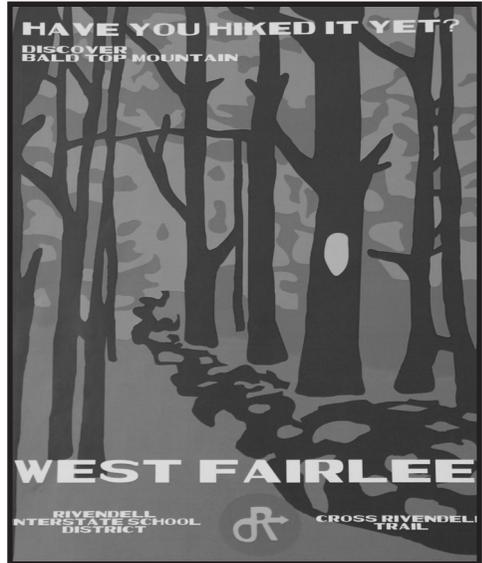
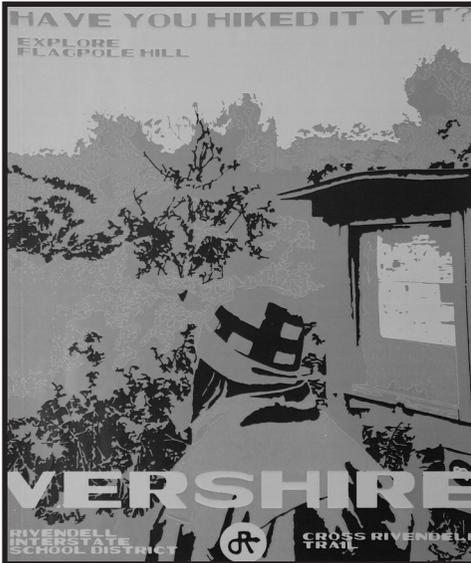
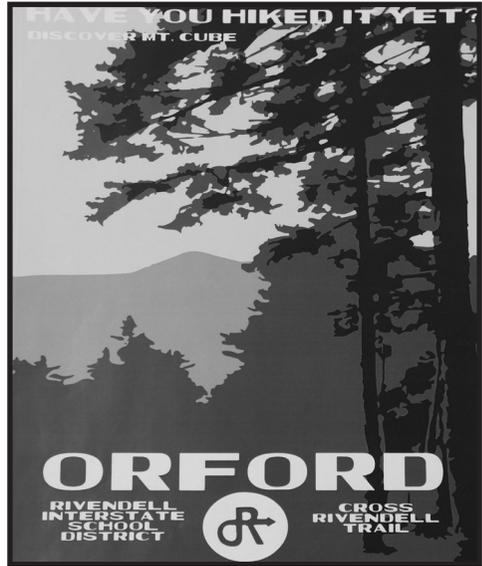
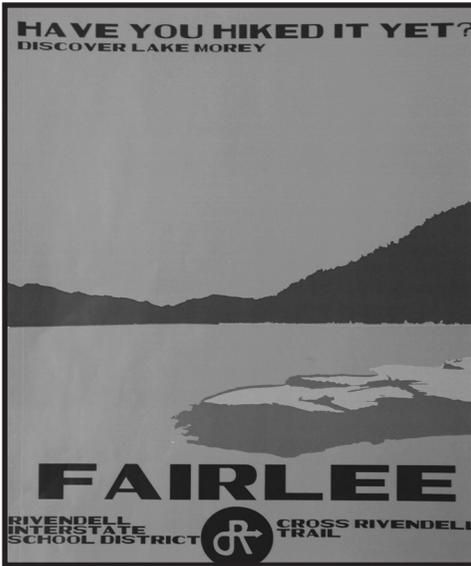


Rivendell Interstate School District
10 School Drive, P.O. Box 271
Orford, NH 03777



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Orford, NH

2020
ANNUAL REPORT
of the
RIVENDELL INTERSTATE
SCHOOL DISTRICT



FAIRLEE • ORFORD • VERSHIRE • WEST FAIRLEE

RIVENDELL INTERSTATE SCHOOL DISTRICT

10 School Drive, P.O. Box 271 • Orford, NH 03777
phone: 603-353-2170 • toll-free from Vershire: 802-333-9189
fax: 603-353-2189
e-mail and website: www.rivendellschool.org

The Rivendell District office is open weekdays from 8 a.m. to 4 p.m. It is located at 10 School Drive in Orford which is on the Rivendell Academy campus.

THE SCHOOL BOARD

There are eleven school board members distributed equitably among the four towns: three from Fairlee, three from Orford, two from Vershire, two from West Fairlee, and one at-large member. All serve for three-year terms except for the at-large member, who serves a one-year term. School Board meetings rotate among the school sites and are open to the public. Meeting dates are posted in each town, at the schools and on the Rivendell website (www.rivendellschool.org) calendar.

THE DISTRICT

The Rivendell Interstate School District was established on October 13, 1998, by voters in the towns of Orford, NH, and Fairlee, West Fairlee, and Vershire, VT. It is one of the only pre-K–12 interstate public school districts in the country. On July 1, 1999, the Rivendell Supervisory Union assumed responsibility for central office functions of the four existing school districts. On July 1, 2000, Rivendell assumed educational responsibility for all students in the four towns and ownership of existing school properties. On Monday, August 28, 2000, Rivendell opened its doors to approximately 550 students from member towns and about 32 students tuitioned from neighboring towns.

MISSION STATEMENT AND DESIGN PRINCIPLES

The mission of the Rivendell Interstate School District is to foster the intellectual, social, and personal development of its students. Our goal is that they will become life-long learners, positive contributors to their communities, and productive, healthy adults.

The design principles guiding development of the Rivendell program are:

- An engaging team-taught curriculum that results in well-educated students who are able to meet high academic standards, problem solve across disciplines and contexts, and take leadership in their communities
- Significant and ongoing connections between school and community
- Structures and practices that support teaching and learning
- New standards of accountability and excellence for our schools, our staff, and our students

Cover Credits:

FRONT: Academy students create Cross Rivendell Trail screen prints

BACK: View of Rivendell campus

PRINCIPLES EMBODIED IN THE RIVENDELL INTERSTATE SCHOOL DISTRICT ARTICLES OF AGREEMENT

The guiding principles below express the aims and intentions of the Rivendell Articles of Agreement as understood by the Rivendell Review Committee two decades after the District's founding.

1. Enabling Local Self-Governance

Manifest in the coming together of four small towns across state lines is a belief that local self-governance in the education of our children requires broad community support, participation, understanding, and accountability. As such, Rivendell and its elected members will strive for clarity and directness in presentations to voters to enable informed decision-making by the electorate. Fairness and transparency should be present in all dealings the District has with its students in education matters and with taxpayers in financial matters.

2. Equality of Educational Opportunity Across the District

All Rivendell students are to be treated equally and provided with comparable learning opportunities, with costs to be borne by the District and allocated among member districts based on enrollment as defined in the Articles of Agreement. Regardless of town or state affiliations, board members, administrators, faculty, and staff shall embrace the credo, "These are all our children."

3. Sharing Expenses and Revenues While Recognizing State Differences

While expenses and revenues for education generally will be shared among the member districts on the basis of student enrollment, the Articles of Agreement recognize that in certain instances differences between the two states may require variance from this approach. Care must be taken that such instances are in accord with specific provisions of the Articles of Agreement and that implementation is done without unintended bias.

4. Fiscal Fairness Across State Lines

Rivendell will adopt no policy or practice from one state that would unfairly impact a member financially in another state. No one member, or members, within one state will be disadvantaged or caused to bear a disproportionate share of District expenses except as allowed within the Articles of Agreement.

5. Asserting Our Interstate Autonomy

The District has considerable autonomy to shape its educational community relatively free from the laws of either state. As necessary, Rivendell should assert its unique standing as an interstate school district to challenge and seek exemption from laws or policies of either state that would compromise this self-determination. Mechanisms within the Articles of Agreement and the Interstate School Compact Law, such as administrative agreements between commissioners of education, should be utilized to arrive at two-state solutions whenever possible.

6. A Dynamic Document Held True to Its Intent

From time to time the Articles of Agreement may need amendment under the arduous procedure outlined in Article J. A truly dynamic and living document, however, allows for reasoned interpretation short of amendments during unforeseen circumstances if the intent of the document is broadly understood and embraced. In all instances, it is imperative that clarifying interpretations in practice or policy be recorded with their rationale. Supporting documents such as administrative agreements and legal opinions with direct bearing on how the Articles of Agreement are to be applied should also be appended. The District should maintain this well-documented and transparent record having the Article of Agreement at its core.

7. Commitment to Sound Fiscal Management

Stable and robust financial procedures in accord with the Articles of Agreement support fairness for all students and confidence among member districts and individual taxpayers. Properly staffed administrative offices are essential for well-organized and accessible financial records, consistent fiscal practice from year to year, and documentation of procedural change.

Proposed by the Rivendell Review Committee January 30, 2019

Adopted by the RISD Board, February 15, 2019

Annual Report
of the
Rivendell
Interstate School District

July 1, 2019 to June 30, 2020



Please bring this report with you to the

Annual District Meeting

Tuesday, March 17, 2020

6:30 p.m.

