

Souhegan Cooperative School Board Meeting

Monday, February 15th, 2021 – 6:00 PM

Due to current COVID-19 precautions, board meetings will be conducted via webinar.

Please click the link below to register for this webinar:

<https://sau39.zoom.us/j/8121212121>

Agenda Item	Time	Desired Action	Backup Materials
Call to Order	6:00 PM	Chair of the Souhegan Cooperative School Board, Mr. Pim Grondstra, to call the meeting to order	None
Public Input I of II	6:05 PM		
Consent Agenda	6:10 PM	<ol style="list-style-type: none"> 1. January 05th, 2021 Draft Minutes 2. January 13th, 2021 Draft Minutes-PH 3. January 21st, 2021 Draft Minutes 4. January 25th, 2021 Draft Minutes 5. SCSD Projected Fund Balance 6. FY '21 Cap. Reserve Trust Funds 7. 2020 SCSD Governance Letter 8. 2020 SCSD Annual Report 9. Souhegan Voter Guide 2021 10. SHS Schedule 2021-2022 11. Schedule Proposal for Community Council with expected 2/8 vote 12. SHS Schedule Proposal Memo 13. Feb 2021 Principal Report 24. Resignation Letter 	01 05 2021 Draft Minutes 01 13 2021 Draft Minutes 01 21 2021 Draft Minutes 01 25 2021 Draft Minutes SCSD Projected Fund Balance FY' 21 Cap. Reserve Trust Funds 2020 SCSD Governance Letter 2020 SCSD Annual Report Souhegan Voter Guide Souhegan Schedule 2021-2022 2021- 2022 Schedule Proposal Memo Feb 2021 Principal's Report Not Included in Packet
Public Input II of II	7:50 PM		
Non-Public Session	7:55 PM	RSA 91 A:3 II ()	
Meeting Adjourned	8:00 PM		

Consent Agenda Item #1

Souhegan Cooperative School Board

Tuesday, January 5th, 2021

Meeting Minutes- Not Approved

Attendees via Zoom:

Administrative Team: Adam Steel- Superintendent of Schools, Christine Landwehrle- Assistant Superintendent, Michele Croteau- SAU #39 Business Administrator, and Meg Beauchamp- Director of Student Services.

Souhegan Cooperative School Board: Chair- Pim Grondstra, Vice Chair- Amy Facey, Secretary- Stephanie Grund, Steve Coughlan, George Torres, John Glover and Laura Taylor.

Board Minutes: Danae A. Marotta

Public: Community Members

I. Souhegan Cooperative School Board Chair Opening

Chairman of the Souhegan Cooperative School Board, Mr. Pim Grondstra, called the meeting to order at 6:01PM.

Today, we will be conducting a school board meeting of the Souhegan Cooperative School Board.

Before we get started, I'll read through a checklist to ensure that the meeting that we are holding is in compliance with the Right-to-Know Law.

As Chairperson of the Souhegan Coop. Board, I find that due to the state of emergency declared by the Governor as a result of the Covid-19 pandemic, and in accordance with the Governor's Emergency Order Number #12, pursuant to Executive Order 2020-04 and its extensions, this public body is authorized to meet electronically. Please note that there is no physical location to observe and listen contemporaneously to this meeting which was authorized pursuant to the Governor's Emergency Order.

In accordance with the Emergency Order, I am confirming that:

1. We are providing public access to the meeting by telephone, with additional access possible by video and other electronic means. We are utilizing Zoom for this electronic meeting. All members of the committee and selected legislative staff have the ability to communicate contemporaneously in this meeting through this platform. And the public has access to contemporaneously watch and or listen to the meeting on Zoom and via phone by following the directions and links provided on our website: www.sau39.org.
2. We have provided public notice of the necessary information for accessing the meeting.

- 39 3. We are providing a mechanism for the public to alert the public body during the meeting
40 if there are problems with access. If anyone has a problem, please email
41 awallace@sau39.org.
42
- 43 4. In the event the public is unable to access the meeting will be adjourned and
44 rescheduled.
45
- 46 5. Please note that all votes taken during this meeting shall be done by roll call vote.
47
- 48 6. Finally, let's start the meeting by taking a roll call attendance. When each member states
49 their presence please also state where they are and if anyone else is in the room with you
50 during this meeting, which is required under the Right-to-Know Law.
51

52 Roll Call: Coughlan- Home and alone, Torres- Home and alone, Facey- Home and alone, Taylor-
53 Car and alone, Grund- Home and alone, Glover- Home and alone, Grondstra- Home and alone
54 and Torres- home and alone.
55

56 II. Public Input I of II

57
58 No Public Comment
59

60 III. Public Hearing Planning

61
62 Superintendent, Mr. Adam Steel, noted that the meeting tonight is to discuss what they are
63 planning on bringing to their Public Hearing. SAU #39 Business Administrator, Ms. Michele
64 Croteau, will walk them through the entire process.
65

66 Ms. Croteau added that she will share the presentation from last year as a starting point. They
67 can then keep of change items. She can update the financial pieces. She will share it individually
68 and then share it on the screen as well. Additionally, the board would want to formally adopt a
69 budget number tonight.
70

71 She explained the presentation format and questioned what the board would like to accomplish
72 with this presentation.
73

74 Mr. Grondstra commented that he would not like to show as much information as they did last
75 year.
76

77 He inquired if this is the presentation from the Deliberative Session.
78

79 Ms. Croteau replied, no, this is the Public Hearing presentation.
80

81 Mr. Grondstra suggested that they get to the main points.
82

83 Ms. Croteau asked if she should take out slides 5-12.
84

85 Mr. Coughlan remarked that they should leave slide 12 in the presentation.
86
87 Ms. Grund echoed Mr. Coughlan.
88
89 Mr. Grondstra asked if they could put in something that relates to their strategic direction.
90
91 Mr. Torres suggested that the objectives go first then the financial information after.
92
93 Mr. Grondstra echoed Mr. Torres.
94
95 Ms. Facey commented that they should reference where they were and where they are. At the
96 Deliberative Session they can go into greater detail.
97
98 Ms. Croteau mentioned that the board has edit rights to the presentation.
99
100 Mr. Grondstra replied that he has moved a slide regarding “what every child deserves”.
101
102 He suggested that they let the public know goals and ways of accomplishing them.
103
104 Ms. Facey remarked that should highlight their SAT scores.
105
106 Ms. Taylor mentioned that nothing with Covid was normal.
107
108 Ms. Grund noted that the test scores were very high
109
110 Ms. Facey replied that she would hate not to celebrate it as it was a long-term goal.
111
112 Mr. Torres echoed Ms. Facey.
113
114 Ms. Croteau inquired what else would the Board like to highlight.
115
116 Mr. Glover replied the revenue and funds saved for Special Education.
117
118 Ms. Facey asked Ms. Croteau for her suggestions.
119
120 Ms. Croteau replied, administrative restructuring, and facilities.
121
122 Mr. Torres suggested that they explain the some of the biggest drivers and if that can be affected
123 by some of the decisions that they make.
124
125 Ms. Croteau added that they replaced the lockers.
126
127 Mr. Glover mentioned that they should fit one of the strategic vision cogs and that can be its own
128 slide.
129

130 Ms. Croteau facilities, leadership, distance learning, facilities and how the reserve fund ties
131 together.
132
133 Ms. Facey added that she is in support of Mr. Glover's idea and suggested that it be linear and
134 organized.
135
136 Ms. Grund suggested that it connect to the budget categories.
137
138 Mr. Grondstra replied that they used to do it like that.
139
140 Mr. Glover mentioned that the challenge is that there is so much money in the default
141 calculation.
142
143 Mr. Grondstra asked how they would like to break out the sections of the presentation.
144
145 Ms. Facey responded that she will speak to facilities.
146
147 Mr. Coughlan added that they only have one hour for speaking and the public will have
148 questions.
149
150 Ms. Facey inquired about Mr. Coughlan's thoughts.
151
152 Mr. Coughlan replied that he is waiting to see.
153
154 Ms. Grund they will have a lot of movement and take up a lot of time.
155
156 Mr. Torres added that they should have one voice.
157
158 Mr. Coughlan noted that it will be over Zoom.
159
160 Mr. Grondstra remarked that in the past there has been less people at the Public Hearing and
161 more at the Deliberative Session.
162
163 Mr. Coughlan noted that he had reviewed the minutes from the last Public Hearing. He explained
164 the order of speakers; two board members presented the budget and two for the warrant articles.
165
166 Mr. Torres suggested that they start with the goals and objectives, then the financials while
167 keeping it at the macro level.
168
169 Ms. Taylor added that should explain how Covid fits in.
170
171 Mr. Coughlan responded that it belongs in the Deliberative Session.
172
173 Mr. Grondstra mentioned that typically Deliberative is where they add more context. It is a good
174 slide to develop for Deliberative.
175

176 Mr. Steel added that the revenue numbers are reflected here and have been greatly affected by
177 Covid. It resulted in the taxes in both towns with a significant jump. It might be important, and
178 some people may not understand the context.

179
180 Mr. Coughlan replied that they should discuss the tax bill.

181
182 Ms. Croteau mentioned that she will not have the full revenue picture for the public hearing.

183
184 Mr. Glover recommended putting the strategic vision slide first. The goal is to encourage the
185 voting public to understand that they have created a sensible plan.

186
187 Ms. Taylor asked if it was possible to let the public know how many students participated in a
188 fall sport. It was remarkable.

189
190 Ms. Grund added that they should highlight that the teachers were teaching in dual modalities.

191
192 Ms. Taylor remarked that they can highlight the AP scores.

193
194 Ms. Croteau inquired if the board wanted a slide for each AFC category.

195
196 Mr. Glover replied, no.

197
198 Mr. Torres suggested that they highlight a few drivers and some expenses are non-discretionary.

199
200 Mr. Coughlan inquired about the amount of money that they have saved with the special
201 programs.

202
203 Director of Student Services, Ms. Meg Beauchamp, replied that she has completed a cost
204 comparison. She is happy to give them that information, including the actual cost savings for the
205 budget that they are proposing.

206
207 Mr. Grondstra asked if they should add one for Curriculum.

208
209 Mr. Glover replied, yes. They are facing declining enrollment. Additionally, they have lowered
210 the default budget calculation by removing positions that were not going to be filled.

211
212 Ms. Grund added that they need to speak to the PPC agreement and why they are seeing
213 increases and decreases.

214
215 Ms. Croteau asked if they want to take out slides 20-23 and have something more summarized.

216
217 Mr. Grondstra replied, yes.

218
219 Mr. Glover replied that they can reduce the slides to bullet points.

220
221 Mr. Grondstra added that they are doing what they say that they wanted to do.

222
223 Ms. Croteau asked how they want to proceed going forward.
224
225 Mr. Grondstra questioned the board for their thoughts. It will need to be finalized soon.
226
227 Ms. Facey volunteered to speak to the warrant article for the maintenance and the Turf Field.
228
229 Mr. Coughlan commented that there should be three speakers total.
230
231 Ms. Grund volunteered to speak to the financial slides.
232
233 Mr. Glover added that they should have some collaboration on the slides with a non-quorum.
234
235 Ms. Facey mentioned that it is straight forward. She can create a mini-script and add it to the
236 comments.
237
238 Mr. Coughlan mentioned that the person assigned to the slides should be completely
239 comfortable.
240
241 Ms. Grund volunteered to do all the financial slides.
242
243 Mr. Coughlan added that she should speak to them all.
244
245 Ms. Croteau mentioned that this is a live document.
246
247 Ms. Grund suggested that they should take out slide 5.
248
249 Mr. Glover inquired if the slides are archived somewhere.
250
251 Ms. Croteau replied that this is coming from last year's presentation.
252
253 Mr. Glover commented that it would be helpful to see the presentations side by side.
254
255 Ms. Croteau inquired who will want to work on those few slides.
256
257 Mr. Grondstra added that he will be speaking to those.
258
259 Mr. Glover volunteered to work with Mr. Grondstra.
260
261 Mr. Grondstra asked if they need a summary at the end.
262
263 Ms. Croteau replied that they can delete that. She asked where Mr. Grondstra would like to speak
264 till.
265
266 Mr. Grondstra replied that he can read through the Operating Budget warrant article.
267

268 Ms. Grund asked Ms. Croteau if she can update the slide on Cost per Pupil.
269
270 Mr. Glover commented on the process; it seems like there is one more task.
271
272 Ms. Taylor inquired when will the slides be completed.
273
274 Mr. Grondstra replied no later than Monday evening.
275
276 Ms. Croteau replied tomorrow or the morning after. She will send out a notice when it is in there.
277
278 Ms. Facey added that she will get it done by the end of the weekend.
279
280 Mr. Torres noted that he will be available to help as well.
281
282 Mr. Glover added that he would be helpful to have the information the sooner the better.
283
284 Ms. Croteau inquired if the board felt comfortable with the process.
285
286 The board replied, yes.
287
288 Mr. Glover asked about document control.
289
290 Ms. Croteau mentioned that if you are not presenting the slide then you should comment below
291 and not change the slide directly.
292
293 IV. Non-Public Session
294
295 **Mr. Coughlan motioned to enter into Non-Public Session RSA 91 A:3 II (c) at 7:26 PM. Ms.**
296 **Facey seconded the motion. The vote was unanimous, motion passed.**
297
298 **Roll Call: Pim Grondstra – Yes, Steve Coughlan – Yes, Amy Facey – Yes, John Glover –**
299 **Yes, Stephanie Grund – Yes, Laura Taylor – Yes, and George Torres – Yes**

300 Other persons present during nonpublic session:
301 Adam Steel, Superintendent and Meg Beauchamp, Director of Student Services
302
303 Description of matters discussed, and final decisions made. Note: Any votes taken must be
304 recorded “in such a manner that the vote of each member is ascertained and recorded”:
305
306 Impact of Special Education Services on budget for current year FY’ 21 and next year FY’22.
307
308 V. Public Session
309
310 **Mr. Coughlan motioned to exit Non-Public Session at 7:49 PM. Ms. Facey seconded the**
311 **motion. The vote was unanimous, motion passed.**
312

313 **Roll Call: Pim Grondstra – Yes, Steve Coughlan – Yes, Amy Facey – Yes, John Glover –**
314 **Yes, Stephanie Grund – Yes, Laura Taylor – Yes, and George Torres – Yes**

315

316 No motion needed to seal the minutes

317

318

319

320

321

322

323

324

Draft

Consent Agenda Item #2

Souhegan Cooperative School Board

Wednesday, January 13th, 2021

Meeting Minutes- Not Approved

Attendees via Zoom:

Administrative Team: Adam Steel- Superintendent of Schools, Christine Landwehrle- Assistant Superintendent, Michele Croteau- SAU #39 Business Administrator, Meg Beauchamp- Director of Student Services, Mike Berry- SHS Principal, Roger Preston- Director of Facilities.

Souhegan Cooperative School Board: Chair- Pim Grondstra, Vice Chair- Amy Facey, Secretary- Stephanie Grund, Steve Coughlan, George Torres, John Glover and Laura Taylor.

Board Minutes: Danae A. Marotta

Public: Isabella VanBibber, 83 B Christian Hill Road, Amherst NH, Kelly Schmidt, 11 Patricia Lane, Amherst NH, Stephanie Wales, 89A Seaverns Bridge Road, Amherst NH, and Tony LaBranche, 62 Merrimack Road, Amherst, NH.

I. Souhegan Cooperative School Board Chair Opening

Chairman of the Souhegan Cooperative School Board, Mr. Pim Grondstra, called the meeting and Public Hearing to order at 6:00PM.

Today, we will be conducting a school board meeting of the Souhegan Cooperative School Board.

Before we get started, I'll read through a checklist to ensure that the meeting that we are holding is in compliance with the Right-to-Know Law.

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- 40
41 3. We are providing a mechanism for the public to alert the public body during the meeting
42 if there are problems with access. If anyone has a problem, please email
43 awallace@sau39.org.
44
45 4. In the event the public is unable to access the meeting will be adjourned and
46 rescheduled.
47
48 5. Please note that all votes taken during this meeting shall be done by roll call vote.
49
50 6. Finally, let's start the meeting by taking a roll call attendance. When each member states
51 their presence please also state where they are and if anyone else is in the room with you
52 during this meeting, which is required under the Right-to-Know Law.
53

54 Roll Call: Coughlan- Home and alone, Torres- Home and alone, Facey- Home and alone, Taylor-
55 Home and alone, Grund- Home and alone, Glover- Home and alone, and Grondstra- Home and
56 alone.
57

58 II. Public Hearing

59

60 Chairman Grondstra noted that the following members at from Amherst, Mr. Steve Coughlan,
61 Mr. John Glover, Ms. Laura Taylor, Ms. Amy Facey and Ms. Stephanie Grund. He and Mr.
62 George Torres are from Mont Vernon, NH.
63

64 The administrators that are in attendance are Superintendent, Mr. Adam Steel, Assistant
65 Superintendent, Ms. Christine Landwehrle, SAU #39 Business Administrator, Ms. Michele
66 Croteau and Souhegan High School Principal, Mr. Mike Berry.
67

68 To say that this year has been out of the ordinary would be an understatement. There have been
69 many challenges in all aspects of running a high school that prides itself in being one of the best
70 in the state. Adam Steel and his staff, and Mike Berry and his staff, including the faculty at the
71 high school have done a phenomenal job keeping the school moving forward in a positive
72 manner. Those folks as well as the Souhegan Cooperative School Board strive to ensure that
73 when our students leave Souhegan, they are prepared to successfully navigate the next step in
74 their lives. In a nutshell, that's our top objective; the reason why we're all here.
75

76 As you'll see in the presentation, the proposed budget and warrant articles support our objective,
77 allowing for changes to streamline the administration in order to strengthen our programs, and
78 leading towards the implementation of individualized education plans for every student.
79

80 Each section of the budget was reviewed in detail by a high school administrator responsible for
81 that portion of the budget, a member of the Souhegan Advisory Finance Committee, a SCSB
82 member and SAU #39 Business Administrator, Ms. Michele Croteau. There were multiple
83 meetings between the SAFC, SCSB and the Administration to ensure that all questions were
84 answered. SCSB Member Ms. Stephanie Grund will be presenting the financial portion of this
85 presentation later on in the Public Hearing.

86 As previously mentioned, we want all Souhegan students prepared for whatever their next step is
87 after high school. Here we show the characteristics of what a student should be when they
88 graduate. A Knowledge Constructor, an Effective Communicator, a Critical Thinker, an Engaged
89 Learner, a Skilled Collaborator and a Confident Global Citizen.

90
91 Mr. Grondstra noted the outstanding success our Seniors have had academically.
92 Scores increased substantially from when they took the PSATs in the fall of their junior year to
93 when they took their SATs one year later. The SAT's are typically taken in the Spring of a
94 student's junior year, however, due to the pandemic, the SATs were taken this past fall.

95
96 The percentages next to each average score shows the percent of students who scored at or above
97 the benchmark for college readiness in that discipline.

98
99 *{Benchmarks for PSAT – Reading (460), Math (510)*
100 *for SAT – Reading (480), Math (530)}*
101 *[State: 69% Reading; 44% Math]*
102

103 As shown in the bottom table, we have been seeing a steady increase in the percentage of
104 students scoring a 3, 4 or a 5 over the last four years on their AP exams. This past year was
105 especially impressive given that the students had to take the tests as 45-minute, web-based free
106 response exams due to the pandemic.

107
108 This slide shows the participation in our athletics programs this past fall. About 35% of the
109 students participated on a total of 8 teams. The level of participation and their success is a great
110 testament to the students' resilience during the beginning of a very abnormal school year. It also
111 shows the effort that the school made to improve the student experience, providing outlets during
112 this time.

