

SCHOOL ADMINISTRATIVE UNIT THIRTY-NINE

Amherst, Mont Vernon, and Souhegan Cooperative School Districts



STEVEN CHAMBERLIN
Interim Superintendent of
Schools

CHRISTINE M. LANDWEHRLE
Assistant Superintendent

MARGARET A. BEAUCHAMP
Director of Student Services

AMY FACEY
Business Administrator

Mont Vernon School Board Meeting

Thursday, April 6th – 6:00 PM

Mont Vernon Village School- Library

1 Kittredge Road

Mont Vernon, NH 03057

Please click the link to join the webinar

<https://sau39.zoom.us/j/82472187155?pwd=bVh1ZTIHRWcwUE0wWWMrcS84bUozdz09>

Passcode: 945073

All times listed below are approximate

Agenda Item	Time	Desired Action	Backup Materials
Call to Order	6:00 PM	Meeting called to order	None
Board Organizational Meeting	6:00 PM	The Board to organize including the election of Chair, Vice Chair, Secretary, and appointment of all committee responsibilities	None
Student/ Teacher Presentation	6:15 PM	The board to receive a presentation on Second Grade Writing at MVVS	None
Public Input I of II	6:30 PM		Public Comment Procedure
Audit Presentation	6:45 PM	The Board to receive the Audit Presentation for 2022	MVSD 2022 Financial Statements MV 2022 Internal Control Letter MV 2022 Governance Letter
Consent Agenda	7:00 PM	<ol style="list-style-type: none"> MVVS April Principal's Report AMS March Principal's Report MVSD March Facilities Update MVVS Co-Curricular Report Policy GBGBA – Use of Automated External Defibrillators March 3rd 2023 Draft Minutes ELA Curriculum 	MVVS Principal's Report AMS Principal's Report Co-Curricular Report Policy GBGA 03 03 2023 Draft Minutes Grades 5 & 6 ELA Curriculum
Grant Program Assurances	7:05 PM	The Board to receive an update on Grant Program Assurances from Mr. Steven Chamberlin and Assistant Superintendent, Ms. Christine Landwehrle	Grant Program Assurances

Election Result Discussion	7:10 PM	<i>The Board to discuss the election results</i>	None
Projected Fund Balance and End of Year Project Discussion	7:30 PM	<i>SAU #39 Business Administrator, Ms. Amy Facey, to review projected Fund Balance and Board to discuss end of year projects</i>	None
Staffing	7:45 PM	<i>Mr. Chamberlin to discuss staffing</i>	
Public Input II of II	7:50 PM		
Non-Public (If Needed)	8:05 PM	<i>RSA 91: A 3 II ()</i>	
Meeting Adjourned	8:10 PM		



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Public Comment Procedure

We will take public comment tonight from our virtual audience.

If you wish to speak during the public comment session(s), we will allow in-person guests to speak for 3 minutes first. Once we go through all in-person guests, we will open it up for virtual speakers on Zoom.

In order to speak, please do the following:

1. Raise your virtual hand.
2. Enter your full name in your avatar/profile.
3. When speaking, turn your camera on and say your full name and town of residence.
4. When these are complete, you will have three minutes to speak.

MVVS Principal's Report - 4/6/23

It takes a village to SOAR together....




We will Engage, Challenge, and Support All Learners

April 6, 2023

Read Across MV

Reading to SOAR!



BOOKOPOLY

FREE READING
Read a book about SPORTS
Read a book about NON FICTION
Read a book about HISTORICAL FICTION
Read a book with a NUMBER on the cover
Read a book with a PERSON on the cover
Read a book with an ANIMAL on the cover
GO TO PALM BEACH LIBRARY

Ways to earn entries:

- Complete a color set.
- Complete all four corners.
- Complete the mystery challenges.
- Complete the entire board for **TWO** bonus entries!

Check with Mrs. Garrity to get one of your mystery challenge!

Flip the board for a tracking sheet and more information.

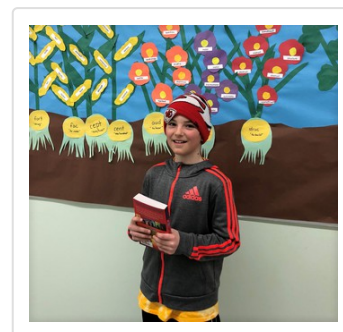
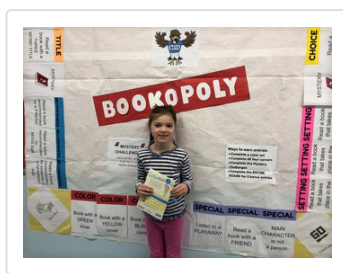
CHOICE
CHOICE
CHOICE
MYSTERY
SETTING
SETTING
SETTING
GO TO PALM BEACH LIBRARY

READ
Book with a GREEN cover
Book with a YELLOW cover
Book with a BLACK cover
MYSTERY
SPECIAL
SPECIAL
SPECIAL
GO CHECK OUT A BOOK

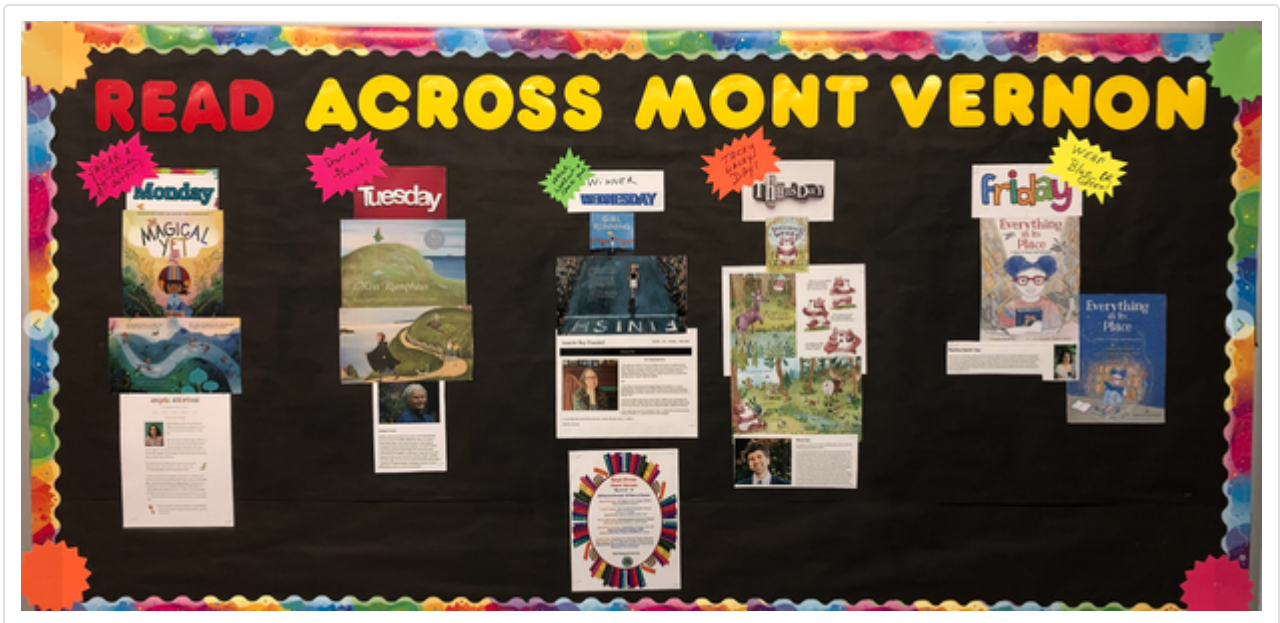
BOOKOPOLY SET CHECK LIST

COLOR COLOR	TITLE TITLE
SPECIAL SPECIAL	RECOMMENDED RECOMMENDED
SETTING SETTING	? MYSTERY
CHOICE CHOICE	🦅 CORNERS
COVER COVER	📖 BONUS! Finish 4 sets
GENRE GENRE	📖 BONUS! Finish all 10 sets

NAME:
GRADE:
TEACHER:

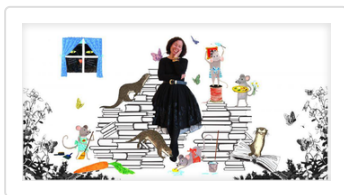


Each week since late January, we have held raffles for those students who are completing challenges. We are so proud of our students and their hard work!!!!



READ ACROSS MONT VERNON

In March, we celebrated reading and literacy at MVVS. This included an author visit from Vivian Kirkfield, our annual book swap, our guest readers, and exciting spirit days. Each day, our morning announcements were sponsored by a guest reader who read excerpts from the book of the day. A big shout out to Mrs. Garrity and Mrs. Holm for coordinating the festivities!





WELCOME VIVIAN KIRKFIELD

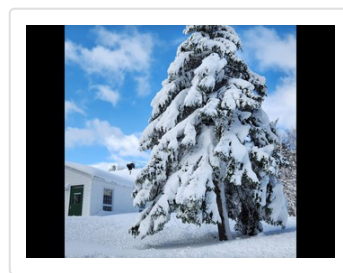
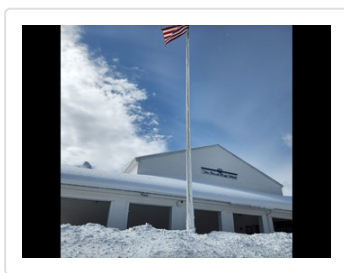
Author Vivian Kirkfield visited MVVS in March and shared her books and writing experiences with our students. Local illustrator Jill Weber joined her for lunch with 4th-6th grade students. Her advice to aspiring writers is to practice the 5 P's -- Passion, Practice, Preparation, Patience and Persistence, read a lot of books, and follow her motto, "Magic Happens When You Make Every Word Count." [#50PreciousWords](#)



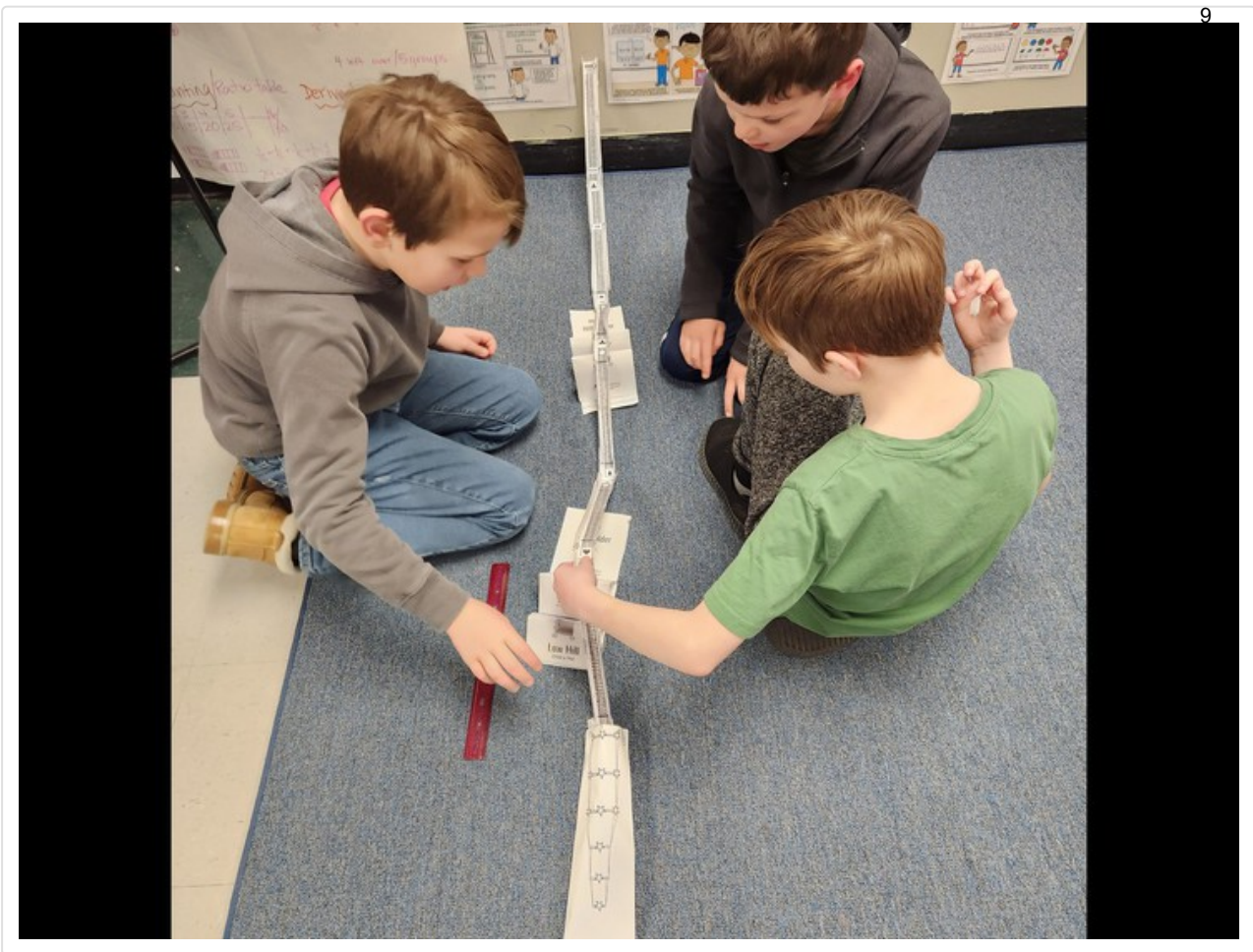
Our annual MVVS Book Swap



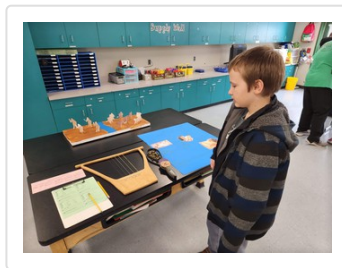
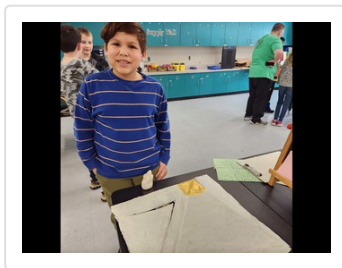
MVVS Art



Snow at MVVS!

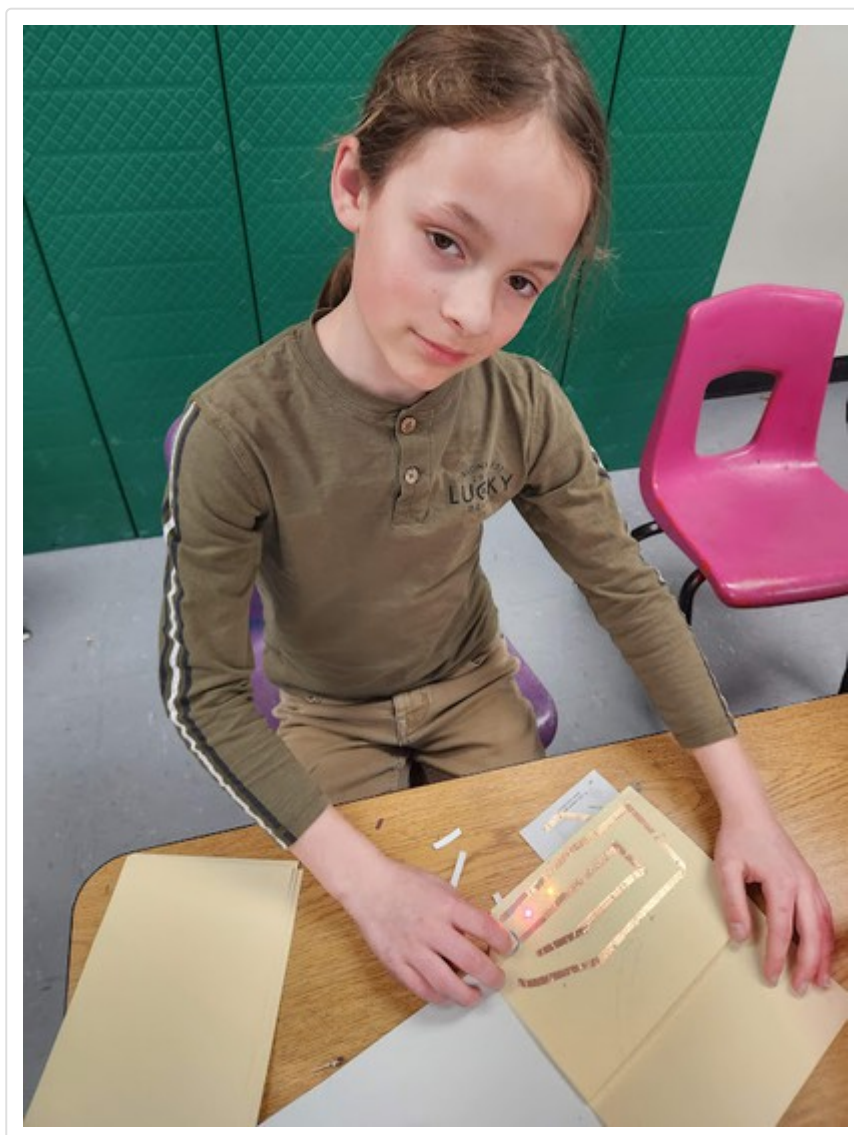


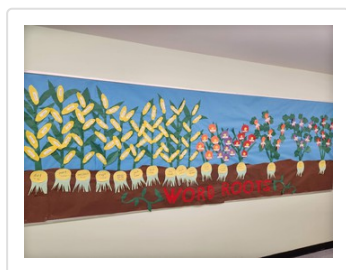
Grade 4 Science - We are creators and problem solvers!



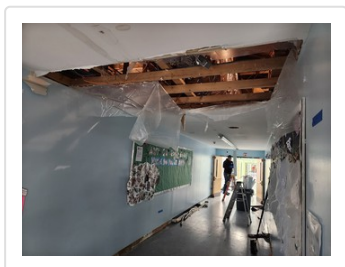
GRADE 6 EGYPTIAN ARTIFACTS PROJECT

Our 6th graders created Egyptians Artifacts then presented them to our lower grades. We saw creativity and a valuable experience in presentation skills.

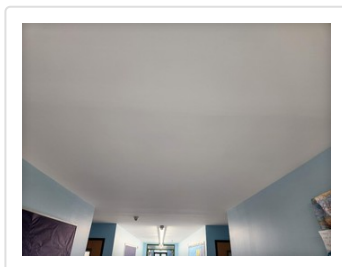




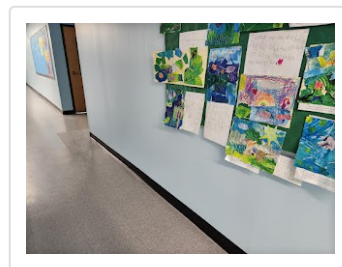
Engineering in Art Class



Before



After



After

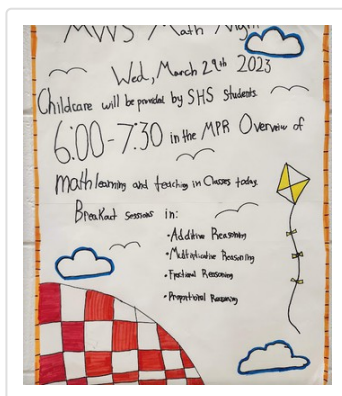
Upper Hallway Repairs

We have seen incredible progress in the repairs of the upper hallway. Work is close to completion!



LUNCH WITH YOUR 5th GRADER

We had another terrific turnout for our family lunch. This time it was 5th grade's turn! Sixth grade will take their turn in April!



MVVS FAMILY MATH NIGHT: MARCH 29th, 6:00-7:30P

Mark your calendars. Family math night is coming (tonight as I finalize this report)!



Coffee with the Principal

We prepared our latest Coffee with the Principal in March. We will look forward to another meeting in April!



**MONT VERNON VILLAGE SCHOOL
ENROLLMENT REPORT 2022-23**

Grade	Aug.**	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.
K	25	25	25	26	26	27	28	28
1	28	28	29	29	29	29	29	29
2	31	30	30	31	31	31	31	31
3	29	29	30	30	30	30	30	30
4	32	31	32	34	34	34	34	34
5	36	36	36	36	36	37	37	37
6	31	31	31	31	31	31	31	31
Total:	212	210	213	217	217	219	220	220
Family:		147	148	151	151	153	154	154

Homeschool Students

K-6	12	9	8	8	8	8	8	7
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**Numbers subject to change as families complete registration

Enrollment Update



School Goal Updates:

Each month I will provide an update on our MVVS goals for this year. [Please click here for this month's update.](#)



- **Evaluations:** 200+ Drop-Ins, 100 of 105 Informal/Formal Evaluations.
- **Emergency Drills:** Evacuation (9/1, 9/9, 10/5, 11/7), Lockdown (9/15, 11/18, 1/13), Shelter in Place (10/27), Bus Evacuation (10/12), Scan (2/8)
- **March Early Release:** Emergency Management Training
- **March PD Staff Meeting:** Literacy Training
- **Kindergarten and New Student Registration for 2023-2024 is now open.** Kindergarten information night is 3/30.

Kindergarten Update:

In kindergarten students are looking at informational texts on plants. Students will explore what is needed to grow plants. They will understand that plants need water, sunlight, and good soil to grow. Students will continue to explore fiction and non-fiction texts and practice using reading strategies taught in class. Students are practicing their sight words and confidently can read 16 words from the kindergarten sight word list. Kindergarten students are writing How To stories on topics that they are experts in. Kindergarteners are continuing to practice writing sentences, making sure that they start with a capital letter, have spaces between words, and appropriate punctuation. In math students are adding within ten and are continuing to build number sense. Students will continue to practice counting to 100. They will compare the weight of two objects. They will classify objects into categories. Students will continue to work on teen numbers knowing that teen numbers are made up of a ten and ones.

First Grade Update:

Over the last month the first graders have been very busy! They are working hard and learning so much. We have finished unit 5 and have moved right on to unit 6 in math. First graders finished learning about geometry and fractions and will begin working on addition and subtraction within 20. We began our next reading unit: Readers have big jobs to do. The focus of this unit is on fluency, phonics, and comprehension. The main focus has been on "being the boss of your reading". Throughout the unit they have worked with reading partners and by themselves during reading time to become the boss of their reading. During our writing time students have been working on opinion writing. They have been writing about small toy collections and awarding one toy the "Best in Show" award. Students have spent time during writing to take another story through the writing process to publish a book which will be shared with families and the community during the writing festival.

Second Grade Update:

In math, second graders have learned about coins and their values. Using coins, they learned about dollars and cents notation, made comparisons, skip counted, and solved money story problems. During our calendar time, students identified solid shapes and their attributes (faces, edges, vertices). In literacy, students have enjoyed reading series books and really

getting to know the main characters. They have been noticing and discussing how character traits are similar across a series. They use this knowledge to predict and understand characters' thoughts and actions. In writing, students are using Google slides to type their nonfiction books. Their books will include nonfiction text features such as captions, pictures, and a table of contents. In social studies, students have been studying landforms. Recently, they began landform map projects where they are designing islands with various landforms.

Third Grade Update:

Third grade students are wrapping up their character studies unit this week. We joined book clubs to practice the reading strategies taught and followed their characters along their journeys. Students followed their characters along a story mountain, watching how their characters face and react to trouble, noticing the roles secondary characters play in the main character's journey, and noticing how their character resolves big trouble. Students are currently working in our persuasive writing unit, focusing on looking at problems, and finding solutions. Students use a graphic organizer to help structure their writing, including a topic/claim, reasons, details, and an ending sentence.

During Foundations, we worked to solidify students' understanding of decoding and spelling of multisyllabic words with closed, open, and v-e syllables. We also explored closed-syllable and open-syllable prefixes. Prefixes are added at the beginning of the word to change its meaning. Finally, we explored the concept of Latin roots. A root is a grouping of letters that gives the base meaning of a word. We learned that a root can sometimes stand alone to form a word but is most often combined with other word parts. We are also continuing to learn to write in cursive. During math, we just wrapped up our unit measuring length, time, liquid volume, and weight. In addition to measuring, students solved word problems in measurement using the four operations. This week, we began a new unit focusing on geometry. We started the unit classifying quadrilaterals based on their attributes. different models to build, compare, and investigate the relationships among unit and common fractions. We continue to use Work Places to reinforce strategies taught. Students have completed the Winter NWEA testing for both reading and mathematics.