Rivendell Academy

Orford, New Hampshire

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Rivendell Administrators, Faculty and Staff

Rivendell School Board

(town and expiration of term shown in italics)

Marc DeBois, Chair – *Orford, 2022*
 Katherine Blanchard – *at large, 2020*
 Vanessa DeSimone – *Orford, 2021*
 Kevin Dexter – *West Fairlee, 2021*
 David Gagner (appointed) – *Fairlee, 2020*
 Kathy Hooke, Vice Chair – *Vershire, 2020*
 Jason Knowles – *Fairlee, 2022*
 Maria Koehler – *Vershire, 2021*
 Jon Lester – *Fairlee, 2021*
 David Ricker – *Orford, 2020*
 Rebecca Wurdak – *West Fairlee, 2022*



Full Year (FY), School Year (SY),
 Full time (FT), Part Time (PT)

Administration, Administrative and District Office Staff

Gregory Allen	Facilities Maintenance Technician	FY – FT
Janet Cole	Director of Special Education	FY – FT
Ross Convertino	Athletic, Transportation & Facilities Use Director	FY – FT
Stephanie Chesnut	Dean of Students (Rivendell Academy)	SY – FT
Lynn Farquharson	Accounting Specialist/Human Resources Assistant	FY – FT
Ryan Farquharson	Groundskeeper	FY – PT
Keri Gelenian	Head of Schools/Rivendell Academy Principal	FY – FT
Brenda Gray	Executive Assistant/Human Resources Administrator	FY – FT
Charlotte Holt	Special Education Administrative Assistant/Medicaid Clerk	FY – PT
Celise Johnson	Food Service Director	SY – FT
Matthew Joska	Director of Information Technology	FY – FT
Steven Lindemann	Samuel Morey Elementary Principal	FY – FT
William Little	Business Administrator	FY – FT
Gabriele Martino	Technology Integration Specialist & Website	SY – PT
Nancy Murphy	Grants & Systems Specialist	FY – FT
Nick Pryer	Technical Support Specialist	FY – FT
Maggie Stoudnour	Trails School Coordinator	SY – PT
Barrett Williams	Superintendent	FY – PT
Melissa Zoerheide	Westshire Elementary Principal	FY – FT

Rivendell Academy – Teachers

Anna Alden	Music Teacher	SY – FT
Bonnie Blake–O’Meara	Instrumental Music Teacher**	SY – PT
Jennifer Bottum	English Teacher	SY – PT
Kerry Browne	Digital Culture Leader and Science Teacher	SY – FT
Emily Cousens	School Counselor	SY – FT
Jeffrey Decker	Science Teacher	SY – FT
Christian Durgin	Special Education Teacher	SY – FT
Jennifer Ellis	Art Teacher	SY – FT
Story Graves	Academic Coach/Special Education Teacher	SY – FT
Nancy Hall	School Counselor	SY – FT
Gail Keefer	World Language Teacher	SY – FT
Carolyn Lang	Title I Literacy Specialist	SY – FT
Allison Lary	Social Studies Teacher	SY – FT
Brynne MacMurtry	Special Education Teacher	SY – FT
Rachel McConnell	Mathematics Teacher	SY – FT
Creigh Moffatt	School Nurse	SY – FT

Rivendell Administrators, Faculty and Staff

Paige Radney	World Language Teacher	SY – FT
Eric Reichert	Language Arts Teacher	SY – FT
Paul Ronci	English Teacher	SY – FT
Robin Rowell	ESL Teacher	SY – PT
Rachel Sanders	Science Teacher	SY – FT
Carol Sobetzer	English/Social Studies Teacher	SY – FT
Richard Steckler	Science Teacher	SY – FT
Charles Steen	Physical Education Teacher	SY – FT
Kirsten Surprenant	Social Studies Teacher	SY – FT
Laura Taylor	Special Education Teacher	SY – FT
Christopher White	Mathematics Teacher	SY – FT

Rivendell Academy – Support Staff

Brandy Allen	Para – SPED Assistant	SY – FT
Christina Bolles	Para – SPED Assistant	SY – FT
Deborah Churchill	Classroom Paraeducator (Academic Mentoring Program)	SY – FT
Dennis Fitzgerald	Para – Classroom Assistant	SY – FT
Wendy Fogg-McIntire	Para – SPED Assistant	SY – FT
Caitlin Olsen	Para – SPED Assistant	SY – FT
Katelyn Ruff	Para – SPED Assistant	SY – FT
Joy Jean Dyke	Assistant Cook	SY – PT
Eric Gilbert	Custodian	FY – FT
Jason Goodwin	Custodian	FY – FT
Michelle Oakes	Secretary	SY – FT
Angel Parkin	Administrative Assistant	FY – FT
Bruce Taylor, Jr.	Custodian Team Leader 2 nd Shift	FY – FT

Samuel Morey Elementary – Teachers

Chris Cassell	Elementary Teacher (3 rd & 4 th Grade)	SY – FT
Crystal Champagne	Elementary Teacher (6 th Grade)	SY – FT
Kristina Claffin	Physical Education Teacher*	SY – FT
Elizabeth Duvall	Elementary Music Teacher*	SY – FT
Katherine Fritschie	Elementary Teacher (Kindergarten)	SY – FT
Miranda Garrow	Elementary Math Teacher*	SY – FT
Jessica Gould	School Nurse*	SY – FT
Laurie Gould	Special Education Teacher	SY – FT
Melissa Hopper	Elementary Teacher (3 rd & 4 th Grade)	SY – FT
Sasha Irish	Elementary Teacher (2 nd Grade)	SY – FT
Melissa Kelleher	Elementary Teacher (5 th Grade)	SY – FT
Jodi Lenning	Elementary Teacher (6 th Grade)	SY – FT
Tanya Libby	Art Teacher*	SY – PT
Tracy Martel	Special Education Teacher	SY – FT
Caroline McCrave	Elementary Reading Teacher	SY – PT
Kathleen McGowan	Elementary (Math) Teacher/Math Instructional Coach*	SY – PT
Maureen Moran	Elementary Teacher (5 th Grade)	SY – FT
Ann O’Hearn	Elementary School Counselor*	SY – FT
Joyce Russell	Librarian*	SY – PT
Darla Sterett	Elementary Teacher (Kindergarten - LT Substitute)	SY – FT
Andrew Stevenson	Elementary Teacher (1 st Grade)	SY – FT
Rachael Weber	Elementary Teacher (3 rd & 4 th Grade)	SY – FT

Rivendell Administrators, Faculty and Staff

Samuel Morey Elementary – Support Staff

Robin Avery	Para – SPED Assistant	SY – PT
Jeffrey Barrett	Para – Intensive Needs Assistant	SY – FT
Grover Boutin	SPED Van Driver*	SY – FT
Jean Daley	Para – SPED Assistant	SY – FT
Dwight Dansereau	Para – SPED Assistant	SY – FT
Carly Ghio	Para – SPED Assistant	SY – FT
Irish Johnson	Para – SPED Assistant	SY – FT
JodyAnn Mace	Para – SPED Assistant	SY – FT
John Mace	Para – SPED Assistant	SY – FT
Phillip Metayer	Para – Intensive Needs Assistant	SY – FT
Rachel Moore	Para – SPED Assistant	SY – FT
Bridget Simmons	Para – SPED Assistant	SY – FT
Audrey Wolf	Para – SPED Assistant	SY – FT
Dustin Fillian	Custodian	FY – FT
Suzanne Ricker	Food Service Manager	SY – FT
Jane Prescott	Administrative Assistant	SY – FT

Westshire Elementary – Teachers

Barbara Griffin	Elementary Reading Teacher	SY – FT
Debora Herrera	Special Education Teacher	SY – FT
Emily Lloyd	Elementary Teacher (1 st Grade)	SY – FT
Noah Pierpont	Elementary Teacher (2 nd Grade)	SY – FT
Kaitlyn Townsend	Elementary Teacher (3 rd Grade)	SY – FT
Rachael Weber	Elementary Teacher (4 th Grade)	SY – FT
Emily Waterman	Elementary Teacher (Kindergarten)	SY – FT

Westshire Elementary – Support Staff

Dierdre Dennis	Para – Intensive Needs Assistant	SY – FT
James Fein	Para – SPED Assistant	SY – FT
Amy Kosakowski	Para – SPED Assistant	SY – FT
Kayla Meier	Para – SPED Assistant	SY – FT
Nicole Randall	Para – Intensive Needs Assistant	SY – FT
Megan Sargent	Para – Intensive Needs Assistant	SY – FT
Katherine Tolbert	Para – Intensive Needs Assistant	SY – FT
Viola Farrar	Food Service Manager	SY – FT
Ryan Hatch	Custodian	FY – FT
Karen Ward	Administrative Assistant	SY – FT

Early Education Program, Fairlee and West Fairlee

Caitlin Leonard	Early Childhood Program Teacher	SY – FT
Heidi Nichols	Early Childhood Program Teacher	SY – FT
Melissa Partington	Essential Early Education (EEE) Teacher*	SY – FT
Molly Rice	Early Childhood Program Teacher	SY – FT
Cynthia Bacon	Para – Classroom Assistant (ECP)	SY – PT
Susan Calhoun	Para – Classroom Assistant (ECP)	SY – FT
Nancy Cushman	Para – Classroom Assistant (ECP)	SY – FT
Brittany Driscoll-Cray	Para – Classroom Assistant (ECP)	SY – FT
Sebrina Farnham	Para – SPED Assistant (ECP/EEE)	SY – FT
Matthew Jung	Para – SPED Assistant (ECP/EEE)	SY – FT
Margaret McCormack	Para – SPED Assistant (ECP/EEE)	SY – FT
Kimberly Smith	Para – Classroom Assistant (ECP)	SY – FT

* Shared with Samuel Morey & Westshire

** Shared with Samuel Morey

Report from the Chair of the School Board

I would like to begin by thanking all our administrators, teachers, support staff, volunteers, coaches and contractors for their commitment and dedication to the students of our four towns. These individuals spend a tremendous amount of time organizing, preparing and delivering a high quality product to the RISD community.