113
114 III. FY' 22 Operating Budget
115

116 This is a summary of the budget and warrant articles.
117

118 They want to pass a budget that supports their strategic objectives, a leadership restructure plan,
119 and school facility improvements, such as an upgraded, secure, front entrance and new lockers in
120 the locker rooms. There is a warrant article to continue support of the 20-year capital
121 maintenance plan and a warrant article to build up funds to replace the turf field in five years.

122
123 Mr. Grondstra showed a comparison of the current FY'21 budget and capital maintenance
124 reserve to the proposed FY22 budget, the capital maintenance reserve, and the turf field
125 replacement.

126
127 Warrant Article #2 Operating Budget
128

129 **“Article 2.**
130 ***“Shall the Souhegan Cooperative School District raise and appropriate as an operating***
131 ***budget, not including appropriations by special warrant articles and other appropriations***

132 *voted separately, the amounts set forth on the budget posted with the warrant or as amended*
133 *by vote of the first session, for the purposes set forth therein, totaling nineteen million seven*
134 *hundred seventy-two one hundred three dollars (\$19,772,103)? Should this article be defeated,*
135 *the default budget shall be nineteen million three hundred ninety-six thousand three hundred*
136 *thirty-four dollars (\$19,396,334) which is the same as last year, with certain adjustments*
137 *required by previous action of the Souhegan Cooperative School District or by law; or the*
138 *governing body may hold one special meeting, in accordance with RSA 40: 13, X and XVI, to*
139 *take up the issue of a revised operating budget only?"*
140 *Majority vote required."*

141
142 Chairman Grondstra noted that Souhegan Cooperative School Board Member, Ms. Stephanie
143 Grund, will be presenting the FY' 22 Operating Budget information.

144
145 Ms. Grund mentioned that this year has been a challenge for all of us. There are many things to
146 consider when preparing a budget. The driving factor should be that it ties back to the Strategic
147 Vision for the school and the students.

148
149 Our goals include aligning our administration with current and future structures within education
150 and our school, working on strengthening our math program outcomes, and continuing to work
151 toward individualized education plans for each student.

152
153 This is a summary of the Budget we are proposing to the voters tonight. You can see that there
154 is a \$1,095,594 increase in the FY' 22 Budget from the current year budget. We will discuss the
155 drivers for this increase in the next slides.

156
157 Three general categories that are increasing the budget are the New Hampshire Retirement
158 System rate increases, Health Insurance rate increases, the PPC Agreement as well as
159 Administrative salary increases.

160
161 The NH Retirement System rates are set by the State every two years. This year, the rates caused
162 a significant increase to the benefits section in all budget categories. The impact to the bottom
163 line is an increase of \$307,940 to the budget. This is not a rate we can control as the rate is set
164 for us. Another general impact to the benefits section of the budget is the 6.3% Maximum
165 Guaranteed Rate increase set by the health insurance company. This rate change caused a
166 \$49,555 increase to the benefit costs across all budget categories. Finally, we are in the second
167 year of a four-year contract with the PPC. The contract was approved by voters last year and
168 increases the current year budget by \$206,626.

- 169
170 • Administration

171
172 The increase in Administration costs include the increases in the NH Retirement System and
173 Health care rates as well as salary increases for Administrators. Included in the Administration
174 Budget are the Guidance Department expenses. We would like to thank these individuals for the
175 extra efforts they have put forward this year to work with our students. The guidance counselors,
176 school social worker, and the school psychologist are working directly with students and
177 providing outreach support daily to help our students and faculty.

178 We are fortunate to already have an advisory system in place at Souhegan High School. All
179 teachers, staff, and administrators participate in an advisory. This year, advisors are meeting not
180 just as a group, but also with individual students to check in on how they are doing during this
181 school year.

182
183 On July 1, 2020, Mr. Mike Berry became the principal of Souhegan High School. He has hit the
184 ground running by meeting with teachers, staff, administrators, students, and parents. He is
185 evaluating our administrative and teaching structures to make them effective and efficient and to
186 align with our Strategic Vision of educating students. Principal Berry is evaluating changes to
187 ensure the safety and education of students comes first.

- 188
189 • Athletics

190
191 When looking at Athletics this is a fairly consistent budget with prior years. The increase is
192 mainly due to the New Hampshire Retirement System increase and an increase in the NHIAA
193 fees. If you remove these increases, the budget would show a decrease of approximately \$10k.

- 194
195 • Curriculum

196
197 Curriculum is the largest cost category in our budget.

198
199 I would like to take a moment and thank our teachers for working hard and going above and
200 beyond this year. It is a strange and difficult year for our teachers and students. Our teachers
201 have to teach dual modality; meaning that they teach both remote and in-person students at the
202 same time. This is different than what the other schools in our SAU chose. We have teachers
203 who specialize in their field and are qualified to teach AP and Dual Enrollment courses. Because
204 of this, we do not have the ability to have teachers teach remote or in-person students only. The
205 teachers have to re-in vision what it means to teach. They have to re-evaluate the projects,
206 teaching methods, and classroom lab experiments.

207
208 The Superintendent and Assistant Superintendent have said that they want to ensure a year of
209 growth for every student. There has been a lot of professional development and technology
210 purchases this year to help our teachers learn on-line teaching methods and student engagement
211 processes. There is very close tracking of our expenses by the Business Administrator to ensure
212 we are staying within our budget. We are planning for our teachers and students to be back in
213 the classroom next fall so we can continue working closely with our students inside the school
214 building.

215
216 The cost drivers for this budget category are the general budget drivers mentioned earlier
217 regarding the NH Retirement System, Health care rates, and the PPC agreement. When we were
218 reviewing the budget, there were two teacher positions that were still in the budget that were
219 removed because of retirements from last year. Also, we have made conscious choices to
220 continue teaching a variety of courses at Souhegan. Some AP and Dual Enrollment classes
221 might have smaller class sizes, but we feel it is important to continue offering these courses to
222 provide our students with a rigorous curriculum. This is one way we continue to address our
223 higher achieving students.

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As we review our AP and DE classes, we notice an increase in the number of students who are signing up for the classes as they see benefits of receiving college credit prior to when they enter universities after they graduate from Souhegan. This leads to another driver in this category which is cost the of professional development. We encourage our teachers to continue their education in order for us to offer more AP and Dual Enrollment Classes, as well as to ensure we work toward our strategic vision of individualized education plans.

- Facilities

We have had a new hire this past year in the SAU with Facilities Director Mr. Roger Preston. Mr. Preston has performed a deep review of our school buildings, HVAC, and mechanical systems. Many areas required maintenance and repairs which have been addressed over this past year and in this proposed budget. Mr. Preston, the Business Administrator, and the high school administrators have developed a long-term maintenance plan for our facilities which will be discussed fully later this evening during the special warrant article presentation.

A significant area that the Facility Director has addressed over this past year is the HVAC system at the high school. Repairs have been made to the front-end control system that were voted on by the school board at the end of last fiscal year. During the school year, the unit ventilators in the classrooms have been repaired giving us a few more years to address the need for a new HVAC system. Because of the work performed, we are looking at extending the life of our current system for another 3-5 years.

Two items adding to the increase in the Facility’s Budget are the costs for locker replacement and the added costs for creating a more secure entrance to our school by visitors.

The Boys Locker Room is in desperate need of new lockers. These are the original lockers when the school was built, and they are in disrepair. This budget includes \$75,000 to repair both the Boys and Girls locker rooms to ensure we are in compliance with Title IX. Mr. Preston is looking at different ways to repair both locker rooms to stay within the budget.

The secure entrance to the school has been discussed for many years now. The discussions have included students, staff, administration, and Community Council. The report prepared by Community Council and reviewed by the School Board aligns with the need to review who has access to our school building. Currently, the visitor entrance allows anyone to walk in and have immediate access to the hallways, students, and staff. The new entrance would have a locked vestibule where visitors would have to present who they are and why or who they are there to visit before they walk into the school. The Souhegan 2.0 committee reviewed different ideas to restructure the entrance and choose this method to keep costs down, but to address a need at the school. The estimated costs for this entrance are \$250,000 which has been added to the facility budget.

- Special Education

269 Special Education budget has an increase of \$351,733. This budget is built by reviewing our
270 student population that have IEP and 504 plans. These are plans that define what supports and
271 services the student will receive through the school. The Special Education budget is built on
272 these requirements. It develops how many special education teachers, paraprofessionals, nurses,
273 and other support staff might be needed, as well as required Occupational, Physical, and Speech
274 Therapies. Based on the known students in the high school or those matriculating from 8th grade
275 into the high school, our budget has increased.

276

277 I would like to discuss that this budget could be higher. Our school district has taken the
278 approach to do what we can to support our students “in-house” rather than pay tuition and send
279 them to another school. We have done this because it saves us money and we feel it is better to
280 provide an education in our school and support the families. The cost of sending a student out of
281 district includes tuition and daily transportation. Tuition can be anywhere from \$75,000 -
282 \$150,000 and much more, depending on the need of the student and the type of specialized
283 school required. Also, daily transportation costs are approximately \$230/day. If we keep our
284 students in house, we can show a cost savings of approximately \$120,000/student.

285

286 This choice does make a difference in our cost per pupil. Our CPP will be higher because tuition
287 costs are deducted from all costs to calculate Cost Per pupil. Not being able to deduct tuition
288 makes us have to include all of the other personnel costs in the calculation causing the cost per
289 pupil to be higher. However, the actual cash outlay for these costs is lower and better for the
290 taxpayer. We will discuss Cost per pupil later in the presentation.

291

- 292 • Food Service and Transportation

293

294 The Food Service budget is a decrease of \$26,720. Our Food Service Director, Mr. John Lash
295 and Kitchen Manager at the high school have done a superb job in keeping costs low and quality
296 up. We are fortunate to have a kitchen staff that is trained to cook with raw ingredients. Many
297 school districts do not use raw chicken and beef to cook food for the students as additional
298 training is required. Our staff is trained, and Mr. Lash has worked with our vendors to provide
299 as much fresh produce and meat at low cost.

300

301 This year is the last year of our bus contract with Butler Bus. The SAU #39 Business
302 Administrator, Ms. Michele Croteau, prepared and presented an RFP for vendors to present
303 proposals to our SAU. Through Ms. Croteau’s negotiating skills, she has been able to secure a
304 bus contract with Butler Bus. The new contract and the apportionment to Souhegan high school
305 lowers the budget by \$33,000.

306

307 The offset to the decrease in regular transportation is an increase in Special Education
308 Transportation of \$70,000. This is due to the purchase of two vehicles to be used for Special
309 Education transportation of students to required programs. The current vehicle owned for
310 Special Education purposes have been retired due to age and mileage. Purchasing these vehicles
311 was compared to the cost of paying our outside vendor and found to be more economical than
312 the daily rate to the vendor.

313

- 314 • Technology

315 The technology staff has done an amazing job this year with remote learning and 1:1 laptop
316 distribution for all students. When teachers were struggling with including all students in remote
317 and in-person learning, a variety of strategies were implemented. We appreciate all of the hard
318 work and creativity they have put forth this year.

319
320 The 1:1 laptops for students allowed for as smooth of a transition as possible to remote learning.
321 The decrease to this budget is \$10,946.

- 322
323 • Enrollment

324
325 As you can see our enrollment has flattened for the next few year. We know what the current
326 AMS enrollment is and we can predict what the next few years would look like.

- 327
328 • Cost Per Pupil

329
330 Cost per pupil is a calculation that is defined by the State of New Hampshire. It's a hot topic at
331 most school districts. The calculation is strictly defined and hard to compare.

- 332
333 Total Costs
- 334 Less: Food Service Revenue
- 335 Less: Transportation (Regular and Special Ed Programs)
- 336 Less: Tuition paid to other schools (CTE and Special Ed Programs)
- 337 Less: Certain Replacement Equipment
- 338 Less: Summer Programs

339
340 The Cost Per Pupil calculations are:

341
342 FY20 Actual \$21,446
343 FY20 Projected \$21,914
344 FY22 Projected \$23,429

345
346 If you want to compare to other schools, you need to remember that CPP does not equate to an
347 "all in" expense approach. One school chooses to pay high tuition costs for their special
348 education students and they can remove the tuition and transportation costs from their
349 calculation. We made a conscious choice to keep our students in-house. The costs are lower,
350 and therefore the cost to the taxpayer is lower. However, the CPP calculation is higher. Please
351 be careful if you compare our costs to other school districts.

352
353 We all have our "eyes" on the enrollment numbers going forward. We will always be evaluating
354 our staffing and course offerings as enrollment changes.

- 355
356 • Default Budget Calculation

357
358 This is the walk-through from the FY21 budget to the FY22 Default budget. You can see the
359 drivers of the increases, again, being NH Retirement System, PPC Agreement, Special Education

360 costs, and health insurance rate increases. Because these are contractual agreements, they are
361 included in the default budget calculation.

362
363 The increase in Special Education Transportation is due to the purchase of two vehicles as
364 discussed previously.

365
366 There are additional increases in the grant funds which are costs we must budget for but are
367 typically covered by revenue received for these costs. We must budget for all costs that are spent
368 even if, we believe, it will be covered by revenue.

369
370 There is a small increase in the apportionment from the SAU. All SAU costs are budgeted for
371 and apportioned by student population to each school district. We do have a say in these costs
372 through review of the SAU budget during October and November when representatives from
373 each school board, each ways & means or budget committee, and representatives from the public
374 are able to review all costs. This budget is then given a public hearing in November and voted
375 on by all of the school boards for approval.

376
377 You can see the decreases of Food Services and Regular Transportation that were discussed
378 earlier.

379
380 Finally, we need to remove the warrant article from last year as it was in the beginning number
381 used at the top of the page.

382
383 This gives us our default budget calculation of \$19,396,334.

384
385 • Budget Calculation

386
387 To walk from the Default Budget to the Budget Calculation, the driving expenses are the locker
388 rooms and main entrance costs of \$75,000 and \$250,000, respectively. There are additional
389 maintenance costs of approximately \$98,000 that are added to the budget to ensure our buildings
390 are adequately maintained. Many of the other costs added together show a reduction of \$61,292
391 to the budget. With all of these increases and decreases added to the default budget, we end up
392 with a budget for FY'22 of \$19,772,103.

393
394 Ms. Amy Facey, Souhegan Cooperative School Board Vice-Chair, will now present Warrant
395 Article #3. Capital Maintenance Plan.

396
397 Warrant Article #3 Capital Maintenance Plan

398
399 **Article 3.**
400 ***“Shall the Souhegan Cooperative School District raise and appropriate the sum of one***
401 ***hundred sixty-three thousand dollars (\$163,000) to be added to the Souhegan School***
402 ***Maintenance Expendable Trust Fund previously established in March 2005?” Majority vote***
403 ***required”***

404

405 Last year , both the Amherst and Souhegan school districts introduced a plan to annually set
406 aside funds for capital maintenance projects identified for completion over the next 20
407 years. The 2 districts each agreed to collectively set aside annually approximately \$650K, to
408 provide a consistent tax impact for the citizens of Amherst.

409
410 This is the second year of implementing this plan and the SCSD is requesting \$163,000 be added
411 to the Expendable Trust Fund (ETF) to continue to fund the maintenance plan. There is
412 approximately \$250,000 of work identified to be completed in FY22, highlighted in orange,
413 including pavement refurbishment, stadium seating, replacement of some air conditioning units,
414 emergency lighting battery replacements, smoke and fire detector replacements, brick repointing
415 on the exterior of the building, and some roof work.

416
417 Projects scheduled over the next 5 years are estimated at \$430k. The plan is to continue to
418 contribute to this fund to provide sufficient funds for the identified projects.

419
420 Warrant Article #4 Turf Field Replacement

421
422 **Article 4.**
423 ***“Shall the Souhegan Cooperative School District raise and appropriate the sum of up to***
424 ***eighty-five thousand dollars (\$85,000) to be added to the Souhegan Recreation Revolving***
425 ***Fund previously established in March 2016. This sum to come from the June 30, 2021***
426 ***Unassigned Fund Balance available for transfer on July 1, 2021. No amount to be raised***
427 ***from new taxation.” Majority vote required***

428
429 This is the first year we are looking to appropriate funds for the replacement of the turf field at
430 Souhegan High School.

431
432 The Turf Field was installed in 2016 and was funded from a private donation, and a subsequent
433 fundraising campaign managed by the Amherst Community Foundation. It was understood at
434 the time that the field would need to be replaced in about 10 years at an estimated cost of
435 \$800,000. The original plan was to rent the field to outside organizations and use that revenue
436 for the replacement.

437
438 Unfortunately, turf fields have become more common in our area and we do not anticipate being
439 able to save the required funds for replacement from rental fees. In addition, cancellations of
440 private club tournaments and practices due to the recent pandemic have exacerbated this
441 problem. Currently there is approximately \$60,000 in the Revolving Fund, which has been
442 generated by field rentals. The Recreation Department is responsible for managing this revenue
443 and reimburses SHS at a rate of 85% of that revenue. Only the revenue generated from turf
444 rentals go into the turf fund. Revenue collected from other field rentals are placed in the general
445 fund.

446
447 The good news is that the replacement cost has decreased significantly from the original quote of
448 \$800,000, and we currently have 2 bids for \$340,000 and \$500-550,000 for an anticipated
449 replacement in 5 years. The field is currently in great shape and continues to be maintained
450 exceptionally well. The plan to fund the replacement is to contribute annually to the Revolving

451 Fund starting with \$85,000 this year from the Unassigned Fund Balance. This means that these
452 funds will only be appropriated should there be available unassigned funds at the end of the
453 fiscal year. We will continue to request annual contributions until we have sufficient funds to
454 replace the field, making adjustments based on Final Costs and Fund Balance.

455
456 Ms. Facey turned the presentation over to Chairman Grondstra.

457
458 Mr. Grondstra noted the Budget Summary slide and asked Mr. Joel Gordon, Chair of the
459 Souhegan Advisory Finance Committee for his comments.

460
461 He noted that he will read an email previously sent from Mr. Gordon.

462
463 The SAFC has voted to recommend the budget as approved by the Souhegan Cooperative School
464 Board by a vote of 5 in favor 1 opposed. Funding for the Turf Field from the Unassigned Fund
465 Balance in the amount of \$85,000, Article #4, 6 in favor 0 opposed. The Capital Maintenance
466 Plan, School Maintenance Expendable Trust Fund, Article #3, 6 in favor 0 opposed.

467
468 Mr. Grondstra thanked the SAFC for all of their work.

469
470 IV. Public Comment

471
472 Ms. Isabella VanBibber, 83 B Christian Hill Road, Amherst NH, inquired about the budget goal
473 of “implement School Leadership restructure plan”.

474
475 Principal Berry replied that it is intended for the administration to look at the leadership
476 structure. They are going to have one Dean of Faculty moving forward with “Domain Leaders”
477 that can work with their teachers directly. They are clarifying the responsibilities and job
478 descriptions.

479
480 Mr. Grondstra commented that there is another question in the queue.

481
482 Ms. Kelly Schmidt, 11 Patricia Lane, Amherst NH, questioned the financing of the intended
483 work of fixing the Locker Rooms and the Main Entrance.

484
485 Mr. Grondstra replied that they are part of the Operating Budget for FY 22.

486
487 Ms. Lisa Eastland, 19 River Road, Amherst NH, commented that the Turf Field replacement was
488 meant to be no cost to the taxpayers. She then asked if it does not pass this year and the long-
489 range plan.

490
491 Mr. Grondstra replied if the warrant article does not get passed then it could be a bond. He
492 explained that they are trying to keep a level tax rate.

493
494 Ms. Stephanie Wales, 89A Seaverns Bridge Road, Amherst NH, inquired about the PSAT and
495 SAT results and if they are same cohort of students.

496

497 Mr. Grondstra replied, yes, they are the same cohort of students.

498

499 Ms. Wales remarked that although she is pleased with the improvement, they still have 1/3 of
500 students taking the SAT that are not meeting benchmark.

