable Voucher - September 2021

21-Sep	\$19,115.16
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Payroll Voucher

21-Sep	\$284,761.66
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Payroll - Direct Deposit & Taxes

21-Sep	\$0.00
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TOTAL	\$303,876.82
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9/30/2021

\$1,006,252.36

Outstanding A/P CK #

5055720	\$1,123.87	GH Shaw and Son
5055860	\$93.13	Rebecca Carle
5056195	\$315.58	Laura Graham
5056530	\$431.49	Consolidated Communication Inc
5056536	\$90.00	Patricia Garrity
5056568	\$346.50	Intrado Interactive Services Corp
5056573	\$36.35	Town of Amherst Dept of Public Works
5056585-5056626	\$116,577.56	Expense CK's

AP Total \$119,014.48

Outstanding P/R CK#

5056136	\$138.52	Erin Colaizzi
5056363	\$768.88	Sara-Jessica Dapolito
5056394	\$4.20	Lauren DeGennaro
5056574-5056577	\$2,227.22	Payroll CK's
5056578-5056580	\$1,274.83	Payroll Ded CK's
5056581-5056584	\$94,756.50	Payroll Ded CK's
	\$800.00	Retirement

P/R Total \$99,970.15

Total Outstanding \$218,984.63  
Book Balance \$787,267.73  
Adj Book Balance \$1,006,252.36  
\$0.00

**Mont Vernon School District  
Treasurers Cash Journal - October 2021**

**Treasurers' Cash Journal**

DATE	DESCRIPTION	People's United Acct #502003822		People's United Acct #502003822		BALANCE People's United Acct #502003822	
		AMOUNT		AMOUNT		AMOUNT	
10/1/2021	<b>Beginning Balance</b>	\$0.00		\$0.00		\$787,267.73	
10/12/2021		\$0.00	Direct Deposit	\$56,505.81		\$730,761.92	
		\$0.00	EFT IRS	\$18,435.40		\$712,326.52	
10/14/2021		\$0.00	Retirement 437	\$800.00		\$711,526.52	
		\$0.00		\$0.00		\$711,526.52	
		\$0.00	Payroll CK#'s 5056627-5056632	\$1,986.79		\$709,539.73	
		\$0.00	Payroll DED CK#'s 5056633-5056634	\$659.83		\$708,879.90	
		\$0.00	Expense CK#'s 5056635-5056645	\$43,351.31		\$665,528.59	
10/20/2021	State of NH Deposit	\$9,324.05		\$0.00		\$674,852.64	
		\$0.00		\$0.00		\$674,852.64	
		\$0.00		\$0.00		\$674,852.64	
		\$0.00		\$0.00		\$674,852.64	
10/25/2021	Deposit CK# 7052777	\$3,710.32		\$0.00		\$678,562.96	
	CK# 24862	\$399,333.00		\$0.00		\$1,077,895.96	
	CK# 2457490	\$19.36		\$0.00		\$1,077,915.32	
	CK# 401428	\$3,329.40		\$0.00		\$1,081,244.72	
		\$0.00		\$0.00		\$1,081,244.72	
10/26/2021		\$0.00	Direct Deposit	\$56,640.39		\$1,024,604.33	
		\$0.00	EFT IRS	\$18,461.99		\$1,006,142.34	
		\$0.00		\$0.00		\$1,006,142.34	
10/28/2021		\$0.00	Retirement 437	\$800.00		\$1,005,342.34	
		\$0.00	Payroll CK#'s 5056646-5056649	\$2,001.32		\$1,003,341.02	
		\$0.00	Payroll DED CK#'s 5056650-5056651	\$668.08		\$1,002,672.94	
		\$0.00		\$0.00		\$1,002,672.94	
		\$0.00		\$0.00		\$1,002,672.94	
		\$0.00	Expense CK#'s 5056652-5056693	\$75,432.73		\$927,240.21	
		\$0.00		\$0.00		\$927,240.21	
		\$0.00	Payroll DED CK#'s 5056694-5056697	\$80,059.45		\$847,180.76	
		\$0.00		\$0.00		\$847,180.76	
		\$0.00		\$0.00		\$847,180.76	
10/29/2021	State of NH Deposit	\$1,129.00		\$0.00		\$848,309.76	
		\$0.00		\$0.00		\$848,309.76	
10/31/2021	Food Service	\$365.75		\$0.00		\$848,675.51	
	Interest	\$47.01		\$0.00		\$848,722.52	
	<b>TOTALS</b>	\$417,257.89		\$355,803.10			

Accounts Payable Voucher - October 2021

21-Oct	\$118,784.04
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Payroll Voucher

21-Oct	\$86,975.47
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Payroll - Direct Deposit & Taxes

21-Oct	\$150,043.59
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TOTAL

\$355,803.10
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10/31/2021

\$1,008,855.46

Outstanding A/P    CK #

5055720	\$1,123.87	GH Shaw and Son
5055860	\$93.13	Rebecca Carle
5056536	\$90.00	Patricia Garrity
5056595	\$34.95	Kim Deppen
5056611	\$240.00	Psychological Assessment
5056626	\$125.31	Jennifer Whitney
5056635	\$1,000.00	Butler's Bus Service
5056652-5056693	\$75,432.73	Expense CK's

AP Total

\$78,139.99

Outstanding P/R    CK#

5056136	\$138.52	Erin Colaizzi
5056363	\$768.88	Sara-Jessica Dapolito
5056394	\$4.20	Lauren DeGennaro
5056646-5056648	\$1,021.90	Payroll
5056694-5056697	\$80,059.45	Payroll DED CK's

P/R Total

\$81,992.95

Total Outstanding

\$160,132.94

Book Balance

\$848,722.52

Adj Book Balance

\$1,008,855.46

\$ -

**Mont Vernon Village School**

**February Facilities Update**

**Vendor Maintenance Completed**

- Kindergarten room water damage cleanup and restoration (drywall repair, painting of classroom/bathroom/foyer, floor installation)
- Water system treatment and monitoring
- Waste management services weekly schedule
- Monthly pest services monitoring program

**MVVS Facilities Staff Projects Completed**

- Replaced actuator in back right wing hall heater
- Bi-annual test of AED with nurse
- Cleaned hot water coil for kitchen heater
- Setup library for school event
- Troubleshoot video monitor in main office not working
- Replaced leaking fuel boot on generator
- Replaced fintube actuator in room W3
- [Daily water meter readings are being recorded](#)
- [Daily cleaning and disinfecting](#)
- Weekly generator test
- [Weekly fuel readings are being recorded \(building fuel and generator\)](#)
- [Monthly Fire extinguisher inspection](#)
- [Monthly underground storage tank inspection](#)

**Upcoming Work**

- Installation of chimney cap and indoor cleanout
- External and internal door repairs
- Exterior painting and minor wood repairs



Painting of foyer



Cleaned hot water coil for kitchen heater



Replaced leaking fuel boot on generator



Bi-annual test of AED with nurse



**Mont Vernon Village School**

**March Facilities Update**

**Vendor Maintenance Completed**

- Chimney flue cleaning
- Boiler breeching PCB testing
- Lift inspection
- Programmed hot water valve for UV in kindergarten room
- Water system treatment and monitoring
- Waste management services weekly schedule
- Monthly pest services monitoring program

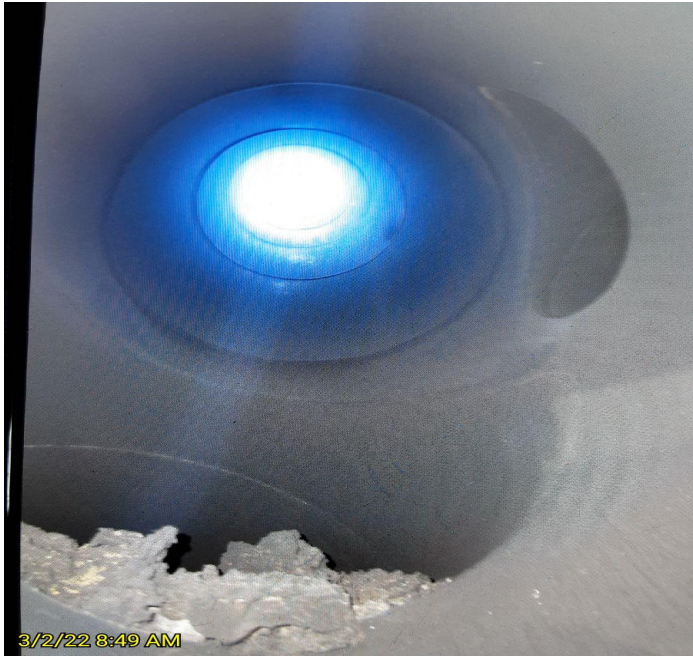
**MVVS Facilities Staff Projects Completed**

- Removed and replaced UV for flooring installation
- Setup and breakdown for voting and the town meeting
- Setup and breakdown for Bingo night
- Installed shut off valves for kindergarten room plumbing
- [Daily water meter readings are being recorded](#)
- [Daily cleaning and disinfecting](#)
- Weekly generator test
- [Weekly fuel readings are being recorded \(building fuel and generator\)](#)
- [Monthly Fire extinguisher inspection](#)
- [Monthly underground storage tank inspection](#)

**Upcoming Work**

- Air quality testing
- Kindergarten room cubbies, cabinet bases, and bench
- Installation of chimney cap and indoor cleanout
- External and internal door repairs
- Duct board replacement project

**Chimney flue cleaning**



**Boiler breeching PCB testing**



**Installed shut off valves for kindergarten room plumbing**



**Setup and breakdown for voting and the town meeting**





# Student Growth Summary Report

## Aggregate by School

**Term:** Winter 2021-2022  
**District:** School Administrative Unit 39

**Norms Reference Data:** 2020 Norms.  
**Growth Comparison Period:** Fall 2021 - Winter 2022  
**Weeks of Instruction:** Start - 2 (Fall 2021)  
 End - 17 (Winter 2022)

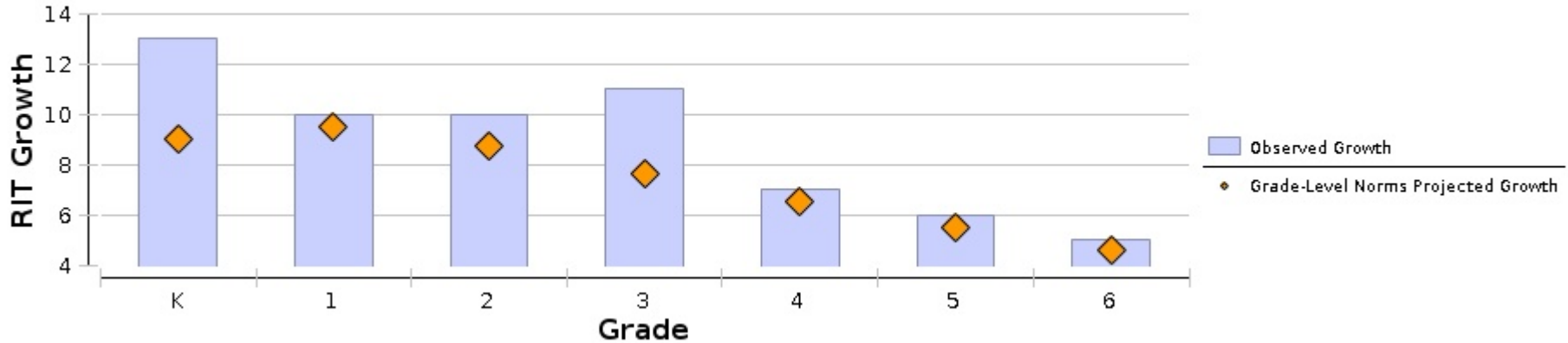
**Grouping:** None  
**Small Group Display:** No

### Mont Vernon Village School

Math: Math K-12

Grade (Winter 2022)	Total Number of Growth Events†	Comparison Periods						Growth Evaluated Against								
		Fall 2021			Winter 2022			Growth		Grade-Level Norms			Student Norms			
		Mean RIT Score	Standard Deviation	Achievement Percentile	Mean RIT Score	Standard Deviation	Achievement Percentile	Observed Growth	Observed Growth SE	Projected School Growth	School Conditional Growth Index	School Conditional Growth Percentile	Number of Students With Growth Projections	Number of Students Who Met Their Growth Projection	Percentage of Students Who Met Growth Projection	Student Median Conditional Growth Percentile
K	26	151.8	13.4	99	164.6	10.5	99	13	1.3	9.0	3.16	99	26	22	85	82
1	29	172.9	9.9	99	183.2	9.3	99	10	1.1	9.5	0.60	72	29	19	66	56
2	27	187.6	7.0	99	198.0	7.5	99	10	0.9	8.7	1.37	91	27	21	78	76
3	28	193.4	9.0	84	204.6	7.6	94	11	0.9	7.6	3.18	99	28	24	86	75
4	33	210.8	9.2	97	217.6	9.3	97	7	0.9	6.6	0.23	59	33	22	67	67
5	26	214.0	9.1	78	220.3	10.7	80	6	1.1	5.5	0.63	74	26	17	65	66
6	26	216.5	11.5	62	221.7	10.7	65	5	1.1	4.6	0.47	68	26	17	65	62

### Math: Math K-12



**Explanatory Notes**

†Growth Count provided reflects students with MAP results in both the Start and End terms. Observed Growth calculation is based on that student data.