The Board would also like to thank the members of both the Rivendell Review Committee and our local elected auditors. Both groups continue to work closely with our superintendent and board to help gain clarity and understanding of our founding documents and operational procedures which present continued challenges for our interstate status. The board has accepted recommendations on a variety of topics and made adjustments on how we conduct business moving forward. We continue to work with both state education offices to assist us with legal interpretations and exemptions/exceptions where we see conflicts with respect to how each state operates outside the guidelines and spirit of our interstate compact.

This year the board has made a considerable effort to be more accessible to our community members. We have hosted three community forums (Orford, Fairlee and West Fairlee) with a Vershire forum happening by the end of our current school year. These forums are an open discussion with board, administrators and community members to better understand the issues and clarify both operational and educational decisions being made on a daily basis. Board members also attend the Friends of Rivendell meetings on a regular basis to interact and develop a positive relationship with our volunteer groups. Board member, Dave Ricker (Orford), spent a Saturday morning at the Orford dump for a “Dump Day” with your board members. Dave spent approximately 2-3 hours at the exit of the Orford dump where he was approached by several community members who were glad to have their voices heard.

The board has presented the RISD voters with a budget of \$12,380,070 for FY2021; an increase of 9.85% over the current year. Two budget forums were held during January 2020, to give the voters an opportunity to review this budget and provide feedback of their thinking. Both forums had significant numbers in attendance and I would like to thank those who were there for their attendance and comments. Health insurance costs have skyrocketed over 12.9% causing significant strain on our ability to keep the overall percentage increase in line with past years. We feel this is both fair and equitable to the students and taxpayers of the District. We have a history of presenting budget increases which are responsible, however, allow our children to continue to grow and prepare them for the future regardless of their career path. We ask the community to support the proposed budget as it will allow the district to maintain a high quality education and enhance our reputation as an institution with high standards and dedicated professionals.

On a closing note, I would like to ask all members of our community to get involved in your school district and be a part of the educational system which plays an important role in the future of our children. Attending meetings, completing surveys, attending plays, attending athletic events, running for a board position and volunteering are simple ways to be part of the educational community supported by your tax dollars.

Respectfully submitted,
Marc DeBois

WARRANT – ANNUAL DISTRICT MEETING
Rivendell Interstate School District
TO BE HELD ON MARCH 17, 2020

Fairlee, Vermont
Orford, New Hampshire

Vershire, Vermont
West Fairlee, Vermont

The legal voters of Fairlee (Vermont), Orford (New Hampshire), Vershire (Vermont), and West Fairlee (Vermont) are hereby notified and warned to meet at the **Rivendell Academy, Orford, New Hampshire, on Tuesday, March 17, 2020** for the purpose of holding the annual district meeting of the Rivendell Interstate School District pursuant to Article IV.G of the New Hampshire-Vermont Interstate School Compact.

The polls for the election of officers under Articles 1 and 2 will open at 6:00 p.m. and will close one-half hour (30 minutes) following the completion of business under the other articles.

Business under Article 3 and articles following will commence at 6:30 p.m.

- Article 1: To elect by ballot four (4) members of the Rivendell Interstate School District Board as follows:
1 member from Fairlee for a 3-year term
1 member from Orford for a 3-year term
1 member from Vershire for a 3-year term
1 at-large member for a 1-year term
- Article 2: To elect by ballot a moderator, clerk, and treasurer for 1-year terms, and a Vermont auditor for a 3-year term.
- Article 3: To hear reports from the School Board and others relating to the construction/renovation, educational, and financial issues facing the District.
- Article 4: Shall the voters of the District raise and appropriate the sum of \$12,380,070 for the operating budget for the District for the 2020–2021 fiscal year?
- Article 5: Shall the voters of the district raise the sum of \$50,000; \$20,000 of which will be appropriated for technology contingency reserve and \$30,000 of which will be appropriated to a repair and maintenance contingency reserve?
- Article 6: Shall the voters of the District authorize the School Board to apply for, accept, and expend, without further action by the voters of the District, all money from any governmental or private source which becomes available during the 2020–2021 fiscal year for their intended use?
- Article 7: To transact any other business which may lawfully properly come before the meeting.

Dated February 24, 2020

A majority of the Rivendell Interstate School District Board

A true copy. Attest:
Tami Sullivan, Clerk

Rivendell Interstate School District
BUDGET ALLOCATION SUMMARY
(Not Audited)

Allocation District Wide (A.D.M.)
Budget Allocation Summary (Following Wording of Article of Agreement, Section F)
Total District Expenditures (If Warrant Article for Operating Budget Appropriation Approved)
Capital Expenditures (Capital Fund Transfers)
Federal Aid Revenues to District (By State)
Tuition Payments Revenues to District (By ADM)
Other Revenues to District (By ADM)
Student Transportation Member Specific Expenditure (Mileage)
Debt Service Member Specific Expenditure
NET OPERATING EXPENSES (By ADM)
BUDGETED EDUCATION SPENDING
BUDGETED DISTRICT MEMBER ASSESSMENTS

BUDGETED EDUCATION SPENDING (If Warrant Article for Operating Budget Appropriation Approved)

Federal Aid Revenues to District (By State)
Tuition Payments Revenues to District (By ADM)
Other Revenues to District (By ADM)
State Revenues to Members
Total Revenues
NET DISTRICT MEMBER ASSESSMENTS (without Prior-Year Adjustment)
Transfer To/From General Fund Balance
NET DISTRICT MEMBER ASSESSMENTS (with Prior-Year Adjustment)

Rivendell Interstate School District
BUDGET ALLOCATION SUMMARY
(Not Audited)

100.00%	29.72%	70.28%	
RISD	NH (Orford)	VT (Unified)	Article
12,380,070			
-	-	-	F, H
521,683	81,800	439,883	F, O
275,400	81,847	193,553	F
156,000	46,362	109,638	F
412,782	101,303	311,478	F, L
547,500	203,785	343,715	F, H
10,466,706	3,110,637	7,356,068	F
12,380,070	3,625,735	8,754,336	
9,830,330	3,035,906	6,794,424	

12,380,070	3,625,735	8,754,336	
521,683	81,800	439,883	F
275,400	81,847	193,553	F
156,000	46,362	109,638	F
1,596,658	379,820	1,216,838	I
2,549,741	589,829	1,959,912	
9,830,330	3,035,906	6,794,424	
-	-	-	
9,830,330	3,035,906	6,794,424	

Rivendell Interstate School District

FY21 SUMMARY OF GENERAL FUND REVENUES

(Not Audited)

Account Codes	Description	FY '19 Budget	FY '19 Actual	FY '20 Budget	FY '21 Proposed	vs. FY '20 Budget
Local Revenues						
41911	ECP Before & After School Care	40,000	1,200	5,000	105,000	100,000
41302-41303	Sec Schl Tuition	275,000	285,679	338,800	275,400	(63,400)
	SPED Tuition - NON VT	-	257	-	-	-
41510	Interest Income	3,000	4,098	4,500	4,500	-
41990	Game Receipts	5,000	6,589	5,000	6,500	1,500
41921	Rental Income	-	2,653	-	2,000	-
41990	Miscellaneous Revenue	-	4,237	-	-	-
41911	Visions After-School Fees	-	27,662	35,000	28,000	(7,000)
41911	SummerScapes Revenue	-	34,092	8,000	10,000	2,000
44448	Visions After-school Snack Grant	-	2,989	2,500	-	(2,500)
	subtotal	323,000	369,455	398,800	431,400	32,600
District Assessments						
43110	Fairlee Assessment	2,497,530	2,497,530	2,465,854	3,086,607	620,753
43110	West Fairlee Assessment	1,094,732	1,068,464	1,862,648	1,890,034	27,386
43110	Vershire Assessment	956,735	947,025	1,727,984	1,817,783	89,799
47201	Orford Assessment	2,643,030	2,643,030	2,895,439	3,035,906	140,467
	subtotal	7,192,027	7,156,049	8,951,925	9,830,330	878,405
State Revenues						
43110	VT General State Support Grant	1,208,334	1,244,312	-	-	-
47207	NH Adequacy Aid - Orford	277,799	329,299	311,425	274,135	(37,290)
43114	VT Voc Ed (On Behalf)	-	69,907	-	-	-
43115	VT Unenrolled	-	942	-	-	-
43152	VT Transportation Aid	145,000	173,380	170,000	180,000	10,000
46410	VT Transp Aid Extraordinary	-	4,339	-	4,339	4,339
43201	VT SPED Mainstream Block Grant	158,000	158,271	158,271	166,000	7,729
43202	VT Expenditure Reimbursement (aka "SPED SEER")	425,000	612,761	545,000	690,000	145,000
43203	VT Extraordinary Reimbursement	49,000	84,680	140,000	84,680	(55,320)
43204	VT EEE Programs	29,000	29,714	29,714	31,000	1,286
43205	VT SPED-State Placed Reimbursement	-	42,314	-	-	-
47208	NH Building Aid	76,110	76,110	76,110	76,110	0
47212	NH Voc School Tuition Grant	8,500	28,993	17,500	26,600	9,100
47213	NH Voc Transportation Aid	-	3,979	1,000	2,974	1,974
47209	NH SPED Catastrophic Aid	5,000	5,500	5,500	-	(5,500)
43190	VT Driver Ed Reimb	500	819	1,350	819	(531)
43308	VT Voc Ed Transp Aid	14,000	62,496	15,500	60,000	44,500
	subtotal	2,396,243	2,927,816	1,471,370	1,596,658	125,288
Federal Special Education Revenues (Categorical Grants **)						
44226	IDEA-VT (SPECIAL ED)	126,301	121,869	110,697	119,575	8,878
44228	IDEA-VT Special Ed Preschool	2,749	-	3,191	3,200	9
47205	IDEA-NH (SPECIAL ED)	25,338	25,338	27,583	25,000	(2,583)
47206	IDEA-NH Special Ed Preschool	1,942	1,936	1,939	2,000	61
	subtotal	156,330	149,143	143,410	149,775	6,365
Federal Title and Medicaid Grants (Categorical Grants **)						
44250	VT Title I Grant	181,882	78,263	120,771	185,708	64,937
47202	NH Title I Grant	-	27,181	45,213	31,200	(14,013)
47214	NH MEDICAID	-	-	50,000	5,000	(45,000)
44651	VT Title IIA	39,465	37,620	39,465	25,000	(14,465)
47203	NH Title IIA	-	-	-	8,600	-
44570	VT Title IV	28,652	-	-	20,000	-
47204	NH Title IV	-	-	-	10,000	-
45481	VT MEDICAID IEP	-	106,623	60,000	81,400	21,400
45483	VT Medicaid EPSDT	-	5,188	4,147	5,000	853
	subtotal	249,999	254,875	319,596	371,908	52,312
Other Revenues						
	Refund of Prior Year Expenses	-	6,687	-	-	-
	From Prior Yr Fund Balance	300,000	598,222	-	-	-
	Prior Period Adjustment	-	-	-	-	-
	subtotal	300,000	604,909	-	-	-
TOTAL REVENUES		10,617,599	11,462,247	11,285,101	12,380,070	1,094,969