501

502 Mr. Tony LaBranche, 62 Merrimack Road, Amherst, NH, asked for clarification in the security
503 enhancements.

504

505 Principal Berry replied that they are looking at the Front Entrance and securing that space.

506

507 Ms. Grund added that the front set of doors would be in the locked vestibule area.

508

509 Mr. Grondstra thanked the public for attending and participating.

510

511 V. Public Hearing Adjourned

512

513 **Mr. Grondstra adjourned the meeting at 7:23PM.**

514

515

516

517

518

519

520

521

522

Draft

Consent Agenda Item #3

Souhegan School Board

Thursday, January 21, 2021

Meeting Minutes not approved

Attendees:

Administrative Team: Adam Steel.

Souhegan School Board: Pim Grondstra, Chair, Amy Facey- Vice Chair, Stephanie Grund – Secretary, Steve Coughlin, John Glover, and Laura Taylor.

Today, we will be conducting a school board meeting of the SAU #39 Board.

Before we get started, I'll read through a checklist to ensure that the meeting that we are holding is in compliance with the Right-to-Know Law.

As chairperson of the SAU #39 Board, I find that due to the state of emergency declared by the Governor as a result of the Covid-19 pandemic, and in accordance with the Governor's Emergency Order Number #12, pursuant to Executive Order 2020-04 and its extensions, this public body is authorized to meet electronically. Please note that there is no physical location to observe and listen contemporaneously to this meeting which was authorized pursuant to the Governor's Emergency Order.

In accordance with the Emergency Order, I am confirming that:

1. We are providing public access to the meeting by telephone, with additional access possible by video and other electronic means. We are utilizing Zoom for this electronic meeting. All members of the committee and selected legislative staff have the ability to communicate contemporaneously in this meeting through this platform. And the public has access to contemporaneously watch and or listen to the meeting on Zoom and via phone by following the directions and links provided on our website: www.sau39.org.
2. We have provided public notice of the necessary information for accessing the meeting.
3. We are providing a mechanism for the public to alert the public body during the meeting if there are problems with access. If anyone has a problem, please email awallace@sau39.org.
4. In the event the public is unable to access the meeting will be adjourned and rescheduled.
5. Please note that all votes taken during this meeting shall be done by roll call vote.

6. Finally, let's start the meeting by taking a roll call attendance. When each member states their presence please also state where they are and if anyone else is in the room with

Steve Coughlin – Home and alone, Amy Facey, Home and alone, Stephanie Grund – Home and alone, Laura Taylor – Home and alone, Pim Grondstra – Home and alone

Steve Coughlin discussed the purpose of the NH School Board Delegate Assembly for all board members to understand what we are voting on today. As a board, we are providing our representative to the delegate assembly, Laura Taylor, with guidance as how she should vote to support or not support the resolutions presented to the delegate assembly.

The first resolution presented was #7 submitted by the ConVal School Board regarding COVID-19 Funding.

The Chair asked for a vote by school board member whether they were in support of Resolution #7.

Pim Grondstra – No, Steve Coughlin – Yes, Amy Facey – No, John Glover – Yes, Stephanie Grund – Yes, Laura Taylor – No.

Discussion of how a tie will work. Amy Facey will ask the NHSBA Executive Board on how Laura should vote at the delegate assembly as we have a tie.

The second resolution presented was #8 submitted by the ConVal School Board regarding Last-Mile Broadband.

The Chair asked for a vote by school board member whether they were in support of Resolution #8.

Pim Grondstra – Yes, Steve Coughlin – Yes, Amy Facey – Yes, John Glover – Yes, Stephanie Grund – Yes, Laura Taylor – Yes

The third resolution presented was #9 submitted by the Raymond School Board regarding reinstating full school building aid funding to levels greater than state appropriations prior to the 2011 school building aid moratorium.

The Chair asked for a vote by school board member whether they were in support of Resolution #9.

Pim Grondstra – Yes, Steve Coughlin – Yes, Amy Facey – Yes, John Glover – Yes, Stephanie Grund – Yes, Laura Taylor – Yes

The fourth resolution presented was #10 submitted by the Monadnock School Board regarding equity-based inclusive education.

Discussion involved supporting the resolution written by the Monadnock School Board or the alternative language written by the NHSBA Board of Directors.

The Chair asked for a vote by school board member whether they were in support of Resolution #10.

Pim Grondstra - Support Alternative language, Steve Coughlin – Support Monadnock language, Amy Facey – Support Alternative language, John Glover – Support Alternative language, Stephanie Grund – Support Alternative language, Laura Taylor – Support Alternative language

The fifth resolution presented was #11 submitted by the Monadnock School Board regarding the concept that the State of New Hampshire should define the calculation of inter-district charges when students are tuitioned to an alternative district.

The Chair asked for a vote by school board member whether they were in support of Resolution #11.

Pim Grondstra – No, Steve Coughlin – No, Amy Facey – No, John Glover – No, Stephanie Grund – No, Laura Taylor – No

The sixth resolution presented was #12 submitted by the Oyster River School Board. “NHSBA values and respects student and staff privacy. New Hampshire state law should enable school to require students who attend classes remotely to participate through video when enabling technology is provided. Schools should also provide tools that protect the privacy of the location and other people in the environment where the student is remotely learning.”

The Chair asked for a vote by school board member whether they were in support of Resolution #12.

Pim Grondstra – No, Steve Coughlin – No, Amy Facey – No, John Glover – No, Stephanie Grund – No, Laura Taylor – No

The seventh resolution presented was #13 submitted by the Nottingham School Board. “The Nottingham School Board opposes changes in the IDEA allocation calculations resulting in funds being disbursed directly to the school district in which the child is registered (in towns which do not have high schools) and not to the student’s residence. The Nottingham School Board calls for the immediate return of prior method of calculations for IDEA federal and state funds as well as maintaining this commitment in the future to keep any and all funds distributed to the student’s town of residence.”

Because the resolution was submitted passed the required deadline, the delegate assembly will decide whether to bring this resolution to the floor for a vote. If the resolution does come

forward for a vote, the board discussed the meaning of the motion. Do we feel the funds should go to the school district of the student or the town of residence? All board members expressed their support that the funds go to the school district the students attend.

If voted on, then the Souhegan Cooperative School Board does not support this resolution.

The eighth resolution presented was #14 submitted by the Manchester School Committee. The proposed resolution states that the

“1. School Administrative Units (SAU’s) should be held harmless during the 2021-2022 fiscal year for differentiated aid

2. Differentiated aid for FY 2021-2022 should be based upon free and reduced meal numbers from FY 2019-2020.

3. The New Hampshire School Boards Association will make this a priority in its lobbying efforts during the upcoming NH legislative session.”

Because the resolution was submitted passed the required deadline, the delegate assembly will decide whether to bring this resolution to the floor for a vote. If the resolution does come forward for a vote, the board discussed the meaning of the motion.

Because differentiated aid is based on prior year information and in this time of COVID it has been difficult to get families to complete paperwork, yet free meals are being provided to all students, the calculation of differentiated aid will easily be skewed compared to prior years. All school board members expressed support of this motion, if it is brought to the floor.

The School Board Chair asked everyone to please review last year’s presentation for Deliberative Session and start making changes and edits so we are prepared for Monday, January 25, 2021 meeting.

Amy Facey Motioned to Adjourn the meeting at 9:36pm. John Glover seconded the motion. All members were in favor.

Consent Agenda Item #4

Souhegan Cooperative School Board

Monday, January 25th, 2021

Meeting Minutes- Not Approved

Attendees via Zoom:

Administrative Team: Adam Steel- Superintendent of Schools, Christine Landwehrle- Assistant Superintendent, Michele Croteau- SAU #39 Business Administrator, Meg Beauchamp- Director of Student Services and Mike Berry- Principal of SHS.

Souhegan Cooperative School Board: Chair- Pim Grondstra, Vice Chair- Amy Facey, Secretary- Stephanie Grund, Steve Coughlan, George Torres, John Glover and Laura Taylor.

Board Minutes: Danae A. Marotta

Public: Elizabeth Bryson, SHS Student, Governor Wentworth Road, Amherst NH, Delaney Facques, Community Council Liaison, and Community Members

I. Souhegan Cooperative School Board Chair Opening

Chairman of the Souhegan Cooperative School Board, Mr. Pim Grondstra, called the meeting to order at 6:00PM.

Today, we will be conducting a school board meeting of the Souhegan Cooperative School Board.

Before we get started, I'll read through a checklist to ensure that the meeting that we are holding is in compliance with the Right-to-Know Law.

As Chairperson of the Souhegan Coop. Board, I find that due to the state of emergency declared by the Governor as a result of the Covid-19 pandemic, and in accordance with the Governor's Emergency Order Number #12, pursuant to Executive Order 2020-04 and its extensions, this public body is authorized to meet electronically. Please note that there is no physical location to observe and listen contemporaneously to this meeting which was authorized pursuant to the Governor's Emergency Order.

In accordance with the Emergency Order, I am confirming that:

1. We are providing public access to the meeting by telephone, with additional access possible by video and other electronic means. We are utilizing Zoom for this electronic meeting. All members of the committee and selected legislative staff have the ability to communicate contemporaneously in this meeting through this platform. And the public has access to contemporaneously watch and or listen to the meeting on Zoom and via phone by following the directions and links provided on our website: www.sau39.org.
2. We have provided public notice of the necessary information for accessing the meeting.

- 40 3. We are providing a mechanism for the public to alert the public body during the meeting
41 if there are problems with access. If anyone has a problem, please email
42 awallace@sau39.org.
43
- 44 4. In the event the public is unable to access the meeting will be adjourned and
45 rescheduled.
46
- 47 5. Please note that all votes taken during this meeting shall be done by roll call vote.
48
- 49 6. Finally, let's start the meeting by taking a roll call attendance. When each member states
50 their presence please also state where they are and if anyone else is in the room with you
51 during this meeting, which is required under the Right-to-Know Law.
52

53 Roll Call: Coughlan- Home and alone, Torres- Home and alone, Facey- Home and alone, Taylor-
54 Home and alone, Grund- Home and alone, Glover- Home and alone, Grondstra- Home and
55 alone and Torres- work and alone.
56

57 II. Public Input I of II 58

59 Mr. Grondstra asked the participants that wish to address the board to please use the "raise your
60 hand feature".

61 Ms. Elizabeth Bryson, SHS Student, Governor Wentworth Road, Amherst NH, commented that
62 she is opposed to changing the start and end time for the coming year because of the end time is
63 3:45 is very late for the students to come home. It is too late for the students to go to work and
64 spend time with their families. She knows that many of her peers are opposed to this.

65 III. Committee Updates

66 Ms. Delaney Facques, Community Council Liaison, noted that they have two proposals in
67 process. Today, Principal Berry has brought a forward a schedule proposal. They only got
68 through clarifying questions but in the next two meetings they should be able to vote on it in time
69 for the Board Meeting on February 15th.

70 There is another policy which if it were to be passed, it would remove the current Souhegan
71 policies GBGAB and JLCDA. These policies do not allow for distribution of condoms and other
72 birth control devices. This proposal is strictly to remove the policy that way anyone in the future
73 has the ability to create a proposal that could have these items distributed throughout the school.

74 She believes that Ms. Facey spoke to Ms. Taylor and Mr. Coughlan about having it be brought to
75 the school board if it were to be passed by Council. It does not pertain to the other boards and
76 would not need to go to the Policy Committee.

77 In February, she plans to have more details regarding the opinions from the students for the
78 schedule proposal and in the Agenda Packet.

79 Mr. Grondstra asked the Board for questions for Ms. Facques.

80 Mr. Glover inquired about the first proposal.

81 Ms. Facques replied it was the Schedule Change proposal.

82 Mr. Grondstra mentioned that the NHSBA Delegate Assembly was this past Saturday.

83 Ms. Taylor discussed that she had voted as the Board wanted at the meeting and Ms. Facey was
84 voted as Vice President. There was one declaration that they did not talk about regarding writing
85 a letter to the Governor to get teachers higher in priority for vaccinations if they wanted them.
86 She added that she supported that.

87 Mr. Grondstra inquired about the resolutions.

88 Ms. Taylor replied that they were pretty much in line with how they voted, there were no
89 surprises.

90 Ms. Facey added that she wanted to get the Board up to speed with JFAC. The Amherst School
91 Board is not putting the bond on the warrant. They are voting tonight about their commitment to
92 put it on the ballot for next year. Depending on the vote, she and JFAC Vice- Chair, Ms.
93 Gascoyne will attend the Feb 8th meeting to discuss a PR plan.

94 They Board thanked Ms. Facques, Ms. Taylor and Ms. Facey.

95 IV. Consent Agenda

96 Ms. Taylor pulled the #1 Dec 17th, 2020 Draft Minutes.

97 Line 190, correction from “ \$250” to “\$250k.”

98 Line 356, correction from “*motion to adjourn passed*” to “*motion to adjourn did not pass*”

99 She noted that was all of the corrections.

100 **Mr. Coughlan motioned to approve Consent Agenda items 1. December 17th, 2020 Minutes**
101 **as amended, 2. Jan 13th, 2021 Draft Minutes- after PH, 3. Unanticipated Revenue \$500, 4.**
102 **Nov. 2020 Treasurer’s Report 5. Dec. 2020 Treasurer’s Report, and 6. Dec. Facilities**
103 **Update. Ms. Facey seconded the motion. The vote was unanimous, motion passed.**

104 **Mr. Grondstra called a Roll Call: Grondstra- Yes, Facey- Yes, Glover- Yes, Coughlan- Yes,**
105 **Torres- Yes, Taylor- Yes, and Grund- Yes.**

106 V. Measures and Outcomes Discussion

107 Mr. Grondstra noted that he had sent out the slides from Principal Berry and it was the same
108 material in the Principal’s Report.

109 Principal of SHS, Mr. Mike Berry, inquired if he can share his screen.

110 He noted that he took the outputs and outcomes that were submitted as part of the board report
111 last time. He gathered them into a presentation and talked them through it a bit more with
112 Assistant Superintendent, Ms. Christine Landwehrle. He wanted to walk through them and align

113 what they are doing and put them in a clearer format that connects Souhegan to the District. It is
114 his hope that they are going in the right direction.

115 They want to make the learning relevant and something that is engaging for the students. They
116 came out with outcomes and outputs that supports this and align with the district. He added some
117 deadlines, and these can be adjusted as needed. He believes that they are fluid and flexible
118 enough to do that. They are trying to make the classes relevant and the teachers are excited to do
119 this work.

120 The second one is that the portfolio is new, and he will have to note that it is not new but and
121 intentional process. It is something that is already done here and to streamline the process. He
122 discussed that they would forecast out what they would do.

123 He discussed some other items that were taken out of the Strategic Plan. You can see what the
124 goals were for Souhegan. He noted the metrics.

125 Mr. Grondstra thanked Principal Berry for the context.

126 He asked the Board for their comments or questions.

127 Mr. Steel reminded the Board of the Strategic Vision that he has shown the Board a while back.
128 There was real momentum pre-Covid and it has been shelved for a year now. Everything that
129 they are doing is with keeping the Strategic Vision in mind and the time and attention has been
130 somewhere else. Second, Principal Berry has not been here for a long time. He has hit the ground
131 running and believes that he is the leader that they need at this this school at this time.

132 Mr. Grondstra added that as he was preparing the Deliberative slides, he recognized the tie-ins
133 between the previous goals and what Principal Berry is trying to do. He wants to link them so
134 that everyone understands them.

135 Mr. Glover remarked that this is a great start. He has specific observations, noting the exit survey
136 is past overdue. He is pleased with the ESSA metrics and would like to add or combine some
137 things that are in line with the Strategic Vision. There was a presentation from June of 2019,
138 where a motion was made, and it was approved. Perhaps, they can pull out the things that are
139 easily applicable. He requested having that presentation again. He gave his support for using
140 NWEA in the 9th grade.

141 Ms. Grund thanked Principal Berry for the context, it is clearer and more understandable. She
142 inquired he had to support to get this done since there is no Dean of Faculty.

143 Principal Berry replied that he has a lot of support from Ms. Landwehrle and the new Assistant
144 Superintendent. It is more about working on it internally.

145 Mr. Grondstra added that it is perfect time to have the new Assistant Superintendent, Mr. Steve
146 Chamberlin.

147 Ms. Taylor asked where is the higher ed partner in the process.

148 Principal Berry replied that it is there. That fits in pretty easily and can fit into the second out
149 put pretty easily.

150 Ms. Taylor inquired about SNHU's program where you end up with a high school diploma and
151 an Associates Degree. Is that what you are going to or dual enrollment, where each class is
152 recognized as a college course.

153 Principal Berry replied that is not easily answered. They need to figure out what universities to
154 collaborate with. You can be dual enrolled and articulated with one school and not articulated
155 with another. They need to be careful as not all courses will be accepted by all universities.
156 There are a lot of different ways where a student can earn, and a family can navigate the high
157 school experience. They want to be as flexible as possible and make sure that there is integrity
158 and value to the experience as well. He has had numerous conversations about what that could
159 look like.

160 Ms. Taylor inquired about the dual enrollment that is with NCC. She would like to see dual
161 enrollment per class so that her student can choose.

162 Principal Berry replied that they need to have more discussions.

163 Ms. Facey commented that she appreciates the ESSA work, and this is a work in progress. There
164 is a lot to sort through.

165 Principal Berry added that they want to provide pathways and options.

166 Ms. Facey noted that it is clear that Principal Berry wants the best for their students.

167 Mr. Grondstra added they should look into how to make it measurable.

168 Ms. Grund commented that it would be great to show the 8th grade parents and students. She
169 added that it should be updated every year, if possible, it would help all of them going forward.
170 She questioned about the Division I am expanding and the things that are unique to Souhegan.

171 Principal Berry replied that there are a lot of perspectives and it is a collaborative effort.

172 Ms. Grund added that she is interested in making each of these things tie back.

173 Principal Berry replied that they need to think about it after Covid and creating an environment
174 that is exciting. They want to set the table on what it will look like.

175 Ms. Grund inquired about the slide with the number of students that complete the graduation
176 requirements, it stated 5 years.

177 Mr. Steel added that there are very few students that have a 5th year of learning, usually around
178 special education. They need to be open to students needing the extra year due to either socially/
179 emotionally or academically. Hopkinton does something similar.

180 Mr. Grondstra agreed that it plays into the individualized learning plans and learning at their
181 pace.

182 Mr. Glover inquired about the next steps and contributions needed from the Board. He is
183 thinking that they are metrics and get actual numbers.

184 Principal Berry replied that he has to make sure that he is working in an authentic manner so that
185 he does not have missteps and that takes time. His next steps are to look at where they are at and
186 there are a lot of moving parts. He first wants to be aligned with the district. Second, he has no
187 problem communicating this out to the student body. They are old enough to have those
188 conversations and can understand that they are a part of something bigger.

189 Mr. Grondstra thanked Principal Berry. He wants to incorporate these into the Deliberative slides
190 and the sooner they understand the better.

191 Ms. Taylor suggested a public comment.

192 Mr. Grondstra noted that there is a public comment at the end of the agenda.

193 Ms. Taylor inquired about the computer requirement and how does that differ from the current
194 graduation requirement that is fulfilled with Division I.

195 Principal Berry replied that he believes that it would be an evolution of that.

196 Ms. Taylor added that students already have an electronic portfolio as they go. She inquired who
197 would have access to the electronic portfolios.

198 Principal Berry replied that just because it is electronic it does not have to be available to
199 everyone.

200 Ms. Taylor asked if it would be deleted when they graduated.

201 Principal Berry replied that it is their material.

202 Mr. Coughlan added that the idea is to collect evidence tied to specific mastery goals.

203 The Board thanked Principal Berry.

204 VI. Annual Meeting Postponement

205 Mr. Grondstra commented that they had a briefing at the SAU meeting regarding the
206 postponement of the Deliberative Session and voting day. The Governor's Emergency Order
207 #83 has allowed them to delay the Deliberative Session to either April, May, June or July and it
208 has to be the second Tuesday of the month.