Fourth Grade Update:

STEM:

Fourth grade students have completed Unit 4 in Bridges which covered addition, subtraction, and measurement and have now begun Unit 5, Geometry and Measurement. In this unit, students will be formally introduced to new geometric concepts, where they will be comparing, analyzing, classifying, and measuring angles. Students will then investigate parallel and perpendicular lines, and reflective symmetry. Students will use these terms and concepts to sort and classify a variety of different polygons. Students will be continuing to measure the area and perimeter of rectangles, and make generalizations that support the introduction of formulas for both. March's Number Corner has focused on the concept of functions, using the imaginary function machine that transforms numbers on the basis of a particular rule.

Students worked to solve for multiple rules throughout the month, using the input number and the output numbers each day. For example, $(\text{input} \times 3) + 5 = \text{output}$. We also participated in ¹⁷ “The Great Fraction Race” where the class raced the teacher to add fractions ($\frac{1}{12}$, $\frac{1}{6}$, $\frac{1}{3}$, and $\frac{1}{2}$) each day to a total collection that amounts to six whole strips by the end of the month. Students are working to continue to generate equivalent fractions, as well as, working to solve story problems involving multiplying fractions. In science, students are continuing to investigate the transfer of energy. This began by constructing bumper coasters to observe how energy is stored and how energy is transferred between objects. We are continuing to dive into these investigations by looking at and creating chain reactions. Once students have completed their investigations of how energy is stored, released, and transferred, we will then move onto learning about energy through electricity.

Humanities:

Students have been writing an informational text about the topic of their choice relating to the American Revolution. Popular choices included people such as George Washington and Paul Revere, and events such as the Boston Tea Party or a battle. Since students conducted the research needed using nonfiction texts and practiced their notetaking skills, students organized this information into paragraphs for their essays. Students learned how to gather information from new types of sources, such as from poems about a historical event, from speeches, or from videos. In Foundations, students learned about contractions. Students have started to learn about the different sounds **c** and **g** make, and what spelling patterns they can use to correctly spell words with these sounds. In social studies, we are finishing up our study of the American Revolution.

Fifth Grade Update:

STEM:

During the month of March, 5th graders have been working to complete their 5th unit of math. The unit focuses on multiplying whole numbers by fractions, fractions by fractions, as well as dividing whole numbers by fractions, and fractions by whole numbers. Most of this work is done with visual models such as bar models and area models, that allow students to understand the concept before learning a procedure. The students also spent time observing products to determine that any time you multiply two fractions, the product is larger than the number one and larger than both the factors you multiplied, whereas just the opposite happens when we multiply whole numbers. This idea of “scaling” products as we adjust our factors, helps students better understand the relationship of fractions and whole numbers. Students used their knowledge of multiplying and dividing fractions to solve word problems involving real-world scenarios. The test for this unit will be given during the first week of April. Students will then move onto unit 6 which focuses on graphing, geometry, and volume.

In science class students are finished up our matter unit with a discussion and lab work around the law of conservation of matter. We discussed how something becomes a scientific law and then completed a lab to see if the matter was conserved in both physical and chemical changes. Students were able to see that though the mass will decrease during some chemical

changes, it is really just gasses escaping, and that no matter had actually been destroyed. We then talked about the importance of testing in a closed system, which can account for those¹⁸ escaped gasses. We even tried a cool experiment that we had watched on a video earlier in the year where you pour carbon dioxide gas into a container and then use it to extinguish a flame. The students were so impressed by the almost magic-like results that they declared that I was “cooler than Bill Nye”. We are now moving on to to our final unit on Earth’s Systems and their interactions.

Humanities:

Students are participating in Literature Circles, each group is reading a different mystery. Using a variety of sources, they have written a theory as to what they think happened to the settlers of Roanoke. Students have finished the Native American unit by explaining how and why their lives have changed throughout the years. Students have reviewed persuasive writing and have written a final persuasive essay about homework. To kick off informative writing, they have conducted an interview outside of class and will use that information to write an informative essay. They have been working on a “what if” narrative story in preparation for Gordon Korman’s visit. They have also written a diamante poem, reviewing different parts of speech.

Sixth Grade Update:

STEM:

This month in sixth grade STEM, we worked on rates and ecology. In math, we started and finished our short unit on rates. Students learned what a rate is, how to utilize rates, and how rates can be useful in the real world. For example, students were able to compare the unit rates of two similar products to find the best deal. We have started working on percentages, which are closely related to rates and ratios. Students have learned how to find a percent, how to convert between percents, decimals, and fractions, and how to find the percent of a quantity. In science, we started our ecology unit. They have learned about the themes of biology, how energy moves through an ecosystem, and how the bodies of organisms are set up to support the movement of matter and energy throughout ecosystems. Students will learn next about the cycling of matter through the water, nitrogen, carbon, and phosphorus cycles. We will continue on to research the relationships between organisms and how these relationships impact the biodiversity of our ecosystems and beyond.

Humanities:

Students completed their ancient Egypt research projects. Research topics included music, warfare, geography, cosmetics, women’s role in society, famous pharaohs, mummification, and the construction of the pyramids. In addition to completing research papers the 6th graders curated a museum for the lower grades. Students are excited to start our last social studies unit, Ancient Greece. In ELA students are concluding our unit on Respect by publishing an argumentative essay, arguing which leader we have studied has made the greatest impact on society. Students will be beginning our unit on the Hero’s Journey. Students will revisit the

elements of plot and literary devices as we read the novel “The Lightning Thief”. Students are continuing learning Greek and Latin roots.

19

PE Update:

3-6: We kicked off our net unit with learning about basic badminton shots and game play. Students learned the overhand, underhand and serve and learned to play mini games within simple boundaries. Student’s experienced a lot of growth throughout our badminton activities. We then moved into volleyball and practiced the set, bump and serve. Students practiced these shots using a variety of balls (game ball, trainer ball and beach ball). As we refine our hits, we will begin to focus on elements of game play such as working together to keep the ball up and get it back over the net. We will wrap up our net unit by learning about the fastest growing sport North America- Pickleball!

K-2: Students have been participating in a striking unit where they are using a variety of implements (foam paddles, noodles, racquets, frisbees) to hit different types of objects (balloons, beach balls, koosh balls, yarn balls). Through skill practice, stations, relays and game play, students are working towards sending objects upwards and using consecutive hits to move an object. This develops hand eye coordination, teamwork and a growth mindset. We continue to have conversations about being a beginner and the importance of practice in skill development.

Music Update:

Recorders have arrived for the upper elementary grades! 2 very large boxes were recently delivered in the mail and the students helped me unpack their very own brand new recorders & label the bags. (Thanks to a handful of parents who stepped up to the challenge I prompted in the newsletter and had their child bring in their old recorders to use instead, we were able to purchase the majority of them but did not need to order the full 135!) I decided to provide an opportunity for 3rd - 6th graders to go through a traditional recorder unit as most 3rd & 4th graders play the recorders but when our current 6th graders were in 3rd grade... well, let’s just say there were lots of interruptions that school year and we haven’t really been able to play recorders as a group since! The halls have been buzzing with the delightful squeak of first time woodwind players and the kids are genuinely excited to be learning something new and challenging. We’re just getting started and more music making is in the works!

We did finally get to finish our music notation unit to help us prepare for reading the music in our recorder books and future concert songs’ sheet music. We are paving a way to successful music notation theory (especially in the treble clef!). The students tackled line vs. space notes, time signatures, measure markings and main dynamics in addition to what they already learned in February regarding the names and duration of notes and rests. Really excellent and hard work is taking place.

We wrapped up Read Across MVVS with musical stories read out loud for the lower elementary students and playing musical games and music and movement activities from the “mystery bag”. It’s always fun when the littles get to choose what kinds of games we play as a special

treat. A fun and empowering game called "This is my Voice" was explored with pretty much all of the classes. What started out as an extra game really turned into a lesson in self-expression²⁰ with a touch of silliness. The students really enjoyed practicing expressing the many ways their voice has power.

The 6th grader's choices for Song of the Week have been very interesting and continue to surprise me! Overall, this time of music sharing really seems to bond our classes and school community. I am proud of the positive messages in these songs and the leadership the 6th graders are displaying in this way.

If there's time at the end of a lesson, I like to offer the students an opportunity to let us hear from them personally! With gentle reminders like, "After we finish our Review and then learn something New, we get to hear from You" the students are focusing on practicing patience, turn taking, being a respectful "audience" and then encouraging and cheering on their peers' musical shares. This is where the magic happens and I'm so pleased for them when they get to experience the power of music with and for each other.

Art Update:

Sixth graders completed a cultural and math integrated art lesson, the Japanese Notan design which reviewed and practiced concepts of rotation and reflection. Students are now finishing up on a social studies integrated art lesson on ancient Egypt that extended the unit Mrs. Mazak covered. In art, students learned about Canopic jars and the storage of a mummy's organs and how to sculpt and carve a jar from clay. Next up will be a science and art extension lesson learning how to create pastel drawings of the planets and galaxy.

Fifth graders completed a cultural appreciation basket weaving lesson inspired by the Abenaki which connected to a social studies unit they did with class. They discussed the lifestyle changes and traditions of the Abenaki after looking at historic photos and a video of contemporary Abenaki basket weavers and then constructed a 3D woven paper basket. Students also completed endangered animal pastel drawings in connection to a lesson they did with Mrs. Lawrence. Students learned how to sketch the shapes of their animal then fill in with layers of colors and add value for highlights and shadows. We are just beginning to learn about MC Escher and tessellations for a math integrated art lesson.

Fourth graders completed their African inspired weavings learning how to make knots and tie off their ends, and were given the option to turn their weaving into a pocket, wall hanging, or bracelet. Materials were out for students to choose and many ended up with alternative creations such as eye patches and collars for pets. Students are now onto a math integration unit on 3D shapes and math nets for the finished project as a sculpture or mobile. Students learned how to draw 3D shapes and understand the difference between 2D and 3D shapes, then interpret the shape as a net to build. As students complete their shapes we will look at the stabiles and mobiles of artist Alexander Calder for inspiration.

2nd Graders and 3rd graders completed their over under curriculum, with final understandings in science, engineering, literature and art integration. Students learned about various woodland and wetland animals hibernating and winter dwellings while learning how to draw them and

insert them into their pastel backgrounds displaying the above and below ground lives. The engineering components were in inventing flaps, slides and springs to transform their critters²¹ into interactive puppets. The pastel backgrounds encouraged blending and building layers while connecting to their local outdoor environments. Students are now learning about math and art integration through geometric and organic shapes. We've looked at abstract art by artist Reggie Laurent, and learned how to draw geometric shapes with rulers, as well as freehand organic shapes on felt which will be embellished with sewn details.

Kindergarteners and First Graders have been connecting to literature art integration this term and have learned about the author illustrator Eric Carle. Using Carle's stories and looking at his process we have created our own mixed media paper with cross understandings of texture and watercolor resists. Students used the paper to create a collage practicing with color and imagination. To complete this unit students were to realize their illustrations as stories and pretend to write it or write what they could and dictate to me to type it, print and include with their final work. They are now working on a collaborative coral reef mural with Clark Wilkins School to hang in the annual art show in May.

Library/Tech Update:

In March, all students participated in the Read Across Mont Vernon celebration, enjoyed an author visit and writing workshop, book swap, final Bookopoly drawings, and sampled different genres of books while attending the Starbooks Library Cafe. The weeklong event culminated in a reading celebration where we welcomed members of the community to read to our students.

Library and Technology classes covered Women's History Month in March exploring the stories and accomplishments of exceptional but often little-known inventors, mathematicians, doctors, activists, and scientists such Helen Keller, Jane Goodall, Eugenie Clark, Temple Grandin, Greta Thunberg, Christine Darden, Katherine Johnson, Dorothy Vaughan, Mary Jackson, and Mary Harris Jones and her army of mill children.

Kindergarten – 2nd graders learned about the parts of a book as well as online research resources such as PebbleGo and World Book Online. They are using these resources to conduct mini research students and sharing what they have learned in their classes. They learned how to create a story using Scratch Jr., a coding program developed by MIT.

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

4th graders are working on their National Parks promotional video—the culmination of their National Parks research project. 5th graders learned about how to use a dictionary and thesaurus online and how the use of these resources can improve the quality of their writing.

Research skills continue to be the main focus of 5th and 6th graders. Students are learning how to cite their sources, find reliable sources of information and the differences between fact

and fiction when conducting their research. All students have had the opportunities to design their presentations using both Microsoft PowerPoint and Google Slides. ²²

In the coming weeks, students will celebrate National Poetry Month in April and explore different genres of books, especially traditional stories and folk and fairy tales, while studying multiple versions of these tales. They are continuing their coding, keyboarding and digital citizenship lessons.

School Counselor Update:

During the month of March, the Kindergarten classes continued working through Unit 3, Emotion Management, of the Second Step program. In this unit, the students are learning how to understand the feelings they feel in their own bodies, managing waiting, frustration, disappointment, anger and how to calm their bodies down. First and Second grade classes Completed Unit 4, Problem Solving Steps. This Unit provided students with a format for solving problems with peers, ways to be responsible and how to play fairly. Third grade classes completed Unit 3, Emotion Management. The Emotion Management Unit taught students how to identify their own feelings, what a strong feeling is, how to identify anger, ways to calm down anger, frustration and anxious feelings. The lower grades participate in individual and group activities to reinforce these new skills. Fourth graders completed Unit 2, Emotion Management and started Unit 3, Problem Solving. They are learning a concrete process for how to solve problems with their peers. They will continue to practice these skills as well as ways to calm their bodies down as they complete the unit. Fifth graders are working through the DARE curriculum at this time. Sixth graders completed the bullying lessons this month and also worked with the school counselor and AMS staff to learn information about transitioning to middle school. Sixth graders will continue to work through the Second Step curriculum while also iterating transition planning into the middle school during lessons. The upper grades are taught skills and then they participate in reinforcement activities through individual, group and partner activities.

Next month, Kindergarten will complete Unit 3, Emotion Management, and move on to Unit 4, Problem Solving Skills, where they will start to learn how to solve problems using a 4 STEP process. They will continue to practice these skills through individual, partner and group work. Grade 1-3, will complete Unit 4, Problem Solving and move on to the Bullying Unit. The fifth grade class will pause Second Step lessons while they complete the DARE Program. Grades 4 and 6 will complete Unit 3 and move onto the Bullying Unit. The classes will continue to be given opportunities through partner and group work to practice and refine these skills.

Special Services Update:

The special education team continues to work to provide specialized services to students with disabilities in general education and special education settings. Students continue to make progress towards their goals, and we are excited to report on those goals in the upcoming weeks. The special education team has been assisting preschool families with the special education process. There has been an increase in preschool referrals this year, and the team is

working to manage the increased evaluations and services. The special education team will be assisting with kindergarten screening, which takes place in April. Evaluators have set aside ²³two days for screening the incoming kindergarten students, and will collect data that informs the kindergarten team when preparing for the coming year.

Math Specialist Update:

March was a busy month for Math Students in Mont Vernon! In enrichment sessions, we continued to grow into clever problem solvers. A sixth grader introduced us to a game that was created entirely by artificial intelligence (ChatGPT). It is called "Sumplete", and it offers a variety of daily challenges in the form of a puzzle. Similar to Sudoku challenges, the player must decide which numbers to keep or discard in given columns and rows in order to arrive at a sum. The larger the grid, the higher the challenge. We also celebrated the Read Across MVVS week by sharing some of our favorite interactive math books. We enjoyed conceptualizing really large numbers in David M. Schwartz's book *How Much is a Million?* Greg Tang's interactive math book, *Math-terpieces*, saw us decomposing and recomposing numbers in multiple ways while also learning about beloved works of art. We also followed a family of mathematical pigs in the collection of books by Amy Axelrod. Staff has been preparing for our Math Night on March 29th, hoping for an excellent turn out! We look forward to sharing the shifts of math education with families, including exploring new strategies allowing for mental math fluency. This time of year normally affords us with many uninterrupted days and we appreciate the momentum.

Reading Specialist Update:

In Reading Support grade K-4 groups have been focused on reviewing key phonics skills, with attention to transferring their knowledge to spelling. We have played some new spelling games and used various manipulatives to represent sounds. Each group has also been working in skill-appropriate texts to build fluency.

Grade 3 students have been reading stories about pioneers and settling the West.

Grade 4 students have been reading about pirates and ocean exploration.

In grade 5, our Lit Circle group is getting started on a new book, taking turns in various roles to support understanding. Grade 6 students are tackling content focused on social and environmental equity, and honing their writing skills to summarize and capture the author's point of view from print and visual media sources.

Health Office Update:

SAU 39 COVID Protocol: If you test positive for covid, automatic 5 days out from onset of symptoms, or test date if no symptoms. May return after 5 days, with symptoms improving and fever free for 24 hours, without the use of medication. It is highly recommended that you wear a mask for 5 additional days upon return. Individuals no longer need to quarantine if in contact with a positive household member or close contact. We do highly recommend observation, mask wearing for 10 days and if they start to develop symptoms testing.

Upcoming Events:

March

- 29 - MVVS Math Night, 6p
- 30 - Kindergarten Information Night, 6:30p
- 31 - Coffee with the Principal, 8a, MPR

April

- 7 - Term 3 Report Cards sent home
- 11 - Late Start (CFGs)
- 13, 17 - K Screening
- 19 - AMS Parent Information Night, 6:30-7:30p
- 24-29 - Spring Break (Daland Library Wizard Week)



Mont Vernon Village School

 Facebook

 1 Kittredge Road, Mont Vernon,...

 tlecklider@sau39.org

 (603) 673-5141

 sau39.org/mvvs

Principal's Report



March 2023



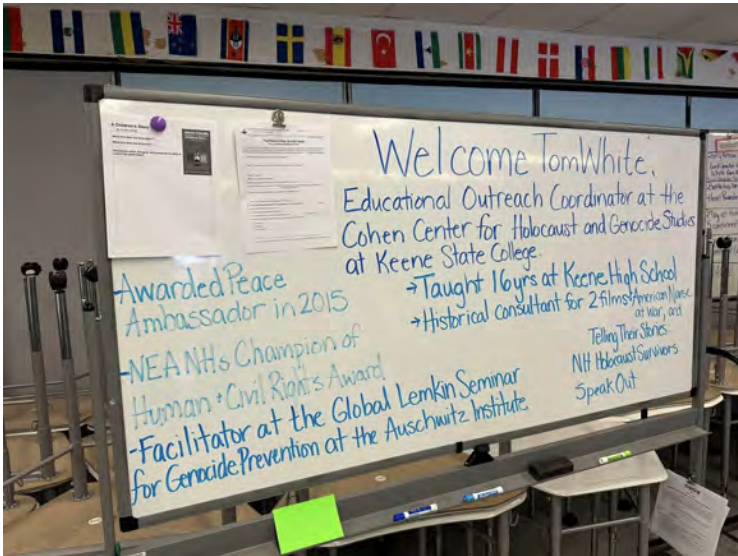
Staff vs. 8th Graders Basketball Game

AMS staff went head to head with 8th Grade students in a game of basketball last month. We had a very high level of participation from both boys and girls 8th grade basketball players, which made for a great game. Many thanks to Coach Rodon for organizing this event. It was well attended by both staff and students and proceeds from snacks and entry fees are being donated to ovarian cancer research in honor of Mrs. Toomey.



7th Grade Holocaust Presentation

On March 7th, seventh grade students had the valuable opportunity to hear a presentation by Tom White, Educational Outreach Coordinator at the Cohen Center for Holocaust and Genocide Studies at Keene State College. Mr. White offered an informative and thought provoking presentation. We received feedback from students and their families that this presentation was interesting and impactful. It is just one piece of a larger Holocaust and Genocide unit in the 7th grade social studies curriculum.



Discipline & Behavior Update

We are spending time this month meeting with individual teams at all grade levels for Town Hall Meetings. We are using these smaller school-within-a-school group meetings to discuss current issues, reiterate behavior and academic expectations, and to answer any questions students may have. Over the past few months we have had several conversations with individual students regarding showing respect to others in our school community. One issue we continue to face is the use of racial slurs and other discriminatory terms. This topic has been at the forefront of our town meetings as we reset our school expectations. In addition, we are also encouraging those who are bystanders, and hear these words in their travels, to have the courage to stand up to their peers.

We are hopeful that through consistent work and education with individuals, small groups, teams, and families, that we can eliminate this language in our school community. We believe that every student has a right to feel safe at school, both physically and emotionally, and we will continue to address these issues in order to support ALL students in our school.

A message was sent to all families on Friday, March 10th through our weekly newsletter and on Facebook. We will continue to be vigilant about addressing incidents utilizing both traditional and restorative consequences.

Spring Sports

Spring sports sign ups have begun! We offer girls' and boys' lacrosse (Grades 7 & 8), girls' softball, boys' baseball, (Grades 7 & 8), and coed track & field (Grades 5 - 8).



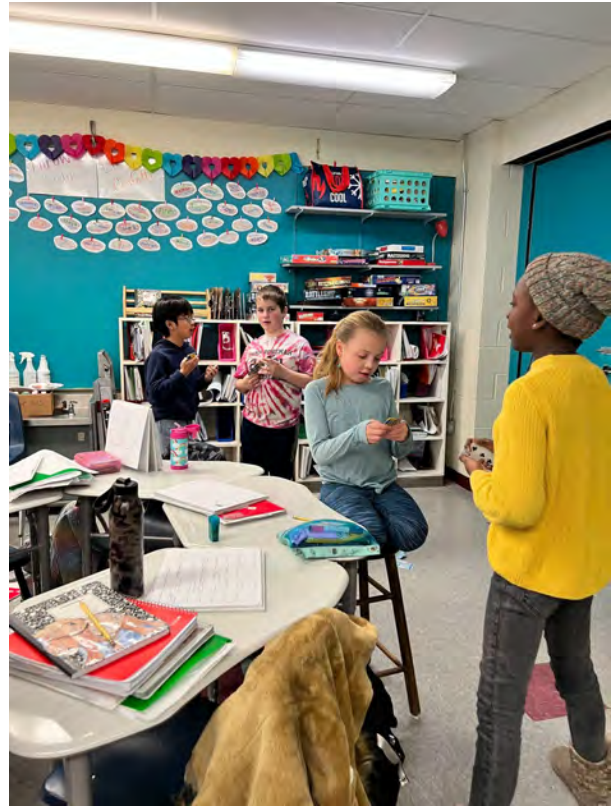
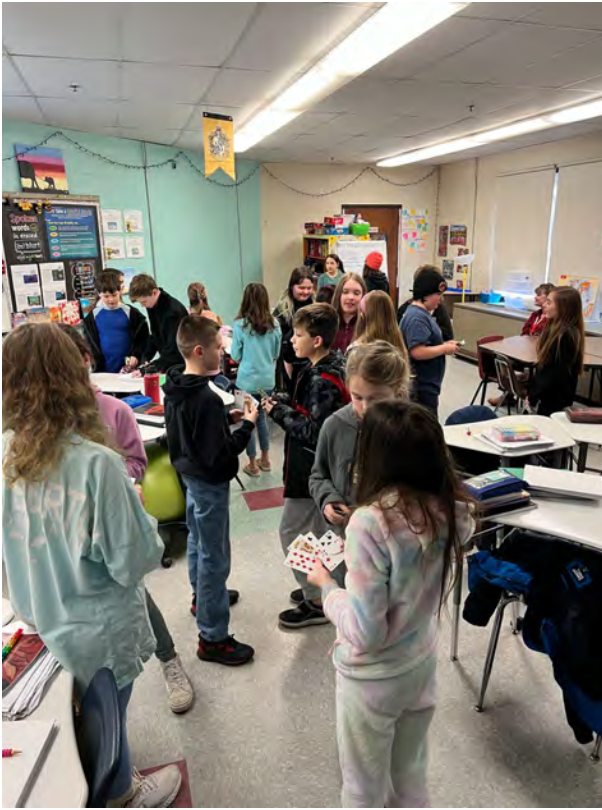
Classroom Updates

Blind Date With A Book (Library)



Students had the opportunity to bring in a favorite book, wrap it (to hide the cover), decorate the new cover and add a short summary, and then come back for a chance to choose another book. This was a great way for students to try something new that they might not normally choose to read!

Character Points of View Card Activity (5th Grade - Laroche)



Fifth grade students in the Laroche/McCloat team practiced discussing character point of view using a card based activity. Students started with a hand of 5 cards and had to trade away until they had all of one suit. Each suit corresponded to a different question and in order to earn the card, they had to accurately answer the question.