Rivendell Interstate School District
FY21 SUMMARY OF GENERAL FUND EXPENDITURES
(Not Audited)

Description	FY '19	FY '19	FY '20	FY '21	vs. FY '20	vs. FY '19
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Proposed</u>	<u>Budget</u>	<u>Actuals</u>
Elementary Instruction	1,691,221	1,688,122	1,824,767	1,604,200	(220,567)	(83,922)
Secondary Instruction	1,642,604	1,656,494	1,701,256	1,974,546	273,290	318,052
Special Education	1,832,386	2,287,069	1,865,967	2,157,474	291,507	(129,595)
Early Essential Education	122,993	147,589	98,741	114,090	15,349	(33,499)
Early Childhood Program	366,266	333,514	378,207	445,331	67,124	111,817
Career/Technical Education	160,835	176,515	160,835	169,000	8,165	(7,515)
Co-curricular/Athletics	148,999	99,392	145,599	144,683	(917)	45,291
Guidance	301,480	250,704	260,788	255,010	(5,778)	4,306
Health	154,211	183,124	162,028	170,182	8,154	(12,942)
Instructional Improvement	23,875	3,385	17,600	3,500	(14,100)	115
Library	116,416	58,183	68,566	61,921	(6,645)	3,738
Technology	441,609	425,978	459,308	453,283	(6,025)	27,305
School Board/Treasurer	37,070	79,516	46,070	48,080	2,010	(31,436)
District Administration	304,777	288,659	353,300	366,503	13,203	77,844
School Administration	602,224	704,096	706,830	823,518	116,688	119,422
Special Ed. Admin	172,967	161,025	196,321	194,854	(1,467)	33,829
Contracted Benefits	142,500	222,008	193,940	190,874	(3,066)	(31,134)
Business Services	218,887	259,306	233,042	224,143	(8,899)	(35,163)
Operations	776,408	946,294	905,420	1,008,221	102,801	61,927
Grounds	39,250	55,582	61,450	75,200	13,750	19,618
Driver Ed/Vehicles Costs	1,400	115	5,000	-	(5,000)	(115)
Transportation/Field Trips	441,709	476,756	449,067	536,352	87,285	59,596
Visions	49,951	52,961	34,275	54,700	20,425	1,739
SummerScapes	-	50,213	9,000	39,000	30,000	(11,213)
Rivendell Trails Program	12,500	14,577	13,456	12,314	(1,142)	(2,263)
Debt Service/Transfers	701,422	679,446	644,671	731,409	86,738	51,963
SUBTOTAL:	10,503,960	11,300,623	10,995,505	11,858,388	862,883 7.8%	557,765 4.9%

GRANT EXPENSES - Federal, Title, SPED, and Medicaid Grants:

Salaries	313,924
Employer Covered Benefits	42,682
Contracted Services	110,376
Supplies	54,700
Total Grant Expenses	521,683

TOTAL District Expenditure Budget	12,380,070
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Rivendell Interstate School District

FY21 BUDGET REVENUE SUMMARY

(Not Audited)

Description	Total	NH (Orford)	VT (Unified)
Average Daily Membership:	441,554	131,227	310,327
Allocation District Wide (A.D.M.)	100.00%	29.72%	70.28%
Vt Districts Allocation	100.00%		100.00%
Total District Expenditure Budget	12,380,070		
LESS amount for Debt Service	-\$547,500		
LESS Student Transportation to/from School	-\$412,782		
LESS Local, District Wide, General Fund Revenues	-\$431,400	-\$128,209	-\$303,191
LESS Revenues Supporting Categorical Grants	-\$521,683	-155,041	-366,642
EQUALS assessments before district-specific adjustments (aka "Net Education Spending*")	10,466,706	3,110,637	7,356,068

* State of Vermont Defines "Ed Spending" as Expense Budget minus Revenue Budget

CALCULATION OF DISTRICT ASSESSMENTS

District-Specific Items

less State-Specific General Fund Revenues

Adjustments to apply various state-specific revenues to corresponding districts

43110	Vt General State Support Grant	-		-
47207	NH Adequacy Aid - Orford	274,135	274,135	-
43114	VT Voc Ed (On Behalf)	-		-
43115	VT Unenrolled	-		-
43152	VT Transportation Aid	180,000		180,000
46410	VT Transp Aid Extraordinary	4,339		4,339
43201	VT SPED Mainstream Block Grant	166,000		166,000
43202	VT Expenditure Reimbursement (aka "SPED SEER")	690,000		690,000
43203	VT Extraordinary Reimbursement	84,680		84,680
43204	VT EEE Programs	31,000		31,000
47208	NH Building Aid	76,110	76,110	-
47212	NH Voc School Tuition Grant	26,600	26,600	-
47213	NH Voc Transportation Aid	2,974	2,974	-
47209	NH SPED Catastrophic Aid	-	-	-
43190	VT Driver Ed Reimb	819		819
43308	VT Voc Ed Transp Aid	60,000		60,000
Subtotal District-Specific State Revenues		1,596,658	379,820	1,216,838
PLUS State-Specific Expenditure Items				
Adjustments to apply state-specific expense items				
	Debt Service	547,500	203,785	343,715
	Transportation to/from School	412,782	101,303	311,478
Subtotal District-Specific Expense Items		960,282	305,088	655,193
Adjusted Assessments		9,830,330	3,035,906	6,794,424

Student Transportation

(Member-Specific Expenditure Allocation)

Mileage Percentage
Transportation to/from School

	RISD	NH (Orford)	VT (Unified)
Mileage Percentage	100.00%	24.54%	75.46%
Transportation to/from School	412,782	101,303	311,478

Rivendell Interstate School District

FY21 ADM STATISTICS AND TAX RATE ESTIMATES

(Not Audited)

	<u>TOTAL</u>	<u>Fairlee</u>	<u>West Fairlee</u>	<u>Vershire</u>	<u>Orford</u>
1) Percentage Share Calculation:					
Average Daily Membership	441.554	140.977	86.325	83.025	131.227
Fall Census 1st-40th days School year FY '20	100.00%	31.93%	19.55%	18.80%	29.72%

Equalized Pupil Counts for purposes of Vt Tax Rate Calculation

VT Average Daily Membership	310.327	140.977	86.325	83.025
VT Equalized Pupils (See Note)	308.400	131.610	92.610	84.180
VT Equalized Student Adjustment	-1.927	42.7%	30.0%	27.3%

2) Tax Rate Estimates:

a. Vermont Town Tax Rate estimates

Under Act 130, Vermont union members use same tax rate before adjustment for CLA.