209 The consensus was to have the election day in June. The latest it could be is July and it becomes
210 difficult as they are into the new fiscal year. The Deliberative Session would be the week of May
211 1st, with the usual schedule of Monday- Souhegan, Tuesday- Amherst and Wednesday- Mont
212 Vernon.

213 He asked the Board for discussion.

214 Ms. Grund inquired about the reasons for delaying.

215 Mr. Grondstra replied that there are two reasons. First, health concerns around Deliberative
216 Session and in Mont Vernon there is a Town Meeting.

217 Mr. Coughlan added that the short answer is because of Deliberative. The Town Moderators felt
218 that they could run a safe election. The issue was having a deliberative session in February in an
219 enclosed space. The law did not allow any good options, and the Emergency Order #83 came out
220 on January 22nd, 2021. The Moderators and Chairs had a meeting and the overarching goal is that
221 the 5 voting entities really should all vote on the same day. They wanted to find a day that they
222 could all be pleased with and felt comfortable with June 8th. In general, it feels like the safest and
223 best option. They can possibly have the deliberative sessions outdoors.

224 **Mr. Glover motioned per Emergency Order #83, dated January 22nd, 2021 to move the**
225 **annual meeting process to a first session, otherwise known as the Deliberative Session to**
226 **May 3rd 2021 and a voting day to Tuesday, June 8th 2021 with a time and specific location**
227 **of the first session to be determined by the time this is posted at least 14 days prior. Ms.**
228 **Facey seconded the motion. The vote was unanimous, motion passed. (7-0)**

229 **Mr. Grondstra called a Roll Call: Grondstra- Yes, Facey- Yes, Glover- Yes, Coughlan- Yes,**
230 **Torres- Yes, Taylor- Yes, and Grund- Yes.**

231 VII. Public Comment II of II

232 No Public Comment

233 VIII. Non- Public Session

234 **Mr. Glover motioned to enter into Non-Public Session RSA 91 A:3 II (a) at 7:25PM. Mr.**
235 **Coughlan seconded the motion. The vote was unanimous, motion passed.**

236 **Mr. Grondstra called a Roll Call: Grondstra- Yes, Facey- Yes, Glover- Yes, Coughlan- Yes,**
237 **Torres- Yes, Taylor- Yes, and Grund- Yes.**

238 Other persons present during nonpublic session: Adam Steel – Superintendent, Michele Croteau
239 – Business Administrator, Michael Berry - Principal

240 Description of matters discussed, and final decisions made: Discussion regarding how to support
241 Souhegan faculty and staff.

242 IX. Public Session

243 **Mr. Coughlan motioned to leave Non-Public Session at 7:40 PM. Mr. Coughlan seconded**
244 **the motion. The vote was unanimous, motion passed.**

245 **Mr. Grondstra called a Roll Call: Grondstra- Yes, Facey- Yes, Glover- Yes, Coughlan- Yes,**
246 **Torres- Yes, Taylor- Yes, and Grund- Yes.**

247 No motion was made to seal the minutes.

248

Consent Agenda Item #5

Souhegan Cooperative School District

Projected Unassigned Fund Balance

For Fiscal Year Ended 6/30/2021

Month Ended 12/31/20

	Anticipated Amount Remaining at Year End		Adopted Budget
Revenue	\$ 227,100	General Fund:	
Expense	\$ 468,000	Operating Budget	\$ 17,935,327
EO#38	\$ 66,200	Special Warrant Article - Reserve	\$ 100,000
Total	<u>\$ 761,300</u>	Total General Fund	\$ 18,035,327
		Food Service Fund	\$ 483,932
		Grant Fund	\$ 257,250
		Total Budget	\$ 18,776,509

General Fund: *

	Budget	YTD 12/31/20	Anticipated YTD @ Year End	Anticipated Year End Excess / (Shortfall)		
Revenue	18,035,327	9,431,911	18,262,427	227,100		
					Anticipated	Anticipated Year
	Budget	YTD Expenditure	Encumbrance	Total Expended	Total @ Year	End Excess /
		12/31/20	12/31/20	and Encumbered	End	(Shortfall)
Expense	18,035,327	7,423,347	9,141,365	16,564,712	17,567,327	468,000
Net	-					

* Excluding SPSFR #1 & EO#38

COVID Funding:

	Grant	Expected Expenditure @ Year End	
CARES	\$ 13,730	\$ 13,730	Allocation based on Free & Reduced Lunch participation rates
SPSRF #1	\$ 149,600	\$ 149,600	\$200/student
SPSRF #2	-	-	Competitive submission; Did not meet criteria to submit request
	<u>\$ 163,330</u>	<u>\$ 163,330</u>	
		Anticipated Total Expenditure @ Year End	Anticipated Amount Remaining @ Year End
EO #38	\$ 417,329	\$ 351,129	\$ 66,200

Consent Agenda Item #6

Souhegan Cooperative School District

Report of Fund Balance
as of 12/31/2020

Expendable Trusts Funds:

School Maintenance Fund - Expendable Trust
Unfunded Liabilities Fund- Expendable Trust
Students with Disabilities - Expendable Trust*

Beginning Balance	Month to Date		Year to Date		Adj for Fair Mkt Value	Ending Balance
	Income	Disbursements	Income	Disbursements		
\$251,513	\$3		\$100,585		\$382	\$352,483
\$54,210	\$1		\$91		\$59	\$54,361
\$307,016	\$406		\$3,601		\$80,591	\$391,614
\$659,728	\$410	\$0	\$104,277	\$0	\$81,032	\$798,459

*Includes adj to FMV

Revolving Fund (Savings Account)
Turf Field

Beginning Balance	Month to Date		Year to Date		Ending Balance
	Income	Disbursements	Income	Disbursements	
\$37,951	\$8	\$0	\$21,627	\$0	\$59,585

March 13, 2001

Article 5

ESTABLISH A SCHOOL DISTRICT TRUST FUND AND NAME AGENTS.
Shall the school district vote to create an expendable trust fund under the provisions of RSA 198-20: c, to be known as the Souhegan Cooperative Fund for Educationally Handicapped Students, for the purpose of offsetting the cost of unpredictable special education obligations. Furthermore, to name the school board as agents to expend from this fund, and to raise and appropriate the sum of fifty thousand dollars (\$50,000) toward this purpose. **The school board, by a vote of 6-0, and the**

March 8, 2005

ARTICLE 3.

Shall the school district vote to create an expendable trust fund under the provisions of RSA 198:20-c to be known as the School Maintenance Fund, to be held by the Trustees of the Trust Funds of the Town of Amherst, for the purpose of repairing and maintaining the school facilities and equipment, and for capital improvements? Furthermore, to raise and appropriate the sum of one dollar (\$1) toward this purpose and authorize the use of that amount from the unreserved fund balance (no amount to be raised from taxation), and name the school board as agents to expend from this fund. **The School Board and Finance Committee recommend this appropriation. Majority vote required to pass. The receipt and expenditure of these funds have no impact on the tax rate.**

March 13, 2007

ARTICLE 4.

To see if the school district will vote to create an expendable trust fund under the provisions of RSA 198-20: c, to be known as the fund for unfunded liabilities for retiring employees, for the purpose of payment of retirement benefits currently accruing. Furthermore, to raise and appropriate \$25,000 toward this purpose and to name the school board as agents to expend from this fund. **Majority ballot vote required to pass.**

The Souhegan Cooperative School Board unanimously recommends the passage of this article. The Souhegan Advisory Finance Committee unanimously recommends the passage of this article.

1320 220
1548Y
YES
NO
1341 196
1537M

March 8, 2016

Article 3

Shall the Souhegan Cooperative School District establish a Recreation Revolving Fund under the provisions of RSA 35-B:2,II? The money received from fees and charges for recreation services and facilities in the District shall be allowed to accumulate from year to year, and shall not be considered part of the general unassigned fund balance. The treasurer shall have custody of all monies in the fund, and shall pay out the same only upon order of the School Board (no further legislative body approval is required). These funds may be expended only for the recreation purposes, including installation, replacement and maintenance of a synthetic turf field, stated in RSA 35-B and no expenditure shall be made in such a way as to require the expenditure of other funds that have not been appropriated for that purpose.
Majority vote required to pass.

The Souhegan Cooperative School Board unanimously recommends the passage of this article by a vote of 7 to 0.
The Souhegan Cooperative School District Advisory Finance Committee unanimously recommends the passage of this article by a vote of 7 to 0.
No Tax Impact.

Consent Agenda Item #7



James A. Sojka, CPA*

February 4, 2021

Sheryl A. Pratt, CPA***

Michael J. Campo, CPA, MACCY

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

Scott T. Eagen, CPA, CFE

Dear Members of the Board:

Karen M. Lascelle, CPA, CVA, CFE

Ashley Miller Klem, CPA, MSA

We have audited the financial statements of the governmental activities, each major fund, and aggregate remaining fund information of Souhegan Cooperative School District for the year ended June 30, 2020. 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.

Tyler A. Paine, CPA***

Kyle G. Gingras, CPA

Thomas C. Giffen, CPA

Ryan T. Gibbons, CPA, CFE

Significant Audit Findings

Brian P. McDermott, CPA**

Qualitative Aspects of Accounting Practices

Justin Larsh, CPA

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Souhegan Cooperative School District are described in Note 1 to the financial statements. As described in Note 2-C to the financial statements, the Souhegan Cooperative School District changed accounting policies to change the way the School District reports its fiduciary activities by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 84, *Fiduciary Activities* in fiscal year 2020. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in Note 15, Prior Period Adjustments.

Sylvia Y. Petro, MSA, CFE

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

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

PLODZIK & SANDERSON, P.A.
Certified Public Accountants

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 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 food service 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 January 29, 2021.

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 Souhegan Cooperative School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

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

Fixed Asset Policy (repeat finding)

The School District's fixed asset policy is missing several significant items, for example, it fails to define what a fixed asset is and does not include information as to the maintenance of the fixed asset recordings, including accumulated depreciation and useful lives. This is a crucial policy covering some of the School District's largest assets and should contain more specific and detailed information. This lack of detail can cause a lack of consistency when reporting and tracking these assets. We recommend that the School District review the current policy and consider adjusting it to include more specifics regarding what items will be considered fixed assets, etc.



Student Activity Fund Deposits (repeat finding)

Two cash receipts tested were deposited to the bank over two weeks after they were received by the School. The School District's internal control policies and procedures require funds to be deposited at least weekly in order to reduce the risk of misstatement or misappropriation. We recommend that the School District ensure that all funds received are deposited to the bank within a timely manner.

Food Service Deposit

One deposit slip for funds collected in the food service department was not properly signed off on by the Kitchen Manager. The School District's internal controls state the manager should be reviewing and signing off on all deposits prior to them being taken to the bank. This can cause misstatements if deposit amounts are not verified to the reports provided from the point of sale system. We recommend that the School District ensure these deposits are reviewed and formally signed off on to ensure they are in agreement with noted reports.

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

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 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 Souhegan Cooperative 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:

Journal Entry Report – Gov Letter



Client: 1061 - Souhegan Cooperative School District
 Engagement: 2020 - Souhegan Coop. School District
 Period Ending: 6/30/2020
 Trial Balance: 001.0000 - Government Fund Trial Balance
 Workpaper: 910.0031 - Journal Entry Report - Gov Letter
 Fund Level: Fund
 Index: 10, 21

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
To reclassify intergovernmental payables				
10-0426-000-00-000000	A/P ROLLED FROM PRIOR YEAR ENC	300.2110	228,102.00	
10-0410-000-00-000000	I/G A/P			228,102.00
Total			228,102.00	228,102.00
Adjusting Journal Entries JE # 2				
To record transfer of remaining capital project fund balance				
10-0402-000-00-000000	INTERFUND ACCT PAYABLE	560.0020	820.00	
10-0402-000-00-000000	INTERFUND ACCT PAYABLE		1.00	
10-3999-999-99-999999	Revenue Rounding Account			1.00
10-5230-000-00-000000	TRANSFER TO GF FROM CAP PROJ			820.00
Total			821.00	821.00
Adjusting Journal Entries JE # 5				
To record difference in commodities values				
21-3100-635-30-000000	USDA COMMODITIES USED	510.5300	3,616.00	
21-4562-000-00-000000	COMMODITIES			3,616.00
Total			3,616.00	3,616.00
Total Adjusting Journal Entries			232,539.00	232,539.00
Total All Journal Entries			232,539.00	232,539.00

Consent Agenda Item #8

**SOUHEGAN COOPERATIVE SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2020**

SOUHEGAN COOPERATIVE SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2020

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PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Souhegan Cooperative School District as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of the Souhegan Cooperative School District, as of June 30, 2020, and the respective changes in financial position and the respective budgetary comparison for the general fund and the food service fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note 2-C to the financial statements, in fiscal year 2020 the School District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Our opinions are not modified with respect to this matter.

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

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

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

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

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

January 29, 2021

*Plodzik & Sanderson
Professional Association*

**Souhegan Cooperative School District
Management's Discussion and Analysis (MD&A)
Of the Annual Financial Report for the Year Ended June 30, 2020**

INTRODUCTION

The Superintendent of Schools of New Hampshire School Administrative Unit #39, as management offers this Management's Discussion and Analysis of the financial activities of the Souhegan Cooperative School District for the fiscal year, which ended June 30, 2020. Readers are encouraged to consider the information presented here in conjunction with additional information found within the body of the annual financial statements.

FINANCIAL HIGHLIGHTS

- The District's total net position of (\$6,773,492) on June 30, 2020, consisted of \$7,788,394 in net investment in capital assets- a decrease of \$535,118, \$0 restricted for use- a decrease of \$800, and (\$14,561,886) unrestricted net position balance- a decrease of \$761,783. This was a decrease in Total Net Position of \$1,297,701 from the previous fiscal year. See Note 13.
- Governmental funds reported combined ending fund balances of \$1,592,794, a decrease of \$564,418 from the previous fiscal year, as restated. The General fund shows an ending fund balance of \$1,364,904, a decrease of \$585,662, the High School Student Activity fund shows an ending balance of \$189,939, an increase of \$22,030, and Other Governmental Funds show an ending balance of \$37,951, a decrease of \$786 from the previous fiscal year, as restated. See Note 15.
- The District's non-current portion of long-term obligations of \$18,335,294 consists of \$169,204 in total bonds payable, \$1,011,081 in compensated absences, \$13,591,796 pension related liability, and \$3,563,213 in other post-employment benefits. These liabilities are reflected as a reduction in net position. See Note 9.

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.

Change in net position for fiscal year 2020 compared to fiscal year 2019:

Summary of Net Position
Governmental Activities

	June 30, 2020	June 30, 2019 (as restated)
Current and Other Assets	\$ 2,131,791	\$ 2,600,113
Capital Assets	<u>7,957,598</u>	<u>8,661,920</u>
Total Assets	<u>10,089,389</u>	<u>11,262,033</u>
Deferred Outflows of Resources	3,184,318	3,208,279
Current Liabilities	522,518	414,030
Other Liabilities	<u>18,335,294</u>	<u>18,380,556</u>
Total Liabilities	<u>18,857,812</u>	<u>18,794,586</u>
Deferred Inflows of Resources	1,189,387	1,151,517
Net Position:		
Net Investment in Capital Assets	7,788,394	8,323,512
Restricted	-	800
Unrestricted	<u>(14,561,886)</u>	<u>(13,800,103)</u>
Total Net Position	<u>\$ (6,773,492)</u>	<u>\$ (5,475,791)</u>

Changes in Net Position. The District's total revenue of \$17,359,141 with total expenses \$18,656,842 results in a decreased net position of \$1,297,701. The majority of the District's revenue (73.6%) came from the School District Assessment. The majority of the District's expenses (59.7%) were for Instruction.

Summary of Changes in Net Position
Governmental Activities

	June 30, <u>2020</u>	June 30, <u>2019</u>
Revenues:		
Program Revenue:		
Charges for Services	\$ 417,057	\$ 555,296
Operating Grants and Contributions	635,469	700,053
General Revenue:		
School District Assessment	12,780,409	13,361,835
Grants and contributions not restricted to specific programs	3,050,641	3,193,690
Interest	20,912	94,085
Miscellaneous	454,653	53,123
Total Revenues	<u>17,359,141</u>	<u>17,958,082</u>
Expenses:		
Instruction	11,144,495	10,296,342
Student Services	1,697,287	1,631,617
Instructional Staff	521,245	585,529
General Administration	125,496	86,742
Executive Administration	1,008,802	795,529
School Administration	875,938	757,592
Business	462	2,244
Operation and Maintenance of Plant	1,966,232	2,034,798
Student Transportation	461,195	577,858
Other	427,732	425,299
Food Service	427,958	416,589
Interest on Long-Term Debt	-	3,097
Total Expenses	<u>18,656,842</u>	<u>17,613,236</u>
Change in Net Position	(1,297,701)	344,846
Net Position, beginning, as restated	<u>(5,475,791)</u>	<u>(5,820,637)</u>
Net Position, ending	<u>\$ (6,773,492)</u>	<u>\$ (5,475,791)</u>

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

On June 30, 2020, the District reported capital assets of \$7,957,598 (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

General Obligation Bonds were reduced by \$169,204. Compensated absences decreased in potential future payments by \$76,997. The liabilities for other post-employment benefits had a net increase in potential future payments of \$567,416. Net pension related liabilities decreased potential future payments of \$366,477. More detailed information about the District's long-term liabilities is presented in the notes to the financial statements. See Note 1-J, 1-K, 1-L, 1-M, and Note 9.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report was 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:

Souhegan Cooperative School District
ATTN: Business Office
PO Box 849
Amherst, NH 03031

BASIC FINANCIAL STATEMENTS

EXHIBIT A
SOUHEGAN COOPERATIVE SCHOOL DISTRICT
Statement of Net Position
June 30, 2020

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 1,353,473
Other receivables	1,158
Intergovernmental receivable	777,160
Capital assets, not being depreciated	1,964,891
Capital assets, net of accumulated depreciation	5,992,707
Total assets	10,089,389
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	1,896,720
Amounts related to other postemployment benefits	1,287,598
Total deferred outflows of resources	3,184,318
LIABILITIES	
Accounts payable	72,055
Accrued salaries and benefits	219,263
Intergovernmental payable	228,102
Accrued interest payable	3,098
Noncurrent obligations:	
Due within one year	184,547
Due in more than one year	18,150,747
Total liabilities	18,857,812
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - received in advance	3,027
Unavailable revenue - grants	16,550
Amounts related to pensions	974,571
Amounts related to other postemployment benefits	195,239
Total deferred inflows of resources	1,189,387
NET POSITION	
Net investment in capital assets	7,788,394
Unrestricted	(14,561,886)
Total net position	\$ (6,773,492)

EXHIBIT B
SOUHEGAN COOPERATIVE SCHOOL DISTRICT
Statement of Activities
For the Fiscal Year Ended June 30, 2020

	Expenses	Program Revenues		Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Instruction	\$ 11,144,495	\$ 153,997	\$ 459,305	\$ (10,531,193)
Support services:				
Student	1,697,287	-	29,869	(1,667,418)
Instructional staff	521,245	-	66,983	(454,262)
General administration	125,496	-	-	(125,496)
Executive administration	1,008,802	-	-	(1,008,802)
School administration	875,938	-	2,305	(873,633)
Business	462	-	-	(462)
Operation and maintenance of plant	1,966,232	3,170	-	(1,963,062)
Student transportation	461,195	-	2,443	(458,752)
Other	427,732	-	8,753	(418,979)
Noninstructional services	427,958	259,890	65,811	(102,257)
Total governmental activities	<u>\$ 18,656,842</u>	<u>\$ 417,057</u>	<u>\$ 635,469</u>	<u>(17,604,316)</u>
General revenues:				
School district assessment				12,780,409
Grants and contributions not restricted to specific programs				3,050,641
Interest				20,912
Miscellaneous				454,653
Total general revenues				<u>16,306,615</u>
Change in net position				(1,297,701)
Net position, beginning, as restated (see Note 15)				(5,475,791)
Net position, ending				<u>\$ (6,773,492)</u>