Human Rights Testimonies (7th Grade - Sprinkle/Hinrichs)



Seventh grade students researched human rights violations that mattered to them and spoke up to raise awareness in our mock United Nations class. Students were passionate, poised, and powerful in their research and delivery. Students also left each presentation with ideas that could bring about change in our world on both local and global scale through their calls to action.

Fractions Pancake Activity (6th Grade - Rogers)



Sixth graders scaled a pancake recipe using their knowledge of fractions then got to make them and enjoy breakfast together.

AMS Teacher PD: ALICE Training

On March 7th, AMS Staff took part in ALICE training facilitated by School Resource Officers Joe Cerra and Heather Blase. We were fortunate to be able to invite many of our district substitute teachers to participate in this valuable school safety training. We look forward to continuing important conversations and fine tuning our school safety procedures and processes in the months to come.



Bathroom Beautification Project

Students are organized into four main groups as they begin work on the AMS Bathroom Beautification project. The four main themes have been assigned to various winners from grades 5, 6, 7, and 8. We had our first planning meetings in early March and cannot wait to get started.

LOCKER ROOM LAVATORY
(Boys Upstairs Bathroom)

SCHOOL PRIDE (AMS THEME) POTTY
(Boys Downstairs Bathroom)

NATURE CALLS
(Girls Upstairs Bathroom)

WORDY WASHROOM
(Girls Downstairs Bathroom)

Intramural Basketball

In between the winter and spring sports season, we have many students who take advantage of intramural basketball after school. We have been able to include students from Mont Vernon Village School, who arrive by bus at the end of their school day. This has been a great opportunity for students who may not otherwise have an opportunity to play basketball.

Teacher Supervision and Evaluation

On Tuesday, October 11th, we started visiting classrooms for documented observations (formal and informal) as part of the teacher evaluation process. We have put significant time into completing formal observations over the past few months. *These observations include a pre-meeting, observation block, and post meeting, with written documentation for all three parts.* We will continue to update the board each month about our progress toward completion of this process for the 2022-2023 school year.

As of 03.15.2023:

Type	Completed	Remaining	Total
Informal	31	145	176
Formal	34	4	38

Staffing Update

Amherst Middle School has had some recent mid-year departures and we are looking for long term substitutes to fill those roles for the remainder of the 2022-2023 school year.

- Social Worker (5/6)
- Learning Specialist
- Office Manager (due to shift within SAU)

We are very excited about several positions that have been posted and are at various stages of the application review and hiring process for the 2023-2024 school year.

- Computer Teacher
- Math Interventionist
- 7th Grade English Language Arts Teacher
- Front Office Secretary
- Learning Specialist
- Social Worker (5/6)
- Health Teacher
- Physical Education Teacher

Upcoming Events

March 13 (Mon): T3 Wellness Rotation Begins

March 14 (Tues): Local Voting Day, 6:00am-8:00pm, Souhegan High School

March 15 (Wed): NJHS Induction, 6:30pm (NEW DATE)

March 17 (Fri): Festive Friday - Wear Green (St. Patrick's Day)

March 24 (Fri): Festive Friday - Basketball Gear (March Madness)

Week of March 27: Spring Sports begin

March 30 (Thurs): Festive Friday - Baseball Gear (Red Sox Opening Day)

March 31 (Fri): AMS Olympics - more info to come

April 3 (Mon): Q4 begins

April 24-28: NO SCHOOL, Spring Recess



Enrollment

	August 2022	Sept. 2022	Oct. 2022	Nov. 2022	Dec. 2022	Jan. 2023	Feb. 2023
TOTAL	634	638	640	639	639	640	641
5th	136	138	138	138	138	138	138
6th	152	150	151	151	151	151	151
	August 2022	Sept. 2022	Oct.2022	Nov.2022	Dec. 2022	Jan. 2023	Feb. 2023
7th	167 (29MV)	169 (32MV)	170 (33MV)	170 (33MV)	169 (33MV)	169 (33MV)	170 (33MV)
8th	179 (34MV)	181 (33MV)	181 (33MV)	180 (33MV)	181 (33MV)	182 (34MV)	182 (34MV)

Respectfully submitted to the Amherst School Board on March 15, 2023

Kristen Gauthier, Principal, Amherst Middle School

SAU #39

3/28/2023

Mont Vernon Village School

March Facilities Update

Vendor Maintenance Completed

- Installation of rain/water diverter for kitchen exterior entrance
- Air quality testing
- EPA AHERA 3-Year Reinspection
- Building repairs for water damage areas
- Winter storm cleanup and hazardous tree removal on playground
- Temporary facilities cleaning services
- Waste management services weekly schedule
- Monthly pest services monitoring program

MVVS Facilities Staff Projects Completed

- Setup and breakdown of school and town events
- Secured smoke detector to base in room E1
- Replaced single pole switch in main office conference room
- Relocated four totes from the Library to MPR
- Care and upkeep of grounds
- [Daily water meter readings](#)
- [Daily cleaning and disinfecting](#)
- Weekly generator test
- [Weekly fuel readings \(building fuel and generator\)](#)
- [Monthly fire extinguisher inspection](#)
- [Monthly underground storage tank inspection](#)

Upcoming Work

- Troubleshoot/repair boiler pump #1 leaking



**MVVS Co-Curriculars Report
2022-2023**

Club	When	Students
Mural	Fall 2022	12 (Capacity)
Spanish	Fall 2022	6
Game	Fall 2022	16 (wait list)
Fantasy Drawing	Winter-Spring 2023	14 (Capacity)
Electric Design	Winter-Spring 2023	10 (Capacity)

AMHERST, MONT VERNON, SOUHEGAN, and SAU39 POLICY**GBGBA - USE OF AUTOMATED EXTERNAL DEFIBRILLATOR(S)**

The Board authorizes the use of Automatic External Defibrillators (AED) in emergency situations. The use, administration, and maintenance of the AED is subject to the following conditions:

1. **Location of the AEDs:** The Superintendent, building principal and school nurse shall select and approve the locations for the AEDs.
2. **Authorized Employees/Training of Users:** AEDs will be administered only by those employees designated by the principal, in consultation with the school nurse. Employees will be authorized after they have successfully received and completed appropriate training in cardiopulmonary resuscitation and AED use. Such training may be provided by the school nurse or from another source acceptable to the school nurse and principal.
3. **Maintenance:** AEDs will be maintained by the school nurse, or his/her designee. Maintenance shall be done according to the AED manufacturer's specifications. The school nurse will maintain a record of all maintenance that has been performed on the AEDs.
4. **Registration of AEDs:** In accordance with RSA 153-A:33, the school nurse or designee shall register the AEDs with the New Hampshire Department of Safety. Sample registration forms at www.state.nh.us/safety/ems/aed_public_registry_packet.pdf.
5. **Incident Reporting:** The school nurse or designee shall report all instances of AED use with the New Hampshire Department of Safety. See sample incident report forms at www.state.nh.us/safety/ems/aed_public_registry_packet.pdf.
6. **Liability Limited:** The District, and persons administering the AED(s), shall enjoy the limitations of liability as specified in RSA 153:A-31, as well as other sources of law.

All employees of the District are expected to comply with the administration of this policy. Any violation of this policy shall constitute grounds for disciplinary action, up to and including termination of employment.

Legal References:

*RSA 153-A:28-33, Automated External Defibrillation
State of NH, Bureau of Emergency Medical Services,
271-4568*

1 Mont Vernon School Board
2 Tuesday, March 7th, 2023
3 Meeting Minutes- Not Approved

4 Attendees:

5 Administration: Interim Superintendent- Steven Chamberlin, Assistant Superintendent- Christine
6 Landwehrle, SAU #39 Business Administrator- Amy Facey, Tom Lecklider- MVVS Principal,
7 Charlene Brown- MVVS Math Specialist, and Maggie Holm- MVVS Reading Specialist.

8 Mont Vernon Village School Board: Chair- Sarah Lawrence, Vice Chair- Jessica Hinckley,
9 Peter Eckhoff, and George Torres.

10 Meeting Minutes: Danae A. Marotta

11 Public: Mont Vernon Community Members

12 Meeting Summary:

- 13 • Reading Specialist, Ms. Maggie Holm and Math Specialist, Ms. Charlene Brown
14 provided an overview of the Math and Reading Programs.
- 15 • Assistant Superintendent, Ms. Christine Landwehrle, gave the board an overview of
16 Bridges Math.
- 17 • The Board motioned to approve consent agenda items 1. AMS Feb. Principal’s Report,
18 2. Sept. 2022 Treasurer’s Report, 3. Oct. 2022 Treasurer’s Report, 4. Unanticipated
19 Revenue \$675, 5. Feb. 2023 Facilities Update, 6. Budget Transfer 2023-003, 7. Budget
20 Transfer 2023-004, 8. Kindergarten Math Curriculum, 9. Grade 1 Math Curriculum, 10.
21 Grade 2 Math Curriculum, 11. Grade 3 Math Curriculum, 12. Grade 4 Math Curriculum,
22 13. Grade 5 Math Curriculum and 14. Feb 8th 2023 Draft Minutes.
- 23 • The Board reviewed the SAU #39 Insights Report
- 24 • SAU #39 Business Administrator, Ms. Amy Facey, presented the board with an update
25 on MVVS Nutrition Services.
- 26 • The Board motioned to accept June 8th as the last day of school dependent upon meeting
27 or exceeding the state guidelines for hours. If they go underneath the state guidelines,
28 then days will be added to meet the state guidelines.

29
30 I. Call to Order

31 **Chair of the Mont Vernon School Board, Ms. Saran Lawrence, called the meeting to order**
32 **at 6:00PM.**

33 II. Public Comment I of II

34 No Public Comment

35 III. Overview of the Reading and Math Program

36 Principal, Mr. Tom Lecklider, noted that they are lucky to have both Reading and Math
37 Specialists here for one presentation. Most of our students fall into Tier I and there is a segment
38 of Tier II and then Tier III. You will hear about push in supports and pull out supports. He
39 introduced Ms. Charlene Brown, Math Specialist and Ms. Maggie Holm, Reading Specialists.

40 Ms. Brown noted that currently there are 41 students in 1-6 who participate in small group
41 instruction twice a week. In K, support is provided in Math Centers two days per week in each
42 classroom. In grade 1 and 2 there are 19 students pulled out for a 40 min weekly enrichment
43 session. Each grade level also has weekly whole- class enrichment.

44 Ms. Holm commented that currently there are 43 students in K-6 participating in small group
45 instruction 2-3 times per week. In grade 6, classroom support is provided 2 times per in flexible
46 groupings for curriculum based instruction, focused on reading carefully and responding to text
47 in writing.

48 Ms. Brown discussed Math Support in Action. The typical 40 minute session is in groups of 2-5.
49 Students will do a Number sense game or activity, reinforce prior lesson's content with new
50 application. Practice with game or activity, and formative assessment through independent task.

51 Ms. Holm added that there are a lot of manipulatives. She will monitor progress and then reading
52 fluency progress monitoring and NWEA testing.

53 Ms. Brown and Ms. Holm also discussed that they support teachers through data review, include
54 day to day conversations about lesson concepts and conferring on student progress. They also
55 serve as the curriculum coordinator in their respective subject area allowing for better monitoring
56 of classroom and program needs.

57 Ms. Brown noted that they are hosting a Math Night at the MVVS,

58 Mr. Eckhoff asked how many students overlap.

59 Ms. Holm replied that 75% of her students see Ms. Brown.

60 Principal Lecklider added that it is important to reach the students in the early grades and provide
61 support. The content gets harder and then becomes more intense. The K-3 years are critical, and
62 the coordination is key.

63 Ms. Brown remarked that because they are a small school they can pivot more easily.

64 Mr. Torres asked if they could pinpoint what has helped them achieve high math scores.

65 Mr. Brown noted that if they were to go back 6 years ago, they were not in a good position. They
66 were afforded support through Professional Development, and they are doing amazing.

67 Assistant Superintendent, Ms. Christine Landwehrle, added that Ms. Brown was able to provide
68 support for the teachers and teacher knowledge. It has been a long but exciting journey. They
69 have supportive families and great teachers.

70 The Board thanked Ms. Brown and Ms. Holm.

71 IV. Bridges Math Curriculum Presentation

72 Assistant Superintendent, Ms. Christine Landwehrle, noted this year we are implementing
73 Kindergarten through fifth grade Bridges in Mathematics. It was one of the programs we piloted
74 last year. I wanted to share a little bit about the beliefs and curriculum about the program, you
75 are going to get to see a video one from Clark Wilkins and then one from Mont Vernon.

76 With Bridges in Mathematics these core beliefs are really important. Throughout the program
77 Bridges believes that learning is collaborative and social endeavor and just the importance of that
78 collaboration which you're going to see embedded in the program. That learning takes place
79 through that collaboration and through that social experience for students. Learning is also that
80 process of constructing meaning, this is a truly a constructivist approach. This is the belief that
81 when students build their own learning and their own meaning that's when they truly learn and
82 learning really requires that perseverance and the willingness to experience disequilibrium.
83 Bridges supports the teacher in doing this in a safe way for students and in a comfortable way,
84 but we are pushing our students to be those deep thinkers and really constructing their own
85 meaning about mathematics to deeply understand it. Teachers are working to encourage students
86 to be responsible for their own learning and you're going to see that in our first grade classroom.
87 Teachers are using deep questioning strategies to help draw out student thinking and to help push
88 student thinking so that math discourse is really evident in the program. The program supports
89 teachers in doing that in a way that students feel safe and comfortable. Bridges students they're
90 solving problems using visual models and manipulatives. One of the important pieces in this
91 program which is different from the other program we piloted last year is that this has set models
92 and set manipulatives.

93 Ms. Landwehrle added that Bridges in Mathematics is a comprehensive PK-5 curriculum that
94 equips teachers to fully address state standards in a rigorous engaging and accessible manner.
95 Students gain a deep understanding of concepts, proficiency with key skills and the ability to
96 solve complex problems. The curriculum is composed of three distinct but integrated
97 components: Problems and investigations, Work Places and Number Corner.

98 With problems and investigations, it is a whole group activity and there's periods where you
99 have independent and partner work. It starts with a teacher posing a really challenging problem
100 to students. Students have some time to think independently sometimes to work then they pair
101 they talk they reconvene and then they share out solutions.

102 The next component is Work Places this is a really important component, and you may have
103 heard of Centers. This is the time where students are working in small groups it's more of like a
104 math Center time this happens everyday K-2. It's often shared first as a whole class with students
105 so that they've kind of experienced and understand what to do and then they're able to go off.
106 They work with a partner, and they play the game, and this is the opportunity for the teachers to
107 circulate, to check in with students but also to pull small groups if they have to do a little bit of
108 support in the classroom. That flexible time and this program supports them so it's not just the
109 teacher teaching the whole time it's really the opposite.

110 Ms. Landwehrle played a video showing an example of students using Work Places in a first
111 grade MVVS classroom.

112 Ms. Landwehrle discussed Number Corner. Bridges is both our core math program as well as a
113 supplemental calendar math program and they are they do have to be implemented together
114 because about 30% of the grade level standards are actually taught only through number corner.
115 Students are getting 60 Minutes of math and 20 minutes of Number Corner so they have a
116 significant amount of math every single day, but students don't even think about Number Corner
117 as being part of math it does not have to be at the same time A lot of times teachers might do a
118 morning meeting and then go right into number corner and math happens later. The regular part
119 of their math day might happen later and again it feels like a lot of time for math, but you can see
120 that every day in K1 and 2 they're doing workplaces. Again, a teacher can separate workplaces
121 and have that at a separate time during the day the 60 minutes doesn't necessarily have to be
122 continuous, so our younger learners have a little bit more flexibility with breaking that up.
123 Number corner is really just Calendar Math, but students are learning about patterns, fractions,
124 and data. It is a really interesting way for them to track things and to use mathematics in a true
125 realistic kind of way.

126 Ms. Brown noted that she is thinking that this is fourth grade. She likes Number Corner because
127 it allows the students to use math more readily, they are able to retain more.

128 Ms. Landwehrle added that Bridges intentionally revisits concepts throughout the year.

129 She displayed a video of CW students in second grade using Number Corner.

130 She reviewed the Math Resource Timeline:

- 131 • Jan-Feb 2020 Reviewed programs for alignment and fit.
- 132 • March 2021 Math Review Committee formed
- 133 • March- May 2021 Committee met, reviewed programs, moved to a pilot
- 134 • June 2021 Developed a pilot plan and professional development supports
- 135 • 2021-2022 School year Piloted Bridges in Mathematics and Illustrative Math, Provided
- 136 PD and Implementation support, collected feedback.
- 137 • May- June 2022 Reviewed pilot feedback, determined program to implement.

138 Ms. Landwehrle concluded her presentation. With implementation and support, they purchased
139 all necessary materials, provided 2 full days of summer PD with Bridges trainers, provided 1 day
140 for grade level planning and implementation, developed scope and sequence for year 1
141 implementation, provided time during Late Starts this year for grade level collaboration and
142 implementation support and October In-Service Day was dedicated to math sessions and grade
143 level work time.

144 Ms. Lawrence asked for questions.

145 Mr. Torres commented that the teachers only had two days of professional development it speaks
146 to the teachers and is impressive.

147 Ms. Landwehrle replied that they had training and support, and implementation went smoothly.

148 Mr. Eckhoff suggested that they promote their Math Night at the Town Meeting. He asked when
149 they engage the students with their learning to real life. There has been a disconnect and he
150 would encourage the teachers to do that.

151 Ms. Brown remarked that is an area in which they can grow. They were not there in the past, but
152 they are there now. She thinks it is a wonderful idea.

153 Ms. Landwehrle added that they need a similar Math Week.

154 Ms. Brown noted that math anxiety is real, and everyone is a mathematician.

155 Principal Lecklider added that it is part of the growth mindset.

156 Mr. Chamberlin commented that it is great work.

157 V. Consent Agenda

158 Ms. Lawrence noted that there are 14 items on the consent agenda. 1. AMS Feb. Principal's
159 Report, 2. Sept. 2022 Treasurer's Report, 3. Oct. 2022 Treasurer's Report, 4. Unanticipated
160 Revenue \$675, 5. Feb. 2023 Facilities Update, 6. Budget Transfer 2023-003, 7. Budget Transfer
161 2023-004, 8. Kindergarten Math Curriculum, 9. Grade 1 Math Curriculum, 10. Grade 2 Math
162 Curriculum, 11. Grade 3 Math Curriculum, 12. Grade 4 Math Curriculum, 13. Grade 5 Math
163 Curriculum and 14. Feb 8th 2023 Draft Minutes.

164 **Ms. Hinckley motioned to approve the items in the Consent Agenda. 1. AMS Feb.**
165 **Principal's Report, 2. Sept. 2022 Treasurer's Report, 3. Oct. 2022 Treasurer's Report, 4.**
166 **Unanticipated Revenue \$675, 5. Feb. 2023 Facilities Update, 6. Budget Transfer 2023-003,**
167 **7. Budget Transfer 2023-004, 8. Kindergarten Math Curriculum, 9. Grade 1 Math**
168 **Curriculum, 10. Grade 2 Math Curriculum, 11. Grade 3 Math Curriculum, 12. Grade 4**
169 **Math Curriculum, 13. Grade 5 Math Curriculum and 14. Feb 8th 2023 Draft Minutes. Mr.**
170 **Eckhoff seconded the motion. The vote was unanimous, motion passed.**

171 VI. NWEA Insights Report

172 Ms. Landwehrle added that this is all of SAU 39 and you can see where the schools are, and they
173 are listed out. Mont Vernon is all green and that is positive. They do break down by gender and
174 there are not huge discrepancies. This is a helpful report to have.

175 Mr. Chamberlin remarked that Ms. Landwehrle is trying to develop a case study approach and he
176 was not able to do that this year. They are looking through different lenses not just NWEA data.

177 Ms. Lawrence asked for questions.

178 There were no questions or comments.

179 VII. Food Service Projections

180 SAU #39 Business Administrator, Ms. Amy Facey, noted that she meets with SAU #39 Food
181 Service Director, Ms. Krystal Gendreau weekly. Overall positive changes have been seen this
182 school year throughout the quality of food, service, and student interaction with the addition of

183 an Interim Manager and employee. The Manager has included the students in helping create
184 menu options they enjoy; and they offer a Lucky Tray option twice a month to help increase
185 participation.

186 The new equipment has been delivered and installed successfully. The addition of the new
187 dishwasher, oven and stovetop has helped increase the quality of food being able to be offered
188 because of its proper working condition. There is no foreseen need for new equipment in the
189 immediate future.

190 The bad news is that MVVS is projecting a loss of \$17,855. The loss is due to increased cost in
191 goods and supplies as well as staffing challenges. Food Service has seen an increase in cost of
192 goods ranging from 20%-48%. The good news is that Nutrition Services has a fund balance of
193 \$31,000. These funds will be used to cover the financial loss at the end of the school year. There
194 is no projected need for a general fund transfer. Nutrition Services is cutting back on staffing
195 hours as well as purchasing.

196 Mr. Chamberlin added that it is hard to with a small school. Ms. Facey is doing great overseeing
197 and Ms. Gendreau is as well.

198 Mr. Torres added that margins are thin to begin with. He understands the challenges.

199 Ms. Facey noted that she has cut down on paper goods.

200 Mr. Chamberlin noted that this is the place where we can look at those initiatives such as using
201 metal utensils.

202 Mr. Torres added that wouldn't there be a tradeoff with washing.

203 Mr. Chamberlin responded that they are looking at that.

204 Ms. Facey noted that with Ms. Gendreau on board and they are able to course correct.

205 Mr. Eckhoff inquired about the cost of \$29,641.

206 Ms. Facey clarified that those are supplies.

207 Mr. Eckhoff noted that the state/government should pay for the food. He asked for the food cost
208 amount.

209 Ms. Facey responded that they will get back to him.

210 Mr. Torres asked how many students are receiving Free and Reduced Meals.

211 Ms. Landwehrle replied that 4.27% for Free/Reduced meals and that is the state data on the
212 website.

213 Ms. Facey commented that this is something that she wants to provide to the board quarterly.

214 Mr. Torres asked how often do we run a deficit in the program? It sounds like it is frequently.
215 This is something that they should plan for as well.

216 Principal Lecklider remarked that lunch is \$3.00, and breakfast is \$1.75.

217 The Board thanked Ms. Facey.

218 VIII. Instructional Time and School Calendar Update

219 Mr. Chamberlin commented this journey for me started when I when I arrived in SAU 39 and
220 there was all this discussion about snow days. There's lots of talk about when SAU 39 moved to
221 an hours-based calendar and at the elementary level is 945 hours. Last year, with Mr. Steel when
222 we moved to the start time the Mont Vernon Village School made up the snow days. The
223 Souhegan Cooperative School District made up the snow days. Amherst did not make up the
224 snow day because they had enough hours at 945. This year the Mont Vernon Education
225 Association reached out and through conversation, suggested to add 10 minutes of instructional
226 time in the morning which reduces the unstructured time, and it is a more of a smooth transition
227 to the academic day. Adding that 10 minutes enables the Mont Vernon Village School to meet
228 the minimum requirements of hours and actually exceeds it. With the additional 10 minutes the
229 board now has the opportunity to determine what the end date of school is. Last year, Mr. Steel
230 would continually update the community after a snow day of the projected last day of school.
231 They had three snow days and one flood day.

232 Ms. Lawrence asked for questions.

233 Mr. Chamberlin added that he would be happy to provide more information.

234 Ms. Landwehrle noted that the projected last day of school is June 8th, a Thursday and then
235 potential 5 snow day make up.

236 Ms. Lawrence asked about other districts.

237 Mr. Chamberlin replied that Souhegan has to make up their snow days, they do not have a
238 choice.

239 Mr. Eckhoff inquired is it because they do not have the hours.

240 Mr. Chamberlin replied yes, they have 990 hour requirement.

241 Ms. Hinckley added that the expectation in the community is that June 8th is the last day.

242 Mr. Chamberlin replied possibly not.

243 Ms. Landwehrle explained that there are blue days that are marked as possible make up snow
244 days.

245 Ms. Lawrence noted that she is comfortable with staying with the June 8th.

246 Mr. Chamberlin added that they need to look at instructional time and it is a larger conversation.

247 The board thanked Mr. Chamberlin.

248 Ms. Lawrence suggested they discuss this during a retreat.

249 Mr. Torres asked if they transitioned back to days it would have to involve the MVEA.

250 **Mr. Eckhoff motioned to accept June 8th as the last day of school dependent upon meeting**
251 **or exceeding the state guidelines for hours. If they go underneath the state guidelines then**
252 **days will be added to meet the state guidelines. Ms. Hinckley seconded the motion. The**
253 **vote was unanimous, motion passed.**

254 IX. FY 23-24 Staffing

255 Mr. Chamberlin explained that tonight we will be presenting a nomination slate of our
256 credentialed staff for the 2023-2024 school year. Tenure does not exist in the RSA; it is Due
257 Process. We have a great assessment of all of the teachers that are going into nomination. He is
258 confident and comfortable with the nominations tonight. It was a thorough and thoughtful
259 process.