Total Local Education Spending (i.e. District Assessments) 6,794,424 3,086,607 1,890,034 1,817,783

DIVIDE by Vermont Equalized Pupils 308.40

Per Pupil figure used for calculating Equalized Tax Rate \$ 22,031

DIVIDE by Property Yield 10,883

Equals Local Homestead Tax Rate Equalized \$2.0243

Equalized Homestead Tax Rates \$2.0243 \$2.0243 \$2.0243

DIVIDE by Common Level of Appraisal 93.07% 101.06% 94.27%

Equals Estimated Vermont Local Education Tax Rates per \$100 valuation \$2.1750 \$2.0031 \$2.1473

b. Orford Local Tax rate estimate per \$1,000 valuation

Net Assessment	3,035,906
STATE-Wide Education Property Tax (SWEPT) Assessment	307,967
DIVIDE by Estimated Orford Grand List (without utilities)	135,254,951
STATE Education Property Tax Rate (per \$1,000 valuation)	\$2.28
LOCAL Education Property Tax Assessment	2,727,939
DIVIDE by Estimated Orford Grand List (with utilities)	137,267,151
LOCAL Education Property Tax Rate (per \$1,000 valuation)	\$19.87
Equals Estimated Orford Tax rate per \$1,000 valuation	\$22.15

Annual Property Tax on a \$100,000 property \$2,175 \$2,003 \$2,147 \$2,215

3. Prior Year Tax Rates

	<u>Fairlee</u>	<u>West Fairlee</u>	<u>Vershire</u>	<u>Orford</u>
Equalized Tax Rate	\$1.8383	\$1.8383	\$1.8383	
CLA	99.04%	98.44%	94.39%	
Local Tax Rate	\$1.8561	\$1.8674	\$1.9476	\$19.22
State Tax Rate				\$2.22
Prior Year Tax on \$100,000 Property	\$1,856	\$1,867	\$1,948	\$2,144
Change in Tax on \$100,000 Property	\$319	\$136	\$200	\$71
Percent Change on a \$100,000 Property	17.2%	7.3%	10.3%	3.3%

Note: "Equalized Pupil" counts are calculated by the State Of Vermont, and start with a two-year average enrollment number for each town. Factors for pre-K, secondary enrollment, poverty, and, limited English proficiency, are added to the total. The resulting total is then multiplied by the "equalizing ratio" (which is a statewide ratio of "real" students to students "inflated" by the factors mentioned above); for each of the three Vermont towns. The result is the Equalized Pupil counts listed above.

2020/2021 BUDGET EXPENDITURE DETAIL

(Not Audited)

Acct	Description	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Proposal	Change
ELEMENTARY EDUCATION (1001-102-11-11-0-1101) & (1101-103-11-11-0-1101)						
5111	Salaries – Teachers	1,141,970	1,028,877	1,184,794	1,014,243	(170,551)
5121	Salaries – Paraprofessionals	59,441	44,506	42,994	24,585	(18,409)
5131	Substitutes	35,000	80,314	35,000	30,000	(5,000)
5291	Employer Provided Benefits	389,000	460,755	454,544	397,863	(56,681)
5331	Professional Development	1,000	518	1,000	19,000	18,000
5321	504 Service Costs	2,000	5,447	32,000	37,000	5,000
5552	Copiers	9,200	11,139	4,970	6,858	1,888
5581	Travel	1,600	2,108	1,600	4,500	2,900
5611	Classroom Supplies	29,860	49,344	33,360	20,000	(13,360)
	Art Supplies	4,650	1,745	2,705	–	(2,705)
	Music Supplies	500	869	4,500	–	(4,500)
5641	Classroom Books	4,000	968	10,000	15,000	5,000
5612	Classroom Equipment	6,600	988	6,400	15,000	8,600
5611	Testing/Eval. Mats.	600	–	900	2,200	1,300
5812	Partnerships	5,800	545	10,000	17,950	7,950
	TOTAL ELEMENTARY	1,691,221	1,688,122	1,824,767	1,604,200	(220,567)
SECONDARY (1001-101-31-11-0-1101)						
5111	Salaries – Teachers	1,117,738	1,081,345	1,174,233	1,267,736	93,503
5121	Salaries – Paraprofessionals	2,584	2,361	1,556	45,645	44,089
5131	Substitutes	31,000	19,515	31,000	31,000	–
5291	Employer Provided Benefits	428,582	474,227	428,788	539,677	110,889
5331	Professional Development	1,000	–	–	–	–
5321	504 Service Costs	1,800	8,704	11,000	11,000	–
5322	Purchased Svc-Driver Ed Instruction	–	22,450	–	24,000	24,000
5552	Copiers	13,000	16,692	9,529	10,288	759
5581	Travel	700	159	500	500	–
5611	Classroom Supplies	9,300	5,224	8,850	19,000	10,150
5320	Enrichment/Events	4,000	3,483	4,000	4,000	–
5812	Leadership/Career Exploration	2,500	1,500	2,500	2,500	–
	RA Summer Reading Program	–	–	2,000	–	(2,000)
5641	Books	8,800	4,418	10,900	11,200	300
	Project Materials	14,000	11,910	10,000	–	(10,000)
	Driver Ed Materials	200	–	–	–	–
5611	Testing/Evaluation Materials	1,200	1,627	1,000	1,200	200
5612	Classroom Equipment	6,200	2,878	5,400	6,800	1,400
	TOTAL SECONDARY	1,642,604	1,656,494	1,701,256	1,974,546	273,290

2020/2021 BUDGET EXPENDITURE DETAIL

(Not Audited)

Acct	Description	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Proposal	Change
SPECIAL EDUCATION (1001-301-51-21-0-1201)						
5111	Salaries – Teachers	347,994	386,343	343,516	268,262	(75,254)
5121	Salaries – Paraprofessionals	361,523	477,073	375,080	454,006	78,926
5131	Substitutes	6,107	17,872	–	–	–
5291	Employer Provided Benefits	348,162	592,134	261,671	603,206	341,535
5331	Professional Development	30,000	10,479	22,000	3,000	(19,000)
5341	Purchased Professional Services	333,500	365,152	436,000	314,500	(121,500)
5519	Student Transportation	135,000	192,517	150,000	195,000	45,000
5561	Out of District Tuitions	243,000	219,444	247,600	290,000	42,400
5581	Travel	500	1,927	500	2,000	1,500
5567	Tech Center Services	8,600	–	8,600	12,500	3,900
5611	Classroom Supplies	5,000	7,003	5,000	10,000	5,000
5611	Testing Materials	1,000	6,039	3,000	–	(3,000)
5641	Books/Periodicals	500	781	1,500	–	(1,500)
5735	Software	1,000	10,105	1,000	–	(1,000)
5612	Classroom Equipment	10,000	–	10,000	5,000	(5,000)
	TOTAL SPED	1,832,386	2,287,069	1,865,967	2,157,474	291,507
ECP SPECIAL ED (1001-301-01-24-0-1102)						
5111	Salaries – Teachers	46,088	37,379	47,816	42,315	(5,501)
5121	Salaries – Paraprofessionals	10,749	22,404	11,152	29,976	18,824
5291	Employer Provided Benefits	22,156	15,762	21,473	25,499	4,026
5331	Professional Development	500	–	500	1,500	1,000
5341	Purchased Professional Services	41,700	71,154	16,000	12,500	(3,500)
	Equipment Repair/Maintenance	500	–	500	–	(500)
5581	Travel	300	–	300	300	–
5611	Classroom Supplies	500	891	500	1,000	500
5612	Classroom Equipment	1,000	–	1,000	1,000	–
	Dues & Fees	–	200	–	–	–
	TOTAL ECP SPECIAL ED	122,993	147,589	98,741	114,090	15,349
EARLY CHILDHOOD (1001-301-01--0-1102)						
5111	Salaries – Teachers	177,235	164,185	183,881	156,918	(26,963)
	EXP Salaries – Sec'y	2,796	323	2,901	–	(2,901)
5121	Salaries – Paraprofessionals	67,767	53,902	70,308	105,307	34,999
5131	Substitutes	–	1,635	–	–	–
5291	Employer Provided Benefits	93,468	86,300	93,617	140,854	47,237
5562	ACT 166 Community-Based Pre-School	20,000	22,868	20,000	34,952	14,952
5331	Professional Development	300	–	300	1,000	700
5581	Travel	100	–	100	–	(100)
5611	Classroom Supplies	3,000	2,794	5,500	1,800	(3,700)
	Books	600	46	600	–	(600)
5612	Classroom Equipment	1,000	1,461	1,000	4,500	3,500
	TOTAL EARLY CHILDHOOD PROGRAMS	366,266	333,514	378,207	445,331	67,124

2020/2021 BUDGET EXPENDITURE DETAIL

(Not Audited)

Acct	Description	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Proposal	Change
TECHNICAL ED (1001-101-31-11-0-1101)						
5567	Additional Tech Center	26,928	52,370	26,928	35,000	8,072
5569	VocEd Tuition Paid for NH Students	64,000	54,238	64,000	64,000	-
5566	VT "Paid on Behalf" VocEd Tuition	69,907	69,907	69,907	70,000	93
	TOTAL CAREER & TECHNICAL ED	160,835	176,515	160,835	169,000	8,165
ATHLETICS (1001-101-31-91-0-1401)						
5172	Coaches	75,449	45,087	75,449	75,933	484
5173	Game Officials & Field Staff	27,000	22,965	26,000	27,000	1,000
5291	Benefits	8,000	6,175	8,000	7,000	(1,000)
5331	Professional Development	2,000	622	2,000	2,000	-
5522	Co-Curricular Student Insurance	650	600	650	650	-
5541	Advertising	400	-	400	-	(400)
5581	Travel	800	565	800	800	-
5611	Supplies/Equipment	19,900	12,905	16,000	15,000	(1,000)
5812	Dues/Fees	4,500	4,695	6,000	6,000	-
	TOTAL ATHLETICS	138,699	93,613	135,299	134,383	(917)
CO-CURRICULR (1001-301-51-92-0-1501)						
5611	Academy Clubs – RA	800	235	800	800	-
5320	Theater Arts Contracted Services	4,000	-	4,000	4,000	-
5739	Theater Arts Supplies	4,500	4,544	4,500	4,500	-
5739	Theater Arts Equipment	1,000	1,000	1,000	1,000	-
	TOTAL CO-CURRICULAR	10,300	5,778	10,300	10,300	-
GUIDANCE (1001-301-51-11-0-2120)						
5111	Salaries	233,934	176,920	186,750	186,965	215
5291	Employer Provided Benefits	64,746	60,081	69,888	68,045	(1,843)
	Purchased Professional Services	-	6,800	-	-	-
5611	Supplies	1,500	5,256	1,500	-	(1,500)
5641	Books	650	192	2,000	-	(2,000)
5812	Dues & Fees	650	1,455	650	-	(650)
	TOTAL GUIDANCE	301,480	250,704	260,788	255,010	(5,778)
HEALTH (1001-301-51-11-0-2131)						
5111	Salaries	112,289	116,181	116,500	114,825	(1,675)
5291	Employer Provided Benefits	37,222	51,725	40,178	51,057	10,879
5131	Contracted Services	-	13,619	-	-	-
5581	Travel	500	104	1,000	250	(750)
5611	Supplies	3,500	1,391	3,500	3,000	(500)
5641	Books	500	-	100	800	700
5612	Equipment	200	106	750	250	(500)
	TOTAL HEALTH	154,211	183,124	162,028	170,182	8,154