EXHIBIT C-1
SOUHEGAN COOPERATIVE SCHOOL DISTRICT
Governmental Funds
Balance Sheet
June 30, 2020

	General	Food Service	High School Student Activities	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 1,069,954	\$ 800	\$ 244,768	\$ 37,951	\$ 1,353,473
Receivables:					
Accounts	1,128	30	-	-	1,158
Intergovernmental	686,042	63,738	-	27,380	777,160
Interfund receivables	105,220	-	-	-	105,220
Total assets	<u>\$ 1,862,344</u>	<u>\$ 64,568</u>	<u>\$ 244,768</u>	<u>\$ 65,331</u>	<u>\$ 2,237,011</u>
LIABILITIES					
Accounts payable	\$ 48,380	\$ 23,675	\$ -	\$ -	\$ 72,055
Accrued salaries and benefits	217,931	1,332	-	-	219,263
Intergovernmental payable	228,102	-	-	-	228,102
Interfund payable	-	39,561	54,829	10,830	105,220
Total liabilities	<u>494,413</u>	<u>64,568</u>	<u>54,829</u>	<u>10,830</u>	<u>624,640</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - received in advance	3,027	-	-	-	3,027
Unavailable revenue - grants	-	-	-	16,550	16,550
Total deferred inflows of resources	<u>3,027</u>	<u>-</u>	<u>-</u>	<u>16,550</u>	<u>19,577</u>
FUND BALANCES					
Committed	660,765	-	-	37,951	698,716
Assigned	285,988	-	189,939	-	475,927
Unassigned	418,151	-	-	-	418,151
Total fund balances	<u>1,364,904</u>	<u>-</u>	<u>189,939</u>	<u>37,951</u>	<u>1,592,794</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,862,344</u>	<u>\$ 64,568</u>	<u>\$ 244,768</u>	<u>\$ 65,331</u>	<u>\$ 2,237,011</u>

EXHIBIT C-2
SOUHEGAN COOPERATIVE SCHOOL DISTRICT
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position
June 30, 2020

Total fund balances of governmental funds (Exhibit C-1)		\$ 1,592,794
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	\$ 21,989,879	
Less accumulated depreciation	<u>(14,032,281)</u>	7,957,598
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	\$ 1,896,720	
Deferred inflows of resources related to pensions	(974,571)	
Deferred outflows of resources related to OPEB	1,287,598	
Deferred inflows of resources related to OPEB	<u>(195,239)</u>	2,014,508
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (105,220)	
Payables	<u>105,220</u>	-
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(3,098)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Bond	\$ 155,000	
Unamortized bond premium	14,204	
Compensated absences	1,011,081	
Net pension liability	13,591,796	
Other postemployment benefits	<u>3,563,213</u>	(18,335,294)
Net position of governmental activities (Exhibit A)		<u><u>\$ (6,773,492)</u></u>

EXHIBIT C-3
SOUHEGAN COOPERATIVE SCHOOL DISTRICT
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2020

	General	Food Service	High School Student Activities	Other Governmental Funds	Total Governmental Funds
REVENUES					
School district assessment	\$12,780,409	\$ -	\$ -	\$ -	\$12,780,409
Other local	288,079	260,801	343,708	26,713	919,301
State	3,315,023	1,025	-	-	3,316,048
Federal	14,499	64,786	-	264,098	343,383
Total revenues	<u>16,398,010</u>	<u>326,612</u>	<u>343,708</u>	<u>290,811</u>	<u>17,359,141</u>
EXPENDITURES					
Current:					
Instruction	10,304,382	-	321,678	182,867	10,808,927
Support services:					
Student	1,690,966	-	-	29,869	1,720,835
Instructional staff	449,691	-	-	66,983	516,674
General administration	127,810	-	-	-	127,810
Executive administration	1,008,802	-	-	-	1,008,802
School administration	912,922	-	-	2,305	915,227
Business	462	-	-	-	462
Operation and maintenance of plant	1,354,134	-	-	-	1,354,134
Student transportation	461,195	-	-	-	461,195
Other	401,529	-	-	8,753	410,282
Noninstructional services	-	431,966	-	-	431,966
Debt service:					
Principal	155,000	-	-	-	155,000
Interest	12,245	-	-	-	12,245
Total expenditures	<u>16,879,138</u>	<u>431,966</u>	<u>321,678</u>	<u>290,777</u>	<u>17,923,559</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(481,128)</u>	<u>(105,354)</u>	<u>22,030</u>	<u>34</u>	<u>(564,418)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	820	105,354	-	-	106,174
Transfers out	(105,354)	-	-	(820)	(106,174)
Total other financing sources (uses)	<u>(104,534)</u>	<u>105,354</u>	<u>-</u>	<u>(820)</u>	<u>-</u>
Net change in fund balances	(585,662)	-	22,030	(786)	(564,418)
Fund balances, beginning, as restated (see Note 15)	1,950,566	-	167,909	38,737	2,157,212
Fund balances, ending	<u>\$ 1,364,904</u>	<u>\$ -</u>	<u>\$ 189,939</u>	<u>\$ 37,951</u>	<u>\$ 1,592,794</u>

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

EXHIBIT C-4
SOUHEGAN COOPERATIVE 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, 2020

Net change in fund balances of total governmental funds (Exhibit C-3)		\$ (564,418)
Amounts reported for governmental activities in the Statement of Activities are different because:		
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:		
Capitalized capital outlay	\$ 130,384	
Depreciation expense	<u>(834,706)</u>	(704,322)
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (106,174)	
Transfers out	<u>106,174</u>	-
Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Principal repayment of bond	\$ 155,000	
Amortization of bond premium	<u>14,204</u>	169,204
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.		
Decrease in accrued interest expense	\$ 2,943	
Decrease in compensated absences payable	76,997	
Net change in net pension liability and deferred outflows and inflows of resources related to pensions	(92,909)	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>(185,196)</u>	(198,165)
Change in net position of governmental activities (Exhibit B)		<u><u>\$ (1,297,701)</u></u>

EXHIBIT D-1
SOUHEGAN COOPERATIVE 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, 2020

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
School district assessment	\$ 12,780,409	\$ 12,780,409	\$ -
Other local	191,595	184,658	(6,937)
State	3,217,000	3,315,023	98,023
Federal	-	14,499	14,499
Total revenues	<u>16,189,004</u>	<u>16,294,589</u>	<u>105,585</u>
EXPENDITURES			
Current:			
Instruction	10,556,627	10,229,867	326,760
Support services:			
Student	1,830,317	1,690,966	139,351
Instructional staff	622,838	449,691	173,147
General administration	55,887	125,321	(69,434)
Executive administration	962,957	1,008,802	(45,845)
School administration	760,943	912,922	(151,979)
Business	1,500	462	1,038
Operation and maintenance of plant	1,277,791	1,575,097	(297,306)
Student transportation	745,302	461,195	284,107
Other	448,790	401,529	47,261
Debt service:			
Principal	155,000	155,000	-
Interest	12,246	12,245	1
Total expenditures	<u>17,430,198</u>	<u>17,023,097</u>	<u>407,101</u>
Deficiency of revenues under expenditures	<u>(1,241,194)</u>	<u>(728,508)</u>	<u>512,686</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	820	820
Transfers out	(10,000)	(105,354)	(95,354)
Total other financing sources (uses)	<u>(10,000)</u>	<u>(104,534)</u>	<u>(94,534)</u>
Net change in fund balance	<u>\$ (1,251,194)</u>	<u>(833,042)</u>	<u>\$ 418,152</u>
Unassigned fund balance, beginning		1,251,193	
Unassigned fund balance, ending		<u>\$ 418,151</u>	

EXHIBIT D-2
SOUHEGAN COOPERATIVE SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (GAAP Basis)
Food Service Fund
For the Fiscal Year Ended June 30, 2020

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Local:			
Sales	\$ 385,291	\$ 260,801	\$ (124,490)
State:			
Lunch reimbursement	800	1,025	225
Federal:			
Lunch reimbursement	20,000	58,765	38,765
USDA commodities	-	6,021	6,021
Total revenues	<u>406,091</u>	<u>326,612</u>	<u>(79,479)</u>
EXPENDITURES			
Current:			
Noninstructional services	<u>406,091</u>	<u>431,966</u>	<u>(25,875)</u>
Deficiency of revenues under expenditures	<u>-</u>	<u>(105,354)</u>	<u>(105,354)</u>
OTHER FINANCING SOURCES			
Transfers in	<u>-</u>	<u>105,354</u>	<u>105,354</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance, beginning		<u>-</u>	
Fund balance, ending		<u>\$ -</u>	

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

SOUHEGAN COOPERATIVE SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2020

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SOUHEGAN COOPERATIVE SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Souhegan Cooperative School District, in Amherst, 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.

In fiscal year 2020 the School District implemented GASB Statement No. 84, *Fiduciary Activities*, which changed the way fiduciary activities are recorded. See Note 2-C for further information on this pronouncement.

1-A Reporting Entity

The Souhegan Cooperative School District is a municipal corporation governed by an elected 7-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, debt service or facilities acquisition and construction. Current expenditures are subclassified by function and are for items such as salaries, grants, supplies, and services. Debt service includes both interest and principal outlays related to bonds. Capital outlay includes expenditures for equipment, real property, or infrastructure.

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

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

Measurement Focus and Basis of Accounting – The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. 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.

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For this purpose, the School District generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement based grants, which use a period of one year. District assessments, intergovernmental revenue, and other local sources associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

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

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

The School District reports the following major governmental funds:

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

Food Service Fund – accounts for the operation of the School District’s food service program.

Student Activity Funds– the activity funds are used to direct and account for monies used to support co-curricular and extra-curricular student activities.

Nonmajor Funds – The School District also reports three nonmajor governmental funds.

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 \$5,000 or more and an estimated useful life in excess of one year for capitalization of depreciable assets.

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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.

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:

Capital Asset Class:	<u>Years</u>
Land improvements	20
Buildings and building improvements	10 - 30
Equipment and vehicles	5 - 20

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, 2020.

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. Bond premiums are deferred and amortized over the life of the bond using the straight-line method. Bonds payable are reported net of the bond premium.

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1-K Compensated Absences

General leave for the School District includes vacation and sick 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 fund and government-wide presentations.

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.

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The following classifications describe the relative strength of the spending constraints:

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 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, and the useful lives of capital assets, among others. Estimates and assumptions are reviewed periodically and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District’s operations. At its annual meeting, the School District adopts a budget for the current year for the general and food service funds, as well as the nonmajor grants 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 2020, \$1,251,194 of the beginning general fund unassigned fund balance was applied for this purpose.

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 food service fund.

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

Revenues and other financing sources:	
Per Exhibit D-1 (budgetary basis)	\$ 16,295,409
Adjustments:	
Basis difference:	
GASB Statement No. 54:	
Interest earnings related to the blended expendable trust funds	3,889
Other local revenue of the blended funds	99,532
Per Exhibit C-3 (GAAP Basis)	<u>\$ 16,398,830</u>
Expenditures and other financing uses:	
Per Exhibit D-1 (budgetary basis)	\$ 17,128,451
Adjustments:	
Basis difference:	
Encumbrances, beginning	32,108
Encumbrances, ending	(253,071)
GASB Statement No. 54:	
Other regular program expenditures of the blended funds	74,515
Expenditures of the blended expendable trust funds	2,489
Per Exhibit C-3 (GAAP basis)	<u>\$ 16,984,492</u>

2-C Accounting Change

Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*, was implemented during fiscal year 2020. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust of equivalent arrangement that meet specific criteria. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or other condition is required to be taken or met by the beneficiary to release the assets. Beginning net position for the fiduciary funds was restated to retroactively report the change in accounting principle, see Note 15.

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The School District's deposits are entirely covered by federal depository insurance (FDIC) or by collateral held by the School District's agent in the School District's name. The FDIC currently insures the first \$250,000 of the School District's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by collateral. As of year-end, the carrying amount of the School District's deposits was \$1,353,473 and the bank balances totaled \$2,085,819. Petty cash totaled \$800.

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NOTE 4 – RECEIVABLES

Receivables at June 30, 2020, consisted of accounts and intergovernmental amounts arising from grants, school lunch program, and expendable trust funds held by the Town of Amherst 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, 2020 consisted of the following:

	Balance, beginning	Additions	Retirements	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 1,949,231	\$ -	\$ -	\$ 1,949,231
Construction in progress	355,859	15,660	(355,859)	15,660
Total capital assets not being depreciated	<u>2,305,090</u>	<u>15,660</u>	<u>(355,859)</u>	<u>1,964,891</u>
Being depreciated:				
Land improvements	1,345,758	-	-	1,345,758
Buildings and building improvements	17,211,204	11,975	-	17,223,179
Equipment and vehicles	997,443	458,608	-	1,456,051
Total capital assets being depreciated	<u>19,554,405</u>	<u>470,583</u>	<u>-</u>	<u>20,024,988</u>
Total capital assets	<u>21,859,495</u>	<u>486,243</u>	<u>(355,859)</u>	<u>21,989,879</u>
Less accumulated depreciation:				
Land improvements	(182,931)	(119,517)	-	(302,448)
Buildings and building improvements	(12,410,722)	(590,941)	-	(13,001,663)
Equipment and vehicles	(603,922)	(124,248)	-	(728,170)
Total accumulated depreciation	<u>(13,197,575)</u>	<u>(834,706)</u>	<u>-</u>	<u>(14,032,281)</u>
Net book value, capital assets being depreciated	<u>6,356,830</u>	<u>(364,123)</u>	<u>-</u>	<u>5,992,707</u>
Net book value, all capital assets	<u>\$ 8,661,920</u>	<u>\$ (348,463)</u>	<u>\$ (355,859)</u>	<u>\$ 7,957,598</u>

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

Instruction	\$ 59,423
Support services:	
General administration	10,165
Operation and maintenance of plant	746,289
Other support	17,914
Noninstructional services	915
Total depreciation expense	<u>\$ 834,706</u>

NOTE 6 – INTERFUND BALANCES AND TRANSFERS

Interfund receivable and payable balances consisting of overdrafts in pooled cash and budgetary transfers at June 30, 2020 are as follows:

Receivable Fund	Payable Fund	Amount
General	Food service	\$ 39,561
	Student activities	54,829
	Nonmajor	10,830
		<u>\$ 105,220</u>

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Interfund transfers during the year ended June 30, 2020 are as follows:

	<u>Transfers In:</u>		
	<u>General Fund</u>	<u>Food Service Fund</u>	<u>Total</u>
Transfers out:			
General fund	\$ -	\$ 105,354	\$ 105,354
Nonmajor fund	820	-	820
Total	<u>\$ 820</u>	<u>\$ 105,354</u>	<u>\$ 106,174</u>

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, 2020 consist of the following:

Balance due to the Amherst School District	\$ 129,396
Balance due to the School Administrative Unit No. 39	89,971
Balance due to other New Hampshire School Districts	7,249
Balance due to the Town of Amherst	1,486
Total intergovernmental payables due	<u>\$ 228,102</u>

NOTE 8 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources of at June 30, 2020 consist of amounts related to pensions totaling \$1,896,720 and amounts related to OPEB totaling \$1,287,598. For further discussion on these amounts, see Notes 10 and 11, respectively.

Deferred inflows of resources reported in the governmental funds are as follows:

	<u>Governmental Activities</u>	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>
Fiscal year 2021 revenues received in advance	\$ 3,027	\$ 3,027	\$ -
Local grant revenue collected in advance of eligible expenditures being made	16,550	-	16,550
Amounts related to pensions, see Note 10	974,571	-	-
Amounts related to OPEB, see Note 11	195,239	-	-
Total deferred inflows of resources	<u>\$ 1,189,387</u>	<u>\$ 3,027</u>	<u>\$ 16,550</u>

NOTE 9 – LONG-TERM LIABILITIES

Changes in the School District's long-term liabilities consisted of the following for the year ended June 30, 2020:

	<u>Balance July 1, 2019</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2020</u>	<u>Due Within One Year</u>
Bond payable:					
General obligation bond	\$ 310,000	\$ -	\$ (155,000)	\$ 155,000	\$ 155,000
Premium	28,408	-	(14,204)	14,204	14,204
Total bond payable	338,408	-	(169,204)	169,204	169,204
Compensated absences	1,088,078	-	(76,997)	1,011,081	15,343
Pension related liability	13,958,273	-	(366,477)	13,591,796	-
Net other postemployment benefits	2,995,797	655,817	(88,401)	3,563,213	-
Total long-term liabilities	<u>\$18,380,556</u>	<u>\$ 655,817</u>	<u>\$ (701,079)</u>	<u>\$ 18,335,294</u>	<u>\$ 184,547</u>

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The long-term bond is comprised of the following:

	<u>Original Amount</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Outstanding at June 30, 2020</u>
General obligation bond payable:					
2013 Series C	\$ 1,090,000	2013	2021	2.14%	<u>\$ 155,000</u>

The final payments on the above noted bond payable are due in fiscal year 2020-21 and consists of \$155,000 principal and \$4,146 interest, for a total of \$159,146.

All debt is general obligation debt of the School District, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

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 within the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

Benefits Provided – The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II. All assets are held in a single trust and available to pay retirement benefits to all members.

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC) multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the member attains 52.5 years of age by ¼ of 1% or age 60.

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

Contributions – The System is financed by contributions from both the employees and the School District. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees are required to contribute 7% of earnable compensation. For fiscal year 2020, the School District contributed 15.99% for teachers and 10.88% for other employees. The contribution requirement for the fiscal year 2020 was \$1,273,667, which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At June 30, 2020, the School District reported a liability of \$13,591,796 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability

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was determined by an actuarial valuation as of that date. The School District's proportion of the net pension liability was based on a projection of the School District's long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2019, the School District's proportion was 0.28% which was a decrease of 0.01% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the School District recognized pension expense of \$1,351,867. At June 30, 2020, 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	\$ 79,894	\$ 571,284
Net difference between projected and actual investment earnings on pension plan investments	-	111,025
Changes in assumptions	487,668	-
Differences between expected and actual experience	75,151	292,262
Contributions subsequent to the measurement date	1,254,007	-
Total	\$ 1,896,720	\$ 974,571

The \$1,254,007 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, 2021. 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,	
2020	\$ 196,126
2021	(418,559)
2022	(83,184)
2023	(26,241)
Thereafter	-
Totals	\$ (331,858)

Actuarial Assumptions – The collective total pension liability was determined by an actuarial performed as of June 30, 2018, rolled forward to June 30, 2019, using the following assumptions:

Inflation:	2.5% per year
Wage inflation	3.25% per year (3.00% for Teachers)
Salary increases:	5.6% average, including inflation
Investment rate of return:	7.25% net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on last experience study.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

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

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Following is a table presenting target allocations and long-term rates of return for 2019:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2019
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equities	30.00%	
Int'l Equities (unhedged)	13.00%	4.50%
Emerging Int'l Equities	7.00%	6.00%
Total international equity	20.00%	
Core Bonds	9.00%	1.12%
Global Multi-Sector Fixed Income	10.00%	2.46%
Absolute Return Fixed Income	6.00%	1.50%
Total fixed income	25.00%	
Private equity	10.00%	7.90%
Private debt	5.00%	4.86%
Total alternative investments	15.00%	
Real estate	10.00%	3.00%
Total	100.00%	

Discount Rate – The discount rate used to measure the collective total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan’s actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

Sensitivity of the School District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following table presents the School District’s proportionate share of the net pension liability calculated using the discount rate of 7.25% as well as what the School District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current rate:

Actuarial Valuation Date	1% Decrease 6.25%	Current Single Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2019	\$18,199,975	\$ 13,591,796	\$ 9,783,172

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.