260 The board thanked Mr. Chamberlin.

261 X. Public Comment II of II

262 No Public Comment

263 XI. Non-Public Session

264 **Mr. Torres motioned to enter into Non-Public Session RSA 91: A 3 II (b and c) at 7:53PM.**
265 **Mr. Eckhoff seconded the motion. The vote was unanimous, motion passed.**

266 **Roll call: Torres- Yes, Hinckley- Yes, Lawrence- Yes, and Eckhoff- Yes.**

SAU 39 Grade 5 English Language Arts Curriculum



Year-Long Scope and Sequence

	September - November 3 months	December - February 3 months	March - April 2 months	May 1 month
Unit Topic and Title	A Character's Journey	Opinion Reading and Writing	Research	Unit Title: Digging Into Mysteries

SAU 39 Grade 5 English Language Arts Curriculum

Unit Overview

Unit Title: A Character's Journey

Unit Summary

In writing, students will write narratives that include all elements of plot– exposition, rising action, climax, falling action, and resolution. The students will also engage in the editing and the revision process to produce a published piece of writing.

In reading, students will read stories with the focus of analyzing how a character changes throughout the story due to the choices they make. They will practice determining character traits and citing evidence to support their thinking. Students will also practice writing summaries and determining the main idea of a text.

Approximate Time Needed

~3 months

Start of year through Thanksgiving

Unit Foundation

Assessed Competencies

Writing
Language
Reading Literature
Reading Informational

Assessed Standards

Reading:

RL 1 - Draw inferences/cite evidence
RL 2 - Theme/Summary
RL 3 - Analyze Story Elements
RL 6 - Point of View
RI 1 - Draw inferences/cite evidence
RF 4 - Fluency

Writing:

W 1-3 - Focus, Development, and Organization
L 1&2 - Conventions of Standard English
L 3-6 - Language and Vocabulary

Curriculum Framing Questions

SAU 39 Grade 5 English Language Arts Curriculum**Enduring Understandings**

Students will understand that...

- Experiences impact our perspective and point of view.
- Readers relate to a character's journey as they change over time.
- Writers reveal character motivation and personality through actions and dialogue.

Essential Questions

- How can a person's decisions and actions impact his or her life?
- How does a character's experiences, decisions, and actions reveal their personalities?

SAU 39 Grade 5 English Language Arts Curriculum

Unit Overview

Unit Title: Opinion Reading and Writing

Unit Summary

In Unit 2, in writing, students primarily focus on generating questions and information from multiple sources to form opinions. They use a variety of skills to formulate opinions including (but not limited to) facts vs. opinions, posing questions, finding reliable sources, citing evidence, close reading strategies, note taking, annotations, and collaborative writing opportunities at both small and whole group levels. Students read Tuck Everlasting, focusing on figurative language, theme, analyzing multimedia elements, and point of view.

Approximate Time Needed

~ 3 months (December - Beginning of March)

Unit Foundation

Assessed Competencies

Reading Literature
 Reading Informational
 Writing
 Language
 Speaking and Listening

Assessed Standards

Reading:

RL 2 - Theme/Summary
 RL 6 - Point of View
 RL 7 - Analyze Multiple Representations
 RI 1 - Draw inferences/cite evidence
 RF 4 - Fluency

Writing / Speaking and Listening:

W 1-3 - Focus, Development, and Organization
 W 5 - Writing Process
 W 8-9 - Use of Sources
 L 1&2 - Conventions of Standard English
 L 3-6 - Language and Vocabulary
 SL 1-3 - Comprehension and Collaboration
 SL 4-6 Presentation of Information and Ideas

Curriculum Framing Questions

SAU 39 Grade 5 English Language Arts Curriculum**Enduring Understandings**

Students will understand ...

- Gathering information from reliable sources will help me create strong opinions
- Supporting my opinion with evidence allows for others to understand my point of view
- There is a lesson to be learned from every experience
- Experiences impact our perspective and point of view.
- Authors use varied language in order to convey meaning and tone in a text.

Essential Questions

- How do writers use evidence to support their opinion?
- How do reader's formulate opinions on a variety of topics?
- How do decisions, actions, and consequences vary depending on the different perspectives of the people involved?

SAU 39 Grade 5 English Language Arts Curriculum

Unit Overview

Unit Title: Research

Unit Summary

Students begin this unit by analyzing various non-fiction text structures. Students then select a topic (National Parks AMS, Revolution MVVS) they are interested in becoming experts on. Students are taught how to conduct a large research project. Students write a research paper and create a project. This unit provides the foundational researching and informational writing skills that will continue to be built upon.

Approximate Time Needed

~2 months March-April

Unit Foundation

Assessed Competencies

Informational Reading
Writing
Speaking and Listening

Assessed Standards

Reading:

RI 5 - Analyze Text Structure

RF 4 - Fluency

Writing / Speaking and Listening:

W 1-3 - Focus, Development, and Organization

W 8-9 - Use of Sources

L 1&2 - Conventions of Standard English

L 3-6 - Language and Vocabulary

SL 1-3 - Comprehension and Collaboration

SL 4-6 Presentation of Information and Ideas

Curriculum Framing Questions

Enduring Understandings

Students will understand that...

- Learners use strong questions to guide them.
- Experts are critical thinkers who gather information from various sources to inform their audience.
- Questions foster inquiry, understanding, and lead to effective communication of ideas.

SAU 39 Grade 5 English Language Arts Curriculum**Essential Questions**

Why do we want to become experts?

How do we effectively transfer knowledge?

SAU 39 Grade 5 English Language Arts Curriculum

Unit Overview
Unit Title: Digging Into Mysteries
Unit Summary
In this unit, students will explore the mystery genre of literature by reading short stories or novels to analyze the elements specific to a mystery. This unit reinforces standards addressed in other units.
Approximate Time Needed
This unit can be done at any point in the school year and would take about 4 weeks.
Unit Foundation
Assessed Competencies
Reading Literature
Assessed Standards
<p>Reading: RL 1 - Draw Inferences / Cite Evidence RL 2 - Theme/Summary RL 6 - Point of View RL 9 - Cross-Text Analysis</p>
Curriculum Framing Questions
Enduring Understandings
<p>Students will understand that...</p> <ul style="list-style-type: none"> ● mystery authors use unique text elements to engage the reader. ● characters help us have empathy and better understand ourselves and others ● mysteries require readers to be critical thinkers and pay attention to details.
Essential Questions
<p>How are people transformed through their relationships with others? What elements does the author use to create mood and how does that influence the character and reader?</p>



Year-Long Scope and Sequence

	September - December 3 months	January - March 3 months	March - May 3 months
Unit Topic and Title	Survival	R.E.S.P.E.C.T. Self, Society and Culture	Hero's Journey

SAU 39 Grade 6 English Language Arts Curriculum

Unit Overview
Unit Title: Survival
Unit Summary
<i>During this study, students will work towards understanding the vocabulary in a given text. Students will use a variety of sentence structures during their writing practice. Students will develop their critical thinking skills by making inferences and citing evidence. In addition, students will be identifying different types of conflicts that exist within a story and summarize the theme of it as well. To help organize and develop critical thinking progress, students will work with the Claim, Evidence, Reasoning model (CER- during the writing process).</i>
Approximate Time Needed
<i>This unit takes approximately 12 weeks and begins in September and goes through December.</i>
Unit Foundation
Assessed Competencies
Reading Literature Writing Language
Assessed Standards
<p>Reading Literature: RL 1 - Draw inferences/cite evidence RL 2 - Theme/Summary RL 3 - Analyze Story Elements RL 4 - Author's Word Choice</p> <p>Writing: W 1-3- Development W 1-3- Focus W-1-3 - Organization W 5 - Writing Process W 8-9 - Use of Sources</p> <p>Language: L 1&2 - Conventions of Standard English</p>

SAU 39 Grade 6 English Language Arts Curriculum

L 3-6 - Language and Vocabulary

Curriculum Framing Questions**Enduring Understandings**

- By observing through actions and the artifacts of individuals and societies, we can infer and understand how it affects the decisions of the individual or society.
- Evidence can be used to support a point of view.
- Certain attributes are necessary for survival. Among them are perseverance, grit, resourcefulness, problem-solving, adaptability, etc.

Essential Questions

- How are resources and attributes important to overcoming challenges and obstacles?
- How does the effective use of evidence and language help me to make a convincing argument?

SAU 39 Grade 6 English Language Arts Curriculum

Unit Overview

Unit Title: R.E.S.P.E.C.T. Self, Society and Culture

Unit Summary

In this unit, students will explore Self, Society and Culture through the lens of young adults who have made impacts on their societies. We will explore stories through different lenses: several novels, picture books, informational texts and videos. We will look at literary elements and techniques through the study of these several novels. Students will also continue to work on building vocabulary skills, comprehension and grammar usage in their writing.

Approximate Time Needed

This unit takes approximately 12 weeks and begins in January and end in March

Unit Foundation

Assessed Competencies

Reading Literature
Reading Informational
Writing

Assessed Standards

Reading Literature:

RL 3 - Analyze Story Elements
RL 5 - Text Structure and Meaning
RL 7 - Analyze Multiple Representation and interpretations

Reading Informational:

RI 5 - Text structure and Meaning
RI 6 - Point of View and Purpose
RI 7 - Analyze Multiple accounts and representations

Writing:

W 1-3 - Focus
W 7 - Research and Inquiry
W 8-9 Use of Sources

Curriculum Framing Questions

SAU 39 Grade 6 English Language Arts Curriculum**Enduring Understandings**

- All beings show loyalty and respect in different ways.
- Showing respect and loyalty makes a difference in the lives of others.
- By understanding the culture of a character or a society we better understand the literature in which we read.

Essential Questions

- What is the relationship between self, society and culture?
- How can multiple sources and representations further develop and inform our understanding of a character, topic, event, etc?
- How do the tools an author employs help convey messages?

SAU 39 Grade 6 English Language Arts Curriculum

Unit Overview
Unit Title: Hero's Journey
Unit Summary
<i>In this unit, students will explore the Hero's Journey and how Joseph Campbell's theory of character development coincides and applies to all hero stories. We will focus on narrative writing and students will apply their knowledge of the hero's journey in their own writing. We will look at the path of the hero through Greek mythology, modern day film, and literature.</i>
Approximate Time Needed
<i>March to June- Approximately 3 months</i>
Unit Foundation
Assessed Competencies
Reading Literature Reading Informational Writing Speaking and Listening Language
Assessed Standards
<p>Reading Literature: RL 6 - Point of View RL 9 - Cross -Text Analysis</p> <p>Reading Informational: RI 9 - Cross -Text Analysis</p> <p>Writing: W 1-3 - Organization W 8&9 - Use of Sources</p> <p>Speaking and Listening: SL 1-3 - Comprehension and Collaboration SL 4&5 - Presentation of Information and Ideas</p>

SAU 39 Grade 6 English Language Arts Curriculum**Language:**

L 1&2 - Conventions of Standard English

L 3-6 - Language and Vocabulary

Curriculum Framing Questions**Enduring Understandings**

- Heroic plots follow similar patterns and formats. Students will be able to use their knowledge of these patterns and recognize epic elements in other literature.
- Heroes often reflect the values of society and their quests symbolize progress, growth, and stability.
- Epics are projections of society's hopes for their culture.

Essential Questions

How do stories illustrate the belief systems and customs of the cultures that created them?

**New Hampshire Department of Education
School Year 2023-2024**

GRANT PROGRAM ASSURANCES DOCUMENT

Following are the 2023-2024 school year (SY) New Hampshire Department of Education (NHED) **ESEA Program Assurances** for the following federal formula grants (see below).

DEADLINE by **May 5, 2023**, the entire ESEA Program Assurances document should be:

- Emailed to ESEAAssurances@doe.nh.gov **and**
- Uploaded in the Grants Management System (GMS) on the LEA homepage for the 2023-2024 SY

Superintendent/Charter School Administrator: indicate which federal program(s) in which the LEA is accepting federal funds for the 2023-2024 SY.

Elementary and Secondary Education Act (ESEA) Programs	Participating	Not participating
Title I, Part A (Improving Basic Programs Operated by LEAs)	<input type="checkbox"/>	<input type="checkbox"/>
Title II, Part A (Supporting Effective Instruction state grants)	<input type="checkbox"/>	<input type="checkbox"/>
Title III, Part A (English Language Acquisition, Language Enhancement, and Academic Achievement Act)	<input type="checkbox"/>	<input type="checkbox"/>
Title IV, Part A (Student Support and Academic Enrichment Grants)	<input type="checkbox"/>	<input type="checkbox"/>
Title IV, Part B (21 st Century Community Learning Centers)	<input type="checkbox"/>	<input type="checkbox"/>
Title V, Part B, Subpart 2 (Rural and Low-Income School Program)	<input type="checkbox"/>	<input type="checkbox"/>
IDEA, Part B (Individuals with Disabilities Education Act)	<input type="checkbox"/>	<input type="checkbox"/>
Perkins V (Carl D. Perkins Strengthening Career and Technical Education for the 21st Century Act)	<input type="checkbox"/>	<input type="checkbox"/>

Superintendent/Charter School Administrator Contact Information:

Local Education Agency (LEA): _____ SAU Number: _____

Superintendent/Charter School Administrator Contact Name: _____

Superintendent/Charter School Administrator Contact Phone: _____

Superintendent/Charter School Administrator Contact Phone Email: _____

Local Education Agencies (LEAs) must submit a signed copy of these Grant Assurances to the NHED prior to receiving formula funds for grants awarded under the Elementary and Secondary Education Act (ESEA), as amended by the Every Student Succeeds Act (ESSA), Individuals with Disabilities Education Act (IDEA) and Carl D. Perkins Strengthening Career and Technical Education for the 21st Century Act. By signing these Grant Assurances, the LEA assures that it will accept and administer these formula funds in accordance with all applicable Federal and State statutes and regulations.

As the Superintendent/Charter School Administrator you must carefully review and sign each funding source that you will be accepting for the 2023-2024 SY. There is a signature field for Title III certification and one signature block at the end of the document Assurances that must be signed. Once the document is fully executed it needs to be emailed to ESEAAssurances@doe.nh.gov and uploaded to the LEA homepage of the online Grants Management System (GMS) no later than May 5, 2023. The NHED ESEA team will review and subsequently approve/return the document if it is/is not fully executed. **ESEA grants will not be substantially approved until the LEA has a fully executed and approved ESEA Program Assurances document on file with NHED.**

At the end of this document, you will find the General Education Provisions Act (GEPA) Section 427 which requires each LEA applying for federal funds to include in its application a description of the steps the LEA proposes to take to ensure equitable access to and participation in its federally assisted programs for students, teachers, and other program beneficiaries with special needs. The statute highlights six types of barriers that can impede equitable access or participation: gender, race, national origin, color, disability, or age. Based on local circumstances, you should determine whether these or other barriers may prevent your students, teachers, et al from such access to, or participation in, the federally funded projects or activities.

Each LEA accepting federal grants must provide a description of how it will ensure equitable access for students and teachers to participate in federally assisted programs. Please provide a clear and succinct description of how you plan to address those barriers that are applicable to the LEAs circumstances.

Please remember that Program Assurances are reviewed and signed by you, the Superintendent/Charter School Administrator, as a way of indicating your agreement with the laws and regulations specific to certain grant types. The assurances below are not all-inclusive as to the entire scope of requirements for the LEA. Superintendents/Charter School Administrators are responsible for understanding all requirements of the grants they receive.

The Process:

Please read each step carefully:

1. The Superintendent/Charter School Administrator indicates which federal program(s) in which the LEA is accepting funds for the 2023-2024 SY and provides their contact information.
2. The Superintendent/Charter School Administrator carefully reviews the assurances for each federal program in which the LEA is participating and consults with the LEA School Board/Board of Trustees about the assurances.
3. The Superintendent/Charter School Administrator signs and dates the bottom of the Program Assurance document.
4. **All** Superintendent/Charter School Administrators (or designee) must complete the GEPA section.
5. The assurances must then be emailed to ESEAAssurances@doe.nh.gov and uploaded to the LEA Homepage of the online Grants Management System (GMS) by May 5, 2023.

Please contact your NHED program manager if you have any questions.

Section A: Assurances for ESEA - Title I, Part A

All Sections cited are from the Elementary and Secondary Education Act, as amended by the Every Student Succeeds Act through P.L. 114-95, unless otherwise noted.

The local education agency (LEA) hereby assures the New Hampshire Department of Education that pursuant to the requirements in ESEA, Title I, Part A the LEA will:

A-1 USE FEDERAL FUNDS ONLY TO SUPPLEMENT, NOT SUPPLANT, OTHER RESOURCES

Use federal funds received under this part only to supplement the funds that would, in the absence of such federal funds, be made available from non-federal sources for the education of students participating in programs assisted under Title I, and not to supplant such funds. *Section 1118(b)*.

Under ESEA, LEAs must demonstrate that the methodology they use to allocate state and local funds to schools provides each Title I school with all of the state and local money it would receive if it did not participate in the Title I program. This should expand Title I's spending options. Title I costs must still be allowable and must still support eligible students among other requirements.

A-2 MEET COMPARABILITY OF SERVICES REQUIREMENTS

Ensure compliance with all comparability requirements, including establishing and implementing on a grade-span by grade-span basis or a school-by-school basis: (a) a local educational agency-wide salary schedule; (b) a policy to ensure equivalence among schools in teachers, administrators, and other staff; and (c) a policy to ensure equivalence among schools in the provision of curriculum materials and instructional supplies. *Section 1118(c)*.

A-3 INFORM SCHOOLS ABOUT SCHOOLWIDE PROGRAM OPTIONS AND PROVIDE TECHNICAL ASSISTANCE TO SCHOOLWIDE PROGRAMS

Inform eligible schools (40% poverty and above) and parents of schoolwide program authority and the ability of such schools to consolidate funds from federal, state, and local sources under *Section 1114*.

Provide technical assistance and support to schoolwide programs, including a one-year planning period (exceptions provided in *Section 1114 (b)(1)*), in consultation with stakeholders described in *Section 1114(b)(2)* resulting in a written plan that addresses the required components pursuant to *Section 1114*.

A-4 PROVIDE SERVICES TO ELIGIBLE STUDENTS IN TARGETED ASSISTANCE SCHOOLS

Provide supplementary services to educationally disadvantaged students in Title I schools. Eligible students are children identified by the school as failing, or most at risk of failing, to meet the state's challenging student academic achievement standards on the basis of multiple, educationally related, objective criteria, pursuant to *Section 1115*.

A-5 PROVIDE ASSISTANCE TO SCHOOLS TO CLOSE THE ACHIEVEMENT GAP

Ensure that all children receive a high-quality education and close the achievement gap between children meeting the challenging State academic standards and those children who are not meeting such standards. *Section 1112(b)*.

A-6 ENSURE QUALIFIED AND EFFECTIVE EDUCATORS IN ALL LEA SCHOOLS

Ensure, through incentives for voluntary transfers, the provision of professional development, recruitment programs, or other effective strategies, that students from low-income families and minority students are not taught at higher rates than other students by unqualified, out-of-field, or beginning educators. *Section 1111(g)(1)(B)*.

Ensure that all teachers and paraprofessionals working in a program supported with Title I funds meet applicable state certification and licensure requirements, including any requirements for certification obtained through alternative routes to certification. *Section 1111(g)(2)(J)*.

At the beginning of each school year, the LEA receiving funds under this Part shall notify the parent(s) of each student attending any school receiving funds under this Part that the parents may request, and the LEA will provide the parents on request (and in a timely manner), information regarding the professional qualifications of the student's classroom teachers, including at a minimum, the following: (I) Whether the students' teacher (I) has met State qualifications and licensing criteria for the grade levels and subject areas in which the teacher provides instruction; (II) is teaching under emergency or other provisional status through which State qualification or licensing criteria have been waived; and, (III) is teaching in the field of discipline of the certification of the teacher. *Section 1112(e)(1)*.

A-7 USE INTERVENTIONS THAT IMPROVE OUTCOMES FOR STUDENTS

Take into account the strength of the evidence when selecting curricula and relevant interventions, identifying supports, services, and interventions that are likely to be effective for improving student outcomes. Title I, Section 1003 requires the use of evidence-based interventions that meet higher levels of evidence for schools identified for Comprehensive or Targeted Support and Improvement. *Section 1003 (b)(1)(B)* and *Section 8101(21)(A)*.

A-8 ASSIST SCHOOLS TO INCREASE PARENT AND FAMILY ENGAGEMENT

Develop and maintain a written policy on parent and family engagement and work in consultation with schools as they develop and implement their plans for activities under *Section 1116*. Parents shall be notified of this policy in an understandable and uniform format and to the extent practicable, provided in a language the parents can understand. Such policy shall be made available to the local community and updated periodically to meet the changing needs of parents and the school. *Section 1116(b)(1)*.

Conduct outreach to all parents and family members and implement programs, activities, and procedures for the involvement of parents and family members in programs assisted under this Part consistent with this Section. Such programs, activities, and procedures shall be planned and implemented with meaningful consultation with parents of participating children. Each LEA shall develop jointly with, agree on with, and distribute to, parents and family members of participating children a written parent and family engagement policy. The policy shall establish the LEA's expectations and objectives for meaningful parent and family involvement. *Section 1116(a)(1-2)*.

A-9 ALIGN EARLY CHILDHOOD SERVICES WITH HEAD START STANDARDS

In the case of an LEA that chooses to use funds under this Part to provide early childhood education services to low-income children below the age of compulsory school attendance, ensure that such services comply with the performance standards established under *Section 641A(a)* of the Head Start Act (*42 USC §9836a(a)*). *Section 1112(c)(7)*.

A-10 PROVIDE EQUITABLE SERVICES FOR ELIGIBLE STUDENTS IN PRIVATE SCHOOLS:

Provide, after timely and meaningful consultation with private school officials, equitable services to eligible students attending private elementary and secondary schools in accordance with *Section 1117*.

The LEA must consult with each non-public school about the Title I, Part A grant. The LEA must maintain a written record of the consultation in its records and provide a copy to the SEA by emailing ESAffirmation@doe.nh.gov and posting the fully executed document on the LEA homepage in the online Grants Management System (GMS).

A-11 IMPLEMENT THE STATEWIDE ASSESSMENT PROGRAM AND USE ASSESSMENT RESULTS TO REVIEW AND ASSESS PROGRESS:

Comply with the statewide assessment program requirements under *Section 1111 (b)(2)* or Innovative Assessment and Accountability Demonstration Authority under *Section 1204(b)(1)*, (i.e. Performance Assessment for Competency Education). Use the results of the statewide assessment and other measures or indicators available to the LEA, to review annually the progress of each school served by the LEA and receiving funds under this Part. In addition, make widely available through public means (includes posting in a clear and easily accessible manner on the LEA's website and, where practicable, on the website of each school served by the LEA for each grade level served, information on each assessment required by the State to comply with *Section 1111*, other assessments required by the State, and where such information is available and feasible to report, assessments required by the LEA, including: (i) subject matter assessed; (ii) the purpose for which the assessment is designed and used; (iii) the source of the requirement for the assessment; and (iv) where such information is available: (I) the amount of time students will spend taking the assessment and the schedule for the assessment; and (II) the time and format for disseminating results.

A-12 PARTICIPATE IN THE NATIONAL ASSESSMENT OF EDUCATIONAL PROGRESS (NAEP), GRADES 4 and 8, READING AND MATHEMATICS:

Participate, if selected, in NAEP for reading and mathematics in grades 4 and 8 carried out under *Section 303(b)(3)* of the NAEP Authorization Act (*20 USC SEC 9622(b)(3)*).

A-13 PROVIDE TIMELY STUDENT REPORTS TO PARENTS AND TEACHERS

Ensure that the results from the statewide academic assessments required under *Section 1111(b)(2)* and *Section 1204(b)(1)* will be provided to parents and teachers as soon as practicable after the assessment is taken, in an understandable and uniform format and, to the extent feasible, in a language that the parents can understand.