2020/2021 BUDGET EXPENDITURE DETAIL

(Not Audited)

Acct	Description	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Proposal	Change
COMMITTEE LEARNING (1001-301-51-11-0-2219)						
110	Consulting Teachers	3,000	249	–	–	–
5111	Teacher Stipends	10,375	2,092	8,000	3,500	(4,500)
200	Imp Instruction Benefits	2,600	291	2,800	–	(2,800)
320	Prof Development	1,000	–	–	–	–
330	Consulting	5,000	753	5,000	–	(5,000)
580	Travel	500	–	–	–	–
610	Supplies	450	–	1,800	–	(1,800)
640	Books/Periodicals	500	–	–	–	–
690	Testing Material	450	–	–	–	–
	TOTAL COMMITTEE LEARNING	23,875	3,385	17,600	3,500	(14,100)
LIBRARY (1001-301-51-11-0-2220)						
5111	Salaries	68,447	46,173	47,697	48,111	414
5291	Employer Provided Benefits	43,869	11,707	17,369	13,810	(3,559)
5611	Supplies	600	103	600	–	(600)
5641	Books	3,000	200	2,500	–	(2,500)
5612	Equipment	500	–	400	–	(400)
	TOTAL LIBRARY	116,416	58,183	68,566	61,921	(6,645)
TECHNOLOGY (1001-301-51-11-0-2230)						
5171	Technology Coordinator	68,250	69,665	69,615	83,105	13,490
	Integration Specialist	111,754	94,004	113,989	59,452	(54,537)
	Technical Specialist	44,125	45,085	45,008	48,680	3,672
5291	Employer Provided Benefits	43,213	54,612	46,645	65,704	19,059
5331	Professional Development	7,674	4,526	6,485	4,810	(1,675)
5352	Purchased Professional Svcs	32,984	27,999	40,806	47,062	6,256
5531	Maintenance Agreements	57,946	63,829	54,705	53,368	(1,337)
5352	Network Communications	9,595	16,319	10,015	9,593	(422)
5581	Travel	500	218	500	500	–
5641	Books & Periodicals	100	–	100	100	–
5734	Equipment	65,468	49,721	71,440	80,909	9,469
	TOTAL TECHNOLOGY	441,609	425,978	459,308	453,283	(6,025)

2020/2021 BUDGET EXPENDITURE DETAIL

(Not Audited)

Acct	Description	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Proposal	Change
BOARD (1001-301-51-11-0-2311)						
5191	Board Secretary	1,200	3,348	1,200	2,000	800
5291	Employer FICA & Medicare	350	526	350	150	(200)
5331	Professional Development	90	-	90	-	(90)
5311	Voting & Annual Meeting Costs	3,500	3,514	3,500	3,500	-
5341	Professional Services	500	-	500	-	(500)
5341	Legal Services	4,000	37,429	4,000	4,000	-
5342	Audit Services	10,000	18,776	14,000	14,000	-
5345	Actuarial Services	-	-	-	2,500	2,500
5813	NEASC	-	-	5,000	5,000	-
5521	Umbrella Liability Insurance	4,500	4,368	4,500	4,500	-
5533	Communications/Postage	2,000	940	2,000	1,000	(1,000)
5542	Advertising & Recruitment	500	495	500	500	-
5551	Printing	200	-	200	-	(200)
5354	Website Maintenance	4,000	3,269	4,000	4,000	-
5611	Supplies	900	434	900	500	(400)
5813	Dues & Fees	2,500	3,618	2,500	3,600	1,100
5191	Treasurer Stipend	2,600	1,700	2,600	2,600	-
5291	Treasurer Benefits	230	1,099	230	230	-
TOTAL BOARD		37,070	79,516	46,070	48,080	2,010
DISTRICT ADMIN (1001-301-51-11-0-2320)						
5141	Superintendent's Office	185,602	174,580	215,558	232,128	16,570
5291	Employer Provided Benefits	69,605	43,732	81,437	87,678	6,241
5331	Professional Development	6,000	4,614	6,000	5,500	(500)
5353	Criminal Record Checks	1,500	1,087	1,500	1,500	-
5341	Legal Services	2,000	33,221	25,000	10,000	(15,000)
5523	Cyber Insurance	-	2,768	-	2,768	2,768
5533	Communications	8,000	3,772	8,000	4,000	(4,000)
5541	Advertising	2,000	10,531	2,000	7,500	5,500
5552	Copier	4,420	5,517	3,155	3,429	274
5551	Printing	500	-	500	-	(500)
5581	Travel	1,200	2,305	1,200	2,500	1,300
5611	Office Supplies	3,500	445	3,500	3,500	-
5612	Equipment	450	-	450	-	(450)
5813	Dues & Fees	5,000	6,086	5,000	6,000	1,000
TOTAL DISTRICT ADMINISTRATION		304,777	288,659	353,300	366,503	13,203

2020/2021 BUDGET EXPENDITURE DETAIL

(Not Audited)

Acct	Description	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Proposal	Change
SCHOOL ADMIN (1001-101-31-11-0-2410)						
5141	Administrators	339,883	365,668	353,940	410,233	56,293
5161	Building Secretaries	109,295	119,583	118,320	123,482	5,162
5291	Employer Provided Benefits	90,396	163,506	174,920	221,903	46,983
5331	Professional Development	7,500	6,826	6,500	6,500	–
5334	Telephone	11,000	11,475	11,000	11,500	500
5533	Postage	5,300	3,739	5,300	7,000	1,700
5541	Advertising	1,400	107	1,900	5,900	4,000
5551	Printing	2,700	1,019	2,700	3,400	700
5581	Travel	1,250	261	1,750	1,100	(650)
5611	Graduation	4,000	3,655	4,000	3,500	(500)
5611	Office Supplies and Materials	19,500	18,400	19,500	21,500	2,000
5612	Equipment	3,500	2,815	3,500	4,000	500
5812	Dues and Fees	3,000	3,066	3,500	3,500	–
TOTAL SCHOOL ADMINISTRATION		602,224	704,096	706,830	823,518	116,688
SPED ADMINISTRATION (1001-301-51-21-0-2490)						
5141	Office of Special Education	117,308	117,264	129,030	130,639	1,609
5291	Employer Provided Benefits	36,159	29,187	47,791	42,215	(5,576)
5331	Professional Development	2,500	2,755	2,500	2,000	(500)
5341	Legal Service (non-reimbursable)	2,000	510	2,000	500	(1,500)
5531	Postage/Phone	500	15	500	500	–
5581	Travel	2,000	1,639	2,000	2,000	–
5611	Office Supplies & Materials	2,000	436	3,000	9,000	6,000
5641	Books & Periodicals	500	421	500	–	(500)
5735	SPED Software	8,000	7,713	7,000	7,000	–
5612	Equipment	1,000	–	1,000	1,000	–
5813	Dues & Fees	1,000	700	1,000	–	(1,000)
TOTAL SPED ADMINISTRATION		172,967	161,025	196,321	194,854	(1,467)
CONTRACTED BENEFITS (1001-301-51-11-0-2410)						
	Health & Dental Insurance	–	–	–	–	–
5344	Sec. 125 & 403b Admin Fees	1,000	7,759	1,000	8,000	7,000
5292	Life & Disability Insurance	1,500	6,912	1,500	7,000	5,500
	FICA & Medicare Taxes	–	(278)	–	–	–
5343	Retirement Program Costs	20,000	37,018	20,000	40,000	20,000
5271	Workman's Comp Insurance	55,000	117,680	101,440	65,874	(35,566)
5261	Unemployment	5,000	1,486	5,000	5,000	–
5252/3	Tuition Reimbursement Pool	60,000	51,431	65,000	65,000	–
TOTAL CONTRACTED BENEFITS		142,500	222,008	193,940	190,874	(3,066)

2020/2021 BUDGET EXPENDITURE DETAIL

(Not Audited)