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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 2019, 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 2020, the School District contributed 1.81% for teachers and 0.29% for other employees. The contribution requirement for the fiscal year 2020 was \$127,755, which was paid in full.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – At June 30, 2020, the School District reported a liability of \$1,106,897 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. 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, 2019, the School District’s proportion was 0.25% which was an decrease of 0.01% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the School District recognized OPEB expense of \$46,468. At June 30, 2020, 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	\$ -	\$ 4,181
Net difference between projected and actual investment earnings on OPEB plan investments	-	1,244
Differences between expected and actual experience	-	1,926
Contributions subsequent to the measurement date	127,755	-
Total	\$ 127,755	\$ 7,351

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The \$127,755 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, 2021. 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,	
2020	\$(6,932)
2021	(825)
2022	86
2023	320
Thereafter	-
Totals	<u><u>\$(7,351)</u></u>

Actuarial Assumptions – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2018 and a measurement date of June 30, 2019. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.5% per year
Wage inflation:	3.25% per year (3.00% for Teachers)
Salary increases:	5.6% average, including inflation
Investment rate of return:	7.25% 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 RP-2014 healthy annuitant and employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on last experience study.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

Long-term Rates of Return – The long-term expected rate of return on 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 2019:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return <u>2019</u>
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equities	<u>30.00%</u>	
Int'l Equities (unhedged)	13.00%	4.50%
Emerging Int'l Equities	7.00%	6.00%
Total international equity	<u>20.00%</u>	
Core Bonds	9.00%	1.12%
Global Multi-Sector Fixed Income	10.00%	2.46%
Absolute Return Fixed Income	6.00%	1.50%
Total fixed income	<u>25.00%</u>	
Private equity	10.00%	7.90%
Private debt	5.00%	4.86%
Total alternative investments	<u>15.00%</u>	
Real estate	10.00%	3.00%
Total	<u><u>100.00%</u></u>	

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Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2019 was 7.25%. 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 7.25% 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 (6.25%) or 1-percentage point higher (8.25%) than the current rate:

Actuarial Valuation Date	1% Decrease 6.25%	Current Single Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2019	<u>\$ 1,200,595</u>	<u>\$ 1,106,897</u>	<u>\$ 1,025,474</u>

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.

Benefits Provided – The School District provides postemployment medical benefits for certain eligible retirees. The benefits are provided through fully insured plans that are sponsored by a state-wide health insurance consortium. Retirees are required to continue to pay 100% of the cost of the premium for coverage elected.

Employees Covered by Benefit Terms – At July 1, 2019 the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	6
Active employees	<u>116</u>
Total participants covered by OPEB plan	<u>122</u>

Total OPEB Liability – The School District’s total OPEB liability of \$2,456,316 was measured as of June 30, 2020, and was determined by an actuarial valuation as of July 1, 2019.

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Actuarial Assumptions and Other Inputs – The total OPEB liability of \$2,456,316 in the July 1, 2019 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	2.20%
Second Year Trend	6.30%
Decrement	0.50%
Ultimate Trend	1.80%
Year Ultimate Trend is Reached	2030
Salary Increases:	0.00%

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).

Significant Changes from the Previous Actuarial Valuation

- Decreasing the discount rate from 3.58% to 2.21%.
- Trend rates were advanced, and the current year trend rate was adjusted to reflect actual experience.
- Mortality assumption changed from SOA RP-2014 Total Dataset Mortality with Scale MP-2017 (Base Year 2006) to SOA RP-2014 Total Dataset Mortality with Scale MP-2019 (Base Year 2006).
- Morbidity factors were adjusted to reflect rates that better reflect expected underlying costs.
- The payroll growth rate was decreased from 2.00% to 0.00% based on information from the school.

Changes in the Total OPEB Liability

	June 30,	
	2019	2020
Total OPEB liability beginning of year	\$ 1,779,594	\$ 1,800,499
Changes for the year:		
Service cost	83,708	106,328
Interest	62,469	51,584
Assumption changes	(55,955)	728,460
Difference between actual and expected experience	-	(159,095)
Benefit payments	(69,317)	(71,460)
Total OPEB liability end of year	<u>\$ 1,800,499</u>	<u>\$ 2,456,316</u>

Sensitivity of the School District's OPEB Liability to Changes in the Discount Rate – The July 1, 2019 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 \$2,261,988 or by 7.91%. If the discount rate were 1% lower than what was used the OPEB liability would increase to \$2,660,767 or by 8.32%.

	Discount Rate		
	1% Decrease	Baseline 2.21%	1% Increase
Total OPEB Liability	<u>\$ 2,660,767</u>	<u>\$ 2,456,316</u>	<u>\$ 2,261,988</u>

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Sensitivity of the School District's OPEB Liability to Changes in the Healthcare Cost Trend Rates – The July 1, 2019 actuarial valuation was prepared using an initial trend rate of 2.20%. If the trend rate were 1% higher than what was used the OPEB liability would increase to \$2,774,793 or by 12.97%. If the trend rate were 1% lower than what was used the OPEB liability would decrease to \$2,179,065 or by 11.29%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 2.20%	1% Increase
Total OPEB Liability	\$ 2,179,065	\$ 2,456,316	\$ 2,774,793

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2020, the School District recognized OPEB expense of \$431,010. At June 30, 2020, 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	\$ 638,617	\$ -
Differences between expected and actual experience	521,226	187,888
Total	\$ 1,159,843	\$ 187,888

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	\$ 273,098
2022	273,098
2023	249,734
2024	98,335
2025	77,690
Thereafter	-
Totals	\$ 971,955

NOTE 12 – ENCUMBRANCES

Encumbrances in the amount of \$253,071 outstanding on June 30, 2020 are for operation and maintenance of plant.

NOTE 13 – GOVERNMENTAL ACTIVITIES NET POSITION

Governmental activities net position reported on the government-wide Statement of Net Position on June 30, 2020 include the following:

	Governmental Activities
Net investment in capital assets:	
Net book value of all capital assets	\$ 7,957,598
Less:	
General obligation bond payable	(155,000)
Unamortized bond premiums	(14,204)
Total net investment in capital assets	7,788,394
Unrestricted	(14,561,886)
Total net position	\$ (6,773,492)

None of the net position is restricted by enabling legislation.

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NOTE 14 – GOVERNMENTAL FUND BALANCES

Governmental fund balances at June 30, 2020 consist of the following:

	General Fund	High School Student Activities	Nonmajor Governmental Funds	Total Governmental Funds
Committed:				
Expendable trust	\$ 660,765	\$ -	\$ -	\$ 660,765
Recreation revolving	-	-	37,951	37,951
Total committed fund balance	<u>660,765</u>	<u>-</u>	<u>37,951</u>	<u>698,716</u>
Assigned:				
Encumbrances	253,071	-	-	253,071
Student balances	375	-	-	375
District activities	27,305	-	-	27,305
Athletics	5,237	-	-	5,237
Student activities	-	189,939	-	189,939
Total assigned fund balance	<u>285,988</u>	<u>189,939</u>	<u>-</u>	<u>475,927</u>
Unassigned	<u>418,151</u>	<u>-</u>	<u>-</u>	<u>418,151</u>
Total governmental fund balances	<u>\$ 1,364,904</u>	<u>\$ 189,939</u>	<u>\$ 37,951</u>	<u>\$ 1,592,794</u>

NOTE 15 – PRIOR PERIOD ADJUSTMENTS

Net position/fund balance at July 1, 2019 was restated for the following:

	Government-wide Statements	General Fund	Student Activity Funds
To restate for the cumulative changes related to implementation of GASB Statement No. 84	\$ 174,669	\$ 6,760	\$ 167,909
Net position/fund balance, as previously reported	(5,650,460)	1,943,806	-
Net position/fund balance, as restated	<u>\$ (5,475,791)</u>	<u>\$ 1,950,566</u>	<u>\$ 167,909</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 2020, the School District was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2019 to June 30, 2020 by Primex³, 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 Primex³ to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In fiscal year 2019-20 the School District paid \$56,090 and \$45,164, respectively, to Primex for workers' compensation and property/liability. At this time, Primex³ 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.

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NOTE 17 – CAFETERIA BENEFIT PLAN

Effective August 22, 2000, the School District implemented a cafeteria benefit plan pursuant to Section 125 of the IRS code. Under this plan, eligible employees may direct a contribution, made by the School District, into any combination of the following benefit categories:

1. Medical Insurance Premium Account;
2. Out of Pocket Medical Spending Account; or
3. Dependent Care Spending Account.

In addition to directing the School District's contribution to the above categories, eligible employees may elect to contribute pre-tax dollars to these categories. Under no circumstances may an employee direct more than \$5,000 annually into the Dependent Care Spending Account, and \$2,500 into the Medical Spending Account. This cap applies to both School District contributions and employee pre-tax contributions.

All regular full-time and part-time employees employed on a regular and continuous basis, including certain contractual employees, are eligible to participate in this plan. Temporary and casual employees are not eligible. The plan year adopted by the School District begins on July 1 and ends on June 30. To obtain reimbursement of expenses incurred within a plan year within the spending accounts (items 2 and 3 above), employees must submit claims within ninety days of the end of the plan year or separation of service from the School District, whichever occurs first. Funds unclaimed after ninety days of the close of the plan year are then remitted to the School District.

NOTE 18 – CONTINGENT LIABILITIES

There are various claims and suits pending against the School District which arose in the normal course of the School District's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the School District.

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.

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 January 29, 2021, the date the June 30, 2020 financial statements were available to be issued, and noted the following events occurred that require recognition or disclosure:

On March 11, 2020, the World Health Organization declared, the outbreak of a coronavirus (COVID-19), a global pandemic. In response to the pandemic, the State of New Hampshire's Governor, issued an order declaring a state of emergency on March 13, 2020. It is anticipated that the impact of the pandemic will continue for some time. As a result, economic uncertainties have arisen which could have a financial impact on the School District, though such impact is unknown at this time.

On September 1, 2020 the New Hampshire Department of Education approved the District's request to use the retained fiscal year 2020 unrestricted funds (fiscal year 2020 Retained Fund Balance) for the purpose of covering unanticipated costs due to the District's response to the Coronavirus, pursuant to Emergency Order #38. As determined by the New Hampshire Departments of Revenue (DRA), this amount is not to exceed \$417,329 (the total amount of audited unrestricted fund balance for FY 2020).

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT E
SOUHEGAN COOPERATIVE 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, 2020

	June 30,						
	2014	2015	2016	2017	2018	2019	2020
School District's:							
Proportion of the net pension liability	0.32%	0.32%	0.30%	0.30%	0.29%	0.29%	0.28%
Proportionate share of the net pension liability	\$ 13,979,235	\$ 11,951,376	\$ 11,956,064	\$ 15,984,325	\$ 14,107,103	\$ 13,958,273	\$ 13,591,796
Covered payroll	\$ 9,088,182	\$ 8,856,904	\$ 8,860,121	\$ 8,705,717	\$ 8,512,284	\$ 8,188,416	\$ 8,283,350
Proportionate share of the net pension liability as a percentage of its covered payroll	153.82%	134.94%	134.94%	183.61%	165.73%	170.46%	164.09%
Plan fiduciary net position as a percentage of the total pension liability	59.81%	66.32%	65.47%	58.30%	62.66%	64.73%	65.59%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.
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EXHIBIT F
SOUHEGAN COOPERATIVE 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, 2020

	June 30,						
	2014	2015	2016	2017	2018	2019	2020
Contractually required contribution	\$ 807,658	\$ 1,032,960	\$ 1,012,518	\$ 1,076,361	\$ 1,050,844	\$ 1,225,197	\$ 1,229,286
Contributions in relation to the contractually required contributions	807,658	1,032,960	1,012,518	1,076,361	1,050,844	1,225,197	1,229,286
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered payroll	\$ 9,088,182	\$ 8,856,904	\$ 8,860,121	\$ 8,705,717	\$ 8,512,284	\$ 8,188,416	\$ 8,283,350
Contributions as a percentage of covered payroll	8.89%	11.66%	11.43%	12.36%	12.35%	14.96%	14.84%

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

SOUHEGAN COOPERATIVE SCHOOL DISTRICT
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –
PENSION LIABILITY
FOR THE FISCAL YEAR ENDED
JUNE 30, 2020

***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, 2020. 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.

Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2019:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	21 years beginning July 1, 2018 (30 years beginning July 1, 2009)
Asset Valuation Method	5-year smooth market for funding purposes
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	3.13% per year
Investment Rate of Return	7.25% 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	RP-2014 Employee generational mortality table for males and females, adjusted for mortality improvements using Scale MP -2015, based in the last experience study.

Other Information:

Notes Contribution rates for fiscal year 2019 were determined based on the benefit changes adopted under House Bill No. 2 as amended by 011-2513-CofC.

EXHIBIT G
SOUHEGAN COOPERATIVE 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, 2020

	June 30,			
	2017	2018	2019	2020
School District's proportion of the net OPEB liability	0.36%	0.35%	0.26%	0.25%
School District's proportionate share of the net OPEB liability (asset)	\$ 1,759,875	\$ 1,587,688	\$ 1,195,298	\$ 1,106,897
School District's covered payroll	\$ 8,705,717	\$ 8,512,284	\$ 8,188,416	\$ 8,283,350
School District's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	20.22%	18.65%	14.60%	13.36%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%

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

EXHIBIT H
SOUHEGAN COOPERATIVE 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, 2020

	June 30.			
	2017	2018	2019	2020
Contractually required contribution	\$ 211,234	\$ 205,808	\$ 115,479	\$ 115,221
Contributions in relation to the contractually required contribution	211,234	205,808	115,479	115,221
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
School District's covered payroll	\$8,705,717	\$ 8,512,284	\$ 8,188,416	\$ 8,283,350
Contributions as a percentage of covered payroll	2.43%	2.42%	1.41%	1.39%

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

EXHIBIT I
SOUHEGAN COOPERATIVE 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, 2020

	June 30,			
	2017	2018	2019	2020
OPEB liability, beginning of year	\$ 662,711	\$ 1,719,470	\$ 1,779,594	\$ 1,800,499
Changes for the year:				
Service cost	34,652	82,067	83,708	106,328
Interest	26,456	60,530	62,469	51,584
Assumption changes and difference between actual and expected experience	998,285	(25,106)	(55,955)	569,365
Benefit payments	(2,634)	(57,367)	(69,317)	(71,460)
OPEB liability, end of year	<u>\$ 1,719,470</u>	<u>\$ 1,779,594</u>	<u>\$ 1,800,499</u>	<u>\$ 2,456,316</u>
Covered payroll	<u>\$ 7,992,560</u>	<u>\$ 7,992,560</u>	<u>\$ 8,152,411</u>	<u>\$ 7,358,054</u>
Total OPEB liability as a percentage of covered payroll	21.51%	22.27%	22.09%	33.38%

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

SOUHEGAN COOPERATIVE SCHOOL DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION –
OTHER POSTEMPLOYMENT BENEFITS LIABILITY
FOR THE FISCAL YEAR ENDED
JUNE 30, 2020

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, 2020. 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.

There were no changes to benefit terms or assumptions in the current actuarial valuation report.

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	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	3.13% per year
Investment Rate of Return	7.25% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	RP-2014 Healthy Annuitant and Employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

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, 2020. 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
SOUHEGAN COOPERATIVE SCHOOL DISTRICT
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2020

	Estimated	Actual	Variance Positive (Negative)
School district assessment:			
Current appropriation	\$ 12,780,409	\$ 12,780,409	\$ -
Other local sources:			
Tuition	56,995	78,778	21,783
Investment earnings	12,600	16,989	4,389
Student activities	120,000	75,219	(44,781)
Miscellaneous	2,000	13,672	11,672
Total from other local sources	<u>191,595</u>	<u>184,658</u>	<u>(6,937)</u>
State sources:			
Adequacy aid (grant)	1,614,272	1,614,271	(1)
Adequacy aid (tax)	1,436,370	1,436,370	-
Special education aid	166,358	261,939	95,581
Vocational aid	-	2,443	2,443
Total from state sources	<u>3,217,000</u>	<u>3,315,023</u>	<u>98,023</u>
Federal sources:			
Medicaid	-	14,499	14,499
Other financing sources:			
Transfers in	-	820	820
Total revenues and other financing sources	16,189,004	<u>\$ 16,295,409</u>	<u>\$ 106,405</u>
Use of fund balance to reduce school district assessment	1,251,194		
Total revenues, other financing sources, and use of fund balance	<u>\$ 17,440,198</u>		

SCHEDULE 2
SOUHEGAN COOPERATIVE SCHOOL DISTRICT
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2020

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
Instruction:					
Regular programs	\$ -	\$ 7,091,037	\$ 7,204,316	\$ -	\$(113,279)
Special programs	-	2,732,263	2,384,162	-	348,101
Vocational programs	-	18,000	16,377	-	1,623
Other programs	-	715,327	625,012	-	90,315
Total instruction	-	<u>10,556,627</u>	<u>10,229,867</u>	-	<u>326,760</u>
Support services:					
Student	-	1,830,317	1,690,966	-	139,351
Instructional staff	-	622,838	449,691	-	173,147
General administration	-	55,887	125,321	-	(69,434)
Executive administration	-	962,957	1,008,802	-	(45,845)
School administration	-	760,943	912,922	-	(151,979)
Business	-	1,500	462	-	1,038
Operation and maintenance of plant	32,108	1,277,791	1,354,134	253,071	(297,306)
Student transportation	-	745,302	461,195	-	284,107
Other	-	448,790	401,529	-	47,261
Total support services	<u>32,108</u>	<u>6,706,325</u>	<u>6,405,022</u>	<u>253,071</u>	<u>80,340</u>
Debt service:					
Principal of long-term debt	-	155,000	155,000	-	-
Interest on long-term debt	-	12,246	12,245	-	1
Total debt service	-	<u>167,246</u>	<u>167,245</u>	-	<u>1</u>
Other financing uses:					
Transfers out	-	10,000	105,354	-	(95,354)
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 32,108</u>	<u>\$ 17,440,198</u>	<u>\$ 16,907,488</u>	<u>\$ 253,071</u>	<u>\$ 311,747</u>

SCHEDULE 3
SOUHEGAN COOPERATIVE SCHOOL DISTRICT
Major General Fund
Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2020

Unassigned fund balance, beginning		\$ 1,251,193
Changes:		
Unassigned fund balance used to reduce school district assessment		(1,251,194)
2019-2020 Budget summary:		
Revenue surplus (Schedule 1)	\$ 106,405	
Unexpended balance of appropriations (Schedule 2)	311,747	
2019-2020 Budget surplus		<u>418,152</u>
Unassigned fund balance, ending		<u>\$ 418,151</u>

SCHEDULE 4
SOUHEGAN COOPERATIVE SCHOOL DISTRICT
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2020

	Special Revenue Funds		Capital Project Fund	Total
	Grants	Recreation Revolving	Turf Field Project	
ASSETS				
Cash and cash equivalents	\$ -	\$ 37,951	\$ -	\$ 37,951
Intergovernmental receivable	27,380	-	-	27,380
Total assets	<u>\$ 27,380</u>	<u>\$ 37,951</u>	<u>\$ -</u>	<u>\$ 65,331</u>
LIABILITIES				
Interfund payable	\$ 10,830	\$ -	\$ -	\$ 10,830
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - grants	16,550	-	-	16,550
FUND BALANCES				
Committed	-	37,951	-	37,951
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 27,380</u>	<u>\$ 37,951</u>	<u>\$ -</u>	<u>\$ 65,331</u>

SCHEDULE 5
SOUHEGAN COOPERATIVE SCHOOL DISTRICT
Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2020

	Special Revenue Funds		Capital Project Fund	Total
	Grants	Recreation Revolving	Turf Field Project	
REVENUES				
Other local	\$ 26,679	\$ 14	\$ 20	\$ 26,713
Federal	264,098	-	-	264,098
Total revenues	<u>290,777</u>	<u>14</u>	<u>20</u>	<u>290,811</u>
EXPENDITURES				
Current:				
Instruction	182,867	-	-	182,867
Support services:				
Student	29,869	-	-	29,869
Instructional staff	66,983	-	-	66,983
School administration	2,305	-	-	2,305
Other	8,753	-	-	8,753
Total expenditures	<u>290,777</u>	<u>-</u>	<u>-</u>	<u>290,777</u>
Excess of revenues over expenditures	<u>-</u>	<u>14</u>	<u>20</u>	<u>34</u>
OTHER FINANCING USES				
Transfers out	<u>-</u>	<u>-</u>	<u>(820)</u>	<u>(820)</u>
Net change in fund balances	-	14	(800)	(786)
Fund balances, beginning	-	37,937	800	38,737
Fund balances, ending	<u>\$ -</u>	<u>\$ 37,951</u>	<u>\$ -</u>	<u>\$ 37,951</u>

Souhegan High School Report Consent Agenda Item #9

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

Souhegan High School in Amherst, New Hampshire opened its doors to students from the towns of Amherst and Mont Vernon in September of 1992. As a member of the Coalition of Essential Schools, Souhegan is guided by the Common Principles developed by education reformer Ted Sizer. Now in its twenty-eighth year, Souhegan draws 752 students to its award-winning programs. Souhegan High School is accredited by the New England Association of schools and colleges. The Commission on Public Secondary Schools cited significant strengths in the statement of purpose; media services; administration, faculty, and staff; community support and involvement; school climate; and assessment of student learning and school performance. Souhegan High School is a lead school in the state of New Hampshire in the areas of competency-based education, performance assessments and student-centered learning.