A-14 PUBLICLY DISSEMINATE ANNUAL LEA AND SCHOOL REPORT CARDS

Disseminate LEA and school report cards containing, at a minimum, information on teacher quality, assessment, and school and LEA accountability to all schools in the LEA and to all parents of students attending those schools in an understandable and uniform format and, to the extent practicable, in a language that the parents can understand, and make the information available through public means. *Section 1111(h)(2)*.

A-15 COORDINATE WITH OTHER EDUCATIONAL SERVICES

Coordinate and integrate services provided under this Part with other educational services at the LEA or individual school level, such as services for English Learners, children with disabilities, migratory children, American Indian, Alaska Native, and the Native Hawaiian children, and homeless children and youths, in order to increase program effectiveness, eliminate duplication, and reduce fragmentation of the instructional program.

In compliance with *Section 1112*, coordinate and integrate services with other programs under this Act (including Title I, Part C, Title II, Title III, etc.), the Individuals with Disabilities Education Act, the Rehabilitation Act of 1973, the Carl D. Perkins Career and Technical Education Act of 2006, the Workforce Innovation and Opportunity Act, the McKinney-Vento Homeless Assistance Act, the Head Start Act, the Adult Education and Family Literacy Act, and other Acts, as appropriate. Equity of services will be met for disadvantaged students, to include:

- Selecting migratory children who are eligible to receive services on the same basis as other children who are selected to receive services;
- Conducting outreach to identify homeless children and youth and working in consultation with shelters and other community agencies to identify and remove barriers to enrollment;
- Assuring space is available in Title I programs for students in foster care, homeless children and youth, and that homeless students are eligible for Title I services by virtue of their homelessness.
- Complying with the requirements of Immigrant Data Collection Survey located in the NH DOE Education Statistics System on an annual basis to ensure appropriate services are provided to English language learners; and
- If the LEA uses Title I or Title III funds to provide a language instruction educational program as determined under Title III, the LEA must comply and coordinate parent services for English learners as outlined in *Section 1112(3)(A-D)*.

A-16 ENSURE THE EDUCATIONAL STABILITY OF STUDENTS IN FOSTER CARE

Enroll foster youth or allow the foster youth to remain in their school of origin, unless a determination is made that it is not in the child's best interest to attend that school. Best interest factors include, but are not limited to, appropriateness of the current educational setting and proximity to the school in which the child is enrolled at the time of placement. *Section 1111(g)(1)(E)(i)*.

Ensure that if a determination is made that it is not in the child's best interest to remain in the school of origin, the child will be immediately enrolled in a new school, even if the child is unable to produce records normally required for enrollment. *Section 1111(g)(1)(E)(ii)*.

LEAs will immediately contact the school of origin to obtain relevant academic and other records. *Section 1111(g)(1)(E)(iii)*.

Develop and implement clear written procedures governing transportation for students in foster care in their school of origin when in their best interest. The procedure will be provided, arranged, and funded for the duration of their time in foster care, and ensure that students promptly receive that transportation. The transportation procedure must describe how this requirement will be met in the event of a dispute regarding which agency or agencies (LEA, multiple LEAs or child welfare agency) will pay any additional costs incurred in providing transportation and must describe which agency or agencies will initially pay the additional costs so that transportation is provided promptly during the pendency of the dispute. *Section 1112(c)(5); 34 Code of Federal Regulations §299.13(c)(1)(ii)*.

Designate a point of contact (POC) if the corresponding child welfare agency notifies the LEA in writing that it has designated an employee to serve as a POC for the LEA. *Section 1111(g)(1)(E)(iv)*.

A-17 COORDINATION REQUIREMENTS:

Coordinate activities described under Section 1119 (b) with Head Start agencies and, if feasible, other entities carrying out early childhood development programs. Each LEA shall develop agreements with such Head Start agencies and other entities to carry out such activities, i.e., systematic procedures for receiving records of preschool children, communication, parent and

family engagement, teachers and Head Start to discuss needs of children, joint transition-related training and linking LEA educational services with Head Start agencies. *Section 1119.*

A-18 EDUCATION FOR HOMELESS CHILDREN AND YOUTHS

Reserve Title I, Part A funds as necessary to provide comparable services to homeless children and youth that assist them to effectively take advantage of educational opportunities as provided to children in schools funded under Title I, Part A. These comparable services shall be provided to homeless children and youth in public schools, shelters and other locations where children may live (institutions for neglected children and, where appropriate, local institutions such as local community day school programs). This reservation requirement is not formula driven. The method of determination of such funds shall be determined as follows:

- Based on the total allocation received by the LEA; and,
- Prior to any allowable expenditure or transfers by the LEA. *Section 1113(c)(3)(A).*

Section B: Assurances for ESEA - Title II, Part A

All Sections cited are from the Elementary and Secondary Education Act, as amended by the Every Student Succeeds Act through P.L. 114-95, unless otherwise noted.

The local education agency (LEA) hereby assures the New Hampshire Department of Education that pursuant to the requirements in ESEA, Title II, Part A the LEA will:

B-1 ENGAGE IN CONSULTATION AND USE DATA

Use data (*Section 2102(b)(2)(D)*) and ongoing consultation described in *Section 2102(b)(3)* to continually update and improve activities supported under this Part.

B-2 TARGET FUNDS TO NEEDIEST SCHOOLS

Target funds to schools within the jurisdiction of the LEA that are implementing comprehensive support and improvement activities under *Section 1111(d)* and have the highest percentage of low income children counted under *Section 1124(c)*. *Section 2102(c)*

B-3 ENSURE PRIVATE SCHOOL PARTICIPATION

Comply with *Section 8501* regarding equitable participation by private school teachers in professional development activities. Provide for the equitable participation of private school teachers, and other educational personnel in private schools, and engage in meaningful consultation, in a timely manner, with private school officials during the design and development of their Title II, Part A program. *Section 2102(b)(2)(E)*.

The LEA must consult with each non-public school about the Title II, Part A grant. The LEA must maintain a written record of this consultation in its records and provide a copy to the SEA by emailing ESAffirmation@doe.nh.gov and posting the fully executed document on the LEA homepage in the online Grants Management System (GMS).

B-4 PROVIDE PROFESSIONAL DEVELOPMENT ACTIVITIES

Ensure that all professional development activities provided are evidenced-based and intended to improve the subject matter knowledge and the teaching and leadership skills of teachers, principals, and administrators and, in appropriate cases, paraprofessionals, and coordinated with professional development activities authorized under this Part with professional development activities provided through other Federal, State, and local programs. *Section 2102(b)(2)(F)*.

B-5 SUPPLEMENT, NOT SUPPLANT

Ensure that Title II, Part A funds shall only be used to supplement, and not supplant, non-federal State and local funds that would otherwise be used for activities authorized under Title II, Part A. *Section 2301*.

Section C: Assurances for ESEA - Title III, Part A

All Sections cited are from the Elementary and Secondary Education Act, as amended by the Every Student Succeeds Act through P.L. 114-95, unless otherwise noted.

The local education agency (LEA) hereby assures the New Hampshire Department of Education that pursuant to the requirements in ESEA, Title III, Part A the LEA will:

C-1 CONSULT WITH OTHERS ON PLAN DEVELOPMENT

Assure consultation has occurred with teachers, researchers, school administrators, parents and family members, community members, public or private entities, and institutions of higher education, in developing and implementing the Title III plan. *Section 3116(b)(4)(C).*

C-2 ASSESS ENGLISH PROFICIENCY ANNUALLY

Assess annually the English proficiency of all English learners participating in a program funded under Title III, consistent with *Section 1111(b)(2)(B)* and *(G)*. *Section 3113(b)(3)(A)* and *(B)*.

C-3 USE EFFECTIVE APPROACHES AND METHODOLOGIES

Use effective approaches and methodologies for teaching English learners and immigrant children and youth to: 1) develop and implement new language instruction educational programs and academic content instructional programs for English learners and immigrant children and youth, including early childhood education programs, elementary school programs, and secondary school programs, 2) carry out highly focused, innovative, locally designed activities to expand or enhance existing language instruction educational programs and academic content instructional programs for English learners and immigrant children and youth, 3) implement, within an individual school, school-wide programs for restructuring, reforming, and upgrading all relevant programs, activities, and operations relating to language instruction educational programs and academic content instruction for English learner and immigrant children and youth, 4) implement, within the entire jurisdiction of a local educational agency, agency-wide programs for restructuring, reforming, and upgrading all relevant program, activities, and operations relating to language instruction educational programs and academic content instruction for English learners and immigrant children and youth. *Section 3115(a)(1-4).*

C-4 COMPLY WITH PRIVATE SCHOOL PARTICIPATION REQUIREMENTS

After timely and meaningful consultation with appropriate private school officials, provide to children who are enrolled in private elementary and secondary schools in areas served by such agency, consortium, or entity and to their teachers or other educational personnel, on an equitable basis, educational services or other benefits that address their needs under Title III the program. *Section 8501.*

The LEA must consult with each non-public school about the Title III, Part A grant. The LEA must maintain a written record of the consultation in its records and provide a copy to the SEA by emailing ESAffirmation@doe.nh.gov and posting the fully executed document on the LEA homepage in the online Grants Management System (GMS).

C-5 ASSESS ENGLISH LEARNERS IN ENGLISH

Comply with the requirement in *Section 1111(b)(2)(B)(ix)* regarding assessment of English learners in English. *Section 3113(b)(3)(A).*

C-6 BE IN COMPLIANCE WITH STATE LAWS

Assure, by signing in this section, that the LEA is not in violation of any State law, including State constitutional law, regarding the education of English learners (EL), consistent with *Sections 3125 and 3126. Section 3116(b)(4)(B).*

- C-7 USE TITLE III FUNDS TO ONLY SUPPLEMENT, NOT SUPPLANT, OTHER RESOURCES**
 Use Title III funds in order to supplement the level of Federal, State, and local public funds that, in the absence of such availability, would have been expended for programs for English learner and Immigrant children and youth, and in no way supplant such Federal, State, and local public funds. *Section 3115(g).*

- C-8 USE OF FUNDS**
 Use Title III funds to increase the English language proficiency of English learners, provide effective professional development, and implement effective parent, family, and community engagement activities and strategies that enhance or supplement language instruction educational programs for ELs. *Section 3115(c).*

- C-9 SELECT METHODS OF EFFECTIVE INSTRUCTION**
 Select one or more methods or forms of effective instruction to be used in the programs and activities undertaken by the entity to assist English learners to attain English language proficiency and meet challenging State academic standards. *Section 3115(f)(1)*

- C-10 COMPLY WITH PARENT REQUESTS FOR INFORMATION ABOUT STAFF EDUCATING THEIR CHILDREN**
 Ensure that each LEA that is included in the eligible entity is complying with Section 1112(e) prior to, and throughout, each school year. *Section 3116(b)(4)(A).*

- C-11 COORDINATE WITH HEAD START AND EARLY HEAD START**
 Coordinate activities and share relevant data under the plan with local Head Start and Early Head Start agencies, including migrant and seasonal Head Start agencies, and other early childhood education providers. *Section 3116(b)(4)(D).*

- C-12 USE OF IMMIGRANT SET-ASIDE FUNDS**
 Understand that by accepting Title III Immigrant Set-Aside funds, if applicable, to use these funds to support activities that provide enhanced instructional opportunities for immigrant children and youth and agree to comply with all associated program requirements. *Section 3115(e).*

- C-13 REPORT ON A BIENNIAL BASIS**
 Ensure that at the conclusion of every second fiscal year during which the subgrant is received, the LEA provides the Department of Elementary and Secondary Education (DESE) with a report in the form prescribed by the DESE, on the activities conducted and children served as described in *Section 3121*. ESSA, Title III, *Section 3121(a).*

Title III	
LEA CERTIFICATION ON TEACHERS' FLUENCY IN ENGLISH	
I certify that all teachers in any language instruction educational program for English learners that is, or will be, funded under Title III are fluent in English and any other language used for instruction, including having written and oral communication skills. <i>Section 3116(c).</i>	
Signature of the Superintendent / Charter School Administrator	Date

Section D: Assurances for ESEA - Title IV, Part A

All Sections cited are from the Elementary and Secondary Education Act, as amended by the Every Student Succeeds Act through P.L. 114-95, unless otherwise noted.

The local education agency (LEA) hereby assures the New Hampshire Department of Education that pursuant to the requirements in ESEA, Title IV, Part A the LEA will:

D-1 UNDERSTAND THE PURPOSE OF THE TITLE IV, PART A PROGRAM [ESSA SECTION 4101]

The purpose of the Title IV-A Program is to improve students' academic achievement by increasing the capacity of the LEA schools, and local communities to:

- (1) provide all students with access to a well-rounded education;
- (2) improve school conditions for student learning; and
- (3) improve the use of technology in order to improve the academic achievement and digital literacy of all students.

D-2 PRIORITIZE THE DISTRIBUTION OF FUNDS TO MOST IN NEED SCHOOLS OR STUDENT POPULATIONS [ESSA SECTION 4106 (e)(2)(A)]

The LEA, or consortium of LEAs, shall assure they prioritize the distribution of Title IV, Part A funds to schools that:

- (a) are among the schools with the greatest need (as determined by the LEA);
- (b) have the highest percentages of low-income students;
- (c) are identified for comprehensive support and improvement;
- (d) have consistently underperforming subgroups;
- (e) are identified as a persistently dangerous public elementary school or secondary school under Section 8532.

D-3 DEVELOP AN APPLICATION THROUGH CONSULTATION WITH A TITLE IV-A STAKEHOLDER TEAM [ESSA SECTION 4106 (c)]

An LEA, or consortium of LEAs, shall develop its application through consultation with a Title IV-A Stakeholder Team that includes representatives from a variety of stakeholder groups. The Stakeholder Team should include, but not be limited to, parents, teachers, principals, other school leaders, specialized instructional support personnel, students, community-based organizations, local government representatives, private school leaders who participate in equitable services, other school leaders, and others with relevant and demonstrated expertise in programs and activities designed to meet the purpose of Title IV-A.

D-4 PRIORITIZE ACTIVITIES IN THE APPLICATION ON NEED AND CONDUCT A COMPREHENSIVE NEEDS ASSESSMENT, IF NECESSARY [ESSA SECTION 4106 (d)]

The Stakeholder Team of an LEA, or consortium of LEAs, shall prioritize the needs based on an assessment of for improvement of—

- (a) access to, and opportunities for, a well-rounded education for all students;
- (b) school conditions for student learning in order to create a healthy and safe school environment; and
- (c) access to personalized learning experiences supported by technology and professional development for the effective use of data and technology.

Exception: A local educational agency receiving an allocation under section 4105(a) in amount that is less than \$30,000 shall not be required to conduct a comprehensive needs assessment.

Frequency of Needs Assessment: Each LEA, or consortium of LEAs, shall conduct a needs assessment described above at least once every 3 years.

D-5 PROVIDE EQUITABLE SERVICES FOR ELIGIBLE STUDENTS IN PRIVATE SCHOOLS [ESSA SECTION 4106 (e)(2)(B)]

The LEA will provide, after timely, meaningful, and continued consultation with private, nonprofit (ESSA Section 8101) school officials, equitable services to eligible students attending private, nonprofit elementary and secondary schools in accordance with Section 8501.

The LEA must consult with each non-public school about the Title IV, Part A grant, and include representation on their Stakeholder Team. The LEA must maintain a written records of consultation and participation in its records and provide a copy of the initial consultation to the SEA by emailing ESAffirmation@doe.nh.gov and posting the fully executed document on the LEA homepage in the online Grants Management System (GMS).

D-6 USE TITLE IV, PART A FUNDS FOR STUDENT SUPPORT AND ACADEMIC ENRICHMENT [ESSA SECTION 4106 (e)(2)]

The LEA will assure that one of these conditions shall apply:

(1) If the LEA, or consortium of LEAs, receives a Title IV-A allocation in an amount less than \$30,000, shall be required to develop activities that support at least one of the three Title IV-A Program areas. [ESSA Section 4106 (f)]

(2) If the LEA, or consortium of LEAs, receives a Title IV-A allocation greater than \$30,000, the LEA shall be required to develop activities that support at least one of the three Title IV-A Program areas, in the following proportion:

- use not less than 20 percent of funds received under Title IV-A to support one or more of the activities authorized under section 4107; activities to support well-rounded educational opportunities. [ESSA Section 4106 (e)(2)(C)]
- use not less than 20 percent of funds received under Title IV-A to support one or more of the activities authorized under section 4108; activities to support safe and healthy students. [ESSA Section 4106 (e)(2)(D)]
- use a portion of funds received under Title IV-A to support one or more activities authorized under section 4109(a), but will not use more than 15% of funds in this program area to purchase technology infrastructure to support the effective use of technology, according to section 4109(b). [ESSA Section 4106 (e)(2)(E)]

D-7 USE FEDERAL FUNDS ONLY TO SUPPLEMENT, NOT SUPPLANT, OTHER RESOURCES [ESSA SECTION 4110]

The LEA will use Title IV, Part A funds only to supplement, not supplant, non-Federal funds that would otherwise be used for activities that are authorized under Title IV, Part A, but are either state/locally required or have been previously funded through state or local budgets.

D-8 ANNUAL REPORTING TO THE STATE [ESSA SECTION 4104]

The LEA will annually report to the State for inclusion in the report described in Section 4104(a)(2) how funds are being used under Title IV-A, including the degree to which the LEA has made progress toward meeting the objectives and outcomes of their activities as described in 4106(e)(1)(E).

Section E: Assurances for ESEA - Title IV, Part B

All Sections cited are from the Elementary and Secondary Education Act, as amended by the Every Student Succeeds Act through P.L. 114-95, unless otherwise noted.

The local education agency (LEA) hereby assures the New Hampshire Department of Education that pursuant to the requirements in ESEA, Title IV, Part B the LEA will:

- E-1** Operate all Nita M. Lowey 21st Century Community Learning Centers (21st CCLC) programs in a manner that will maximize the program's impact on the academic performance of the participating students. Programs will provide a breadth of activities and services that offer opportunities for students to learn new skills, develop creative ways to approach challenges and achieve academic success (ESEA Section 4204(b)(2)(J)).
- All academic services will be aligned with the curriculum in the core subject areas of each of the schools attended by the participating students. Lesson and/or unit plans for academic enrichment activities will be required. Each student in the program must be offered the full breadth of programming each week (ESEA Section 4204(b)(2)(B), ESEA Section 4205(a) and ESEA Section 4204(a)(2)).
- Services and benefits provided must be secular, neutral and non-ideological. No funds provided pursuant to this program shall be expended to support religious practices, such as religious instruction, worship or prayer. Faith-based organizations (FBOs) may offer such practices, but not as part of the program receiving federal assistance and FBOs should comply with generally applicable cost accounting requirements to ensure that funds are not used to support these activities. (2 CFR 3474.15).
- E-2** Implement activities based on evidence-based research. The authorizing statute provides measures of effectiveness to guide applicants in successfully identifying and implementing programs and activities that can directly enhance student learning, one of which includes activities based on evidence-based research. The programs or activities must be based in research that shows that the students will meet challenging State academic standards (ESEA Section 4204(b)(2)(E)).
- E-3** Use 21st CCLC funds to increase the level of state, local and/or other nonfederal funds that would, in the absence of funds under this part, be made available for programs and activities authorized under this part, and in no case supplant federal, state, local or non-federal funds (ESEA Section 4204(b)(2)(G)). Programs must also coordinate Federal, State, and local programs to make the most effective use of resources (ESEA Section 4204(b)(2)(C)). Programs are prohibited from using 21st CCLC funds to pay for existing levels of service; rather, grant funds must supplement, not supplant, existing services. Funds may be used to expand or enhance current activities, or to establish programs in non-participating schools within a local education agency (LEA)/ community-based organization (CBO) that has a 21st CCLC grant.
- E-4** Will provide program facility(ies) that are as available and accessible to participants as the students' local school. The facility(ies) has/have sufficient resources to provide all proposed and required activities, such as a computer lab, library, eating facility, safe recreational area and study area. The program will maintain equipment, security, resources and a clear strategy for the safe transportation of students to and from the center and home (ESEA Section 4204(b)(2)(A)(ii)). The program will take place in a safe and easily accessible facility (ESEA Section 4204(b)(2)(A)(i)).

- E-5** Will provide nutritious snacks and/or meals that meet the requirements of the United States Department of Agriculture (USDA) guidelines for afterschool snacks and summer meal supplements. Depending on when the 21st CCLC program operates, a supplemental snack and/or meal must be offered to each student, each day. Students shall not be charged for costs associated with supplemental snacks/meals. Documentation of meeting supplemental snack/meal requirements is required and may be subject to monitoring. (7 CFR 210.10 and 7 CFR 210.9(c)(1-8)).
- E-6** Offer children with special needs the same opportunities as children in the general population in accordance with state and federal laws. Students with special needs include those who may be identified as English language learners (ELLs); homeless; migrant; or with physical, developmental, psychological, sensory or learning disabilities that result in significant difficulties in communication, self-care, attention or behavior, and are in need of more structured, intense supervision. Children with special needs shall not be excluded from the 21st CCLC program, regardless of the level or severity of need, provided that they can be safely accommodated. Description of services to students with special needs shall be documented and may be subject to monitoring (GEPA 427 General Educational Provisions Act).
- E-7** In accordance with ESEA SEC 4201(a)(3), 21st CCLC programs are required to offer families of students served by community learning centers opportunities for active and meaningful engagement in their children's education, including opportunities for literacy and related educational development. For purposes of this program, the term family includes parents, caregivers, guardians or others such as grandparents, who act in the stead of parents. A minimum of three (3) meaningful family engagement activities will occur throughout the year. Programming will be designed to provide adult family members with the tools necessary to support their student's academic achievement goals.
- E-8** Have a professional development plan that is responsive to the needs of its staff and identifies the professional development activities for staff delivering program activities. Conferences and trainings will be linked to the 21st CCLC funding purpose. 21st CCLC orientation/professional development and evidence of staff training shall be documented, uploaded to Cayen systems and may be subject to monitoring (ESEA Section 4203(a)(6)). In accordance with ESEA Section 4204(b)(2)(M), if the program plans to use volunteers in activities carried out through the community learning center, a description is needed of how the eligible entity will encourage and use appropriately qualified persons to serve as the volunteers.
- E-9** Have partners to help coordinate the use of resources and implement components of programming that are not paid for with 21st CCLC funds. Partnerships through public and private community agencies will be developed to help carry out the activities identified in the needs assessment and in the development of a well-rounded community learning center that offers diversity in programming. In accordance with ESEA Section 4204(b)(2)(H) a description of the partnership between a local educational agency, a community-based organization, and another public entity or private entity needs to be established prior to entering into a relationship with any entity. Funded 21st CCLC programs will complete a memorandum of understanding (MOU) as a formal agreement between all relationships with a partner/contractor, as described in 2 CFR Part 200.331 and maintain documentation to support that the partnership is completed prior to engaging the outside entity.
- E-10** According to ESEA, Section 4204(b)(2)(D), the 21st CCLC program will document that it was developed and implemented in active collaboration with the school district attended by the participating students. Adequate communication between the 21st CCLC program staff and the

students' regular school day teachers, school administrators and family members is critical to ensure student needs are addressed in the 21st CCLC program. **The agency has a written MOU with the school district stating how pertinent student data will be shared from the school district to the 21st CCLC program and how these groups will share information about the needs and performance of 21st CCLC students.** The written MOU will also include how the regular school lessons will be identified and reinforced during the 21st CCLC program.