# Student Growth Summary Report

## Aggregate by School

Term: Winter 2021-2022  
 District: School Administrative Unit 39

Norms Reference Data: 2020 Norms.  
 Growth Comparison Period: Fall 2021 - Winter 2022  
 Weeks of Instruction: Start - 2 (Fall 2021)  
 End - 17 (Winter 2022)

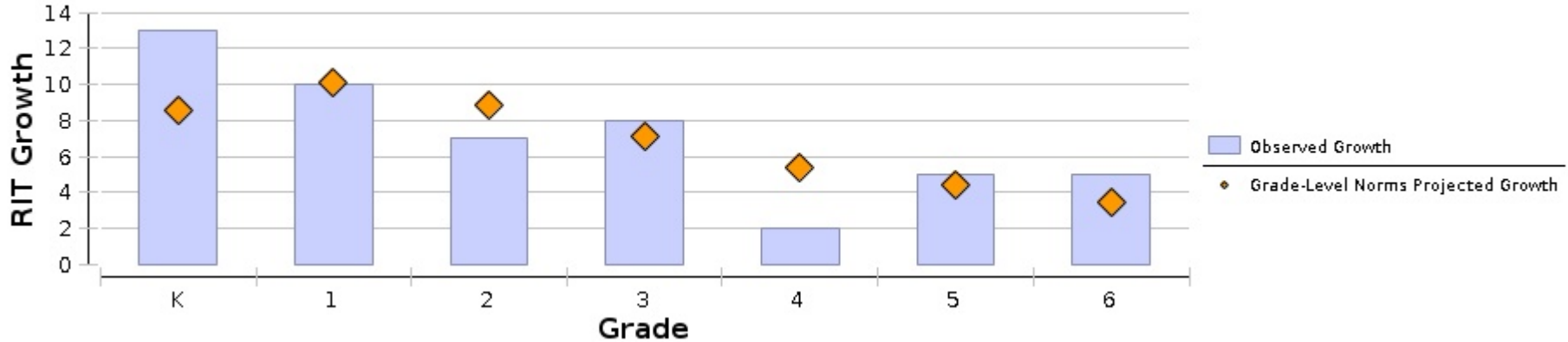
Grouping: None  
 Small Group Display: No

### Mont Vernon Village School

Language Arts:  
 Reading

Grade (Winter 2022)	Total Number of Growth Events‡	Comparison Periods						Growth Evaluated Against								
		Fall 2021			Winter 2022			Growth		Grade-Level Norms			Student Norms			
		Mean RIT Score	Standard Deviation	Achievement Percentile	Mean RIT Score	Standard Deviation	Achievement Percentile	Observed Growth	Observed Growth SE	Projected School Growth	School Conditional Growth Index	School Conditional Growth Percentile	Number of Students With Growth Projections	Number of Students Who Met Their Growth Projection	Percentage of Students Who Met Growth Projection	Student Median Conditional Growth Percentile
K	26	144.8	11.7	96	157.7	11.5	99	13	1.3	8.5	3.36	99	26	22	85	83
1	29	164.8	12.1	97	175.2	10.3	97	10	1.1	10.1	0.20	58	29	18	62	60
2	30	178.9	10.0	89	186.1	11.4	83	7	1.0	8.9	-1.25	11	30	14	47	44
3	32	192.5	14.5	84	200.7	13.7	87	8	1.3	7.1	0.94	83	32	19	59	66
4	34	212.6	10.3	99	214.7	10.1	97	2	1.5	5.4	-2.94	1	34	16	47	45
5	32	213.9	10.2	92	218.7	9.9	93	5	1.3	4.4	0.38	65	32	20	63	58
6	28	215.5	13.3	79	220.0	12.6	83	5	1.4	3.5	1.10	86	28	18	64	57

### Language Arts: Reading



#### Explanatory Notes

‡Growth Count provided reflects students with MAP results in both the Start and End terms. Observed Growth calculation is based on that student data.



## **Mont Vernon, NH**

# **2021-22 Enrollment Projection Report**

*Copyright, New England School Development Council, 2022*

# Enrollment Summary

The global pandemic continues to influence our nation's public health and economic stability in unpredictable ways. As such, it is still too early to identify many of the factors that could impact school enrollments. Over the past school year, we have seen fluctuations in the real estate market and job trends, which have impacted student attendance patterns. Moreover, during the past school year, we have seen how school enrollment patterns can differ substantially from one district to another, with some districts losing students while others experience an influx of students.

We are pleased to send you the past, present, and projected enrollments for your District. New this year, we have added graphs that highlight Historical and Projected Enrollments in Grade Combinations. We have received the figures given to us by the District and we assume that the method of collecting the enrollment data has been consistent from year to year.

**Of note, projections are generally more reliable when they are closest in time to the current year.** Projections four to ten years out may serve as a guide to future enrollments.

This is the first enrollment projection for Mont Vernon. Next fall, we can determine the accuracy of NESDECs projections for 2022-23.

Births remain stable. Over the next three years, K-6 enrollments are projected to increase by a total of +15 students.

# Historical Enrollment

School District: Mont Vernon, NH

3/22/2022

Historical Enrollment By Grade																			
Birth Year	Births*	School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	UNGR	K-6	PK-6
2006	23	2011-12	0	27	24	33	31	35	33	48	0	0	0	0	0	0	0	231	231
2007	12	2012-13	0	18	29	25	30	30	35	28	0	0	0	0	0	0	0	195	195
2008	20	2013-14	0	23	20	28	27	29	28	33	0	0	0	0	0	0	0	188	188
2009	22	2014-15	0	23	27	24	29	27	31	26	0	0	0	0	0	0	0	187	187
2010	11	2015-16	0	20	27	28	25	32	27	33	0	0	0	0	0	0	0	192	192
2011	17	2016-17	0	18	21	29	28	24	32	26	0	0	0	0	0	0	0	178	178
2012	10	2017-18	0	31	23	23	29	29	23	27	0	0	0	0	0	0	0	185	185
2013	10	2018-19	0	26	27	28	27	30	30	21	0	0	0	0	0	0	0	189	189
2014	15	2019-20	0	26	28	29	28	28	32	30	0	0	0	0	0	0	0	201	201
2015	14	2020-21	0	27	28	27	32	30	27	33	0	0	0	0	0	0	0	204	204
2016	18	2021-22	0	26	29	31	33	34	33	30	0	0	0	0	0	0	0	216	216

\*Birth data provided by Public Health Vital Records Departments in each state.

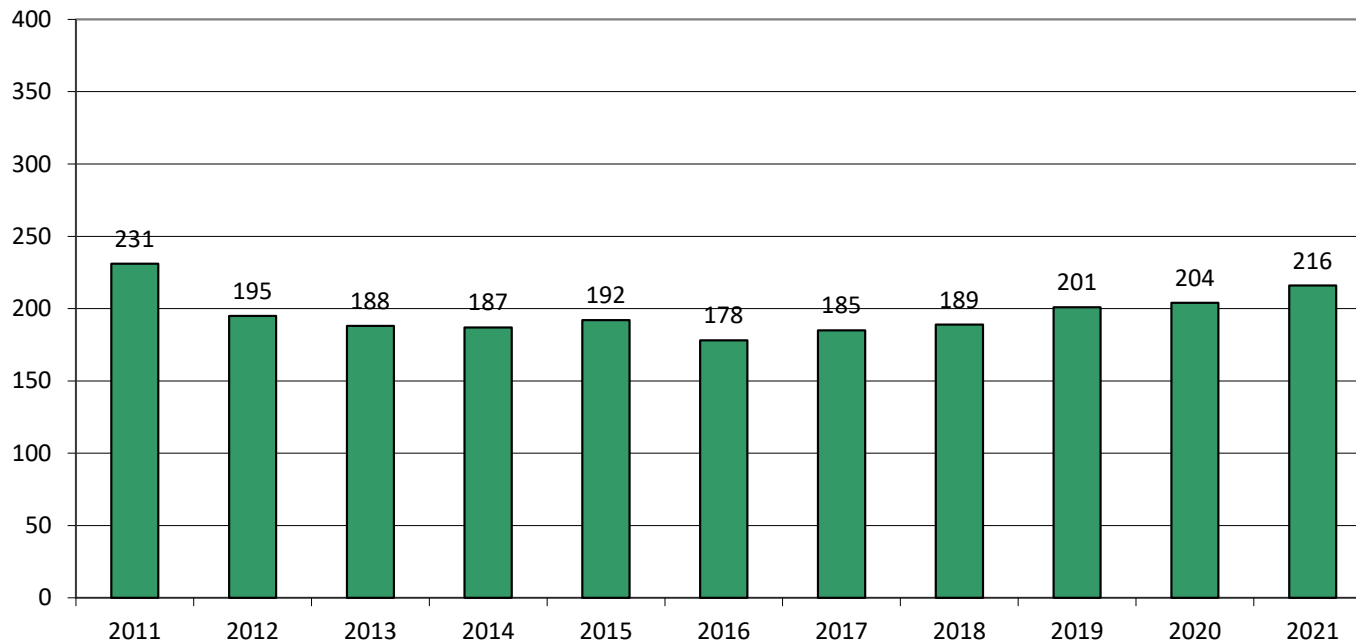
Historical Enrollment in Grade Combinations									
Year	K-4	PK-4	K-6	PK-6	5-6	0	0	0	0
2011-12	150	150	231	231	81	0	0	0	0
2012-13	132	132	195	195	63	0	0	0	0
2013-14	127	127	188	188	61	0	0	0	0
2014-15	130	130	187	187	57	0	0	0	0
2015-16	132	132	192	192	60	0	0	0	0
2016-17	120	120	178	178	58	0	0	0	0
2017-18	135	135	185	185	50	0	0	0	0
2018-19	138	138	189	189	51	0	0	0	0
2019-20	139	139	201	201	62	0	0	0	0
2020-21	144	144	204	204	60	0	0	0	0
2021-22	153	153	216	216	63	0	0	0	0

Historical Percentage Changes			
Year	K-6	Diff.	%
2011-12	231	0	0.0%
2012-13	195	-36	-15.6%
2013-14	188	-7	-3.6%
2014-15	187	-1	-0.5%
2015-16	192	5	2.7%
2016-17	178	-14	-7.3%
2017-18	185	7	3.9%
2018-19	189	4	2.2%
2019-20	201	12	6.3%
2020-21	204	3	1.5%
2021-22	216	12	5.9%
Change		-15	-6.5%



# Historical Enrollment

K-6, 2011-2021



# Projected Enrollment

School District: **Mont Vernon, NH**

3/22/2022

Enrollment Projections by Grade*																					
Birth Year	Births*		School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	UNGR	K-6	PK-6	
2016	18		2021-22	0	26	29	31	33	34	33	30	0	0	0	0	0	0	0	0	216	216
2017	16		2022-23	0	27	28	31	34	35	35	34	0	0	0	0	0	0	0	224	224	
2018	13		2023-24	0	22	29	30	34	36	37	36	0	0	0	0	0	0	0	224	224	
2019	18		2024-25	0	31	24	31	33	36	38	38	0	0	0	0	0	0	0	231	231	
2020	18	0	2025-26	0	31	33	26	34	35	38	39	0	0	0	0	0	0	0	236	236	
2021	24	0	2026-27	0	41	33	35	29	36	37	39	0	0	0	0	0	0	0	250	250	
2022	18	(est.)	2027-28	0	30	44	35	39	31	38	38	0	0	0	0	0	0	0	255	255	
2023	18	(est.)	2028-29	0	31	32	47	39	41	32	39	0	0	0	0	0	0	0	261	261	
2024	19	(est.)	2029-30	0	33	33	34	52	41	43	33	0	0	0	0	0	0	0	269	269	
2025	19	(est.)	2030-31	0	33	36	35	38	55	43	45	0	0	0	0	0	0	0	285	285	
2026	20	(est.)	2031-32	0	34	36	38	39	40	57	45	0	0	0	0	0	0	0	289	289	

Note: Ungraded students (UNGR) often are high school students whose anticipated years of graduation are unknown, or students with special needs - UNGR not included in Grade Combinations for 7-12, 9-12, etc.