Mission Statement

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

Values:

We consciously commit ourselves:

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

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

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

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

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

As a school that values authentic learning, student understanding and skill development are demonstrated through a variety of exhibition requirements including Division I Exhibition, Junior Research Paper, Post Graduate Plan, and Senior Project.

Metrics

Aside from our fall and spring performance assessments, student progress at Souhegan High School is measured by examining student work, standardized assessments, and annual surveys of students, parents, alumni, and staff. Common assessments and statistical information also help to identify to what degree the needs of students are being met.

The scores below, reported by College Board, are based on senior student participation. Highlighted below are the scores of Souhegan High School students in two areas: SAT/ACT scores and Advanced Placement (AP) participation.

SAT and ACT Tests:

SAT Scores:

Mean Score	Class of 2016	Class of 2017	Class of 2018	Class of 2019	Class of 2020	STATE
Critical Read	547	571	565	557	560	531
Writing	527					
Math	532	546	546	542	546	524
Overall	1606	1117	1111	1099	1106	1055

ACT Tests: An alternative test to the SAT's, Souhegan High School students participate in this assessment. ACT score ranges are between 1-36 for each subject. * **Score report not available due to the pandemic.**

	2016	2017	2018	2019	2020	State
Participation	52%	32%	28%	25%		
English	23.5	24.8	24.1	25.6	*	*
Math	22	23.4	24.2	24.7	*	*
Reading	24.1	25.7	24.6	25.9	*	*
Science	23	24.5	23.2	25.0	*	*
Composite	23.3	24.7	24.1	25.4	*	*

Advanced Placement (AP) and **Dual Enrollment** courses are two indicators of how Souhegan High School students challenge themselves academically.

The following outlines information regarding student participation and score percentages in AP exams over the past five years.

	2016	2017	2018	2019	2020
Total AP Students taking exam	155	131	115	94	102
Number of Exams	250	210	195	140	151
AP Students with Scores 3+	118	93	85	74	82
% of Total AP Students with Scores 3+	76.1	71.0	73.9	78.7	80.4

	2016	2017	2018	2019	2020
Number of AP Courses	13	13	15	15	15
Dual Enrollment Courses	2	2	5	7	8

STUDENT SERVICES

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

Post-Secondary Plans	2013	2014	2015	2016	2017	2018	2019	2020
College/University (4 yr.)	80%	86%	68%	77%	81%	82%	81%	83%
Community College/Technical School	12%	6%	18%	13%	11%	8%	6%	6%
Work	5%	5%	12%	7%	2%	4%	10%	6%
Other (prep school, service, undecided)	3%	3%	2%	3%	6%	6%	3%	5%

Student Experiences:

Elliot DelSignore has been named New Hampshire Youth Poet Laureate for the 20-21 school year.

Extended Learning Opportunities

Twenty-two students have been enrolled in ELO's this school year. For two of our students, this year finds them pursuing their second ELO. Julianne Hazen is completing a full Independent Study ELO in Black and White Photography; last spring she focused on Photojournalism. Carter Riggins' junior year ELO was an Independent Study in Creative Writing. This fall, Carter completed a Career Exploration in Video Production. With the support of community partners and cooperating teachers, students are working on Career Exploration ELO's in Arboriculture, Firefighting, Emergency Medical Technician, Food Service/Hospitality, World Language Education, Manufacturing, and Physical Therapy. Gender Studies, American Sign Language, Programming and Advanced World History round out our Independent Study ELO's.

Athletics

Souhegan High School was able to successfully complete our 2020 fall season, which was significantly altered by the ongoing COVID-19 pandemic, with no athlete or coach testing positive for the virus. We had two teams, field hockey and football reach the finals, with football taking home the Division II championship. Boys soccer reached the semi-finals and all of our other teams participated in their respective state tournaments as well.

We have also had the following 10 student-athletes express their commitment to continue their athletic careers at the collegiate level:

Molly Atkinson, class of 2021-Rensselaer Polytechnic Institute, field hockey
Cali Bishop, class of 2022-Louisville, lacrosse
Abby Hawkes, class of 2021- University of New Hampshire, lacrosse
Avery Karavas, class of 2021-Wesleyan University, field hockey
Alex Karpawich, class of 2021-Hobart College, football
Riley Lawhorn, class of 2021-UMass-Lowell, lacrosse
Luke Manning, class of 2021-Stonehill College, football
Juliette Rafuse, class of 2021-Bentley University, field hockey
Elle Stevenson, class of 2022-Boston University, lacrosse
Eva Stine, class of 2021-Flagler College, lacrosse

**POST SECONDARY INSTITUTIONS
ACCEPTED BY THE CLASS OF 2020**
Graduating Class – 189

Allegany College of Maryland	Franklin Pierce University	Northern Michigan University	United States Military Academy	Virginia Polytechnic Institute and State University
Allegheny College	Franklin University	Norwich University	Universal Technical Institute	Wentworth Institute of Technology
American University	Switzerland George Mason University	Ohio State University	University at Albany, SUNY	Western Michigan University
Appalachian State University	George Washington University	Oklahoma State University	University of Arkansas	Western New England University
Arizona State University	Georgia Institute of Technology	Oregon State University	University of Colorado Boulder	Westminster College - PA
Assumption University	Gordon College	Pace University-New York	University of Connecticut	Wheaton
Auburn University	Grand Valley State University	Pennsylvania State University	University of Delaware	William and Mary
Baylor University	Guilford College	Plymouth State University	University of Denver	Williams College
Bentley University	High Point University	Pratt MWP College of Art and Design	University of Hartford	Wingate University
Berklee College of Music	Hofstra University	Prince Edward Island, Providence College	University of Kansas	Winthrop University
Boston College	Husson University	Purdue University	University of Maine	Worcester Polytechnic Institute
Boston University	Indiana University-Bloomington	Quinnipiac University	University of Maryland-College Park	
Brandeis University	Ithaca College	Regis College	University of Massachusetts-Amherst	
Bridgewater State University	Jacksonville University	Rensselaer Polytechnic Institute	University of Massachusetts Boston	
Brigham Young University-Idaho	James Madison University	Rhode Island College	University of Massachusetts Dartmouth	
Bryant University	John Cabot University	Rhode Island School of Design	University of Massachusetts-Lowell	
Bucknell University	Johnson & Wales University, Providence	Ringling College of Art and Design	University of Memphis	
Butler University	Keene State College	Rochester Institute of Technology	University of Miami	
California College of the Arts	Kenyon College	Roger Williams University	University of Michigan	
California State University, Long Beach	Laguna College of Art and Design	Rowan University		
Castleton University	Lasell University	Rutgers University-New Brunswick	University of Minnesota-Duluth	
Catholic University of America	Lehigh University	Sacred Heart University	University of Minnesota-Twin Cities	
Centre College	Long Island University-Brooklyn	Saint Anselm College	University of Mississippi	
Champlain College	Loyola University-Chicago	Saint Louis University	University of Montana	
Clark University	Loyola University-Maryland	Saint Michael's College	University of New England	
Clarkson University	Maine College of Art	Salem State University	University of New Hampshire	
Colby College	Marist College	Salve Regina University	University of New Haven	
Colby-Sawyer College	Maryland Institute College of Art		University of North Carolina at Charlotte	
College of the Holy Cross	Massachusetts College of Art and Design	San Diego State U	University of North Carolina Wilmington	
Colorado School of Mines	Massachusetts College of Pharmacy and Health Sciences (MCPHS)	Savannah College of Art and Design	University of North Dakota	
Concordia University - Montreal	Merrimack College	Sewanee-The University of the South	University of Pittsburgh	
Connecticut College	Misericordia University	Siena College	University of Rhode Island	
Dartmouth College	Monmouth University	Simmons University	University of Rochester	
Dean College		Skidmore College	University of South Carolina Beaufort	
Denison University	Montana State Univ	Smith College	University of South Carolina-Columbia	
DePaul University	Moore College of Art and Design	Southern Maine Community College	University of Southern Maine	
Drexel University	Nashua Community College	Southern New Hampshire University	University of Tampa	
Duquesne University	New England College	Springfield College	University of Utah	
East Carolina University	New England Institute of Technology	St. John's University	University of Vermont	
Eastern University	New Jersey Institute of Technology	St. Lawrence University	University of Virginia	
Elmira College	New York Institute of Technology	Stony Brook University, State University of New York	University of Wyoming	
Elon University	NHTI-Concord's Community College	Suffolk University	Utah State University	
Embry-Riddle Aeronautical University	North Carolina State University at Raleigh	Syracuse University	Valdosta State University	
Emerson College	North Dakota State University	Temple University	Vassar College	
Emmanuel College	Northeastern University	The American University of Paris	Virginia Commonwealth University	
Endicott College		The College of Saint Rose	Virginia Military Institute	
Ferris State University		The College of Wooster		
Fisher College		The New School		
Fitchburg State University		Union College		
Florida Atlantic University				
Florida Institute of Technology				
Florida State University				
Fordham University				
Franklin & Marshall College				

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

We are very proud to be your high school.

Thank you for the consistent support.

Consent Agenda Item #10

Proposal Title: Souhegan High School Schedule for 2021-2022 SY

Submitted by: Michael Berry--Principal

Co-sponsor(s):None at this time

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

We consciously commit ourselves:

- **To support and engage an individual's unique gifts, passions, and intentions.**
- To develop and empower the mind, body, and heart.
- To challenge and expand the comfortable limits of thought, tolerance, and performance.
- To inspire and honor the active stewardship of family, nation, and globe.

The Souhegan Six

- Respect and encourage the right to teach and the right to learn at all times.
- Be actively engaged in the learning; ask questions, collaborate, and seek solutions.
- **Be on time to fulfill your daily commitments.**
- **Be appropriate; demonstrate behavior that is considerate of the community, the campus, and yourself.**
- Be truthful; communicate honestly.
- Be responsible and accountable for your choices.

Proposal:

- To create a daily schedule for Souhegan High School beginning in SY 2021-2022. Please note this schedule is being proposed to accommodate the 8:45 to 3:45 school day, but also can be adjusted to accommodate a 7:25 to 2:25 school day.

Objective:

- Develop a schedule that has a start time of 8:45 am and an end of 3:45 for 170 days per year with 990 academic hours.
- Create more opportunity for students to access course offerings
- Create greater continuity and equity in instructional practice and the student course experience

Discussion Points (Pros and Cons):

- The minutes and hours of the school day are critical to build knowledge, foster student motivation, and drive student outcomes
- Flex time had to be at the end of day because of sports, work, etc conflicts with the 3:45 end time.
- Create more flexibility for students, faculty
- Allow for students to receive support
- Allow for students have a free period as 9 through 12 grade
- Allow for students to take more electives

- Create structure that we can communicate more efficiently and effectively with the students of Souhegan

Benefits of the Eight Period Schedule

- Greater simplicity,
- Greater teacher and student manageability and consistency.
- Allows for the placement/movement of courses with fewer constraints when designing a master schedule.
- The benefit of the proposed alternating block schedule over a straight seven/eight period day is manageability of the workload and opportunity for greater depth of experience by both teachers and students.
- The proposed schedule is predictable in that you can better anticipate the days when classes are taught., assignments due, etc.
- The proposed schedule is more easily balanced in terms of days in a semester when dealing with issues like cancellation of school.
- The elimination of the “white” day allows for greater consistency in lesson development (leading to a more consistent student experience in the classroom).
- When considering movement to a later start schedule, the proposed schedule provides a basic framework to meet core requirements while shifting start and end times.

Souhegan Eight Period Day	
Souhegan Meeting	Advisory Day
Period 1/2 8:45 to 10:00	Period 1 /2 8:45 to 10:00
Souhegan Meeting 9 and 10 Advisory 11 and 12 10:05 to 10:25	Period 3/4 10:05 to 11:20
Souhegan Meeting 11 and 12 Advisory 9 and 10 10:30 to 10:50	

Period 3/4 10:55 to 12:25	Lunch/Advisory 11:25 to 12:25
Lunch 10:50 to 12:25 3/4/Lunch split	Period 5 /6 12:30 to 1:50
Period 5/6 12:30 to 1:45	Period 7/8 1:55 to 3:10
Period 7/8 1:50 to 3:05	Flex Time 3:10 to 3:45
Flex Time 3:10 to 3:45	

Research: Focused the research on the use of instructional hours

Summary conclusions from below resources:

- Total instructional time is not a significant predictor of student achievement
- Longer school days may have a more positive impact than longer school years
 - This seems especially true for struggling students
- “specific uses of time in school have a strong influence on conclusions about the effectiveness of instructional time”
 - It is more about how the time is used than how much time there is, but there is limited research on this aspect
- Research on “personalized” or “flex” time was hard to find
- The minutes and hours of the school day are critical to build knowledge, foster student motivation, and drive student outcomes

1. Özek, U. (2018). **The effects of instruction time on student outcomes** (CALDER Policy Brief No. 7-0918-1). Washington, DC: National Center for Analysis of Longitudinal Data in Education Research.
<http://caldercouncil.org/the-effects-of-instruction-time-on-student-outcomes/#.X-yXQ9hKjD4>
2. Julie Rowland, **Instructional Time Trends**. (Denver: Education Commission of the States, 2015)
<https://files.eric.ed.gov/fulltext/ED558372.pdf>
3. <https://www.americanprogress.org/issues/education-k-12/reports/2017/02/23/426723/reimagining-the-school-day/>

4. **The Influence of Instructional Minutes on Grade 11 Language Arts and Mathematics High School Proficiency Assessment Performance** Welcome, Simone E. ProQuest LLC, Ed.D. Dissertation, Seton Hall University
5. **Effect of Increased Instructional Time on Student Achievement**
Yesil Dagli, Ümmühan
Educational Review, v71 n4 p501-517 2019
6. **Disentangling the Effects of the School Year from the School Day: Evidence from the TIMSS Assessments**
Wu, Derek
Education Finance and Policy, v15 n1 p104-135 Win 2020
7. Long, Daniel A.
Educational Policy, v28 n3 p351-392 May 2014
Educational reformers use international evidence to argue that increasing the number of days in school and the length of the school day will improve academic achievement. However, the international data used to support these claims (1999 Third International Math and Science Survey and 2000 Program for International Student Assessment) show no correlation between time in school and achievement.
8. **Benefits of later school start times** Julie Boergers Ph.D. First published: 15 December 2014
<https://doi.org/10.1002/cbl.30008>Citations: 2

Sleep deprivation has become virtually epidemic among American teenagers. Research suggests that adolescents require about 8.5 to 9.5 hours of sleep, but according to the National Sleep Foundation, only 14% achieve this goal, and approximately 70% of adolescents obtain less than 8 hours of sleep on a typical weeknight. This chronic sleep debt can have very serious consequences for the developing brain and body. Adolescents who do not achieve sufficient sleep are more irritable and depressed, and are at greater risk for suicidal ideation and suicide attempts than their peers. Chronic sleep deprivation can also undermine health, particularly metabolic and immune function, and can predispose adolescents to obesity. In addition to the effects on physical and mental health, research has also shown that inadequate sleep has a major impact on learning, memory, motivation, and academic performance. Sleep deprivation is associated with deficits in executive function, which includes organizational skill, working memory, and ability to apply sustained effort. These deficits are especially apparent on more complex tasks, and those that require abstract thinking.

Faculty and Student Input:

- [2020 Student Survey Results](#)
 - Students focused more on the Pros and Cons of the late start.
- **Student Responses: (8:00 pm)**
 - 87 out of 711 students
- **Faculty Responses: (8:00 pm)**

- 17 out of 79
- [Parent, Staff, Student Feedback](#)

The process up to this point has included the following:

1. **November 20, 2020**-- An email and newsletter communication out to the students, faculty/staff and parents informing them of the process and soliciting interested individuals who like to be part of a committee to work on this project in 2020-2021. Due to the amount of interest determined to meet with students, faculty/staff and parents separately.
2. **November 27, 2020**--- Mike Berry and Natalie Berger researched best practices and evidence for late-start times at the high school level and the latest research on instructional hours.
3. Met with Georgia Craven Community Council Moderator to understand there proposal process for community council
4. **December 6, 2020**---Met with some members of the community council executive council to learn about their feelings from the proposal made in the Spring of 2020.
5. Met with Delaney Facques, student representative to discuss the process form the spring of 2020 and then look at data from previous surveys
6. **December 9, 2020**---Met with parent group
7. **December 8, 2020**---Met with student group
8. **December 21, 2020**--Met with faculty/staff group
9. Based on that information developed a draft daily schedule for 21-22 SY.
10. **January 6, 2021**---Presented the process to the faculty and staff at staff meeting
11. **January 13, 2021**---Asked a group of teachers, who are currently involved in a Degree program at SNHU focused on competency based education to take the information, the draft schedule, their experiences, skill sets and current research to develop a draft schedule.
12. **January 13, 2021**---Teacher group consulted with Christine Landwehrle to ensure hours met the NH DOE minimum standards
13. **January 15, 2021**---Met with Bethany Bernasconi to share potential schedules for AMS and SHS.
14. **January 18, 2021**---Presented that feedback to the original faculty/staff group for additional feedback
15. **January 18, 2021**---Presented feedback and met with Mark Newton, Souhegan Chef
16. **January 20, 2021**---Met with Delaney Facques to design student survey questions.

Next steps: (This week)

17. **January 21, 2021**---Draft proposal will be shared with entire student Souhegan body for input
18. **January 21, 2021**---Draft proposal will be shared with Souhegan faculty/staff for input
19. **January 21, 2021**---Draft Proposal will be shared with PPC to gain their perspective
20. **January 22, 2021**---Draft proposal will be shared with original parent group for input
21. **January, 24,2021**---Feedback will be used to create final proposal
22. **January 25, 2021**---Proposal will be submitted to Community Council

23. **February 3, 2021**---Proposal will be discussed with the Souhegan faculty and staff

24. **February 15, 2021**---Presentation to the Souhegan School Board

Implementation Plan (this should include a proposed timeline and parties involved in the implementation):

Should this proposal pass it would be sent to the School Board for legal approval, board discussion depends on when that meeting would take place

- **January 25, 2021**---Proposal will be submitted to Community Council
- **February 1, 2021**---Proposal will be discussed at Community Council
- **February 3, 2021**---Proposal will be presented to the Souhegan faculty and staff at staff meeting
- **February 8, 2021**---Proposal will be discussed and potentially voted on at Community Council
- **February 15, 2021**--Present the proposal to the Souhegan School Board
- **Spring 2021**---Begin the planning with Counseling to develop a master schedule based on the new proposed schedule

In order to implement this schedule it will be a collaborative effort between Administration, staff and the students of Souhegan for people to understand how to navigate this schedule.