Acct	Description	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Proposal	Change
BUSINESS SVCS (1001-301-51-11-0-2510)						
5141	Office of Business Services	159,197	189,955	159,000	147,291	(11,709)
5291	Employer Provided Benefits	54,690	58,221	59,042	68,752	9,710
5331	Professional Development	2,500	2,539	2,500	3,000	500
5581	Travel	600	403	600	600	-
5611	Office Supplies	900	5,435	900	3,000	2,100
5813	Dues & Fees	200	602	200	500	300
5898	Bank Service Charges	800	13	800	1,000	200
5351	Payroll Contracted Services	-	2,138	10,000	-	(10,000)
	TOTAL BUSINESS OFFICE	218,887	259,306	233,042	224,143	(8,899)
OPERATIONS (1001-301-51-11-0-2610)						
5141	Building Operations Salaries	265,972	318,120	316,008	371,593	55,585
5291	Employer Provided Benefits	90,487	78,745	115,563	103,678	(11,885)
5331	Professional Development	-	-	800	1,000	200
5629	Water Fees	6,500	4,973	6,000	6,000	-
5425	Rubbish Removal	12,700	14,252	12,700	14,000	1,300
5426	Hazardous Waste Removal	500	-	500	500	-
5490	Purchased Services	90,000	82,746	90,000	95,000	5,000
5521	Auto & Multi-Peril Insurance	57,500	52,107	57,500	57,500	-
5581	Travel	500	1,198	500	500	-
5431	Maintenance & Repair	21,149	106,049	41,149	38,000	(3,149)
5611	Custodial Supplies	12,650	21,201	12,650	20,600	7,950
5622	Electricity	104,000	112,401	104,000	117,000	13,000
5621	LP Gas	40,200	46,316	40,200	44,000	3,800
5624	Fuel Oil	64,000	85,266	64,000	90,000	26,000
5612	Equipment	9,900	22,840	10,700	28,500	17,800
5733	Furniture & Fixtures	-	-	32,800	20,000	(12,800)
5813	Dues & Fees	350	81	350	350	-
	TOTAL OPERATIONS	776,408	946,294	905,420	1,008,221	102,801
GROUNDS (1001-301-51-11-0-2630)						
5422	Snow Plowing	6,800	39,800	36,000	39,000	3,000
5490	Purchased Grounds Services	4,500	3,957	2,500	12,000	9,500
5441	Lease - Orford Fields	8,500	8,500	8,500	10,200	1,700
5611	Supplies	3,250	2,348	6,250	6,500	250
	Equipment Sander	8,000	250	-	-	-
5626	Other Vehicle Gasoline	2,000	20	2,000	2,500	500
5732	Other Vehicle Costs	6,200	706	6,200	5,000	(1,200)
	TOTAL OPERATIONS AND GROUNDS	39,250	55,582	61,450	75,200	13,750

2020/2021 BUDGET EXPENDITURE DETAIL

(Not Audited)

Acct	Description	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Proposal	Change
DRIVERS ED (1001-101-31-11-0-2730)						
5431	Vehicle Repair & Maintenance	500	-	500	-	(500)
5626	Gasoline	750	-	750	-	(750)
5813	Other Vehicle Costs	150	115	150	-	(150)
5442	New Vehicle Lease	-	-	3,600	-	(3,600)
	TOTAL DRIVERS EDUCATION	1,400	115	5,000	-	(5,000)
TRANSPORTATION (1001-301-51-11-0-2711)						
	Transportation Manager Stipend	15,000	-	-	-	-
5519	Contracted Student Transportation	361,329	361,580	368,555	412,782	44,227
5519	Other Student Transportation	-	801	5,000	-	(5,000)
5519	Voc Ed Transportation	20,630	54,768	21,042	61,600	40,558
5519	Homeless Transportation	250	2,972	250	3,000	2,750
5519	Warren Student Transportation	5,500	5,739	5,860	6,462	602
5519	Waits River Student Transportation	3,000	4,472	3,360	5,009	1,649
5519	Sports Transportation	20,000	20,941	19,000	23,000	4,000
5519	Field Trips	16,000	25,484	26,000	24,500	(1,500)
	TOTAL TRANSPORTATION	441,709	476,756	449,067	536,352	87,285
VISIONS AFTER-SCHOOL (1033-301-11-81-5-3300)						
5111	Salaries – Teachers	25,301	29,188	22,500	30,000	7,500
5121	Salaries – Paraprofessionals	13,000	11,972	-	12,000	12,000
5291	Employer Provided Benefits	5,800	8,228	7,875	8,500	625
5519	Field Trips	250	379	-	500	500
5542	Advertising	100	360	-	200	200
5611	Supplies	3,500	876	-	1,500	1,500
5632	Snacks	2,000	1,959	3,900	2,000	(1,900)
	TOTAL VISIONS AFTER-SCHOOL PROGRAM	49,951	52,961	34,275	54,700	20,425
SUMMERSCAPES (1031-301-51-81-5-3300)						
5111	Salaries – Teachers	-	-	-	-	-
5121	Salaries – Paraprofessionals	-	33,616	-	25,000	25,000
5291	Employer Provided Benefits	-	2,980	-	3,000	3,000
5519	Field Trips	-	6,863	-	5,000	5,000
5542	Advertising	-	-	-	-	-
5611	Supplies	-	2,133	-	2,000	2,000
5632	Snacks	-	3,586	-	3,000	-
5519	SummerScapes Regular Transportation	-	1,036	9,000	1,000	(8,000)
	TOTAL SUMMERSCAPES PROGRAM	-	50,213	9,000	39,000	30,000

2020/2021 BUDGET EXPENDITURE DETAIL

(Not Audited)

Acct	Description	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Proposal	Change
TRAILS (1032-301-51-81-5-3300)						
5151	Trails Coordinator	12,500	13,541	12,500	11,439	(1,061)
5291	Employer Provided Benefits	-	1,036	956	875	(81)
	TOTAL	12,500	14,577	13,456	12,314	(1,142)
BONDS & TRANSFERS (1001-301-51-11-0-5020)						
5832	Rivendell Bond Interest	93,000	79,447	61,261	82,500	21,239
5834	Bond Refinance Expense	3,422	-	3,410	-	(3,410)
5831	Rivendell Bond Principal	470,000	465,000	465,000	465,000	-
5919	Transfer to Capital Reserve Fund	30,000	30,000	30,000	-	(30,000)
5912	Transfer to Food Service Fund	35,000	35,000	55,000	40,000	(15,000)
9999	Transfer to Retire FY '19 Deficit	70,000	70,000	30,000	123,909	93,909
5835	Short-Term Note Interest	-	-	-	20,000	20,000
	TOTAL BONDS & TRANSFERS	701,422	679,446	644,671	731,409	86,738
		10,503,960	11,300,623	10,995,505	11,858,388	862,883

LONG-TERM DEBT (Not Audited)

**Balance
June 30, 2019**

General Obligation Serial Construction bond payable, interest at 2.98%, interest paid semi-annually, principal of \$330,000 due on November 15th of each year until 2024, originally borrowed \$8,000,000 on August 1st, 1999.	\$1,980,000
Vermont Municipal Bond Bank, bond payable, interest at 4.88%, interest paid semi-annually, principal of \$130,000 due on December 1st of each year until 2026, originally borrowed \$3,195,000 on July 26, 2001.	\$1,040,000
Vermont Municipal Bond Bank, bond payable, interest at 4.11%, interest paid semi-annually, principal of \$10,000 due on December 1st of each year until 2010, then \$5,000 due on December 1st of each year until 2022, originally borrowed \$120,000 on July 31, 2002.	\$20,000
Total long-term debt	\$3,040,000

DEBT SERVICE ALLOCATION (Not Audited)

Description	Total	NH (Orford)	VT (Unified)
State Member Percentage (FY '20 ADM)	100.00%	29.72%	70.28%
Debt Service Before Initial VT Aid	\$14,171,085		
LESS NH Portion FY '21 Distribution	\$4,211,555	\$4,211,555	
VT FY '20 Portion of Original Debt Service	\$9,959,530		
LESS Initial VT Construction Aid	\$2,856,085		
VT FY '21 Portion of FY '21 Distribution	\$7,103,445		\$7,103,445
State Share of Debt Service After Initial Aid	\$11,315,000	\$4,211,555	\$7,103,445
	100%	37.2%	62.8%
FY '21 Budgeted Debt Service	\$547,500	\$203,785	\$343,715

NOTE: Per historical, all VT Debt Service is exempt from Excess Spending Threshold

**Rivendell Interstate School District
FY 19 FOOD PROGRAM**

(Not Audited)

Not including Commodities and Depreciation

Operating Revenues:	
Sales	72,078
Total Operating Revenues	72,078
Operating Expenses:	
Salaries and Benefits	139,203
Food and Supplies	77,048
Software	1,246
Dues	50
Total Operating Expenses	217,547
Operating Income (Loss)	(145,470)
Non-Operating Income:	
State & Federal Sources	114,527
Total Non-Operating Income	114,527
Income (Loss) Before Transfer	(30,943)
Operating Transfer	35,000
Net Income (Loss)	4,057
Retained Earnings July 2018 (Deficit) - page 11, FY18 Annual Financial Report	(58,679)
Retained Earnings June 2019 (Deficit) – unaudited projection	(54,622)
Projected FY '20 Deficit (Estimated)	(40,000)
General Fund Transfer for FY '20	55,000
Projected Retained Earnings as of July 2020 (Deficit)	(39,622)

REPAIR AND MAINTENANCE CONTINGENCY RESERVE

(Not Audited)

Balance as of July 1, 2018	42,815
FY19 Capital Fund Appropriation	100,000
FY19 NH State Grant	12,000
FY19 Capital Fund Use	(92,144)
Balance as of June 30, 2019	62,671
FY20 Capital Fund Appropriation	30,000
FY20 Capital Fund Special Article	30,000
Balance after current year transfers	122,671
Encumbrances	
Set Aside FY20 for Technology Contingency Reserve	20,000
Committed for Rivendell Academy boiler work	32,000
Committed for Westshire boiler work	12,183
Available For Repair and Maintenance Use December 30, 2019	58,488

Student Enrollment: 1/31/20

SCHOOL	PreK	K	1 st	2 nd	3 rd	4 th	5 th	6 th	7 th	8 th	9 th	10 th	11 th	12 th	Adult	TOTAL
Rivendell Academy								29	33	37	2	30	38	37	2	196
Samuel Morey Elementary	23	13	17	12	19	22	35	34								175
Westshire Elementary	18	15	11	13	18	18										93
TOTALS	41	28	28	25	37	40	35	34	29	33	27	30	38	37	2	464

143 NH Students & 321 VT Students

Homeschool Students	1 st	2 nd	3 rd	4 th	5 th	6 th	7 th	8 th	9 th	10 th	11 th	12 th	TOTAL
Rivendell Academy							1	2	3	4		1	11
Samuel Morey Elementary				1	6	4							11
Westshire Elementary	1	1			5								7
TOTALS	1	1		1	11	4	1	2	3	4		1	29

Year	Elementary (PreK-6)	Grades 7-12	Total
2016-2017	286	203	489
2017-2018	291	209	500
2018-2019	284	208	492
2019-2020	268	196	464
Projected 2020-2021	242	191	433

Towns Rivendell Academy Students came from as of 1/31/20	
Fairlee	55
Orford	56
Vershire	30
West Fairlee	32
Corinth	3
Piermont	10
West Topsham	1
Warren	6
Bradford	3
TOTAL	196

Report from the Superintendent



Barrett Williams, M.Ed.