Based on an estimate of births

Based on children already born

Based on students already enrolled

\*Birth data provided by Public Health Vital Records Departments in each state.

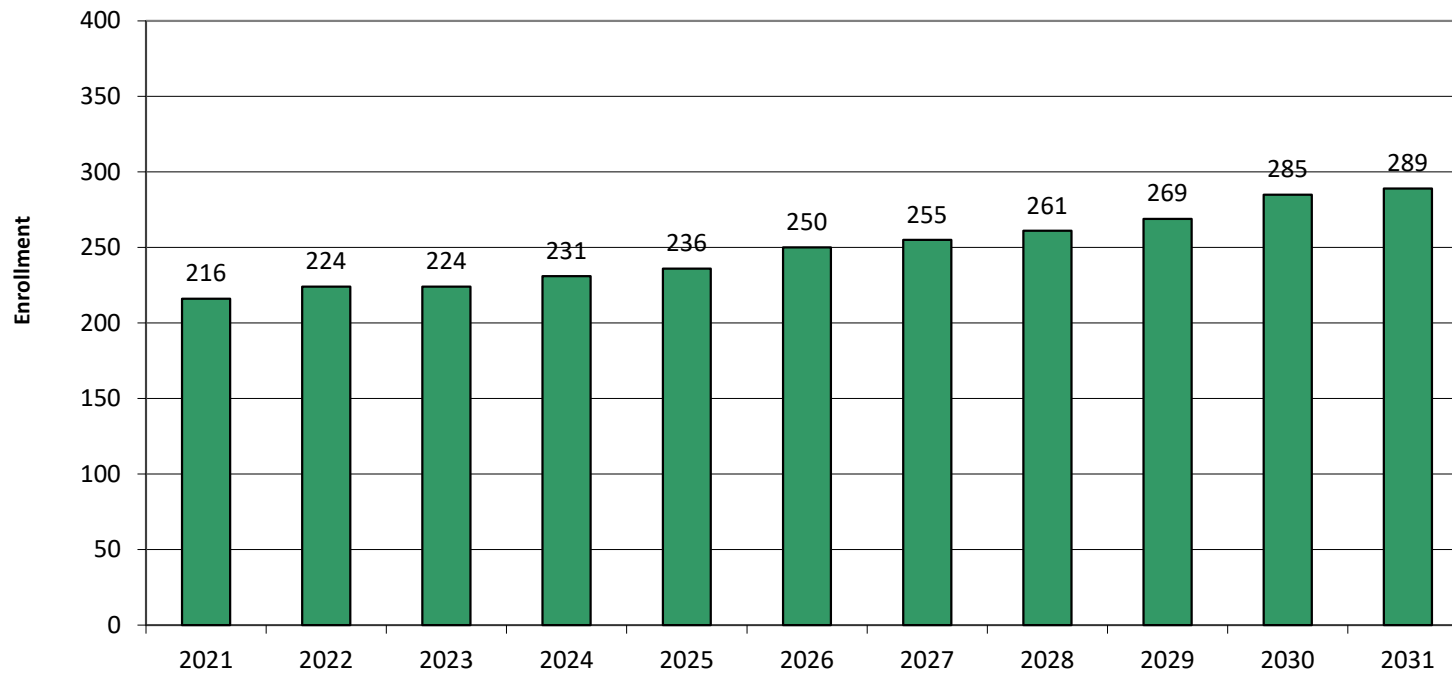
Projected Enrollment in Grade Combinations*									
Year	K-4	PK-4	K-6	PK-6	5-6	K-6	0	0	0
2021-22	153	153	216	216	63	0	0	0	0
2022-23	155	155	224	224	69	0	0	0	0
2023-24	151	151	224	224	73	0	0	0	0
2024-25	155	155	231	231	76	0	0	0	0
2025-26	159	159	236	236	77	0	0	0	0
2026-27	174	174	250	250	76	0	0	0	0
2027-28	179	179	255	255	76	0	0	0	0
2028-29	190	190	261	261	71	0	0	0	0
2029-30	193	193	269	269	76	0	0	0	0
2030-31	197	197	285	285	88	0	0	0	0
2031-32	187	187	289	289	102	0	0	0	0

Projected Percentage Changes			
Year	K-6	Diff.	%
2021-22	216	0	0.0%
2022-23	224	8	3.7%
2023-24	224	0	0.0%
2024-25	231	7	3.1%
2025-26	236	5	2.2%
2026-27	250	14	5.9%
2027-28	255	5	2.0%
2028-29	261	6	2.4%
2029-30	269	8	3.1%
2030-31	285	16	5.9%
2031-32	289	4	1.4%
Change		73	33.8%

\*Projections should be updated annually to reflect changes in in/out-migration of families, real estate sales, residential construction, births, and similar factors.