- E-11** In accordance with ESEA Sec. 4204(b)(2)(K), have at least a preliminary plan for how the 21st CCLC program will continue after funding ends. Program will plan to sustain their 21st CCLC program by building partnerships and collaborating with other school and community agencies to build support for resources needed to sustain the program. Must demonstrate how the proposed program will coordinate federal, state and local programs and make the most effective use of public resources. Establish a written plan to be disseminated through community outreach and engagement strategy that communicates the benefits of the program and persuades community leaders and entities to provide in-kind and/or financial support to sustain and expand access to community learning centers to low-income students (ESEA Section 4204 (b)(2)(C)).
- E-12** Establish a local 21st CCLC Advisory Board comprised of students, teachers, parents and members of community agencies and businesses. The agency will collect and maintain documentation of board meetings, such as minutes and attendance lists. The Advisory Board will consider such topics as program needs and concerns, operations and sustainability. The Advisory Board will include **at least one parent and one student (if the program is serving middle or high school students) and take place a minimum of three (3) times per school year.** Documentation supporting 21st CCLC advisory board meetings are required to be uploaded to Cayen systems and may be subject to monitoring.
- E-13** Manage property acquired (e.g., computers, classroom desks, tables) under the 21st CCLC program in accordance with Federal regulations. Equipment and supplies will remain within the appropriate facility for continued use in the 21st CCLC program after the funding period has expired. If the 21st CCLC program at the facility(ies) is not maintained after federal funding expires, all equipment and supplies will be used and/or distributed in accordance 2 CFR 200.313 and 2 CFR 200.314.
- E-14** Fully cooperate with all monitoring, auditing, evaluation and reporting requirements established by the NHED and/or authorized representatives. The subrecipient agrees to participate in all statewide evaluation activities (e.g., cooperate with site visits, cooperate with the quality improvement evaluation process, responding to data requests, submitting accurate and on time data). The subrecipient will submit all required data and reports, as required and/or requested, to the NHED and the US Department of Education (USED) (ESEA Section 4203(A)(14)).
- E-15** Ensure that all procedures and regulations for health, fire, safety, pick-ups, parental/guardian consents, transportation, field trips, food, medical and other emergency procedures, etc. will be clearly listed and widely disseminated, and that they will conform to applicable local and state practices/standards (ESEA Section 4204(b)(2)(iii)).
- E-16** Provide a timely and meaningful consultation with private school officials, providing equitable services to eligible students attending private elementary and secondary schools. The subrecipient must consult with each non-public school about the 21st CCLC grant. Consultation to private schools must be completed on an annual basis with the required Equitable Services Affirmation document by emailing ESAffirmation@doe.nh.gov and posting the fully executed document on the LEA homepage in the online Grants Management System (GMS) by June 30th prior to the start of each fiscal year, throughout the five (5) year grant cycle, in order for the grant to be approved to expend funds in the upcoming fiscal year. The applicant shall give the appropriate

representatives a genuine opportunity to express their views regarding each matter subject to the consultation requirements in this section. (Title IX, Part E Uniform Provisions, Subpart 1, Section 9501).

- E-17** The 21st CCLC program will target students who primarily attend schools with eligible programs under ESEA Section 1114, 1111, 1115 and 1113 and the families of such students (ESEA Section. 4204(b)(2)(F), ESEA Section. 4203(a)(3) and ESEA Section 4204(i)(1)(A)(i)).
- E-18** Agree that the NHED 21st CCLC Program Office shall periodically review the progress made on the activities and deliverables listed. If the subrecipient fails to meet and comply with the activities/deliverables (example: daily attendance numbers, amount of days and time of operation, required reporting, required submission of information, proposed activities and/or proposed goals/objectives) or to make appropriate progress on the activities and/or towards the development of the program, and they are not resolved within four (4) weeks of notification, the 21st CCLC Program Office will (1) approve a reduced payment, (2) request the applicant redo the work and/or (3) terminate the project (2 CFR 200.339).

Section F: Assurances for ESEA - Title V, Part B, Subpart 2

All Sections cited are from the Elementary and Secondary Education Act, as amended by the Every Student Succeeds Act through P.L. 114-95, unless otherwise noted.

The local education agency (LEA) hereby assures the New Hampshire Department of Education that pursuant to the requirements in ESEA, Title V, Part A, Subpart 2 the LEA will:

F-1 USE FEDERAL FUNDS FOR AUTHORIZED ACTIVITIES

Use Title V, Part A, Subpart 2 funds only for the following:

- (1) Activities authorized under part A of title I.
- (2) Activities authorized under part A of title II.
- (3) Activities authorized under title III.
- (4) Activities authorized under part A of title IV.
- (5) Parental involvement activities. *Section 5222.*

F-2 USE FEDERAL FUNDS ONLY TO SUPPLEMENT, NOT SUPPLANT, OTHER RESOURCES

Use Title V, Part A, Subpart 2 funds only to supplement, not supplant, non-Federal funds that would otherwise be used for Title V, Part A, Subpart 2 activities. *Section 5232.*

SECTION G: ASSURANCES FOR IDEA, Part B

All Sections cited are from the Individuals with Disabilities Education Act as amended by P.L. 108-446, and the IDEA Regulations (34 CFR §300.201 through §300.213) unless otherwise noted.

The local education agency (LEA) hereby assures the New Hampshire Department of Education that pursuant to the requirements in IDEA, Part B the LEA will:

G-1. Assure that the LEA meets each of the conditions in 34 CFR §300.201 through §300.213, including:

§300.201 Consistency with State policies.

The LEA, in providing for the education of children with disabilities within its jurisdiction, must have in effect policies, procedures, and programs that are consistent with the State policies and procedures established under Sec. Sec. 300.101 through 300.163, and Sec. Sec. 300.165 through 300.174. (*Authority: 20 U.S.C. 1413(a)(1)*)

§300.202 Use of amounts.

(a) General. Amounts provided to the LEA under Part B of the Act--

- (1) Must be expended in accordance with the applicable provisions of this part;
- (2) Must be used only to pay the excess costs of providing special education and related services to children with disabilities, consistent with paragraph (b) of this section; and
- (3) Must be used to supplement State, local, and other Federal funds and not to supplant those funds.

(b) Excess cost requirement.

(1) General.

(i) The excess cost requirement prevents an LEA from using funds provided under Part B of the Act to pay for all of the costs directly attributable to the education of a child with a disability, subject to paragraph (b)(1)(ii) of this section.

(ii) The excess cost requirement does not prevent an LEA from using Part B funds to pay for all of the costs directly attributable to the education of a child with a disability in any of the ages 3, 4, 5, 18, 19, 20, or 21, if no local or State funds are available for nondisabled children of these ages. However, the LEA must comply with the non-supplanting and other requirements of this part in providing the education and services for these children.

(2) (i) An LEA meets the excess cost requirement if it has spent at least a minimum average amount for the education of its children with disabilities before funds under Part B of the Act are used.

(ii) The amount described in paragraph (b)(2)(i) of this section is determined in accordance with the definition of excess costs in Sec. 300.16. That amount may not include capital outlay or debt service.

(3) If two or more LEAs jointly establish eligibility in accordance with Sec. 300.223, the minimum average amount is the average of the combined minimum average amounts determined in accordance with the definition of excess costs in Sec. 300.16 in those agencies for elementary or secondary school students, as the case may be. (*Authority: 20 U.S.C. 1413(a)(2)(A)*)

§300.203 Maintenance of effort.

(a) *Eligibility standard.* (1) For purposes of establishing the LEA's eligibility for an award for a fiscal year, the SEA must determine that the LEA budgets, for the education of children with disabilities, at least the same amount, from at least one of the following sources, as the LEA spent for that purpose from the same source for the most recent fiscal year for which information is available:

- (i) Local funds only;

- (ii) The combination of State and local funds;
 - (iii) Local funds only on a per capita basis; or
 - (iv) The combination of State and local funds on a per capita basis.
- (2) When determining the amount of funds that the LEA must budget to meet the requirement in paragraph (a)(1) of this section, the LEA may take into consideration, to the extent the information is available, the exceptions and adjustment provided in §§ 300.204 and 300.205 that the LEA:
- (i) Took in the intervening year or years between the most recent fiscal year for which information is available and the fiscal year for which the LEA is budgeting; and
 - (ii) Reasonably expects to take in the fiscal year for which the LEA is budgeting.
- (3) Expenditures made from funds provided by the Federal government for which the SEA is required to account to the Federal government or for which the LEA is required to account to the Federal government directly or through the SEA may not be considered in determining whether an LEA meets the standard in paragraph (a)(1) of this section.
- (b) *Compliance standard.* (1) Except as provided in §§ 300.204 and 300.205, funds provided to an LEA under Part B of the Act must not be used to reduce the level of expenditures for the education of children with disabilities made by the LEA from local funds below the level of those expenditures for the preceding fiscal year.
- (2) An LEA meets this standard if it does not reduce the level of expenditures for the education of children with disabilities made by the LEA from at least one of the following sources below the level of those expenditures from the same source for the preceding fiscal year, except as provided in §§ 300.204 and 300.205:
- (i) Local funds only;
 - (ii) The combination of State and local funds;
 - (iii) Local funds only on a per capita basis; or
 - (iv) The combination of State and local funds on a per capita basis.
- (3) Expenditures made from funds provided by the Federal government for which the SEA is required to account to the Federal government or for which the LEA is required to account to the Federal government directly or through the SEA may not be considered in determining whether an LEA meets the standard in paragraphs (b)(1) and (2) of this section.
- (c) *Subsequent years.* (1) If, in the fiscal year beginning on July 1, 2013 or July 1, 2014, an LEA fails to meet the requirements of § 300.203 in effect at that time, the level of expenditures required of the LEA for the fiscal year subsequent to the year of the failure is the amount that would have been required in the absence of that failure, not the LEA's reduced level of expenditures.
- (2) If, in any fiscal year beginning on or after July 1, 2015, an LEA fails to meet the requirement of paragraph (b)(2)(i) or (iii) of this section and the LEA is relying on local funds only, or local funds only on a per capita basis, to meet the requirements of paragraph (a) or (b) of this section, the level of expenditures required of the LEA for the fiscal year subsequent to the year of the failure is the amount that would have been required under paragraph (b)(2)(i) or (iii) in the absence of that failure, not the LEA's reduced level of expenditures.
- (3) If, in any fiscal year beginning on or after July 1, 2015, an LEA fails to meet the requirement of paragraph (b)(2)(ii) or (iv) of this section and the LEA is relying on the combination of State and local funds, or the combination of State and local funds on a per capita basis, to meet the requirements of paragraph (a) or (b) of this section, the level of expenditures required of the LEA for the fiscal year subsequent to the year of the failure is the amount that would have been required under paragraph (b)(2)(ii) or (iv) in the absence of that failure, not the LEA's reduced level of expenditures.
- (d) *Consequence of failure to maintain effort.* If an LEA fails to maintain its level of expenditures for the education of children with disabilities in accordance with paragraph (b) of this section, the SEA is liable in a recovery action under section 452 of the General Education Provisions Act (20 U.S.C. 1234a) to return to the Department, using non-Federal funds, an amount equal to the

amount by which the LEA failed to maintain its level of expenditures in accordance with paragraph (b) of this section in that fiscal year, or the amount of the LEA's Part B subgrant in that fiscal year, whichever is lower. (Approved by the Office of Management and Budget under control number 1820-0600) (*Authority: 20 U.S.C. 1413(a)(2)(A), Pub. L. 113-76, 128 Stat. 5, 394 (2014), Pub. L. 113-235, 128 Stat. 2130, 2499 (2014)*)

§ 300.204 Exception to maintenance of effort.

Notwithstanding the restriction in Sec. 300.203(a), an LEA may reduce the level of expenditures by the LEA under Part B of the Act below the level of those expenditures for the preceding fiscal year if the reduction is attributable to any of the following:

- (a) The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- (b) A decrease in the enrollment of children with disabilities.
- (c) The termination of the obligation of the agency, consistent with this part, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child--
 - (1) Has left the jurisdiction of the agency;
 - (2) Has reached the age at which the obligation of the agency to provide FAPE to the child has terminated; or
 - (3) No longer needs the program of special education.
- (d) The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
- (e) The assumption of cost by the high cost fund operated by the SEA under Sec. 300.704(c). (*Authority: 20 U.S.C. 1413(a)(2)(B)*)

§300.205 Adjustment to local fiscal efforts in certain fiscal years.

- (a) Amounts in excess. Notwithstanding Sec. 300.202(a)(2) and (b) and Sec. 300.203(a), and except as provided in paragraph (d) of this section and Sec. 300.230(e)(2), for any fiscal year for which the allocation received by an LEA under Sec. 300.705 exceeds the amount the LEA received for the previous fiscal year, the LEA may reduce the level of expenditures otherwise required by Sec. 300.203(a) by not more than 50 percent of the amount of that excess.
- (b) Use of amounts to carry out activities under ESEA as amended by ESEA. If an LEA exercises the authority under paragraph (a) of this section, the LEA must use an amount of local funds equal to the reduction in expenditures under paragraph (a) of this section to carry out activities that could be supported with funds under the ESEA as amended by ESEA regardless of whether the LEA is using funds under the ESEA as amended by ESSA for those activities.
- (c) State prohibition. Notwithstanding paragraph (a) of this section, if an SEA determines that an LEA is unable to establish and maintain programs of FAPE that meet the requirements of section 613(a) of the Act and this part or the SEA has taken action against the LEA under section 616 of the Act and subpart F of these regulations, the SEA must prohibit the LEA from reducing the level of expenditures under paragraph (a) of this section for that fiscal year.
- (d) Special rule. The amount of funds expended by an LEA for early intervening services under Sec. 300.226 shall count toward the maximum amount of expenditures that the LEA may reduce under paragraph (a) of this section. (*Authority: 20 U.S.C. 1413(a)(2)(C)*)

§300.206 Schoolwide programs under Title I of the ESEA as amended by ESSA.

- (a) General. Notwithstanding the provisions of Sec. Sec. 300.202 and 300.203 or any other provision of Part B of the Act, an LEA may use funds received under Part B of the Act for any fiscal year to carry out a schoolwide program under section 1114 of the ESEA as amended by ESSA, except that the amount used in any schoolwide program may not exceed--
 - (1) (i) The amount received by the LEA under Part B of the Act for that fiscal year; divided by
 - (ii) The number of children with disabilities in the jurisdiction of the LEA; and multiplied by

(2) The number of children with disabilities participating in the schoolwide program.

(b) Funding conditions. The funds described in paragraph (a) of this section are subject to the following conditions:

(1) The funds must be considered as Federal Part B funds for purposes of the calculations required by Sec. 300.202(a)(2) and (a)(3).

(2) The funds may be used without regard to the requirements of Sec. 300.202(a)(1).

(c) Meeting other Part B requirements. Except as provided in paragraph (b) of this section, all other requirements of Part B of the Act must be met by an LEA using Part B funds in accordance with paragraph (a) of this section, including ensuring that children with disabilities in schoolwide program schools--

(1) Receive services in accordance with a properly developed IEP; and

(2) Are afforded all of the rights and services guaranteed to children with disabilities under the Act. (*Authority: 20 U.S.C. 1413(a)(2)(D)*)

§300.207 Personnel development.

The LEA must ensure that all personnel necessary to carry out Part B of the Act are appropriately and adequately prepared, subject to the requirements of Sec. 300.156 (related to personnel qualifications) and section 2122 of the ESEA as amended by ESSA. (*Authority: 20 U.S.C. 1413(a)(3)*)

§300.208 Permissive use of funds.

(a) Uses. Notwithstanding Sec. Sec. 300.202, 300.203(a), and 300.162(b), funds provided to an LEA under Part B of the Act may be used for the following activities:

(1) Services and aids that also benefit nondisabled children. For the costs of special education and related services, and supplementary aids and services, provided in a regular class or other education-related setting to a child with a disability in accordance with the IEP of the child, even if one or more nondisabled children benefit from these services.

(2) Early intervening services. To develop and implement coordinated, early intervening educational services in accordance with Sec. 300.226.

(3) High cost special education and related services. To establish and implement cost or risk sharing funds, consortia, or cooperatives for the LEA itself, or for LEAs working in a consortium of which the LEA is a part, to pay for high cost special education and related services.

(b) Administrative case management. An LEA may use funds received under Part B of the Act to purchase appropriate technology for recordkeeping, data collection, and related case management activities of teachers and related services personnel providing services described in the IEP of children with disabilities, that is needed for the implementation of those case management activities. (*Authority: 20 U.S.C. 1413(a)(4)*)

§300.209 Treatment of charter schools and their students.

(a) Rights of children with disabilities. Children with disabilities who attend public charter schools and their parents retain all rights under this part.

(b) Charter schools that are public schools of the LEA.

(1) In carrying out Part B of the Act and these regulations with respect to charter schools that are public schools of the LEA, the LEA must--

(i) Serve children with disabilities attending those charter schools in the same manner as the LEA serves children with disabilities in its other schools, including providing supplementary and related services on site at the charter school to the same extent to which the LEA has a policy or practice of providing such services on the site to its other public schools; and

(ii) Provide funds under Part B of the Act to those charter schools--

(A) On the same basis as the LEA provides funds to the LEA's other public schools, including proportional distribution based on relative enrollment of children with disabilities; and

(B) At the same time as the LEA distributes other Federal funds to the LEA's other public schools, consistent with the State's charter school law.

(2) If the public charter school is a school of an LEA that receives funding under Sec. 300.705 and includes other public schools--

(i) The LEA is responsible for ensuring that the requirements of this part are met, unless State law assigns that responsibility to some other entity; and

(ii) The LEA must meet the requirements of paragraph (b)(1) of this section. (*Authority: 20 U.S.C. 1413(a)(5)*)

§300.210 Purchase of instructional materials.

(a) General. Not later than December 3, 2006, an LEA that chooses to coordinate with the National Instructional Materials Access Center (NIMAC), when purchasing print instructional materials, must acquire those instructional materials in the same manner, and subject to the same conditions as an SEA under Sec. 300.172.

(b) Rights of LEA.

(1) Nothing in this section shall be construed to require an LEA to coordinate with the NIMAC.

(2) If an LEA chooses not to coordinate with the NIMAC, the LEA must provide an assurance to the SEA that the LEA will provide instructional materials to blind persons or other persons with print disabilities in a timely manner.

(3) Nothing in this section relieves an LEA of its responsibility to ensure that children with disabilities who need instructional materials in accessible formats but are not included under the definition of blind or other persons with print disabilities in Sec. 300.172(e)(1)(i) or who need materials that cannot be produced from NIMAS files, receive those instructional materials in a timely manner. (*Authority: 20 U.S.C. 1413(a)(6)*)

§300.211 Information for SEA.

The LEA must provide the SEA with information necessary to enable the SEA to carry out its duties under Part B of the Act, including, with respect to Sec. Sec. 300.157 and 300.160, information relating to the performance of children with disabilities participating in programs carried out under Part B of the Act. (*Authority: 20 U.S.C. 1413(a)(7)*)

§300.212 Public information.

The LEA must make available to parents of children with disabilities and to the general public all documents relating to the eligibility of the agency under Part B of the Act. (*Authority: 20 U.S.C. 1413(a)(8)*)

§300.213 Records regarding migratory children with disabilities.

The LEA must cooperate in the Secretary's efforts under section 1308 of the ESEA as amended by ESSA to ensure the linkage of records pertaining to migratory children with disabilities for the purpose of electronically exchanging, among the States, health and educational information regarding those children. (*Authority: 20 U.S.C. 1413(a)(9)*)

G-2 PRIVATE SCHOOL PARTICIPATION

Provide for services on behalf of students with disabilities enrolled in private schools as required by IDEA. (*Authority: 20 U.S.C. 1412(a)(10)*).

G-3. IEP SERVICES CONSISTENT WITH LAW

Provide all services specified in eligible students' accepted individualized education programs (IEPs) consistent with the requirements of state and federal special education law and regulations. (*Authority: 20 U.S.C. 1414(d); NH PART Ed1109*).

Section H: Assurances for the Strengthening Career and Technical Education for 21st Century Act (Perkins V).

All Sections cited are from the Carl D. Perkins Career and Technical Education Act of 2006, as amended by the Strengthening Career and Technical Education for the 21st Century Act P.L. 115-224, unless otherwise noted.

The local education agency (LEA) hereby assures the New Hampshire Department of Education that pursuant to the requirements in the Strengthening Career and Technical Education for 21st Century Act, the LEA will:

- H-1 Administer each program, service or activity covered by the LEA local application in accordance with all applicable statutes and regulations governing the Strengthening Career and Technical Education for 21st Century Act and in accordance with *Section 135 Local Uses of Funds*.
- H-2 Be in compliance with *Executive Order 12246; Title VI of the Civil rights Act of 1964, as amended; Title IX Regulations; Section 504 of the Rehabilitation Act of 1973, as amended; Individuals with Disabilities Education Act* and any other federal or state laws, regulations and policies which apply to the operation of the programs.
- H-3 Comply with the requirement of the Act and the provisions of the State plan, including the provision of a financial audit of funds received under the Act which may be included as part of an audit of other Federal or State programs. (*Section 122(d)(13)(A)*).
- H-4 Not to expend funds under the Act to acquire equipment (including computer software) in any instance in which such acquisition results in a direct financial benefit to any employee of the acquiring entity, or any organization affiliated with such an employee. (*Section 122 (d)(13)(B)*).
- H-5 Comply with all reporting requirements in a timely manner and ensure that the information reported is valid, reliable, and accurate.
- H-6 Not discriminate on the basis of sex, race, color, national origin or handicap in the educational programs, services or activities being provided. (*Section 122(b)(9)(B)*).

By signing this document, I attest I have read and understand the obligations of all the assurance statements above (Section A through H) and will ensure that the LEA complies with the assurances for the federal program(s) in which the LEA is accepting federal funds for the 2023-2024 SY. I further attest that I have provided a copy of all the assurances for the program the LEA will participate in to the LEA School Board and have consulted with them, including explaining the obligations of the LEA under these assurances. I will ensure that the LEA will email ESEAAssurances@doe.nh.gov and electronically attach this signed document in the online Grants Management System LEA homepage and a copy will be kept on file at the LEA.

Superintendent/Charter School Administrator Signature

Date

**MONT VERNON, NEW HAMPSHIRE
SCHOOL DISTRICT**

Financial Statements

June 30, 2022

and

Independent Auditor's Report

**MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
FINANCIAL STATEMENTS
June 30, 2022**

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INDEPENDENT AUDITOR'S REPORT

To the School Board
Mont Vernon, New Hampshire School District

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Mont Vernon, New Hampshire School District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Mont Vernon, New Hampshire School District's basic financial statements as listed in the table of contents.

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 the aggregate remaining fund information of the Mont Vernon, New Hampshire School District, as of June 30, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Mont Vernon, New Hampshire School District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Policy

As discussed in Note 12 to the financial statements, during the year ended June 30, 2022, the Mont Vernon, New Hampshire School District changed its accounting policy related to capitalization of assets and elected to retroactively apply the change to the start of the fiscal year. Our opinions are not modified with respect to this matter.

Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Mont Vernon, New Hampshire School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Mont Vernon, New Hampshire School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Mont Vernon, New Hampshire School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the District's proportionate share of the net OPEB liability, schedule of District OPEB contributions, schedule of changes in the District's total OPEB liability and related ratios, schedule of changes in the District's proportionate share of the net pension liability, and schedule of District pension contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Vachon Clukay & Company PC

Manchester, New Hampshire
March 17, 2023

**MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR ENDING JUNE 30, 2022**

Presented herewith please find the Management Discussion & Analysis Report for the Mont Vernon, New Hampshire School District (the District) for the fiscal year ending June 30, 2022. The responsibility for accuracy of the data, the completeness and fairness of this documentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in all material aspects. This report and its content have been designed to fairly present the District's financial position, including the results of operations of all the funds of the District. All the disclosures necessary to enable and to assist the reader in acquiring an accurate understanding of the District's financial activities have been included.

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

Overview of the Financial Statements

The financial statements presented herein include all of the activities of the District using the integrated approach as prescribed by GASB Statement 34.

This discussion and analysis is intended to serve as an introduction to the District's financial statements. The basic financial statements are comprised of the following three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements

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 most private-sector companies.

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 remaining difference reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Activities presents information showing how the District's net position changed during the most recent fiscal year. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain the control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and to demonstrate compliance with finance-related legal requirements. All the funds of the District are included in the governmental funds category.

**MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR ENDING JUNE 30, 2022**

Governmental Funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the fiscal year. Such information may be useful in evaluating the District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, our readers may better understand the long-term impact of the government's near-term financing decisions. Both the Governmental Fund Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between the governmental activities Statement of Net Position and Statement of Activities.

The District maintains numerous individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund, Food Service Fund and Grants Fund, which are considered major funds. Data for the other governmental funds, are combined into a single, aggregate presentation.

The District adopts an annual appropriation budget for its governmental funds. A budgetary comparison has been provided for the General Fund to demonstrate compliance with this budget. Budgetary information for the Food Service Fund and Grants Fund are not presented as they are not practical or meaningful.

Notes to the Basic 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.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

Financial Highlights

As of the close of the fiscal year, total assets and deferred outflows of resources were exceeded by liabilities and deferred inflows of resources by (\$1,788,999) (i.e., a deficit net position), an increase of \$16,756 from the previous fiscal year.