[Executive Use Only]

Date of Approval: __/__/____ Signature: _____

Consent Agenda Item #11



2021-2022 Schedule Proposal



Souhegan High School

Where We Are:

On November 19, 2020 the SAU 39 joint school board voted to change the school start and end times from 8:45 to 3:45 for SHS and AMS and 8:00 to 2:40 for the elementary schools. Each school in the district has been asked to work with students, staff and families to develop a schedule that can be proposed to the SAU 39 and Souhegan School Board in February of 2021.

We have gone through a process where we have acquired information, feedback from all stakeholders and worked as a team to develop some proposals.

The most important educational task of our time is to evolve the institutions and practices that assist learning.

Sizer--CES Fall Forum 1993

Make The Educational Experience Exceptional

Use Souhegan to become the best
version of themselves

But we want to add value to their experience

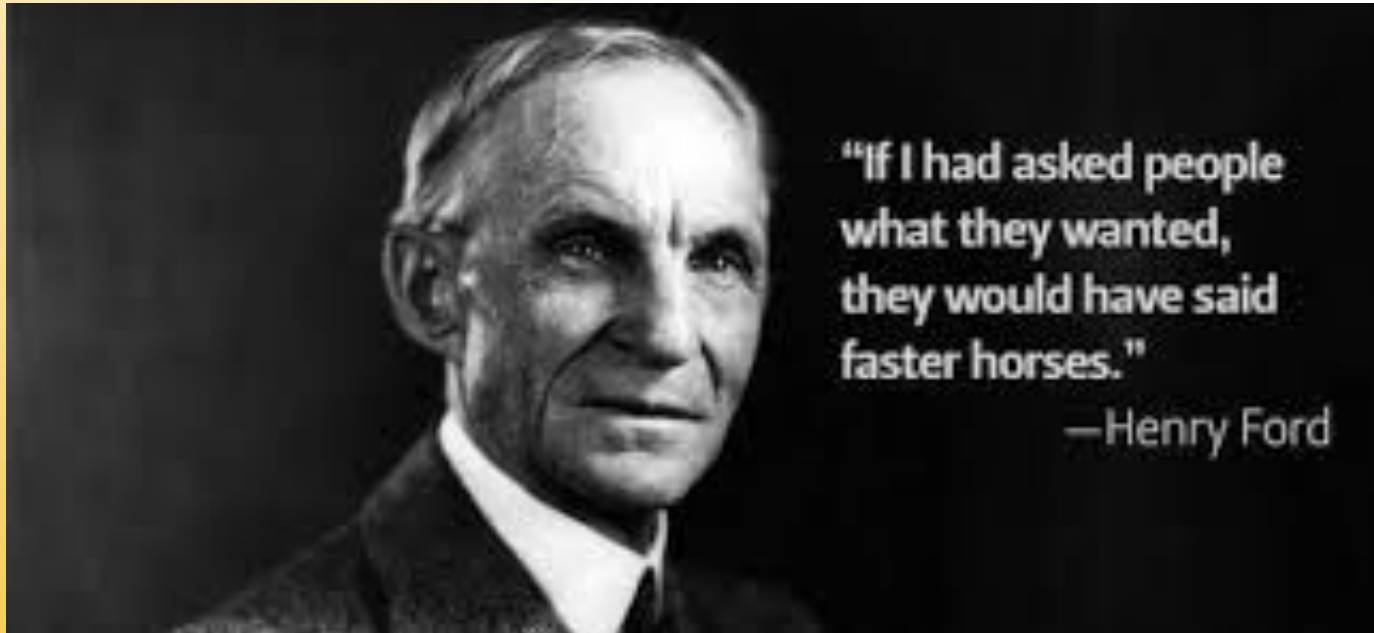
Souhegan High School aspires to be a community of learners born of respect, trust and courage.

We consciously commit ourselves:

- **To support and engage an individual's unique gifts, passions, and intentions.**
- To develop and empower the mind, body, and heart.
- To challenge and expand the comfortable limits of thought, tolerance, and performance.
- To inspire and honor the active stewardship of family, nation, and globe.

The Souhegan Six

- Respect and encourage the right to teach and the right to learn at all times.
- Be actively engaged in the learning; ask questions, collaborate, and seek solutions.
- **Be on time to fulfill your daily commitments.**
- **Be appropriate; demonstrate behavior that is considerate of the community, the campus, and yourself.**
- Be truthful; communicate honestly.
- Be responsible and accountable for your choices.



Objective:

- Develop a schedule that has a start time of 8:45 am and an end of 3:45 for 170 days per year with 990 academic hours.
- Create more opportunity for students to access course offerings
- Create greater continuity and equity in instructional practice and the student course experience

Input:

[Parent, Staff and Student Input](#)

Eight Period Schedule

Souhegan Eight Period Schedule

Schedule 2 - 8 period day	
Souhegan Meeting	Advisory Day
Period 1/2 8:45 to 10:00	Period 1 /2 8:45 to 10:00
Souhegan Meeting 9 and 10 Advisory 11 and 12 10:05 to 10:25	Period 3/4 10:05 to 11:20
Souhegan Meeting 11 and 12 Advisory 9 and 10 10:30 to 10:50	
Period 3/4 10:55 to 12:25	Lunch/Advisory 11:25 to 12:25
Lunch 10:50 to 12:25 3/4/Lunch split	Period 5 /6 12:30 to 1:50
Period 5/6 12:30 to 1:45	Period 7/8 1:55 to 3:10
Period 7/8 1:50 to 3:05	Flex Time 3:10 to 3:45
Flex Time 3:10 to 3:45	



Benefits of Eight Period Schedule

- Greater simplicity
- Greater teacher and student manageability and consistency.
- Allows for the placement/movement of courses with fewer constraints when designing a master schedule.
- The benefit of the proposed alternating block schedule over a straight seven/eight period day is manageability of the workload and opportunity for greater depth of experience by both teachers and students.
- The proposed schedule is predictable in that you can better anticipate the days when classes are taught. assignments due, etc.
- The proposed schedule is more easily balanced in terms of days in a semester when dealing with issues like cancellation of school.
- The elimination of the “white” day allows for greater consistency in lesson development (leading to a more consistent student experience in the classroom).
- When considering movement to a later start schedule, the proposed schedule provides a basic framework to meet core requirements while shifting start and end times.

Pros and Cons: Simplified

Pros on Eight Period schedule:

- Increased flexibility in the placement of courses in schedule
- Embedded PD/PLC's during non instructional periods.
- More flexibility for students to engage in ELOs and online classes during the school day.

Cons of Eight Period schedule

- Students may be compelled to take more courses, thus creating more anxiety
- The current number of elective courses may not be sufficient to run an 8 per. day
- Issues with reduced time for advanced lab time.

Discussion Points:

- The minutes and hours of the school day are critical to build knowledge, foster student motivation, and drive student outcomes
- Flex time had to be at the end of day because of sports, work, etc conflicts with the 3:45 end time.
- Create more flexibility for students, faculty
- Allow for students to receive support
- Allow for students have a free period as 9 through 12 grade
- Allow for students to take more electives

Souhegan Meeting

Rationale:

- Celebration of work and community building is critical in our transition back from the pandemic, maintain consistent messaging to the students and staff, clearly update the student body of opportunities for academic, social, athletic, co-curricular, post secondary opportunities and a strong competency based system.
- Community meeting will be a partnership between the Community Council and Souhegan administration.

This has the ability to improve the communication, the consistency of the messaging and decrease the cliqueness.

Flex Time

- Flex time is a scheduled academic time for (students and teachers) for (intervention and extensions)
 - Extra help
 - Honors
 - Interdisciplinary-class time
 - SEL
 - ELO/Internships
 - Built-in time to make up missed work (athletes, illness, etc.)
- Supported by advisory (meaning advisors will help students schedule their Flex time)
- Teachers can schedule students into the time
- Software needed to make work (Enriching Students)
- Less instructional time missed for athletes.
- Prior to 8:45 am and post 3:45 we can discuss a zero period or 10 period

Potential of the schedule

- Free Periods for 9-12 grade students
 - Could be structured
- Increased ability to own your own education
- Personalize the pathway to graduation
- More planning for instructors
- Awarding of credit for various activities (Athletics, activities, Piano lessons, expanding ELO's)
- Connecting Division one, JLP and Senior project
- Expanding the services and support in Saber Support, Student Services, Counseling
- **Enriching Students** to use with teachers and students for Flex.

Potential of the schedule

- Will allow for more individual support on how to use the schedule
- Students will need to be guided to not overextend themselves
- Teachers will be encouraged to develop engaging educational experiences.
- Space for development of new courses
- Students and faculty will not be on campus after 3:45 unless they choose.



Souhegan High School

TO: Adam Steel, Superintendent SAU 39
 FROM: Michael P. Berry Jr.
 DATE: February 15, 2021
 SUBJECT: Souhegan High School 2021-2022 Daily Schedule Proposal

During the 2021-2022 Souhegan High School would like to implement an eight-period school day. This creates the setting for us to better carry out the strategic vision of the SAU, but also remain committed to competency-based education. This weekly alternating schedule will allow for students to create individualized paths to graduation, teachers to have time to design dynamic lesson plans, design and implement individual supports for students and have structure to communicate consistently with all students.

Souhegan Eight Period Day				
Monday Gold Day/Black Day Souhegan Meeting	Tuesday Black Day	Wednesday Gold Day	Thursday Black Day	Friday Gold Day
Period 1/2 8:30 to 9:45	Period 2 8:30 to 9:50	Period 1 8:30 to 9:50	Period 2 8:30 to 9:50	Period 1 8:30 to 9:50
Souhegan Meeting 9:50 to 10:10 9 and 10 Advisory 11 and 12	Period 4 9:55 to 11:15	Period 3 9:55 to 11:15	Period 4 9:55 to 11:15	Period 3 9:55 to 11:15
Souhegan Meeting 10:15 to 10:35 11 and 12 Advisory 9 and 10				
Period 3/4 10:40 to 11:55 or 11:10-12:25	Lunch 11:15-11:45	Lunch 11:15-11:45	Lunch 11:15-11:45	Lunch 11:15-11:45
Lunch 10:40 to 11:10 or 11:55-12:25	Advisory 11:45-12:10	Advisory 11:45-12:10	Advisory 11:45-12:10	Advisory 11:45-12:10
Period 5/6 12:25 to 1:40	Period 6 12:15 to 1:35	Period 5 12:15 to 1:35	Period 6 12:15 to 1:35	Period 5 12:15 to 1:35
Period 7/8 1:45 to 3:00	Period 7/8 1:40 to 3:00	Period 7 1:40 to 3:00	Period 8 1:40 to 3:00	Period 7 1:40 to 3:00

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Benefits of the Eight Period Schedule

- Creates greater simplicity.
- Allows for greater teacher and student manageability and consistency.
- Allows for the placement/movement of courses with fewer constraints when designing a master schedule.
- The benefit of the proposed alternating block schedule over a straight seven is manageability of the workload and opportunity for greater depth of experience by both teachers and students.
- The proposed schedule is more easily balanced in terms of days in a semester when dealing with issues like cancellation of school.
- The elimination of the “white” day allows for greater consistency in lesson development.
- The proposed schedule provides a basic framework to meet core requirements while shifting start and end times.
- Free/structured free periods for 9-12 grade students.
- Increased ability to own your own education.
- Allows for collaborative and individual planning time for instructors.
- Expanding the services and support in Saber Support, Student Services, Counseling, and related services.

After months of work I would like to recommend that the Souhegan Cooperative School Board adopt the community council proposal regarding the Souhegan schedule that was adopted on February 9, 2021 and authorize the Superintendent to take any necessary steps to carry it out and further to require the administration to provide an update a year from today that evaluates the implementation.

Respectfully,

Michael Berry
Principal

Consent Agenda Item #12



Souhegan High School

PRINCIPAL REPORT-February 2021

Hope all is well.

I appreciate the opportunity to update the Souhegan School Board. The purpose of this communication is to communicate the work towards evolving and improving Souhegan in both the short term and long term.

Although not the most ideal situation currently we have strived to create the best educational experience we can for the students of Souhegan. I have organized the report into four sections.

1. Souhegan Entry Plan_Berry
2. Reopening Plan and Update
3. Facilities, Finance, Operations
4. 2020-2021 Initiatives and Objectives

Souhegan Entry Plan

A learning based entry plan for Souhegan High School

Introduction and Purpose:

This entry plan is to be considered a fluid document and already has taken on a different form given the circumstances we find ourselves in 2020. In preparation for the opportunity to serve your faculty, staff, students and families, I have developed a plan for my entry that outlines key activities that I would undertake in order to learn as much as possible about SAU #39 and Souhegan High School. This plan was written from the belief that a critical task for me as a new member of the SAU would be to learn from students, families, community members, and staff so that my decision making will be informed by a deep and broad understanding of the school districts comprising the SAU, as well as my past experience.

Through a series of interviews, conversations, focus group discussions, and forums, I would seek to learn about the successes, challenges, opportunities, and dreams at Souhegan from a variety of perspectives. Further, I would spend multiple days in September, October, and November observing classes, shadowing students, and assisting in support roles in order to see our educators and learners at work. Lastly, I would review documents, reports, and data from Souhegan High School and Amherst Middle School to inform my understanding.

The main purpose of this entry plan is to become more informed of those areas about which I have not already learned and begin developing steps to continue the great work that Souhegan has accomplished in the name of all students. This work is never done alone as I will be collaborating with the SAU office and school leaders, a Transition Team representing a range of stakeholders, colleagues and students. This group will be valuable supports during the entry phase as well as provide input on the findings resulting from the research.

Findings will be organized into themes and produced in the form of an Entry Report that we will present to the Superintendent at a date to be determined. The report will include information and patterns of data that will serve as a foundation for aligning Souhegan High School goals to SAU-wide goals, the district Strategic plan developing a strategy, developing a timeline for guideposts and creating individual plans for implementation in the Summer and Fall of 2021.

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I would like to use this time to update the Board on the first phase which began in March and April of 2020 and is still ongoing. As the year goes on I will update the Board on additional phases.

Update: (As of 02-08-21)

1. Continued to work with groups of staff on the following topics---Master schedule, Reframing the 10th grade experience, continuing the personalized pathway conversation.
2. In the process of developing job description for administrative positions, redefining administrative assistant job description.
3. In February/March will be advertising for the Domain leader positions.
4. In February/March will begin to forecast/timeline the work that will occur within the administrative and students service department for through the 2023-2024 school year.

Reopening Plan Update

At the time of this report we are in segment 7 and planning of the school year and planning for the logistics and details of segment 8. At the heart of our plans is to ensure students have their needs met and are in an environment where they can be successful.

Update: (02_08_21)

1. As of January 27, 2021 we will continue to be remote and have Division one be on a white day schedule and Division two will be operating in an asynchronous manner. In both situations it is considered a school day.

Remote Teachers

- Segment one 28 teachers
- Segment two 31 teachers
- Segment three 22 teachers
- Segment four 21 teachers
- Segment five 23 teachers
- Segment Six 20 teachers

Facilities, Finance, Operations

As the school year progresses we will use this section as an opportunity to update the board on academic, budget, college and career planning, curriculum, enrollment, facilities, personalized pathways, SEL, or other Souhegan operation initiatives.

Total Enrollment

Grade	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	Jun.
9	164	163	162	163	163	163				
10	178	178	179	179	179	179				
11	190	190	188	189	190	190				
12	179	179	179	179	179	179				
Total	711	710	708	710	711	711				

Remote Learners

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Grade	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	Jun.
9	39	30	30	63	51	51				
10	46	49	49	95	87	87				
11	45	46	49	120	118	118				
12	45	52	57	82	88	91				
Total	175	177	185	360	346	347				

Homeschool Students

Grade	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	Jun.
9	3	2	2	2	2	2				
10	0	0	0	0	0	0				
11	1	1	1	1	1	1				
12	0	0	0	0	0	0				
Total	4	3	3	3	3	1				

Update: (02-08-21)

- Graduation Challenge Day is March 3, 2021
- Course selection presentations have taken place at grade levels 9-11.
- Course selection parent presentation took place on 1/28
- Students 9-11 will complete their online course selection by 2/12 and meet with their counselors to review and confirm their selections.
- 8th Grade Parent Night (remote event) is scheduled on March 4.
- CONNECT (suicide prevention) program underway with student nominations and training beginning in March.

2020-2021 Initiatives and Objectives

Souhegan Initiatives for 2021-2023

- Further evolve our work as our school that embodies a culture of learning for adults and students.
- Ensure the master schedule, administration organization and Faculty and Staff structure that fosters collaboration, teacher agency, student agency.
- Compose and implement a curriculum that is built on the foundations of inquiry learning.

Output and Outcomes:

Output:By June of 2023 courses, excluding electives, at SHS will be inquiry-driven, will include dynamic units with global connections, and will produce evidence of student learning as measured using competency-based performance assessments for all students.

Outcome:By June 2022, Souhegan students will demonstrate improved mastery of rigorous academic content as indicated by being in the top five of our identified comparison districts. We can also look at OECD and PISA results.

Output:By June 2023, will implement an electronic portfolio requirement that will be shifting and dependent on student choice, as well as designed to model and teach real-world archiving of work. These portfolios are currently required as a graduation requirement for the Class of 2023 and will function as part of the culmination of their experience at SHS and will consistently use portfolios across departments and disciplines to archive, revise, and reflect upon their growth over the course of their time at Souhegan High School.

Outcome: Beginning in June 2022, 95% of the annual graduates will be enrolled in a two- or four-year college, technical school, apprenticeship program, or certification program, enlisted in a branch of the military or meaningfully employed as measured by the senior exit survey and National Student Clearinghouse. This will be monitored each year for four years after a students graduation year

Output: By June 2022 Students will incorporate some method of community outreach, be it participation in an exhibition night or including an individual expert within their class, or another alternative, and will produce evidence of student-learning as evidenced by students articulating better preparedness for the next step on their pathway.

Outcome: During the 2021-2022 90 percent of Souhegan students in grades 9-12 will make a presentation to an outside audience, participate in an exhibition evening at the high school, present at a conference as documented in the students electronic portfolio and Souhegan Every Student Succeeds Act Spreadsheet.

Student Achievement and Success

The evidence that we are using to ensure student achievement and success in the school year 2020-2021 includes: increased transparency in our assessment, grading and reporting system; analysis of standardized test data and parent and student survey data; teacher professional learning, and an increased focus on Social-Emotional Learning.

To make assessment, scoring and reporting more transparent to students and parents:

- Competency-based assessment scores will be entered into the Empower Learning system in a timely manner (within two weeks of the demonstration of mastery.)
- Students at all grade levels will have access to the Empower student portal, and all parents will have access to the Empower parent portal.
- January 27, 2021 was the Semester reporting period for seniors. Grades issued at that time appeared on senior transcripts. Grade 9-12 students and parents received progress reports at the semester point. Progress reports including teacher comments were made available through the Empower portal.

CALENDAR EVENTS

February --

2/1 - SCSB Deliberative Session (7:00 pm)

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2/8—Sophomore and freshman course selection due
2/10—Poetry out Loud
2/12 - Local Scholarship applications released to graduating seniors
2/12—Segment 8 Modality is Due
2/15— SCSB Meeting: 6pm
2/18—Green Out Day
2/19—Early Release: 11am Dismissal
2/19—AP Exam Registration Deadline
2/22-2/26—February Vacation
3/3—Graduation Challenge Day Program

Respectfully Submitted,

Michael Berry

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