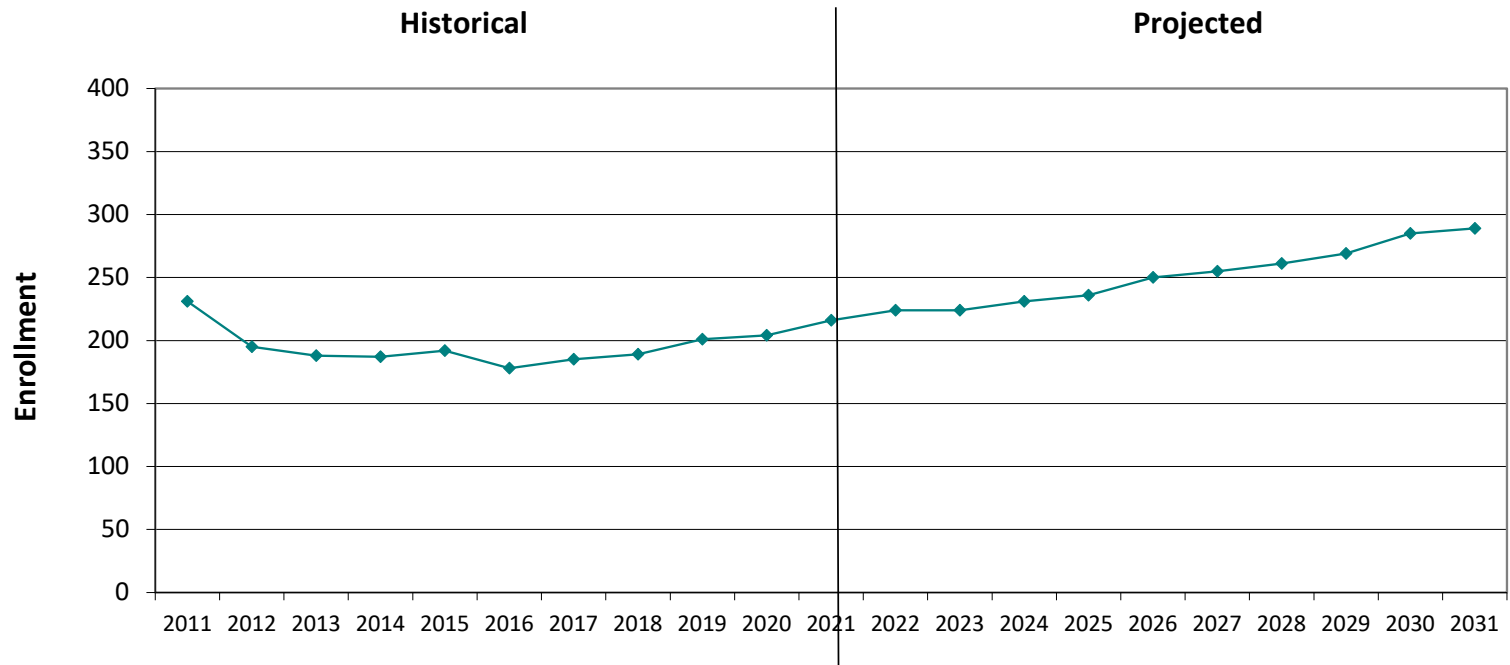
# Projected Enrollment

K-6 To 2031 Based On Data Through School Year 2021-22

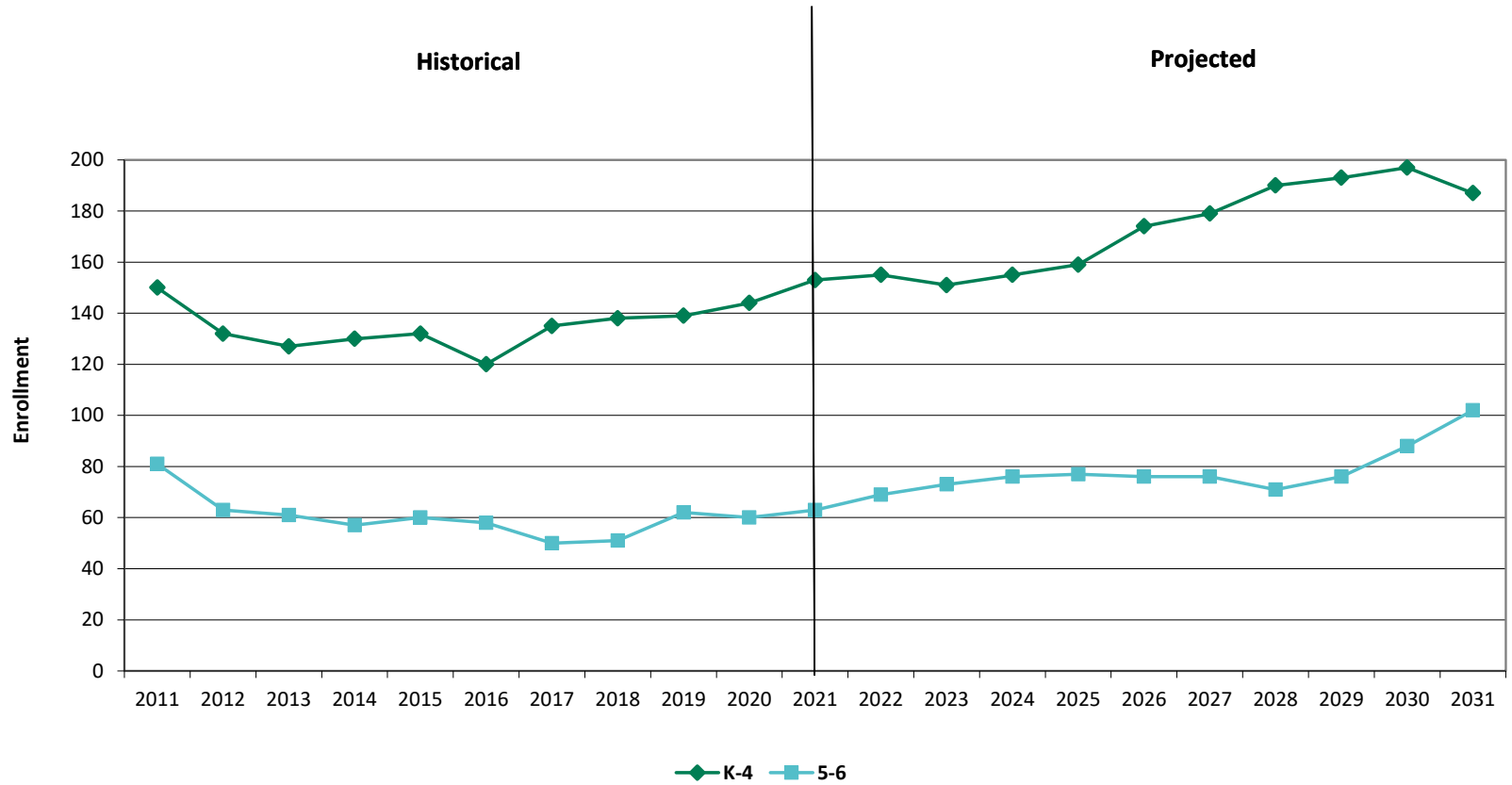


# Historical & Projected Enrollment

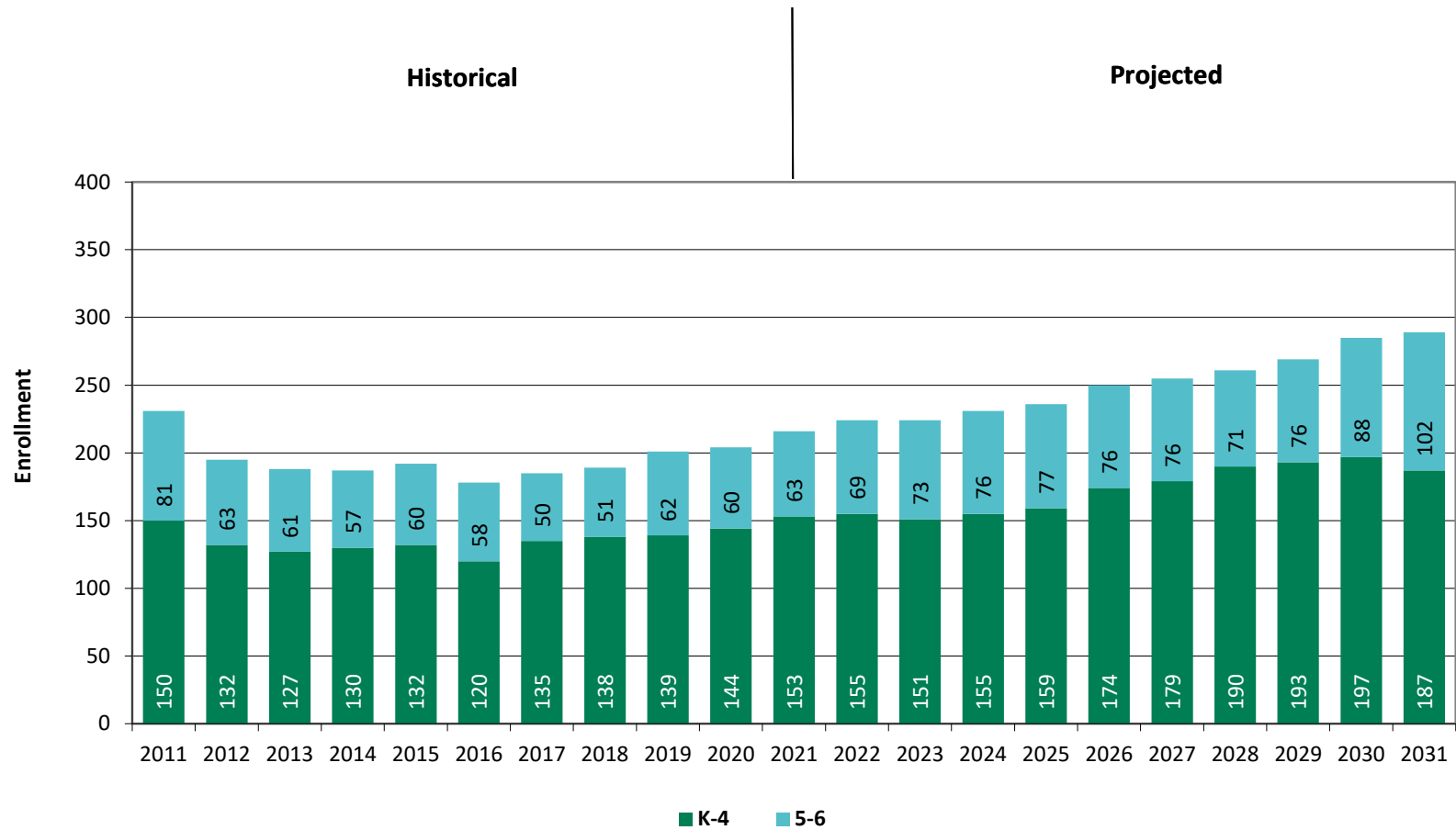
**K-6, 2011-2031**



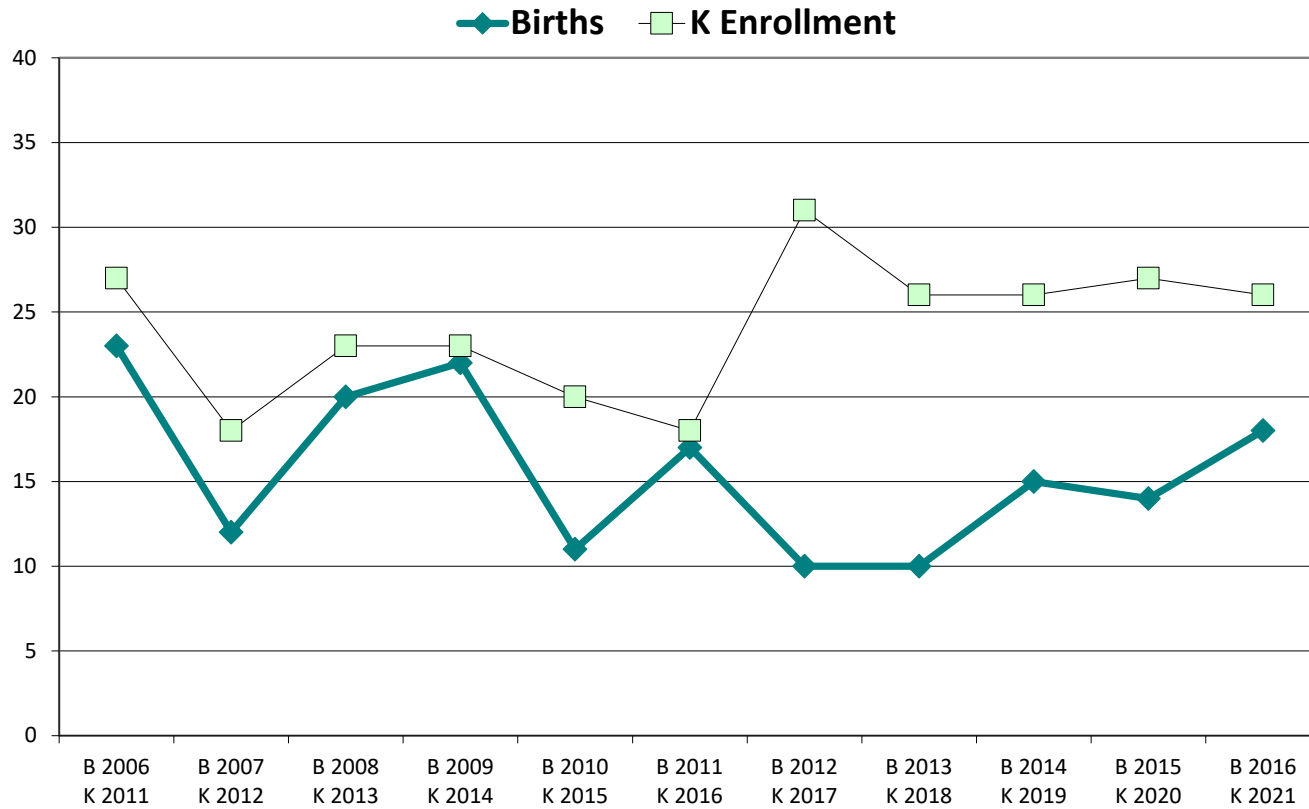
## Historical & Projected Enrollments in Grade Combinations



# Historical & Projected Enrollments in Grade Combinations



## Birth-to-Kindergarten Relationship



# Additional Data

Building Permits Issued (Source: HUD)		
Year	Single-Family	Multi-Units
2011	7	0
2017	8	0
2018	25	0
2019	24	0
2020	4	0
2021	0 to date	0 to date

Enrollment History*		
Year	Career-Tech 9-12 Total	Non-Public K-12 Total
2011-12	n/a	n/a
2017-18	n/a	n/a
2018-19	n/a	n/a
2019-20	n/a	n/a
2020-21	n/a	n/a
2021-22	n/a	n/a

Residents in Non-Public Independent and Parochial Schools (General Education)*														
Enrollments as of Oct. 1	K	1	2	3	4	5	6	7	8	9	10	11	12	K-12 TOTAL
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

K-12 Home-Schooled Students*	
2021	n/a

K-12 Residents in Charter or Magnet Schools, or Choiced-out*	
2021	n/a

K-12 Special Education Outplaced Students*	
2021	n/a

K-12 Tuitioned-In, Choiced-In, & Other Non-Residents*	
2021	n/a

\*The above data were provided by the District, with the exception of building permit data (provided by HUD).

"n/a" signifies that information was not provided by District.



## New England's PK-12 Enrollments The "Big Picture"

From 2018 to 2029, the U.S. Department of Education anticipates changes in PK-12 enrollment of +3.3% in the South; +0.9% in the West, -1.8% in the Midwest; and -2.6% in the Northeast.

State	Fall 2018 PK - 12	Fall 2029 Projected	PK-12 Decline	% Change, 2018-2029
CT	526,634	478,000	-48,634	-9.2%
ME	180,461	174,500	-5,961	-3.3%
MA	962,297	945,400	-16,897	-1.8%
NH	178,515	166,100	-12,415	-6.9%
RI	143,436	139,900	-3,536	-2.5%
VT	87,074	82,000	-5,074	-5.8%

**SOURCE:** U.S. Department of Education, National Center for Education Statistics, Table 203.20, August 2020

Note: Data collected prior to 2020 Coronavirus pandemic.

Although most New England districts are seeing a decline in the number of births, NESDEC's experience indicates that the impact on enrollment varies from one district to the next. Almost half of New England Districts have been growing in PK-12 enrollment, and a similar number are declining (often in rural areas), with the other districts remaining stable.

# Reliability and Use of this Document

## PROJECTION METHODOLOGY

Cohort component (survival) technique is a frequently used method of preparing enrollment forecasts. NESDEC uses this method, but modifies it in order to move away from forecasts that are wholly computer- or formula-driven. Such modification permits the incorporation of important, current district-specific information into the generation of enrollment forecasts (such as in/out-migration of students, resident births, HUD-reported building permits, etc.). Percentages are calculated from the historical enrollment data to determine a reliable percentage of increase or decrease in enrollment between any two grades. For example, if 100 students enrolled in Grade 1 in 2018-19 increased to 104 students in Grade 2 in 2019-20, the percentage of survival would be 104%, or a ratio of 1.04. Ratios are calculated between each pair of grades or years in school over several recent years.

After study and analysis of the historical ratios, and based upon a reasonable set of assumptions regarding births, migration rates, retention rates, etc., ratios most indicative of future growth patterns are determined for each pair of grades. The ratios thus selected are applied to the present enrollment statistics to project into future years. The ratios are the key factors in the reliability of the projections, assuming validity of the data at the starting point.

## RELIABILITY OF ENROLLMENT PROJECTIONS

Projections can serve as useful guides to school administrators for educational planning. Projections are generally most reliable when they are closest in time to the current year, and the more stable the variables noted above, the easier and more reliable the projections. Projections six to ten years out may serve as a guide to future enrollments and are useful for facility planning purposes, but they should be viewed as subject to change, given the likelihood of changes in the underlying assumptions/trends.

Projections that are based upon **the children who already are in the district** (the current K-12 population only) will be the most reliable. The second level of reliability will be for those children already **born into the community but not yet old enough to be in school**. The least reliable category is the group for which an estimate must be made **to predict the number of births**, thereby adding additional uncertainty. See these three multi-colored groupings on the "Projected Enrollment" tab.

Annual updates allow for early identification of recent changes in historical trends. When the actual enrollment in a grade is significantly different (higher or lower) from the projected number, it is important (yet difficult) to determine whether this is a one-year aberration or whether a new trend may have begun. **In light of this possibility, NESDEC urges all school districts to have updated enrollment forecasts developed by NESDEC each October.** This service is available at no cost to affiliated school districts.