Governmental funds reported combined ending fund balances of \$842,928, a decrease of (\$55,665) from the previous fiscal year.

The General Fund shows an ending fund balance of \$799,470, a decrease of (\$86,895) from the previous fiscal year.

The Food Service Fund shows an ending fund balance of \$31,435, an increase of \$31,435 from the previous fiscal year.

**MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR ENDING JUNE 30, 2022**

The Nonmajor Governmental Fund (Student Activities) shows an ending fund balance of \$12,023, a decrease of (\$205) from the previous fiscal year.

Government-Wide Financial Analysis

Statement of Net Position for the fiscal years ending June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Current and other assets:		
Capital assets - net	\$ 276,507	\$ 306,520
Other assets	976,763	1,110,816
Total assets	<u>1,253,270</u>	<u>1,417,336</u>
Deferred outflows of resources	<u>1,121,838</u>	<u>1,524,095</u>
Long-term and other liabilities:		
Long-term liabilities	3,120,846	4,288,854
Other liabilities	133,835	210,569
Total liabilities	<u>3,254,681</u>	<u>4,499,423</u>
Deferred inflows of resources	<u>909,426</u>	<u>110,489</u>
Net position:		
Net investment in capital assets	276,507	306,520
Restricted	31,435	
Unrestricted	(2,096,941)	(1,975,001)
Total net position	<u>\$ (1,788,999)</u>	<u>\$ (1,668,481)</u>

Statement of Activities for the fiscal years ending June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Program revenues:		
Charges for services	\$ 30,918	\$ 12,877
Operating grants and contributions	362,540	234,197
Total program revenues	<u>393,458</u>	<u>247,074</u>
General revenues:		
Property taxes	4,434,416	3,783,744
State adequacy education grant	891,251	1,371,924
Interest and investment earnings	1,147	857
Miscellaneous	38,030	35,300
Total general revenues	<u>5,364,844</u>	<u>5,191,825</u>
Total revenues	<u>5,758,302</u>	<u>5,438,899</u>

**MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR ENDING JUNE 30, 2022**

Program expenses:		
Instruction	3,764,283	3,932,703
Supporting services	419,948	435,351
Instructional staff services	168,490	169,839
General administration	26,064	38,316
Executive administration	256,653	209,212
School administration	260,502	323,221
Operation and maintenance of plant	391,557	431,234
Pupil transportation	179,672	167,057
Central service	67,981	65,001
Food service	106,748	76,128
Other student	16,603	9,464
Total program expenses	<u>5,658,501</u>	<u>5,857,526</u>
Net loss on disposal of capital assets	<u>(83,045)</u>	<u>-</u>
Change in net position	16,756	(418,627)
Net position - beginning of year, as restated	<u>(1,805,755)</u>	<u>(1,249,854)</u>
Net position - ending of year	<u>\$ (1,788,999)</u>	<u>\$ (1,668,481)</u>
Change in accounting policy		<u>(137,274)</u>
Net Position, as restated		<u>\$ (1,805,755)</u>

Financial Analysis

Government-Wide

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net position was a deficit of (\$1,788,999), an increase of \$16,756 from the previous year. See page 6 of the Basic Financial Statements for a detailed reconciliation between the government-wide and fund financial statements change in net position.

A significant portion of net position \$276,507, reflects our investment in capital assets (e.g., buildings, improvements, machinery and equipment); less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay any outstanding debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of net position represents resources that are subject to external restrictions on how they may be used. At the end of the current fiscal year the District had \$31,435 restricted for food service operations. The remaining unrestricted amount is what is available to meet the government's ongoing obligations to its citizens and creditors. The significant deficit unrestricted net position balance at year end (\$2,096,941) is the result of GASB Statements #68 and #75, whereby the District has recorded a liability and related deferred outflows of resources and deferred inflows of resources for its proportionate share of the State of New Hampshire Retirement System's unfunded pension and OPEB liabilities. Additionally, the District has reported a liability and related deferred outflows of resources and deferred inflows of resources for its single employer OPEB. The single employer OPEB is the result of the SAU having blended premium rates for insurance for all of its employees.

**MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR ENDING JUNE 30, 2022**

Governmental Funds

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances for all funds of \$842,928, a decrease of (\$55,665) when compared to last year. This includes a (\$86,895) decrease in the total fund balance of the General Fund. The General Fund is the chief operating fund of the District.

Fund Balances for the District may fall into one of the five following classifications – Nonspendable, Restricted, Committed, Assigned and Unassigned.

Committed Fund Balances account for a large percentage of the total Fund Balances and includes Expendable Trusts balances of \$219,483 and \$50,000 for fiscal year 2023 appropriations. The Assigned Fund Balances includes \$232,505 for encumbrances and \$12,023 for student activities. The Restricted Fund Balance represents the residual balance from food service operations in the amount of \$31,435. Please see Note 8 Fund Balance Components, on page 23 for additional information.

General Fund Budgetary Highlights

Budgetary information for the District's major governmental funds (General Fund only) is included in the Required Supplementary Information section.

Actual revenues on the budgetary basis exceeded the budgeted amount by \$46,811. A significant portion of this difference is due to Medicaid Reimbursements in excess of budgeted amounts. Actual expenditures and other financing uses on the budgetary basis were \$281,871 lower than expected. Savings were realized in all General Fund expenditure functions with the exceptions of executive administration, operations and maintenance of plant and transfers out. See Schedule 1 on page 26 for additional information.

Capital Assets

The District considers a capital asset to be an asset whose cost equals or exceeds \$20,000 and has a useful life of greater than five years. Assets are depreciated using the straight-line method over the course of their useful life. See Note 3 in the notes to the basic financial statements for additional information on the capital assets activity.

Long-Term Obligations

During the current year, compensated absences of the District had a net decrease in potential future payments of (\$1,164). The liabilities for other postemployment benefits and pension had a net decreases in potential future payments of (\$135,317) and (\$1,031,527), respectively. See Notes 4, 5 and 6 in the Notes to the Basic Financial Statements for additional information regarding compensated absences, other postemployment benefits and the net pension liability.

**MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR ENDING JUNE 30, 2022**

Contacting District's Financial Management

This financial report serves to provide our citizens and creditors with a general overview of the District's finances and to show accountability for the money it receives. If you have questions about this report or need to get additional information, contact SAU #39 Business Office at 1 School Street – PO Box 849, Amherst, NH 03031-0849.

EXHIBIT A
MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
Statement of Net Position
June 30, 2022

	Governmental <u>Activities</u>
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 663,864
Accounts receivable	18,911
Due from other governments	293,988
Total Current Assets	<u>976,763</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	19,996
Depreciable capital assets, net	256,511
Total Noncurrent Assets	<u>276,507</u>
Total Assets	<u>1,253,270</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to OPEB	65,645
Deferred outflows related to pension	1,056,193
Total Deferred Outflows of Resources	<u>1,121,838</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	32,865
Accrued liabilities	14,130
Due to other governments	76,575
Advances from grantors	3,991
Unearned revenue	6,274
Total Current Liabilities	<u>133,835</u>
Noncurrent liabilities:	
Compensated absences payable	6,759
OPEB liability	468,535
Net pension liability	2,645,552
Total Noncurrent Liabilities	<u>3,120,846</u>
Total Liabilities	<u>3,254,681</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to OPEB	141,829
Deferred inflows related to pension	767,597
Total Deferred Inflows of Resources	<u>909,426</u>
NET POSITION	
Net investment in capital assets	276,507
Restricted for:	
Food Service	31,435
Unrestricted (deficit)	<u>(2,096,941)</u>
Total Net Position (deficit)	<u>\$ (1,788,999)</u>

See accompanying notes to the basic financial statements

EXHIBIT B
MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
Statement of Activities
For the Year Ended June 30, 2022

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:				
Instruction	\$ 3,764,283	\$ 22,329	\$ 209,203	\$ (3,532,751)
Supporting services	419,948		1,129	(418,819)
Instructional staff services	168,490		19,843	(148,647)
General administration	26,064			(26,064)
Executive administration	256,653			(256,653)
School administration	260,502		612	(259,890)
Operation and maintenance of plant	391,557		1,200	(390,357)
Pupil transportation	179,672			(179,672)
Central service	67,981			(67,981)
Food service	106,748	8,589	114,155	15,996
Other student	16,603		16,398	(205)
Total governmental activities	<u>\$ 5,658,501</u>	<u>\$ 30,918</u>	<u>\$ 362,540</u>	<u>(5,265,043)</u>
General revenues:				
Property taxes				4,434,416
State adequacy education grant				891,251
Interest and investment earnings				1,147
Miscellaneous				38,030
Net loss on disposal of capital assets				<u>(83,045)</u>
Total general revenues and net loss on disposal of capital assets				<u>5,281,799</u>
Change in net position				16,756
Net Position (deficit) - beginning of year, as restated				<u>(1,805,755)</u>
Net Position (deficit) - end of year				<u>\$ (1,788,999)</u>

See accompanying notes to the basic financial statements

EXHIBIT C
MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
Balance Sheet
Governmental Funds
June 30, 2022

	General Fund	Food Service Fund	Grants Fund	Nonmajor Governmental Fund	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 651,841			\$ 12,023	\$ 663,864
Accounts receivable	18,911				18,911
Due from other governments	221,878	\$ 30,673	\$ 41,437		293,988
Due from other funds	40,274	34,882			75,156
Total Assets	<u>932,904</u>	<u>65,555</u>	<u>41,437</u>	<u>12,023</u>	<u>1,051,919</u>
DEFERRED OUTFLOWS OF RESOURCES					
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 932,904</u>	<u>\$ 65,555</u>	<u>\$ 41,437</u>	<u>\$ 12,023</u>	<u>\$ 1,051,919</u>
LIABILITIES					
Accounts payable	\$ 12,762	\$ 20,103			\$ 32,865
Accrued liabilities	14,130				14,130
Due to other funds	34,882		\$ 40,274		75,156
Due to other governments	71,660	4,915			76,575
Advances from grantors		3,991			3,991
Unearned revenue		5,111	1,163		6,274
Total Liabilities	<u>133,434</u>	<u>34,120</u>	<u>41,437</u>	<u>\$ -</u>	<u>208,991</u>
DEFERRED INFLOWS OF RESOURCES					
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Restricted		31,435			31,435
Committed	269,483				269,483
Assigned	232,505			12,023	244,528
Unassigned	297,482				297,482
Total Fund Balances	<u>799,470</u>	<u>31,435</u>	<u>-</u>	<u>12,023</u>	<u>842,928</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 932,904</u>	<u>\$ 65,555</u>	<u>\$ 41,437</u>	<u>\$ 12,023</u>	<u>\$ 1,051,919</u>

See accompanying notes to the basic financial statements

EXHIBIT C-1
MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
 June 30, 2022

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 842,928
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	276,507
Deferred outflows of resources and deferred inflows of resources that do not require or provide the use of current financial resources are not reported within the funds.	
Deferred outflows of resources related to OPEB	65,645
Deferred outflows of resources related to pension	1,056,193
Deferred inflows of resources related to OPEB	(141,829)
Deferred inflows of resources related to pension	(767,597)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:	
Compensated absences payable	(6,759)
OPEB liability	(468,535)
Net pension liability	<u>(2,645,552)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ (1,788,999)</u>

See accompanying notes to the basic financial statements

EXHIBIT D
MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2022

	General <u>Fund</u>	Food Service <u>Fund</u>	Grants <u>Fund</u>	Nonmajor Governmental <u>Fund</u>	Total Governmental <u>Funds</u>
Revenues:					
Taxes	\$ 4,434,416				\$ 4,434,416
Intergovernmental	996,493	\$ 114,155	\$ 126,745		1,237,393
Charges for services	22,329	8,589			30,918
Interest income	1,147				1,147
Miscellaneous	36,966	73	991	\$ 16,398	54,428
Total Revenues	<u>5,491,351</u>	<u>122,817</u>	<u>127,736</u>	<u>16,398</u>	<u>5,758,302</u>
Expenditures:					
Current operations:					
Instruction	3,634,829		103,961		3,738,790
Supporting services	414,196		1,129		415,325
Instructional staff services	145,811		20,834		166,645
General administration	26,064				26,064
Executive administration	245,646	11,007			256,653
School administration	256,606		612		257,218
Operation and maintenance of plant	561,361		1,200		562,561
Pupil transportation	179,672				179,672
Central service	67,981				67,981
Food service		126,455			126,455
Other student				16,603	16,603
Total Expenditures	<u>5,532,166</u>	<u>137,462</u>	<u>127,736</u>	<u>16,603</u>	<u>5,813,967</u>
Excess revenues over (under) expenditures	<u>(40,815)</u>	<u>(14,645)</u>	<u>-</u>	<u>(205)</u>	<u>(55,665)</u>
Other financing sources (uses):					
Transfers in		46,080			46,080
Transfers out	<u>(46,080)</u>				<u>(46,080)</u>
Total Other financing sources (uses)	<u>(46,080)</u>	<u>46,080</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(86,895)	31,435	-	(205)	(55,665)
Fund Balances at beginning of year	<u>886,365</u>	<u>-</u>	<u>-</u>	<u>12,228</u>	<u>898,593</u>
Fund Balances at end of year	<u>\$ 799,470</u>	<u>\$ 31,435</u>	<u>\$ -</u>	<u>\$ 12,023</u>	<u>\$ 842,928</u>

See accompanying notes to the basic financial statements

EXHIBIT D-1
MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2022

Net Change in Fund Balances - Governmental Funds (Exhibit D) \$ (55,665)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Capital outlays and depreciation expense in the current period are as follows:

Capital outlays	227,098
Depreciation expense	(36,792)

Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss of disposed capital assets reduced by the actual proceeds received from the sale of capital assets. (83,045)

Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. 1,164

Governmental funds report OPEB and pension contributions as expenditures. However, in the statement of activities, OPEB and pension expense reflects the change in the OPEB liability and net pension liability and related deferred outflows and inflows of resources, and does not require the use of current financial resources. This is the amount by which OPEB and pension expense differed from OPEB and pension contributions in the current period.

Net changes in OPEB	(5,575)
Net changes in pension	<u>(30,429)</u>

Change in Net Position of Governmental Activities (Exhibit B) \$ 16,756

MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
 For the Year Ended June 30, 2022

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Mont Vernon, New Hampshire School District conform to accounting principles generally accepted in the United States of America for local educational units of government, except as indicated hereinafter. The following is a summary of significant accounting policies.

Financial Reporting Entity

The Mont Vernon, New Hampshire School District (the District) is an independent governmental entity organized under the laws of the State of New Hampshire to provide public education within the borders of the Town of Mont Vernon, New Hampshire. The District's legislative body is the annual deliberative session followed by balloting of registered voters within the District and is governed by an elected School Board. Administrative services are provided to the District by School Administrative Unit #39. The District has no other separate organizational units, which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board (GASB).

Basis of Presentation

The District's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

1. Government-Wide Financial Statements:

The statement of net position and the statement of activities display information about the District as a whole. These statements include the financial activities of the primary government.

The statement of net position presents the financial condition of the governmental activities of the District at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that are required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

2. Fund Financial Statements:

During the year, the District segregates transactions related to certain District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the District at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column.

MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 For the Year Ended June 30, 2022

Fund Accounting

The District uses funds to maintain its financial records during the fiscal year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The District employs solely the use of governmental funds.

1. Governmental Funds:

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources, and liabilities and deferred inflows of resources, is reported as fund balance. The following are the District's major governmental funds:

The *General Fund* is the main operating fund of the District and is used to account for all financial resources except those required to be accounted for in another fund.

The *Food Service Fund* accounts for the financial resources related to the District's food service operations.

The *Grants Fund* accounts for the financial resources related to various state and federal education grants and the related expenditures.

Measurement Focus

1. Government-Wide Financial Statements:

The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of the District are included on the Statement of Net Position.

2. Fund Financial Statements:

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 For the Year Ended June 30, 2022

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue and in the presentation of expenses versus expenditures.

1. Revenues – Exchange and Non-exchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, available means expected to be received within sixty days of fiscal year end.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied (see Note 9). Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the fiscal year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year end: property taxes, interest, tuition, and student fees.

Grants and entitlements received before the eligibility requirements are met are recorded as advances from grantors. On governmental fund financial statements, receivables that will not be collected within the available period are reported as deferred inflows of resources.

2. Expenses/Expenditures:

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

Budgetary Data

The District's budget represents functional appropriations as authorized by annual or special District meetings. The school board may transfer funds between operating categories as they deem necessary. The District adopts its budget under State regulations, which differ somewhat from accounting principles

MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

For the Year Ended June 30, 2022

generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types.

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended June 30, 2022, the District applied \$307,692 of its unassigned fund balance to reduce taxes.

Capital Assets

General capital assets result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position, but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition value as of the date received. The District maintains a capitalization threshold of \$100,000 for infrastructure and \$20,000 for all other classes of capital assets. The District does not possess any infrastructure or intangible assets. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All reported capital assets except for land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

	<u>Description</u>	<u>Years</u>
	Buildings and improvements	20
	Machinery and equipment	10

Compensated Absences

Employees earn vacation and sick leave as they provide services. Provision is made in the annual budget for vacation and sick leave. Pursuant to District personnel policy and collective bargaining agreements, employees may accumulate (subject to certain limitations) unused vacation and sick pay earned and, upon severance of employment, will be compensated for such amounts at current rates of pay.

For governmental fund financial statements, compensated absences are reported as liabilities and expenditures as payments come due each period upon the occurrence of employee death or retirement. The entire compensated absence liability is reported on the government-wide financial statements.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources are reported as obligations of the funds. However, compensated absences that will be paid from governmental funds are reported as liabilities in the fund financial statements only to the extent that they are due for payment during the current fiscal year.

**MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**

For the Year Ended June 30, 2022

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net 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 (NHRS) OPEB Plan and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, NHRS recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for non-registered commingled funds valued at net asset value (NAV) as a practical expedient to estimate fair value.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

The District's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Fund Balance Policy

The District has segregated fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. The components of fund balance are defined as follows:

- ***Nonspendable Fund Balance:*** Amounts that are not in a spendable form or are required to be maintained intact.
- ***Restricted Fund Balance:*** Amounts constrained to specific purposes by their providers through constitutional provisions or by enabling legislation.
- ***Committed Fund Balance:*** Amounts constrained to specific purposes by a government itself using its highest level of decision-making authority. To be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

**MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**

For the Year Ended June 30, 2022

- *Assigned Fund Balance*: Amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.
- *Unassigned Fund Balance*: Amounts that are available for any purpose; these amounts are reported only in the General Fund, with the exception of any deficit fund balance of another governmental fund.

The District's policy is to return to the Town, any unassigned fund balance at fiscal year-end, to be used to offset the subsequent fiscal year's tax rate.

Spending Prioritizations

When expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted fund balance is considered to have been spent first. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications can be used, committed amounts should be reduced first, followed by assigned amounts and then unassigned amounts.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

NOTE 2—DEPOSITS

Deposits as of June 30, 2022 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	<u>\$ 663,864</u>

Deposits at June 30, 2022 consist of the following:

Deposits with financial institutions	<u>\$ 663,864</u>
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The District's investment policy for governmental funds requires that deposits and investments be made in New Hampshire based financial institutions that are participants in one of the federal depository insurance programs. The District limits its investments to money market investment accounts, certificates of deposit, and United States Government obligations in accordance with New Hampshire State Law (RSA 197:23-a).

MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

For the Year Ended June 30, 2022

Deposits for the Student Activities Fund are at the discretion of the School Principal and Superintendent of School.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the District's deposits may not be returned to it. In accordance with the District's investment policy, all deposits in excess of federal depository insurance must be secured by collateral having a value at least equal to the amount of such funds. Of the District's deposits with financial institutions at year end, \$892,203 was collateralized by securities held by the bank in the bank's name.

NOTE 3—CAPITAL ASSETS

The following is a summary of changes in capital assets of the governmental activities:

	(As Restated)			
	Balance			Balance
	<u>July 1, 2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>June 30, 2022</u>
Capital assets not being depreciated:				
Construction in progress		\$ 19,996		\$ 19,996
Total capital assets not being depreciated	\$ -	19,996	\$ -	19,996
Other capital assets:				
Buildings and improvements	3,213,446	207,102	(586,197)	2,834,351
Machinery and equipment	50,825			50,825
Total other capital assets at historical cost	<u>3,264,271</u>	<u>207,102</u>	<u>(586,197)</u>	<u>2,885,176</u>
Less accumulated depreciation for:				
Buildings and improvements	(3,071,148)	(31,711)	503,152	(2,599,707)
Machinery and equipment	(23,877)	(5,081)		(28,958)
Total accumulated depreciation	<u>(3,095,025)</u>	<u>(36,792)</u>	<u>503,152</u>	<u>(2,628,665)</u>
Total other capital assets, net	<u>169,246</u>	<u>170,310</u>	<u>(83,045)</u>	<u>256,511</u>
Total capital assets, net	<u>\$ 169,246</u>	<u>\$ 190,306</u>	<u>\$ (83,045)</u>	<u>\$ 276,507</u>

Depreciation expense was charged to governmental functions as follows:

Operation and maintenance of plant	<u>\$ 36,792</u>
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NOTE 4—LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

The changes in the District's long-term obligations of the governmental activities for the year ended June 30, 2022 are as follows:

Type	Balance			Balance	Amounts
	<u>July 1, 2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>June 30, 2022</u>	<u>Due Within</u>
					<u>One Year</u>
Compensated absences payable	\$ 7,923	\$ 6,759	\$ (7,923)	\$ 6,759	\$ -

MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended June 30, 2022

Payments on compensated absences are paid out of the General Fund.

NOTE 5—OTHER POSTEMPLOYMENT BENEFITS

Total OPEB Liabilities, Deferred Outflows of Resources, Deferred Inflows of Resources and OPEB Expense

	<u>Deferred Outflows</u>	<u>OPEB Liability</u>	<u>Deferred Inflows</u>	<u>OPEB Expense</u>
Cost-Sharing Multiple Employer Plan	\$ 25,538	\$ 248,507	\$ 3,156	\$ 25,847
Single Employer Plan	40,107	220,028	138,673	13,846
Total	<u>\$ 65,645</u>	<u>\$ 468,535</u>	<u>\$ 141,829</u>	<u>\$ 39,693</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as a decrease to unrestricted net position in the amount of \$76,184.

COST-SHARING MULTIPLE EMPLOYER PLAN

Plan Description

The New Hampshire Retirement System (NHRS) administers a cost-sharing multiple-employer other postemployment benefit plan (OPEB Plan). The OPEB Plan provides a medical insurance subsidy to qualified retired members.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System at 54 Regional Drive, Concord, New Hampshire 03301 or from their website at www.nhrs.org.

The OPEB Plan is divided into four membership types. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees, and Group I State Employees. The OPEB plan is closed to new entrants.

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 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. Medical subsidy rates established by RSA 100-A:52 II are dependent

MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

For the Year Ended June 30, 2022

upon whether retirees are eligible for Medicare. Retirees not eligible for Medicare may receive a maximum medical subsidy of \$375.56 for a single person plan and \$751.12 for a two-person plan. Retirees eligible for Medicare may receive a maximum medical subsidy of \$236.84 for a single person plan and \$473.68 for a two-person plan.