## USING THIS INFORMATION ELECTRONICALLY

If you would like to extract the information contained in this report for your own documents or presentations, you can use screenshots, which can be inserted into PowerPoint slides, Word documents, etc. Because screenshots create graphics, the image is not editable. Please feel free to contact us if you need assistance in this matter, by phone (508-481-9444) or by email ([ep@nesdec.org](mailto:ep@nesdec.org)).

# MVVS Principal's Report - 4/6/22

It takes a village to SOAR together....



We will Engage, Challenge, and Support All Learners

April 6, 2022

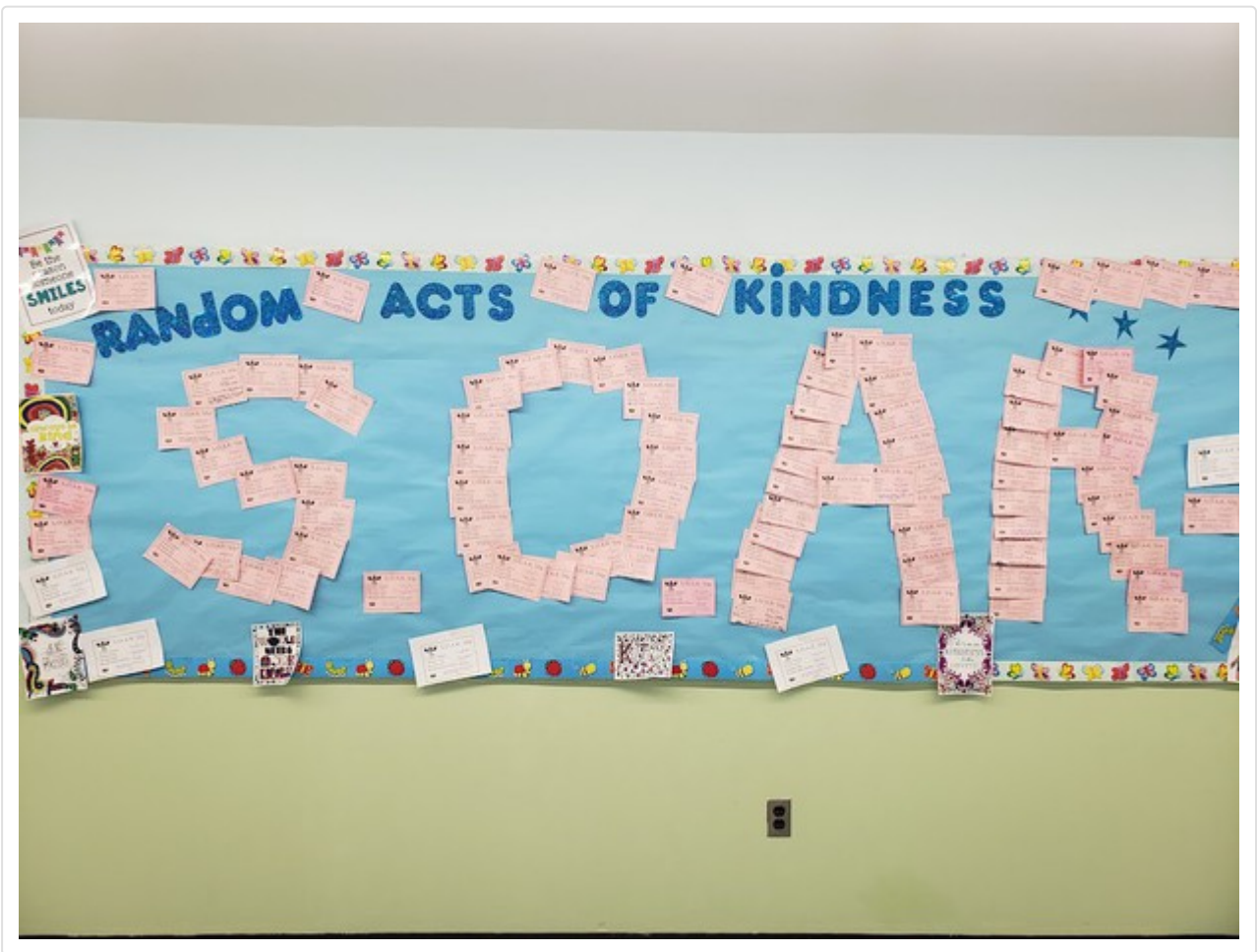
Enrollment Update

Grade	MVVS	VLAC	HS w/Specials
K	26		
1	28		3
2	28	1	1
3	32		5
4	34		
5	32		1
6	30		
<b>Total:</b>	<b>212</b>	<b>1</b>	<b>9</b>
7	(33)		
8	(28)		



## PTA MVVS BINGO NIGHT

Our MVVS community came together on Friday, March 18th for family Bingo Night. We had a super turnout and a great time was had by all. A big thank you to our PTA for coordinating this fun event. Even Monty could not stay away from the fun, flying in for a visit. Thank you also to our student volunteers who were very helpful with the event!



## SOARing with Kindness!

Our students demonstrated many acts of kindness in our school community over the course of the month of February. We were blown away by the care and positivity in our classrooms and other areas of the school.



## Monty!

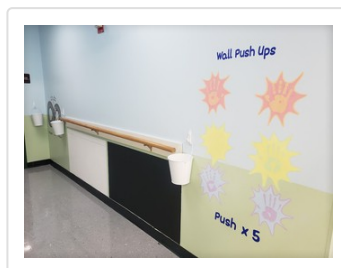
Monty, our might mascot, flew into the hallways of MVVS for a visit to recognize our students' tremendous acts of kindness in February.



## Responsible Citizens

We marched into March with a focus on the "R", Responsible Citizens, in our SOAR theme here at MVVS. We will be recognizing acts of responsibility both in and outside of the classroom. Our focuses with our students will include:

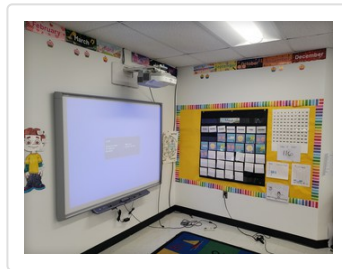
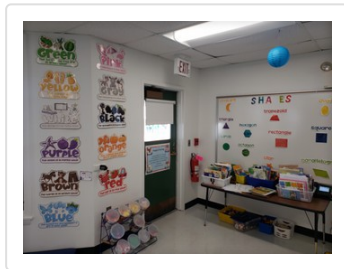
- Doing our best in our work.
- Making healthy, safe, and positive decisions.
- Being positive leaders.
- Being thoughtful in our actions.





## Sensory Zone

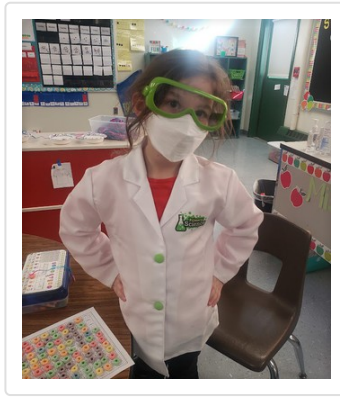
We have had a dream for a while of a sensory zone at MVVS. Over the past several weeks that dream became a reality. We have a number of sensory activities and images that will help support our students and their learning as we SOAR together!



## Kindergarten Classroom Update

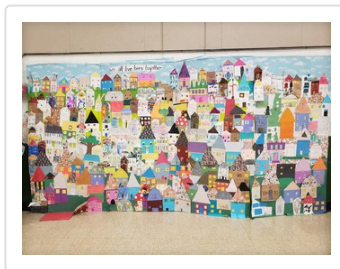
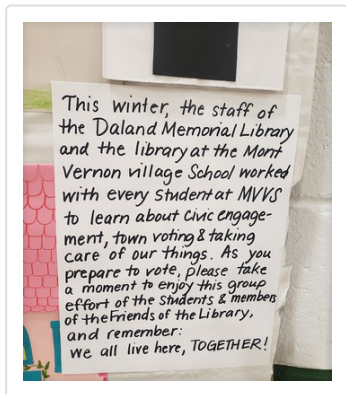
Ms. Philibotte and students returned to their classroom after winter break! Additionally Art and Spanish classes resumed in their classroom. Thank you to Roger Preston and the facilities team in coordinating all of the work. Also, I want to thank Ms. Philibotte, Ms. Valihura, and Ms. Montalbano for their flexibility and not missing a beat with their students over those weeks of displacement. Also, I would like to thank our PTA for purchasing new rugs for the classroom!





## MVVS Spirit Week and School Counseling Week

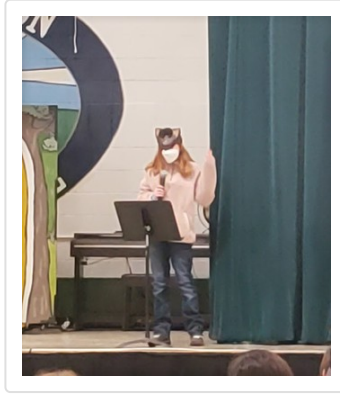
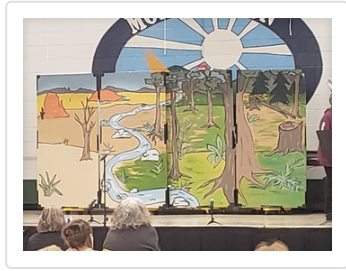
Spirit was bubbling over at MVVS in February in honor of School Counseling Week. I would like to thank Ms. Girard, our school counselor at MVVS for her terrific work with our students. She wears many hats in her role from classroom guidance to social groups to individual student follow-up to 504 oversight. Thank you, Anna, for your work



## We All Live Here

The staff at Daland Library and the MVVS Library worked together on this beautiful project to remind us that "we all live here" together. The "village" is on display in our MPR. Students were very excited to see how the project came together.





## Drama and Theatre Arts Club Performance

Congrats to the members of our Drama and Theatre Arts Clubs on a terrific performance in February. Our students showed off their amazing talents for a live audience. It was great to see the Arts alive and well at MVVS. Thank you to Ms. Anderson, Ms. Christie, and parent volunteer Ms. Ciatto for their hard work in preparing.



## SHS SENIOR PROJECT GRADE 4 PRESENTATION

Miya Chorney, a senior at Souhegan High School, presented to our 4th graders on March 25th. She was excited to share her culture with our students. She presented her book teaching the Japanese language, taught students how to use chopsticks, and origami. Thank you, Miya!



## New Grade 5 Recess Mentors

Our 6th graders are training our 5th graders to be recess mentors during the month of April. We are very proud of these responsible citizens at MVVS.



## Thank you to our Facility and Kitchen Staff

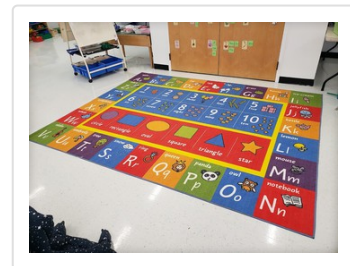
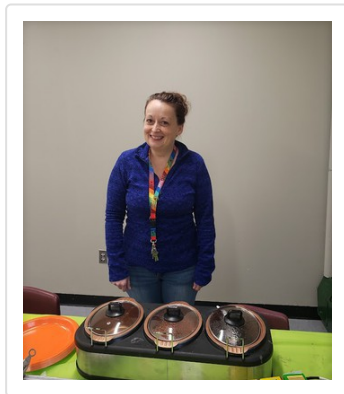
Our PTA recognized our amazing facility and kitchen staff in February with thank you posters and gift cards. We are so fortunate at MVVS to have an amazing team who is always there for our school community! Thank you Mr. Haggett, Ms. Colburn, Ms. Adams Ms. Estabrook, and Ms. Norton.



## Items of Note

- **DARE**
  - Our MV PD began teaching the DARE program in March. Thank you to officer Daigneault for his work with our students.

- **MTSS (Multi-Tiered System of Supports) Update**
  - We analyzed mid-year data in late January and early February. We have met with grade level teams and developed plans for interventions as appropriate with students.
- **All Staff Attendance Update**
  - November Absences - 32
  - December Absences - 16
  - January Absences - 37
  - February Absences - 35
  - March Absences - 41
- **Emergency Management**
  - Evacuation Drills - 2/17/22 & 3/18/22
- **Late Arrival - March and April**
  - March - Critical Friend Groups
  - April - Focus was Math
- **Observations**
  - 2021-2022 Observations have been completed. This includes 90+ formal observations/walk-throughs and hundreds of drop ins.
- **Individual Student Plans**
  - We have a template that we are piloting with a group of students.



## PTA Updates

- Thank you to our PTA for providing a special lunch to our staff, Taco Tuesday, on 2/22/22.
- Our Carnation-gram fundraiser was a success. Over 400 flowers were delivered to MVVS!

## Kindergarten Update

In kindergarten students are looking at informational texts on plants. Students will explore what is needed to grow plants. They will understand that plants need water, sunlight, and good soil to grow. Students will continue to explore fiction and non-fiction texts and practice using reading strategies taught in class. Students are practicing their sight words and confidently

can read 16 words from the kindergarten sight word list. Kindergarten students are writing How To stories on topics that they are experts in. Kindergarteners are continuing to practice writing sentences, making sure that they start with a capital letter, have spaces between words, and appropriate punctuation. In math students are exploring shapes. Students will identify, describe, analyze, compare, and compose two- and three- dimensional shapes. Counting, addition, and subtraction are revisited in the geometric contexts. Kindergarteners will compose shapes from smaller shapes, count and compare numbers, and solve story problems involving shapes. Students will compare the weight and capacity of objects and describe and compare three-dimensional shapes.

## Grade 1 Update

Over the last month the first graders have been very busy! They are working hard and learning so many new things. We have finished our next unit in math where students learned to add a two-digit number and a two-digit number without composing a ten. They were also introduced to the idea that sometimes when adding numbers within 100, a new ten must be composed. Students added one-digit numbers and two-digit numbers. Students tried to compose a new ten as they counted on or they combined the ones and then added the tens. Students represented their thinking with drawings, expressions, or equations. We began our next reading unit: Readers have big jobs to do. The focus of this unit is on fluency, phonics, and comprehension. The main focus was on “being the boss of your reading”. Throughout the unit they have worked with reading partners and by themselves during reading time. During our writing time students have been working on finishing up our unit on nonfiction writing. Students have been working on taking one story through the writing process to publish a book which will be shared with families and the community during the writing festival.

## Grade 2 Update

Second graders have started a new math unit on geometry. They have been studying the attributes of shapes: drawing, identifying, and sorting plane and solid shapes. During literacy, students have been working with partners to read a shared text, while focusing on identifying main events. Likewise, they have set individual reading goals with strategies they can use to meet these goals when reading longer books. In writing, students are using Google slides to type their nonfiction books. Their book will include nonfiction text features such as captions, pictures, and a table of contents. In science, students have been learning about plant life. They conducted investigations to determine how light and soil affect plant growth.

## Grade 3 Update

Third Grade students are working within a Character Studies Unit. Currently as a class, students are getting to know the character Opal, while also following her journey, within the story, “Because of Winn-Dixie” by Kate DiCamillo. Students are now beginning book clubs to continue to practice the reading strategies being taught and following characters along their journeys. Students have begun their persuasive writing unit, focusing on looking at problems,

and finding solutions. Students are using a tool to help structure their writing, including a topic/claim, reasons, details, and an ending sentence. During Foundations, students are working with suffixes, new vowel sounds, and schwa sounds. Students are also being introduced to prefixes and their meanings. Students are working on strategies within math to relate multiplication and division, while learning how to divide large numbers.

## Grade 4 Update

### STEM:

In fourth grade math, we've been learning fraction concepts. Students have compared fractions by using fraction bars, number lines, and finding common denominators, added and subtracted fractions with and without common denominators, decomposed fractions, and multiplied fractions by whole numbers using visual models. In science, we have focused on exploring sound, waves, and communication. Students made paper cup telephones to explore the connection between sounds and vibration. They also analyzed sound waves on a virtual oscilloscope and created their own sound wave watchers that make sound waves visible.

### Humanities:

We spent time this month working on informational writing by writing informational chapter books about an American Revolution topic of each student's choosing. By the beginning of this month, most students had finished drafting and moved onto revising and editing. They also made sure their chapter books contained text features such as a glossary and photographs. We continued to use the American Revolution to study reading as well, for example, comparing the different perspectives of colonists and understanding how perspective can shape sources. We also worked with multiple passages on the same topic to compare and contrast them and look for specific details in the text. Students have also spent time with Foundations, working with the consonant -le exception, learning when to use the consonant -le pattern and when to use -el or -al, and working with the -tion and -sion syllables.

## Grade 5 Update

### STEM:

Fifth graders have been busy during the month of March. In math class we have started our unit on multiplying and dividing fractions. Students began this unit with area or array models to build their conceptual understanding. We have been focusing a lot on the idea of solving the problem and not just doing the math. This philosophy encourages students to read math problems slowly, visualize them in their head, draw pictures and diagrams, and not just try to manipulate the numbers in the problem. The fifth graders are really shining with their problem-solving abilities this half of the year. In science we recently finished our unit on the structure and properties of matter. We had many fun labs, both hands-on and virtual, to explore physical and chemical changes, states of matter, and the law of conservation of mass. Students then participated in a series of labs involving five white powders to explore their properties. The final assessment was a mystery powder lab where students used their knowledge of the properties of the powders to determine which powders were in the mystery mixture. We have



just begun our final large unit on Earth's Systems and Ecosystems. Students are learning about the four earth systems (hydrosphere, geosphere, atmosphere, biosphere) and how they interact with each other.

#### Humanities:

Students completed the persuasive writing unit. As a class they wrote an essay (one class wrote about having quiet time and another wrote about having extra recess). Then, they wrote an essay independently on an opinion they have about homework. Students completed reading the novel *Tuck Everlasting*. They designed a book jacket for the book and were assessed on many standards. Students are learning to read multiple sources before forming an opinion. For instance, they read three different articles about whether Native Americans should be mascots. They have examined resources for two mysteries from history, the mystery of Roanoke (6 resources) and Salem Witch Trials (8+ resources), and came to their own conclusion as to what they think happened. Students have read three articles about journalism where they had to determine traits needed to be a successful journalist (they will become journalists during our next unit, informational writing). They have also been introduced to the various non-fiction text structures to help them with writing and reading non-fiction (taking notes). Students examined the differences between folktale, fairy tales, and fables as well as well known authors for these genres. They are now writing their own fairy tale (in the form of a script) for a puppet show they will perform to younger students. Students are listening to *Sign of the Beaver* and independently reading *The Miraculous Journey of Edward Tulane*. Students are about to start learning about events that led to the American Revolution.

## Grade 6 Update

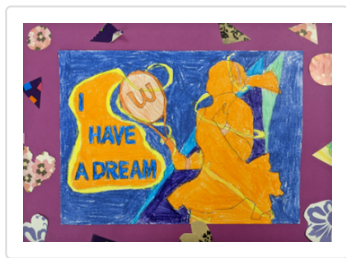
#### STEM:

This term in math, we have been working hard on proportional reasoning: specifically, ratios, rates, and percentages. Students learned how to compare numbers using ratios, how to use ratio tables to help them with a variety of tasks (including multiplying and dividing, among other things), how to find unit rates, how to use rates to help them with real world tasks, how to convert between fractions, decimals, and percents, and how to use percents to calculate things that are useful in the real world like sales tax and tips. In the coming weeks, we will be working on algebra. First, students will learn about how to represent unknown numbers using variables and then they will be able to simplify, expand, and perform operations using variables. We will conclude the year with some geometry and statistics.

This term in science, we worked on physical science including chemical reactions (and the law of conservation), heat transfer and thermodynamics (including exo- and endothermic reactions and convection/conduction/radiation), and the structure of atoms and molecules. Students examined the key characteristics indicating that a chemical reaction occurred, designed devices to minimize heat transfer, and studied famous chemists known for their contributions to society. In this upcoming final quarter, students will begin learning about the life sciences, specifically ecology. Students are looking forward to Ecology School, where they will begin to apply some of what they will learn in these first few weeks of the unit.

## Humanities:

Students completed the exploration of Ancient Egypt unit. They successfully completed their research, essay, and presentation to exhibit what they learned. Students have begun to examine and analyze the history, geography, government, art, architecture, beliefs and culture of Ancient Greece, and how this civilization continues to have an impact on our society today. In conjunction with their studies of Ancient Greece, students continue to consider point of view and figurative language to interpret meaning through the analysis of Greek Mythology and the novel *Percy Jackson: the Lightning Thief*.



## Art Update

K-1 Students learned about color symbolism and basic emotions. First learning color emotion through listening to music that represented that emotion. Students were allowed to interpret the emotion in the song with dramatic movement and dance using optional scarfs. Then they extended their imaginations to express the emotion they were hearing visually with freedraw using the color of the emotion they were listening to. Students were also able to act out their emotions by creating puppets in the emotion/color combo of their choosing. Puppets allowed students to practice developing fine motor skills as we ripped and glued construction paper to collage the fur. Currently we are working on a primary and secondary color unit. The lesson began with an OK Gomusic video on primary colors, and then students experimented with primary colors at color stations they rotated to. Next week we will continue to identify secondary colors and also introduce positive/negative space using tracers and paints to complete our primary secondary mixed media paintings.

2-3: Students are learning about the American artist Georgia Okeefe, and understanding art can change how others perceive an image or the world around us by looking at her large abstract

flowers. Students learned how to crop an image, and enlarge it to fit onto their paper. They are focusing on breaking down a complex form into simple shapes, enforce line work, and learn proper maintenance of paint supplies using tempera cake trays. Next will be adding the artist Vincent Vangogh to inspire reworking with line movement.

4-5 Is also studying Georgia Okeefe, with a couple differences being they learned how to use a viewfinder to identify edges of their composition and to then enlarge what they are seeing onto their paper. They also had a skills boosting day to learn proper maintenance of a paint palette and liquid tempera paints. Next they will learn about Yayoi Kusama, a Japanese artist who explores surface decoration with polka dots.

## Spanish Update

Students in grades 4 through 6 have been reading the book, “Brandon Brown Quiere un Perro” by Carol Gaab in class. The students and I have taken turns reading out loud and the class takes frequent breaks for comprehension questions. So far, students have done incredibly well applying the “super siete” high frequency verbs which they previously learned in order to unpack sentences in Spanish. I have utilized Quizlet and Kahoot to reinforce their learning as well. Students in grade 3 are currently working on a unit for “la casa” or the house. They are learning the names of each room and will shortly be learning vocabulary of common items which belong in those rooms. The unit will culminate with each student making a labeled virtual home, drawing an “ideal” home, or submitting a narrated video tour of their own home. Students in grade 2 are learning how to utilize the body parts we already learned with the phrase “me duele” or it hurts. We are working on vocabulary for common ailments and how a person would respond when visiting a doctor’s office. Students in grade 1 can successfully count up until 30. In addition, they are able to sing and identify the days of the week. They are currently practicing the months of the year. First graders are working on prepositions of place in order to learn “left” and “right” and be able to describe where an item is located. In a hands-on experience, the children had a puppet show in which they were able to practice following directions in Spanish using an animal puppet. Students in Kindergarten can successfully count up until 15 and are working on counting from 16 to 20. In addition, they are able to sing the days of the week and months of the year. We continue to practice introductions and greetings. We are also working on identifying colors now that they know the names of colors in Spanish. Currently, we are reviewing the “primavera” or spring season and I am exposing them to vocabulary of the spring season. Culturally, students in grades 3-6 have participated in a “Locura de marzo” or March Madness challenge where they have listened to two (2) Spanish songs during class and have voted for their favorite. They have gotten to hear many different styles of contemporary music in Spanish and have really enjoyed voicing their opinions.

## Music Update

Classes have been working on a music notation unit! Deciphering what the note’s letter names on the treble clef staff and identifying how many beats are represented in the basic notes types has been a fun challenge for the older elementary grades.

The lower grades are also learning these without formal assessment. Lots of music making with instruments and singing has been happening and is heard down the halls at MVVS!