Funding Policy

Per RSA 100-A:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The District's contribution rates for the covered payroll of political subdivision employees and teachers were 0.31% and 1.54%, respectively, for the year ended June 30, 2022. Contributions to the OPEB plan for the District were \$25,460 for the year ended June 30, 2022. Employees are not required to contribute to the OPEB plan.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2022, the District reported a liability of \$248,507 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by a roll forward of the actuarial valuation from June 30, 2020. The District's proportion of the net OPEB liability was based on actual contributions by the District during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2021, the District's proportion was approximately 0.0621 percent, which was an increase of approximately 0.0022 percentage points from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the District recognized OPEB expense of \$25,847. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience		\$ 52
Net difference between projected and actual earnings on OPEB plan investments		3,104
Changes in proportion and differences between District contributions and proportionate share of contributions	\$ 78	
District contributions subsequent to the measurement date	<u>25,460</u>	
Totals	<u>\$ 25,538</u>	<u>\$ 3,156</u>

The District reported \$25,460 as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net OPEB liability in the measurement period ended June 30, 2022. Other amounts reported as deferred

MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

For the Year Ended June 30, 2022

outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

<u>June 30,</u>	
2022	\$ (684)
2023	(652)
2024	(731)
2025	<u>(1,011)</u>
	<u>\$ (3,078)</u>

Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00%
Wage inflation	2.75% (2.25% for Teachers)
Salary increases	5.60%, average, including inflation
Investment rate of return	6.75% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions

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

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

The long-term expected rate of return on OPEB Plan investments 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 rates 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 geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Domestic equity	30%	1.14-6.46%
International equity	20%	2.37-5.53%
Fixed income	25%	3.60%
Alternative investments	15%	7.25-8.85%
Real estate	<u>10%</u>	6.60%
Total	<u>100%</u>	

**MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**

For the Year Ended June 30, 2022

The discount rate used to measure the collective total OPEB liability as of June 30, 2021 was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and RSA 100-A:53. 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 District's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net OPEB liability calculated using the discount rate of 6.75 percent, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
Net OPEB liability	\$ 270,146	\$ 248,507	\$ 229,679

SINGLE EMPLOYER PLAN

Plan Description

The Mont Vernon, New Hampshire School District administers the retiree health care benefits program, a single employer defined benefits plan that is used to provide postemployment benefits other than pensions (OPEB) for all permanent full-time employees. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided

The District provides postemployment medical benefits to its eligible retirees and their spouses. The benefits are provided through fully insured plans that are sponsored by a state-wide health insurance consortium. Employees hired before July 1, 2011 must meet one of the following eligibility requirements: age 60 or older with no minimum service requirement, age 50 with 10 years of service, or age plus service equals 70 with a minimum of 20 years of service. Employees hired on or after July 1, 2011 must meet the following eligibility requirements: age 65 regardless of years of creditable service, or age 60 with at least 30 years of service. Retirees and their covered spouses pay the full cost of the medical premium. The benefits, benefit levels, employee contributions and employer contributions are governed by RSA 100-A:50.

Employees Covered By Benefit Terms

As of the July 1, 2021 valuation, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	-
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	28
	<u>28</u>

**MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**

For the Year Ended June 30, 2022

Total OPEB Liability

The District's total OPEB liability of \$220,028 was measured as of June 30, 2022 and was determined by an actuarial valuation as of July 1, 2021.

Actuarial Assumptions and Other Inputs for OPEB

The total OPEB liability in the July 1, 2021 valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Salary increases	4.00%
Discount rate	3.54%
Healthcare cost trend rates	Initial rate of (1.50%), increasing to 7.00%, then decreasing to an ultimate rate of 4.24% for 2090

The discount rate was based on the Bond Buyer 20-Bond General Obligation Index as of June 30, 2022.

Mortality rates were based on the Pub-2010 General Employees Headcount-Weighted Mortality fully generational using Scale MP-2021, Pub-2010 General Retirees Headcount-Weighted Mortality fully generational using Scale MP-2021, and Pub-2010 Teachers Employees Headcount-Weighted Mortality fully generational using Scale MP-2021.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2021	\$ 341,626
Changes for the year:	
Service cost	18,446
Interest	7,040
Changes of assumptions or other inputs	(27,136)
Differences between expected and actual experience	(111,288)
Benefit payments	(8,660)
Net changes	<u>(121,598)</u>
Balance at June 30, 2022	<u>\$ 220,028</u>

Changes of assumptions and other inputs reflect an increase in the discount rate from 2.21% at June 30, 2020 to 3.54% at June 30, 2022. Additionally, mortality assumptions changed from SOA RP-2014 Total Dataset Morality with Scale MP-2019 to Pub-2010 Headcount-Weighted Mortality fully generational using Scale MP-2021.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended June 30, 2022

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
Total OPEB liability	\$ 233,606	\$ 220,028	\$ 206,523

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (-2.50 percent increasing to 3.24 percent) or 1-percentage-point higher (-0.50 percent increasing to 5.24 percent) than the current healthcare cost trend rate:

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
Total OPEB liability	\$ 192,509	\$ 220,028	\$ 251,958

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2022, the District recognized OPEB expense of \$13,846. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 19,952	\$ 116,889
Changes of assumptions	<u>20,155</u>	<u>21,784</u>
Totals	<u>\$ 40,107</u>	<u>\$ 138,673</u>

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

<u>June 30,</u>	
2023	\$ (12,485)
2024	(29,168)
2025	(27,697)
2026	<u>(29,216)</u>
	<u>\$ (98,566)</u>

NOTE 6—DEFINED BENEFIT PENSION PLAN

Plan Description

The District contributes to the New Hampshire Retirement System (NHRS), a public employee retirement system that administers a single cost-sharing multiple-employer defined benefit pension plan. The plan

**MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**

For the Year Ended June 30, 2022

provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301 or from their website at www.nhrs.org.

Substantially all full-time state and local employees, public school teachers, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan.

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.

Benefits Provided

Benefit formulas and eligibility requirements for the pension plan are set by State law (RSA 100-A).

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

Group II benefits are provided based on age, years of creditable service and a benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012 the benefit is calculated the same way, but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

Years of Creditable Service as of <u>January 1, 2012</u>	Minimum <u>Age</u>	Minimum <u>Service</u>	Benefit <u>Multiplier</u>
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Funding Policy

Plan members are required to contribute 7.0% of their covered salary and the District is required to contribute at an actuarially determined rate. The District's contribution rates for the covered payroll of teachers and general employees were 19.48% and 13.75%, respectively, for the year ended June 30, 2022. The District contributes 100% of the employer cost for teachers and general employees of the District.

Per RSA 100-A:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The District's contributions to the NHRS for the year ending June 30, 2022 were \$334,308.

MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

For the Year Ended June 30, 2022

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2022, the District reported a liability of \$2,645,552 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation from June 30, 2020. The District's proportion of the net pension liability was based on actual contributions by the District during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2021, the District's proportion was approximately 0.0597 percent, which was an increase of approximately 0.0022 percentage points from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the District recognized pension expense of \$364,724. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Difference between expected and actual experience	\$ 74,079	\$ 27,697
Changes of assumptions	276,313	
Net difference between projected and actual earnings on pension plan investments		739,900
Changes in proportion and differences between District contributions and proportionate share of contributions	371,493	
District contributions subsequent to the measurement date	<u>334,308</u>	
Totals	<u>\$ 1,056,193</u>	<u>\$ 767,597</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pensions is reflected as an increase to unrestricted net position in the amount of \$288,596. The District reported \$334,308 as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net pension liability in the measurement period ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in the measurement periods as follows:

<u>June 30,</u>	
2022	\$ 106,464
2023	63,358
2024	4,454
2025	<u>(219,988)</u>
	<u>\$ (45,712)</u>

MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

For the Year Ended June 30, 2022

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2020, using the following actuarial assumptions:

Inflation	2.00%
Wage inflation	2.75% (2.25% for Teachers)
Salary increases	5.60%, average, including inflation
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

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

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

The long-term expected rate of return on pension plan investments 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 rates 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 geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Domestic equity	30%	1.14-6.46%
International equity	20%	2.37-5.53%
Fixed income	25%	3.60%
Alternative investments	15%	7.25-8.85%
Real estate	10%	6.60%
Total	<u>100%</u>	

Discount Rate

The discount rate used to measure the collective pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer contributions are projected based on the expected payroll of current members only. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the collective pension liability.

MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

For the Year Ended June 30, 2022

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.75 percent, as well as what the 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 or 1-percentage-point higher than the single discount rate:

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
Net pension liability	\$ 3,783,442	\$ 2,645,552	\$ 1,696,366

NOTE 7—INTERFUND BALANCES AND TRANSFERS

The District has combined the cash resources of its governmental funds. For accounting and reporting purposes, that portion of the pooled cash balance is reported in the specific fund as an interfund balance. Interfund balances at June 30, 2022 are as follows:

	<u>General Fund</u>	<u>Due from Grants Fund</u>	<u>Totals</u>
Due to			
General Fund		\$ 40,274	\$ 40,274
Food Service Fund	\$ 34,882		34,882
	<u>\$ 34,882</u>	<u>\$ 40,274</u>	<u>\$ 75,156</u>

During the year ending June 30, 2022, the General Fund transferred \$46,080 to the Food Service Fund for equipment purchase in accordance with authorization of the school board.

NOTE 8—FUND BALANCE COMPONENTS

The District's fund balance components of governmental funds at year end are comprised as follows:

<u>Fund Balances</u>	<u>General Fund</u>	<u>Food Service Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Restricted for:				
Food service operations		\$ 31,435		\$ 31,435
Committed for:				
Designated for subsequent fiscal year appropriation	\$ 50,000			50,000
Capital reserves	219,483			219,483
Assigned for:				
Student activity funds			\$ 12,023	12,023
Encumbrances	232,505			232,505
Unassigned:				
General operations	297,482			297,482
	<u>\$ 799,470</u>	<u>\$ 31,435</u>	<u>\$ 12,023</u>	<u>\$ 842,928</u>

MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 For the Year Ended June 30, 2022

NOTE 9—PROPERTY TAXES

Property taxes levied to support the Mont Vernon, New Hampshire School District are based on the assessed valuation of the prior April 1st for all taxable real property.

Under state statutes, the Town of Mont Vernon, New Hampshire (an independent governmental unit) collects School District taxes and State of New Hampshire Education Taxes as part of local property tax assessments. As collection agent, the Town is required to pay over to the District its share of property tax assessments through periodic payments based on cash flow requirements of the District. The Town assumes financial responsibility for all uncollected property taxes under state statutes. For the year ended June 30, 2022, School District taxes were \$4,053,920 and State of New Hampshire Education taxes were \$380,496.

The District is entitled to receive monies under the established payment schedule and the unpaid amount at the fiscal year end, if any, is considered to be an “accounts receivable” since the revenue is both measurable and available.

NOTE 10—RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended June 30, 2022, the District was a member of and participated in a public entity risk pool (Trust) for property and liability insurance and worker’s compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trust foresees no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at June 30, 2022.

Property and Liability Insurance

The Trust provides certain property and liability insurance coverage to member school districts, school administrative units, and other qualified political subdivisions of New Hampshire. As a member of the Trust, the District shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self-Insured Retention Fund from which is paid up to \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000, up to an aggregate of \$1,200,000. Each property loss is subject to a \$1,000 deductible. All losses over the aggregate are covered by insurance policies.

Worker’s Compensation

The Trust provides statutory worker’s compensation coverage to member school districts, school administrative units, and other qualified political subdivisions of New Hampshire. The Trust is self-

MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

For the Year Ended June 30, 2022

sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$2,000,000. The program includes a Loss Fund from which is paid up to \$500,000 for each and every covered claim.

NOTE 11—CONTINGENT LIABILITIES

Federal Grants

The District participates in a number of federally assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The amounts, if any, of expenditures which may be disallowed by the granting agency cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

Litigation

In the opinion of District management, any potential claims against the District, which are not covered by insurance are immaterial and would not affect the financial position of the District.

NOTE 12—RESTATEMENT OF EQUITY

Change in Accounting Policy

During the year ended June 30, 2022, the District increased its capitalization threshold from \$10,000 to \$100,000 for infrastructure and \$20,000 for all other classes of capital assets. The District has elected to retroactively apply the policy effective July 1, 2021.

Net position of the governmental activities as of July 1, 2021, has been restated as follows:

	Governmental <u>Activities</u>
Net Position (deficit) - July 1, 2021 (as previously reported)	\$ (1,668,481)
Amount of restatement due to:	
Change in accounting policy	<u>(137,274)</u>
Net Position (deficit) - July 1, 2021, as restated	<u>\$ (1,805,755)</u>

SCHEDULE 1
MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis) - General Fund
For the Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget - Favorable <u>(Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes	\$ 4,434,416	\$ 4,434,416	\$ 4,434,416	\$ -
Intergovernmental	972,220	972,220	996,493	24,273
Charges for services	-	-	22,329	22,329
Interest income	600	600	696	96
Miscellaneous	70	36,853	36,966	113
Total Revenues	<u>5,407,306</u>	<u>5,444,089</u>	<u>5,490,900</u>	<u>46,811</u>
Expenditures:				
Current operations:				
Instruction	3,931,876	3,931,876	3,690,655	241,221
Supporting services	462,254	462,254	415,696	46,558
Instructional staff services	156,861	156,861	145,811	11,050
General administration	29,279	29,279	26,064	3,215
Executive administration	244,963	244,963	245,646	(683)
School administration	277,445	280,445	256,606	23,839
Operation and maintenance of plant	296,646	296,646	411,686	(115,040)
Pupil transportation	246,304	246,304	179,672	66,632
Central service	69,370	103,153	51,994	51,159
Total Expenditures	<u>5,714,998</u>	<u>5,751,781</u>	<u>5,423,830</u>	<u>327,951</u>
Excess revenues over (under) expenditures	<u>(307,692)</u>	<u>(307,692)</u>	<u>67,070</u>	<u>374,762</u>
Other financing sources (uses):				
Transfers out	<u>(50,000)</u>	<u>(50,000)</u>	<u>(96,080)</u>	<u>(46,080)</u>
Total Other financing sources (uses)	<u>(50,000)</u>	<u>(50,000)</u>	<u>(96,080)</u>	<u>(46,080)</u>
Net change in fund balance	(357,692)	(357,692)	(29,010)	328,682
Fund Balances at beginning of year				
- Budgetary Basis	<u>376,492</u>	<u>376,492</u>	<u>376,492</u>	<u>-</u>
Fund Balances at end of year				
- Budgetary Basis	<u>\$ 18,800</u>	<u>\$ 18,800</u>	<u>\$ 347,482</u>	<u>\$ 328,682</u>

See accompanying notes to the required supplementary information

SCHEDULE 2

MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT**Schedule of Changes in the District's Proportionate Share of the Net OPEB Liability**

For the Year Ended June 30, 2022

Measurement Period Ended	Cost-Sharing Multiple Employer Plan Information Only				
	District's Proportion of the Net OPEB Liability	District's Proportionate Share of the Net OPEB Liability	District's Covered Payroll	District's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
June 30, 2021	0.06205583%	\$ 248,507	\$ 1,756,590	14.15%	11.06%
June 30, 2020	0.05990882%	\$ 262,226	\$ 1,634,575	16.04%	7.74%
June 30, 2019	0.05118552%	\$ 224,403	\$ 1,484,617	15.12%	7.75%
June 30, 2018	0.04584362%	\$ 209,893	\$ 1,295,756	16.20%	7.53%
June 30, 2017	0.05532808%	\$ 252,979	\$ 1,184,754	21.35%	7.91%
June 30, 2016	0.05636757%	\$ 272,878	\$ 1,216,460	22.43%	5.21%
June 30, 2015	*	*	*	*	*
June 30, 2014	*	*	*	*	*
June 30, 2013	*	*	*	*	*
June 30, 2012	*	*	*	*	*

* 10 Year schedule, historical information not available

Measurement Periods	Significant Actuarial Assumptions				
	Inflation	Salary Increases	Investment Rate of Return	Mortality Table	Mortality Scale
June 30, 2020 - 2021	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015

See accompanying notes to the required supplementary information

SCHEDULE 3
MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
Schedule of District OPEB Contributions
For the Year Ended June 30, 2022

Cost-Sharing Multiple Employer Plan Information Only						
<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>District's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>	
June 30, 2022	\$ 25,460	\$ (25,460)	\$ -	\$ 1,752,850	1.45%	
June 30, 2021	\$ 29,820	\$ (29,820)	\$ -	\$ 1,756,590	1.70%	
June 30, 2020	\$ 27,808	\$ (27,808)	\$ -	\$ 1,634,575	1.70%	
June 30, 2019	\$ 23,356	\$ (23,356)	\$ -	\$ 1,484,617	1.57%	
June 30, 2018	\$ 20,278	\$ (20,278)	\$ -	\$ 1,295,756	1.56%	
June 30, 2017	\$ 32,739	\$ (32,739)	\$ -	\$ 1,184,754	2.76%	
June 30, 2016	\$ 32,753	\$ (32,753)	\$ -	\$ 1,216,460	2.69%	
June 30, 2015	*	*	*	*	*	
June 30, 2014	*	*	*	*	*	
June 30, 2013	*	*	*	*	*	

* 10 Year schedule, historical information not available

See accompanying notes to the required supplementary information

SCHEDULE 4
MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
Schedule of Changes in the District's Total OPEB Liability and Related Ratios
For the Year Ended June 30, 2022

Single Employer Plan Information Only										
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Total OPEB Liability:										
Service cost	\$ 18,446	\$ 29,151	\$ 28,521	\$ 23,577	\$ 23,115	*	*	*	*	*
Interest	7,040	6,825	6,196	10,009	9,489	*	*	*	*	*
Changes of assumptions or other inputs	(27,136)		47,518	(15,634)	(17,005)	*	*	*	*	*
Differences between expected and actual experience	(111,288)		(57,243)			*	*	*	*	*
Benefit payments	(8,660)	(6,336)	(6,199)	(8,656)		*	*	*	*	*
Net change in total OPEB liability	(121,598)	29,640	18,793	9,296	15,599	*	*	*	*	*
Total OPEB Liability - beginning of year	<u>341,626</u>	<u>311,986</u>	<u>293,193</u>	<u>283,897</u>	<u>268,298</u>	*	*	*	*	*
Total OPEB Liability - end of year	<u>\$ 220,028</u>	<u>\$ 341,626</u>	<u>\$ 311,986</u>	<u>\$ 293,193</u>	<u>\$ 283,897</u>	*	*	*	*	*
Covered employee payroll	\$ 1,461,779	\$ 1,519,682	\$ 1,461,232	\$ 1,433,006	\$ 1,311,478	*	*	*	*	*
Total OPEB liability as a percentage of covered employee payroll	15.05%	22.48%	21.35%	20.46%	21.65%	*	*	*	*	*
Significant Actuarial Assumptions										
Discount rate	3.54%	2.21%	2.21%	3.58%	3.58%	*	*	*	*	*
Health cost trend rates:										
Initial	(-1.50%) - 2021	2.20% - 2020	2.20% - 2020	9.50% - 2017	9.50% - 2017	*	*	*	*	*
Ultimate	4.24% - 2090	5.00% - 2030	5.00% - 2030	5.00% - 2028	5.00% - 2028	*	*	*	*	*
Mortality improvement scale	MP-2021	MP-2019	MP-2019	RP-2000	RP-2000	*	*	*	*	*

Note To Schedule:

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75

* 10 Year schedule, historical information not available

See accompanying notes to the required supplementary information

SCHEDULE 5

MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT**Schedule of Changes in the District's Proportionate Share of the Net Pension Liability**

For the Year Ended June 30, 2022

<u>Measurement Period Ended</u>	<u>District's Proportion of the Net Pension Liability</u>	<u>District's Proportionate Share of the Net Pension Liability</u>	<u>District's Covered Payroll</u>	<u>District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
June 30, 2021	0.05969314%	\$ 2,645,552	\$ 1,756,590	150.61%	72.22%
June 30, 2020	0.05748893%	\$ 3,677,079	\$ 1,634,575	224.96%	58.72%
June 30, 2019	0.05255668%	\$ 2,528,846	\$ 1,484,617	170.34%	65.59%
June 30, 2018	0.04714169%	\$ 2,269,968	\$ 1,295,756	175.18%	64.73%
June 30, 2017	0.04077459%	\$ 2,005,291	\$ 1,184,754	169.26%	62.66%
June 30, 2016	0.04259562%	\$ 2,265,063	\$ 1,216,460	186.20%	58.30%
June 30, 2015	0.03961781%	\$ 1,569,470	\$ 1,125,471	139.45%	65.47%
June 30, 2014	0.04297594%	\$ 1,613,139	\$ 1,180,727	136.62%	66.32%
June 30, 2013	0.04584840%	\$ 1,973,216	\$ 1,274,661	154.80%	59.81%
June 30, 2012	*	*	*	*	*

* 10 Year schedule, historical information not available

Significant Actuarial Assumptions

<u>Measurement Periods</u>	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality Table</u>	<u>Mortality Scale</u>
June 30, 2020 - 2021	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015
June 30, 2013 - 2015	3.00%	3.75-5.80%	7.75%	RP-2000	Scale AA

See accompanying notes to the required supplementary information

SCHEDULE 6
MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
Schedule of District Pension Contributions
For the Year Ended June 30, 2022

<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>District's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
June 30, 2022	\$ 334,308	\$ (334,308)	\$ -	\$ 1,752,850	19.07%
June 30, 2021	\$ 274,246	\$ (274,246)	\$ -	\$ 1,756,590	15.61%
June 30, 2020	\$ 255,390	\$ (255,390)	\$ -	\$ 1,634,575	15.62%
June 30, 2019	\$ 228,717	\$ (228,717)	\$ -	\$ 1,484,617	15.41%
June 30, 2018	\$ 199,248	\$ (199,248)	\$ -	\$ 1,295,756	15.38%
June 30, 2017	\$ 149,142	\$ (149,142)	\$ -	\$ 1,184,754	12.59%
June 30, 2016	\$ 152,526	\$ (152,526)	\$ -	\$ 1,216,460	12.54%
June 30, 2015	\$ 132,913	\$ (132,913)	\$ -	\$ 1,125,471	11.81%
June 30, 2014	\$ 139,424	\$ (139,424)	\$ -	\$ 1,180,727	11.81%
June 30, 2013	\$ 114,004	\$ (114,004)	\$ -	\$ 1,274,661	8.94%

See accompanying notes to the required supplementary information

MONT VERNON, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

For the Year Ended June 30, 2022

NOTE 1—BUDGET TO ACTUAL RECONCILIATION

General Fund

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund (Schedule 1) are reported on the basis budgeted by the District. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). General Fund budgetary revenues and other financing sources and expenditures and other financing uses were adjusted for non-budgetary activity, budgetary transfers, and encumbrances as follows:

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 5,491,351	\$ 5,578,246
Non-budgetary activity	(451)	(207,102)
Budgetary transfers		50,000
Encumbrances - June 30, 2021		(133,739)
Encumbrances - June 30, 2022		232,505
Per Schedule 1	<u>\$ 5,490,900</u>	<u>\$ 5,519,910</u>

Major Special Revenue Funds

The District adopts its budgets under regulations of the New Hampshire Departments of Education and Revenue Administration which differ from accounting principles generally accepted in the United States of America. Consequently, budgetary information is not presented for the Food Service Fund and the Grants Fund as the information is neither practical nor meaningful.

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

To the School Board
Mont Vernon, New Hampshire School District

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Mont Vernon, New Hampshire School District (the "District") as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Vachon Clukay & Company PC

Manchester, New Hampshire
March 17, 2023

March 17, 2023

To the School Board
Mont Vernon, New Hampshire School District

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Mont Vernon, New Hampshire School District for the year ended June 30, 2022. 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 July 18, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Mont Vernon, New Hampshire School District are described in Note 1 to the financial statements. During the year ended June 30, 2022, the Mont Vernon, New Hampshire School District adopted and implemented GASB Statement No. 87 – *Leases*. There was no effect on beginning of the year balances as a result of adoption of the new standard. We noted no transactions entered into by the Mont Vernon, New Hampshire 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 governmental activities financial statements were:

Management's estimates of the useful lives of capital assets are based upon historical records of utilization, necessary improvements and replacements. We evaluated the key factors and assumptions used to develop the useful lives of depreciable capital assets in determining that they are reasonable in relation to the financial statements taken as a whole.

Significant estimates also include actuarial assumptions used in determining cost-sharing pension and other postemployment benefits costs and single employer other post-employment benefit costs which are based on plan audited financial statements and a plan actuarial valuation report, respectively. We evaluated the assumptions used in the plan audited financial statements and the plan actuarial valuation report to determine that they are reasonable in relation to the financial statements 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. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

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 March 17, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Mont Vernon, New Hampshire 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 Mont Vernon, New Hampshire 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.

The District changed its accounting policy for capitalization of assets during the year and elected to retroactively implement the capitalization threshold effective July 1, 2022. Accordingly, the cumulative effect of the change in accounting policy has been reported as a restatement to the District's beginning net position in the financial statements and is described in Note 12 to the basic financial statements.

Other Matters

We applied certain limited procedures to the management's discussion and analysis, budgetary comparison information, schedule of changes in the District's proportionate share of the net OPEB liability, schedule of District OPEB contributions, schedule of changes in the District's total OPEB liability and related ratios, schedule of changes in the District's proportionate share of the net pension liability, and schedule of District pension contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

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

Very truly yours,

Vachon Clukay & Company PC