## Physical Education Update

These past few months in PE have been busy! Students in all grade levels participated in our own MVVS Winter Olympics. Various winter olympic stations and games were used to generate interest and enthusiasm in the 2022 Beijing Winter Olympics. All students were assigned to an olympic team - which was a specific county they would represent during the games. Students participated in events including curling, olympic ring toss, speed skating, biathlon and floor hockey. With each sport, we focused on how to apply the movement concepts of speed, endurance, pacing, force, and direction. They had the chance to earn medals based on sport specific skills. Students also learned about the 'Spirit of the Games'. They earned team medals based on the values of teamwork, self-belief, respect, passion, honesty, and determination. It was a really fun unit! Most recently, we completed a lesson on Lacrosse (grades 3-6) and Scoop Activities (K-2). We focused on basic ball control and how to cradle, scoop, catch and throw while using either a lacrosse stick or a plastic scoop. We are excited for the warmer weather coming and getting back outside for PE!

## Library & Technology Update

Library and Technology classes covered Women's History Month in March exploring the stories and accomplishments of exceptional but often little-known inventors, doctors, scientists, such Helen Keller, Claire Lemlich, Jane Goodall, Temple Grandin, Greta Thunberg, Nellie Bly, and women's roles during WWI and WWII.

All students are learning about traditional stories, folk and fairy tales, while studying multiple versions of these tales. They are continuing their coding, keyboarding and digital citizenship lessons.

Kindergarten – 2nd graders learned about the parts of a book as well as online research resources such as PebbleGo and World Book Online. They are using these resources to conduct mini research students and sharing what they have learned in their classes.

All 3rd graders are working on creating a promotion book trailer video in Powerpoint. They began this project by first creating a storyboard with planned images and text. They will record their voices and add music and once the video is created, a QR code will be attached to these books so other students can watch their videos.

All 3rd and 4th graders are learning about the differences between Facts and Opinions. 4th graders have just presented their National Parks promotional video—the culmination of their National Parks research project. After their genre study, they will work on a Stop Motion video project.

5th graders learned about how to use a dictionary and thesaurus online and how the use of these resources can improve the quality of their writing.

Research skills continue to be the main focus of 5th and 6th graders with upcoming projects on the American Revolution and Chemist Research studies. Students are learning how to cite their sources, find reliable sources of information and the differences between fact and fiction when conducting their research. All students have had the opportunities to design their presentations using both Microsoft Powerpoint and Google Slides.

In the coming weeks, students will celebrate National Poetry Month in April and Read Across MVVS, learn about different genres of books especially folk and fairy tales, and continue learning new tech programs, keyboarding, coding, and research skills. The Bookopoly Game challenges will wrap up on April 15 and grand prizes will be awarded.

## School Counselor Update

This month, students in the lower grades are in the process of completing Unit 3, Emotion Management, of the Second Step program. Thus far in this unit, students have learned about Accidents, Feelings Changing, Showing Care and Concern, Identifying Feelings in their own bodies, Anger, Managing Anxiety or Test Anxiety and how to Calm Down. The lower grades participate in individual or group activities to reinforce these new skills. As the month progresses, these grades will complete Unit 3 which includes Self Talk for calming down and Managing Worry. Once this unit is completed grades K-3 will move on to the Second Step bullying curriculum unit.

The upper grades have completed the Empathy Unit. Fourth grade students recently completed the bullying curriculum as well. Fourth and fifth graders have started Unit 2, Emotion Management, and sixth graders have completed units on Honest Communication, Recognizing Bullying and Bullying Prevention. The 6th grade class is currently in the process of transitioning to the Middle School and therefore much of the guidance lessons have been focused on worries and concerns. Lessons have been focused on answering transition questions and this will continue to be a theme of guidance lessons, including learning how to manage anxious feelings and worries. Recently, fifth graders have started the DARE Program with the local police department which lasts approximately 12 weeks. During this time, guidance lessons are suspended to allow for focus on the DARE curriculum. The classes will continue to be given opportunities through partner and group work to practice and refine these skills.

## Health Office Update

Covid 19 has brought school nurses and the health office to the forefront. The nurse's role, within the educational setting, historically is to manage acute and chronic illnesses, that would preempt a child from accessing an in-person education.

Covid 19 has changed things and permeated what and how we do it. SNAP Health Centers, is an electronic health record used for documentation, placing entries into designated categories. In an attempt for a quicker return, to the classroom setting, the nurse's role has also included contacting parents/guardians via emails and phone calls regarding protocol, answering questions/concerns, providing New Hampshire Department of Health and Human Services

(NH DHHS) guidance, for isolation, quarantine, and self-observation, and working directly with NH DHHS with positive cases.

The Snap report summary is as follows (Oct 27-Nov 22):

- 108 Injury Events (includes all minor complaints)
- 77 Illness Events
- 19 Management
- 85 Other (assist with care/emotional)
- 3 Screenings
- 78 Medication
- **Total 378**

The Snap report summary is as follows (Nov 23- Jan 3):

- Injury 150
- Illness 128
- Management 27
- Other Health 130
- Screenings 5
- Scheduled Medication Administration 77
- **Total 517**

The Snap report summary is as follows (Jan 4-Jan 31):

- Injury 98
- Illness 100
- Management 29
- Other Health 124
- Screenings 5
- Scheduled Medication Administration 60
- **Total 416**

The Snap report summary is as follows (Feb 1-Feb 28):

- Injury 107
- Illness 129
- Management 14
- Other Health 179
- Screenings 6
- Scheduled Medication Administration 61
- **Total 496**

The Snap report summary is as follows (March 1 - March 25)):

- Injury 75

- Illness 79
- Management 10
- Other Health 148
- Screenings 1
- Scheduled Medication Administration 57
- **Total 370**



## Special Education Update

The special education team continues to provide services to students in both regular education and special education settings. At the beginning of the month, the special education team worked to complete NWEA Winter Benchmarking in the area of mathematics. The team worked to provide accommodations as outlined in IEPs. As a result, out of students who completed the assessment, 85% of students with academic goals exceeded their targeted growth, with 83% of those having growth percentiles of 75% or higher. We are proud of our students, and excited to be a part of closing learning gaps.

The special education team has worked closely with the Multi-Tier Systems of Support team to gain information as students have moved beyond the RtI system to a special education referral. There are a few students in process, and a couple of students have been found to have educational disabilities that require special education services. Teams are working to develop plans for these students, while continuing to provide support to both tier 2 and 3 students.

As an update, we are happy to announce the completion of the sensory hallway! Students have access to this area to regulate their bodies so they may be ready for learning. We are excited to meet all student needs, and cannot wait for the students to begin accessing this space! Please see the attached photos of the pathway.

The special education team has been working to build stronger connections between the Mont Vernon Village School and Amherst Middle School. To better understand the social/emotional learning options available for students in the middle school setting, two case managers were able to visit the MyTime program at AMS. Building an understanding of these support structures will promote a stronger transition for the students and families.

## Reading Specialist Update

The largely uninterrupted weeks of late winter/early spring have allowed for consistent work in reading support classes. Progress monitoring assessments show growth among the majority of students at this point. Some 3rd grade Reading Support students recently presented a Reader's Theater play to their kindergarten peers. The kindergarteners enjoyed the story, Mrs. Philibotte excited to see the growth in several of her former students, and the 3rd grade students themselves were proud of their accomplishments and asking, "When can we do another one?" as they walked back to class. The practice involved in preparing for such a presentation helps build fluency and prosody, as well as confidence. Opportunities for continued push-in work in grade K-2 have allowed for targeted support to extend to a larger segment of students, and with more frequency, as a supplement to small group instruction in the Reading room.

## Math Specialist Update

Things have been progressing nicely in the world of math intervention at MVVS. The success of the intervention program has been exceptional, with over 80% of the students who have additional math support meeting or exceeding their target growth from fall to winter on their NWEA assessment. Since reflecting on NWEA data from our spring window, we are well on our way into our third cycle of pull-out intervention groups. Slight changes were made to the content planned based on the implications of the data review. Additionally, I have begun working with small groups of kindergarten and first graders after getting to know them and specific deficit skills. In all, 43 students are now seen for pull-out interventions. Push-in interventions are still happening in grades 2 and 5, and weekly enrichment for the entire first grade has our problem solvers stretching their skills. Next, an enrichment opportunity surrounding algebra and algebraic thinking will be offered to children in grades 4, 5 and 6. This will be an opportunity offered outside of the school day. More to come in our next board update.

## Upcoming Events:

**April:**



- 1 - Q3 Ends
- 12 - Late Start
- 14 - Ensemble Club Concert - 3:30-4:30p, Library
- 14 - Kindergarten Information Night, 6:00-7:30p
- 18 - Kindergarten Screening
- 21 - Kindergarten Screening
- 18-22 - Read Across MVVS Week



## Mont Vernon Village School

 Facebook

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 (603) 673-5141

 [sau39.org/mvvs](http://sau39.org/mvvs)

# Principal's Report

## Amherst School District

Amherst Middle School

March 2022

Bethany Bernasconi, Ed.D., Principal

### Middle School Excellence.

*Objective: To reunite our community of learners and recommit to the core beliefs and practices that actively contribute to a positive learning environment.*

- **February Staff Late Start-** Data shows that Attention Deficit Hyperactivity Disorder continues to become more prevalent in society. Teachers and service providers at AMS joined together to create a workshop event to share strategies that are working in their classrooms with their colleagues. It began with our School Psychologist, Carolyn Silva, and Assistant Principal for Student Services, Carol Scionti's, presentation entitled: Helping our Students with ADHD or Features of ADHD Succeed. Several teachers prepared 20 minutes breakout sessions to provide practical strategies and tools that others could take back to their classrooms. Included were: Active Student Responding presented by Tina Taylor, Social Emotional Strategies presented by Carolyn Silva, Strategies for Students with ADHD presented by Gwen Monsees, Social Pragmatics presented by Amy Lister, Teaching All Children presented by Brandi Pettus and Diana Plank, Structured Movement in Math presented by Karen Hujak and Erika Downing and Broken Rulers and Flying Crayons Learning Outside the Lines presented by Geoff Griffiths.
- **March Assembly-** The AMS school community met as one large group for the first time in two years. We met in the gymnasium and celebrated our bronze, silver and gold winners from our first Launchpad/Morning Meeting Olympics. We also recognized all of the positive things that have taken place this year and wrapped up with a kick-off for BOOSTERTHON.
- **Staff Connections-** During the February Staff meeting, AMS took time to connect with those across the building that we typically don't have the opportunity to see throughout our busy days. Staff were able to engage in discussions around their different roles in our community of learners, share challenges, brainstorm solutions, and better learn how the diverse roles and talents within our school can collaborate to create the best middle school experience for all our students.
- **Teacher Leadership Committee-** The AMS Teacher Leadership Committee kicked off again this winter with representatives from across the school and all areas within! This group will serve as a problem solving and feedback gathering group to make sure all stakeholders are part of the decision making process and to also increase communication throughout the building. We've been tackling and discussing topics ranging from making the hallways calmer and more welcoming to the use of our meeting and professional development time. This group will continue to serve as an important partner with administration.

- **March Mammal Madness-** It's March Mammal Madness here at AMS with students participating in a nationwide tournament of simulated competition among animals to become the tournament champion. MMM is led by Dr. Katie Hinde and a team of scientists from across the country who translate scientific literature into gripping "play-by-play" narration of the battles. AMS students conducted research on the 64 animals involved in this year's tournament, along with their habitats, and completed bracket predictions on who they thought would win each round. Students are following along as the scientists release the battle narratives and video recaps each week to see how their predictions are holding up.



*Objective: Students, teachers, and families collaborate, using goals, to empower student success.*

- **Reporting Software Pilot update-** A group of 9 teachers from different grade levels and departments are continuing to pilot Power TeacherPro (PTP) as a potential replacement for Empower as our grading and reporting software. The group has been scoring students both in Empower and PTP throughout quarter 3 so that we can better understand the differences in the software and which one best meets the needs of teachers, students, and families in communicating student learning. The group will engage in a feedback protocol in the coming weeks and make a recommendation to school leadership regarding the software. If the decision is made to switch to PTP, professional development and training will be planned for all staff.
- **NAEP-** On February 11th a group of almost fifty 8th graders, selected randomly from Amherst Middle School, was chosen to represent 8th grade students from across the United States as part of NAEP. NAEP, or the National Assessment of Educational Progress, is conducted every two years to assess the Math and Reading skills of 4th and 8th graders from randomly-selected schools. It is often referred to as "The Nation's Report Card", and is the largest nationally representative and continuing assessment of what our nation's students know and can do in certain subject areas. The data is used to "inform decisions about how to improve the education system in our country". Our AMS students showed their true character during this event by taking it seriously and leaving a very positive impression on the NAEP staff who came to our school to conduct the assessments.
- **NWEA-** NWEA is an assessment that measures student academic progress. It is a unique test that adapts to individual student learning levels and measures their progress and growth from one assessment to the next (Fall and Winter). At AMS we use data from these assessments to lead discussions with teachers at our Data Dives which are a part of our MTSS (Multi-Tiered System of Supports) process held monthly with each grade level. Student results placing them at less than 40th percentile are examined and discussed with additional data such as classroom performance, progress reports, and evidence or lack thereof in terms of meeting standards. At subsequent Problem Solving Meetings, also part of the MTSS process, we work as a team to identify next steps in providing student support.

- **Hiring Update-** There are currently 5 open positions at AMS for the coming school year that have been posted and are receiving applications. Initial screening interviews will begin the week of 3/28 followed by in-person interviews for selected candidates.

*Objective: Increase opportunities for student voice and ownership across the school.*


- **First Ever AMS Launchpad Morning Meeting Winter Olympics-** The Winter Olympics at AMS were a great success and brought together our entire community of learners! Students were able to participate in six different events; Snowshoe Obstacle Course, AMS Kahoot, Memory, Snowball toss, Volleyball, and Performances. The day was the product of hard work and planning by the Penney/Bowler Launchpad and we're already hearing about other groups ready to propose and plan other school wide events to build community! Thank you also to the PTA who sent several volunteers to help us organize our 650 students!




- **Specials Electives for 7/8-** The AMS unified arts group has continued to review and expand our elective offerings for 7th and 8th graders. In addition to our traditional survey courses, we're continuing to offer Ceramics, Intro to Engineering, and Yearbook. Next year we're also excited to expand our options to include a choice art studio course, a course for students to learn more about graphic design and printmaking, and a FCS course called "Venture Adventure" for budding entrepreneurs! Music has also shifted the options for students that traditionally have chosen general music. They can now choose from a semester of guitar, or Music technology-both options have created quite a buzz with our current 6th and 7th graders!

To share these exciting options, students in 6th grade came together in the cafeteria on March 10th to learn more about the options and procedures as incoming 7th graders, while representatives from the unified arts and world language visited the current 6th grade students at MVVS that morning. Our students in 7th grade were given the opportunity to watch a [short video](#) at the start of their Friday specials course that explained the options available and the logistics of making their choices. All groups of students were enthusiastic about the opportunity to make their choices, and had many thoughtful questions. This year we've been able to utilize PowerSchool for elective selection-allowing students to indicate their top choices as well as backups.

Video: <https://youtu.be/tfrompTrtdY>

7th Grade Slideshow:  7th Grade 22-23 Elective Overview.pdf

8th Grade Slideshow:  8th Grade 22-23 Elective Overview.pdf

*Objective: Support and create healthy, collaborative, flexible instructional spaces throughout campus in order to support personalized learning.*

- **BoosterBash!** We hope you were able to view the images and short videos posted on our Facebook account of this event. The students met by grade level for a 45 minute party with Just Dance videos, Minute-to-win-it competitions and prizes to celebrate the fundraising work accomplished. Our official end result is \$8,491.00.



- **Facilities Update-** We have continued with our monthly evacuation drills assisted by Amherst Fire and Rescue and lock down drills with Officer Cerra and the Amherst Police Department. In March we found an error within the fire alarm system and quickly resolved the issue with the support of Roger Preston, Facilities Director. In a separate event we had a pipe break in one of our classroom Unit Ventilators. This caused water damage to three classrooms and the relocation of one of our programs which then affected one of our General Music classes for the week. We are thankful that the issue was resolved, area was cleaned and repairs were made in a timely manner so we could resume our classroom use within seven days. This one week was disruptive however, the quick work of Rick Bron, Head of Facilities for AMS, and his team, and Roger Preston made the one week barely an inconvenience. The room was tested and certified safe for all to return. We will make further small repairs to the room over April Vacation and will continue to monitor any issues that may arise.

#### Facilities, Finance, and Operations

- **Enrollment**

Grade	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Ave class size
5	149	150	149	148	148	148	148	149	21
6	133	134	134	134	133	134	134	135	19
7	175	178	178	178	177	178	177	178	22
8	190	187	187	185	185	187	186	188	23
<b>Total</b>	647	649	648	645	643	647	645	650	

- **Staff Absences-** February 278

## Upcoming Events

March 28/29: Track & Field practice begins

March 28: Tryouts begins for 7th Graders for Lacrosse, Softball and Baseball

March 28-April 1: 8th Grade Griffiths Team at Ecology School

March 31: Track & Field Parent/Coaches Meeting, 5:30pm

April 1: Quarter 3 ends

April 4-8: 8th Grade Leknes Team at Ecology School

April 12: Late Start Day, School begins at 10:30AM

April 18: Q3 Grading/Reporting Open to Parents in Empower

April 20: Athletic Team Photos

April 25-29: Spring Vacation, No School

## MVVS Specials: Top Requests

Special	Item	Detail	Source/Link and Price
Library/Tech	New cushions in the library seating area or rebuild library seating area.	This will require a custom quote.	TBD
Art	New student tables	Current tables are very old and some have been repaired multiple times.	<a href="#">School Specialty</a> \$300 each, 6 tables = \$1800
Art	Kiln	Kiln is in storage. We plan to assess functionality this summer and work with Roger on a location/price for installation.	TBD
PE	Snowshoes	Great opportunity to get outdoors in the snow and explore. Each class could borrow them on a designated day.	<a href="#">REI Snowshoes</a> Approximately \$4,000 1 set for K-2; 1 set for 3-4 and 1 set for 5-6 (17 in, 19 in, 21 in)

Additional requests made through this process that fell within our current specialist budget:

- Large ultra-light inflatable ball for PE
- Giant wall timer for PE
- Art posters/books for Art
- Qubits Stem Building Set for library/tech
- Whiteboard Easel for library/tech

<b>Mont Vernon School District Unassigned Fund Balance Projections</b>					
<b>As of 3/25/22</b>					
<b>GF Revenues</b>		<b>Budget</b>	<b>Total YTD Revenues</b>	<b>Budget Balance</b>	<b>Projection</b>
10.1???	Local Revenues	\$ (4,054,590)	\$ (2,924,501)	\$ (1,130,089)	\$ 54,329
10.3???	State Revenues	\$ (1,352,716)	\$ (961,497)	\$ (391,219)	\$ 3,230
10.4???	Federal Revenues	\$ -	\$ (7,169)	\$ 7,169	\$ 7,170
10.7???	Use of PY Fund Balance	\$ (357,692)	\$ -	\$ (357,692)	\$ -
	<b>Total Revenues</b>	<b>\$ (5,764,998)</b>	<b>\$ (3,893,168)</b>	<b>\$ (1,871,830)</b>	<b>\$ 64,729</b>
<b>GF Expenditures</b>		<b>Budget</b>	<b>Total Obligations</b>	<b>Budget Balance</b>	<b>Projection</b>
1100	Regular Ed	\$ 3,026,246	\$ 2,829,598	\$ 196,648	\$ 152,410
1200	Special Ed	\$ 892,110	\$ 718,246	\$ 173,864	\$ 107,710
1400	Interscholastic	\$ 13,520	\$ 5,104	\$ 8,416	\$ -
2100	Student Services	\$ 462,254	\$ 413,202	\$ 49,052	\$ -
2200	Instructional Services	\$ 156,861	\$ 139,058	\$ 17,803	\$ -
2300	Administrative	\$ 274,242	\$ 280,019	\$ (5,777)	\$ (7,000)
2400	Principals Office	\$ 280,445	\$ 251,839	\$ 28,606	\$ 14,274
2600	Buildings & Grounds	\$ 296,646	\$ 348,320	\$ (51,674)	\$ -
2700	Transportation	\$ 246,304	\$ 181,490	\$ 64,814	\$ 64,814
2800	Technology	\$ 56,095	\$ 47,686	\$ 8,409	\$ -
2900	Sal & Benefits Pool	\$ 10,275	\$ -	\$ 10,275	\$ 10,275
5000	Transfers	\$ 50,000	\$ 50,000	\$ -	\$ -
	<b>Total Expenditures</b>	<b>\$ 5,764,998</b>	<b>\$ 5,264,561</b>	<b>\$ 500,437</b>	<b>\$ 342,483</b>
	<b>Year end UFB</b>	<b>\$ -</b>			<b>\$ 407,212</b>



Mont Vernon School District FY 22 Potential Projects			
Mont Vernon Village School			Notes
Location	Project	Proposed Cost	
Classroom	Replacement furniture	\$6,700.00	
Building	Technology	\$20,000.00	
Storage	Outdoor Shed for grounds equipment	\$15,000.00	
Building	Electronic Door Access (3 Doors, 2 side hall and bus entrance near library)	\$13,000.00	Quoted \$10,549.79 on 1/17/22; anticipated increase by the time of project approval
Building	Siding repairs	\$21,000.00	Quote received on 3/3/22 from ARM
<b>Total</b>		<b>\$75,700.00</b>	

**MONT VERNON VILLAGE SCHOOL and AMHERST MIDDLE SCHOOL**  
**Transition Activity Schedule – 2022**

MONTH	DATE	ACTIVITY	LOC.	PARTICIPANTS
MARCH	17 Thurs.	<b>AMS Electives, Specials, Sports, Co-curricular, Clubs and Activities Presentation (9:25 a.m.-10:25 a.m.)</b>	@ MVVS	<i>AMS staff - Wing, Ahgren, Ballard, Swift</i>
MARCH	21 Mon.	<b>Elective Request Forms</b> <i>made available for completion in PowerSchool</i>	from AMS	<i>Daigneau and MVVS parents</i>
MARCH	25 Fri.	<b>AMS Placement Information Request Letters (sent to parents)</b>	from AMS	<i>Daigneau, Bernasconi, Whitney and MVVS parents</i>
APRIL	4 Mon.	<b>Elective Request Forms due</b> <i>(in PowerSchool)</i>	to AMS	<i>Daigneau and Girard</i>
APRIL	6 Wed.	<b>AMS Math Placement</b> assessment <i>Orleans-Hanna (math class)</i>	@ MVVS	<i>Landwehrle, Anderson and MVVS students</i>
APRIL	15 Fri.	<b>Counselor &amp; Teacher Meeting</b> <i>10:55 a.m. - 11:55 a.m.</i> <i>(Student info mtg. that includes input from two 6<sup>th</sup> grade teachers)</i>	@ MVVS	<i>Girard, Farina, Anderson and Hargreaves</i>
APRIL	15 Fri.	<b>AMS Non-Customary Placement Request Letters due</b> <i>(from MVVS parents)</i>	to AMS	<i>Bernasconi and MVVS parents</i>
APRIL	20 Wed.	<b>Parent Information Meeting</b> <i>6:30 p.m.-7:30 p.m.</i>	@ MVVS	<i>Bernasconi, Girard and MVVS parents</i>
MAY	TBD	<b>AMS School Play</b> <i>MVVS students attend dress rehearsal</i>	@ AMS	<i>Play Director, Farina and MVVS students w/ chaperones</i>
MAY	4 Thur.	<b>MVSS/AMS Transition Evening</b> <i>(w/student panel) 6:00p.m.-7:30p.m.</i>	@ AMS	<i>Bernasconi, MVVS parents and students, select AMS staff and select AMS students</i>
MAY	6 Fri.	<b>Meet and Greet w/ Principal Bernasconi</b> <i>9:25 a.m.</i>	@ MVVS	<i>Bernasconi and MVVS students</i>
MAY	9-13	<b>Ecology School: Environmental Camp</b> <i>(lessons with AMS and MVVS)</i>	Saco, ME	<i>AMS and MVVS students and chaperones</i>
MAY	27 Fri.	<b>Shadow Day (8:25am-1:30pm)</b>	@ AMS	<i>MVVS students and AMS select students</i>
JUNE	8 Wed.	<b>Step-Up Day</b> <i>Meet the 7<sup>th</sup> grade teachers!</i>	@ AMS	<i>MVVS students, Girard, Farina</i>