I would like to start by thanking the board and hiring committee for giving me the opportunity to serve as Rivendell's Superintendent. I continue to be impressed at the progressive approach our district seeks in education and I am excited to see us evolve as the needs of our students and families continue to change. Many of our students and families are struggling with financial hardship, experiencing trauma at an early age, dealing with an opioid crisis, food insecurity, and the detrimental effects of social media. Out of necessity, schools have increasingly become a full-service entity offering supports in the areas

of mental health, medical/dental and childcare offerings to help students come to school ready to learn. We are fortunate to have many faculty and staff who are caring, nurturing and well-versed in the art of teaching. We are in the last year of our strategic plan and will be forming a committee to rewrite a plan that addresses the ever-growing needs of our students and families.

While it is implied in our mission, I wonder if we need to be more transparent and intentional about the importance of providing a caring and safe environment for our young people. The impact of state and federal legislation, along with mandates from the state education agencies, will continue to impact how we fund programs, provide specialized instruction and grow our capacity to deal with the social-emotional needs of our students while maintaining fiscal responsibility to our taxpayers. Regardless of these barriers, our focus as a district will be student-centered with an emphasis on academic growth, social and emotional well-being and the idea that we are going to provide learning opportunities that are individualized and of interest. We will continue to work on the development of a clearly articulated scope and sequence, aligned with proficiencies that integrate core academics with hands-on community-based learning projects. We will challenge students to meet their academic potential through a variety of learning modalities. We will encourage students to be creative, exploratory and willing to learn from their failures. I am excited and look forward to leading us in this good work.

In full disclosure, we as a district have not done an adequate job developing or managing our budget for the past two years. There are several factors that we could use as justification, but ultimately, we have overspent in some areas and grossly under budgeted in others. In my previous experience, we as a collective group would go through a budget process with a focus on quality education for our children. With the help of our local elected auditors I feel this year's budget is built upon the actual expenditures from previous years. Unfortunately, this means we are asking you as taxpayers to support a budget that will have a significant impact on your tax rate. The board has considered many ways to improve efficiencies and as we move ahead into next year, we will need to continue thinking creatively about how to gain efficiencies without significantly impacting our programs.

This year more than ever, it feels as if our communities have stepped up tremendously to help improve school climate and culture, and it is greatly appreciated. Being supported by the community at-large feels like a validation of the important work that we do. Again, I very much appreciate the opportunity to be a part of the district and look forward to continuing getting to know students, parents, and community members.

Respectfully submitted,
Barrett Williams

Report from the Head of Schools/Rivendell Academy Principal



Keri Gelenian

Academy staff continues to create a challenging and relevant academic program and supportive community for students in our towns and sending districts. We strive to be educational leaders in the Upper Valley by designing new and creative ways for students to learn and our communities to benefit from their success. Teachers have increased the rigor of projects and the number and quality of public exhibitions where students showcase their work and learning. The complexity of the curriculum and instruction is testimony to the dedication, skill, and creativity of our teachers. This past year we

planned several small changes in our schedule and created a new program to support students.

Former Rivendell teacher, Laszlo Bardos, deserves special recognition as an excellent math teacher and Rowland Fellow. Laszlo's educational vision led him to design and outfit two Makers Spaces complete with hand tools, digitally operated tools, materials, workspace, and a wood shop with outdoor access for large building projects. Funding for the work came from small grants and his personal time and investment.

The Makers Spaces now allow students to build sophisticated interdisciplinary projects that teach them design and problem-solving skills related to course content. The 9th grade Human Nature project had students depict ideas from their humanities course through artwork presented in hand-built shadow boxes. The environmental literature class read and discussed readings on environmental issues, but they also learned about sustainable food production by building and raffling a chicken coop, complete with a small flock of hens. The raffle raised more than \$700, providing start-up funds for next year's project. A student from the engineering class designed, built, and outfitted a mobile Makers Space for Samuel Morey. The 7th and 8th graders built beautiful board games based on the history, economics, geography, and cultural significance of the Silk Road. Algebra II students learned math related to trajectory by building marble launchers. The 9th grade conceptual physics class and social studies students built a 12-hole miniature golf course. Each hole incorporated a 19th century invention that fueled the industrial revolution. The best thanks that we can give Laszlo is our ongoing commitment to engaging students in work that demands excellent design and problem-solving skills. Ultimately, we believe that knowledge is only as important as what you can do with it.

We modified our schedule to create time for teacher teams to meet to identify and discuss progress and issues with students they share at each grade level. We also placed students in study groups that were more tailored to their needs. During the year a planning team created an Academic Mentoring Program designed to support 9th and 10th grade students who need mentoring around organization and study skills, attendance, and academic support. Using Title I funds we were able to hire a reading teacher focused mostly on grades 7-9. Astronomy and Race in American Drama were two new classes added to our upperhouse offerings.

After nine years as Dean of Students and teacher, Michael Galli moved on to become the Principal of the Warren Village School. Michael produced original and exciting programs, taught two excellent social science courses, worked against guns in schools in New Hampshire, and challenged yet another rendition of standardized testing. During his last year, Michael advocated for more mental health services in our schools. We now provide 7th and 8th graders a counseling class and 7th and 8th and high school receive a revised health curriculum.

Additionally, we have greater student support through the new Academic Mentoring Program, a part-time therapist in all our schools, as well as We R H.O.P.E. Inc., a local organization that works with students around goal setting and skills to manage issues related to trauma, anxiety and depression.

Additional highlights from the 2018-2019 school year include:

- a \$15,000 grant to support the summer reading program
- a \$15,000 grant to support a peer leadership program
- excellent theatre productions
- lunches that include fresh vegetables from our greenhouse
- a wilderness club bike trip around Lake Champlain
- an art focused excursion to NYC
- a \$10,000 grant from VSAC to support the development of our Makers Spaces
- acceptance into Dartmouth’s SEAD program which provides college readiness support to low income, first generation students
- student-driven development of our Community Agreement
- student leadership in developing our summer reading theme
- ongoing participation with Vermont Energy Education Program

Last year 54% of our students were accepted into 4-year colleges, 28% were accepted into 2-year institutions, 17% joined the workforce and 1% joined the military. Two students were accepted to St. Paul’s Advanced Studies Program. Two students each earned a full-year of college credit through Vermont’s Early College option. Seniors also earned credit in physics and calculus through White Mountain Community College. Three students earned a total of 18 credits at Dartmouth.

At Rivendell Academy students come first. We consider ourselves “a work in progress,” always striving to innovate and change in ways that develop confidence, intellectual skills and leadership.

Respectfully submitted,
Keri Gelenian





Steven Lindemann

Report from Samuel Morey Elementary School Principal

I am privileged to work with such dedicated faculty and staff in my first year as the leader of Samuel Morey Elementary School (SME). I am also grateful for the warm welcome and support I have received from Superintendent Williams and Samuel Morey parents. My focus for my first year as the SME Principal has been to implement systems and approaches that will improve school climate and culture. I have been working with the faculty to incorporate more enrichment opportunities for students and more supports for students with social-emotional learning challenges. We continue to work with

We R.H.O.P.E., Inc., a non-profit organization committed to helping students with anxiety. We also continue to increase our awareness and understanding of the impact developmental trauma has on student learning.

There is a great deal of enthusiasm and energy in the school this year, and I believe that is because the experiences and talents of the new faculty and staff have complemented the tremendous skills and work ethic of the returning faculty and staff so well.

When I am asked why I am excited to be the leader of Samuel Morey Elementary School, I respond by stating that I see so much potential here at SME. I see a “sleeping giant” that is capable of being one of the best elementary schools in the Upper Valley. I want to apply my experiences from all the other schools I have worked in Vermont and New York to make Samuel Morey a school that is recognized for educating the “whole child”, and I want to create a school climate that is caring and welcoming to all students. Part of this work entails making the building itself be a welcoming place for learning.

To that end, I shared a short story with the SME faculty and staff that I believe encapsulates the potential I see for SME, and the vision we will need as a group to make SME go from “good to great”. I thought it would be important to share this story with you because I think it is important for you to understand where I am focusing my energy as the leader of SME this year and in the years to come. The story comes from the book The Power of Our Words: Teacher Language That Helps Children Learn by Paula Denton. I will end my report with the story.

The Spyglass

Once upon a time there was a poor kingdom of barren fields, broken-down homes, and ragged clothes. Here the people were also poor in spirit. They were full of complaints and general grumpiness. One day an old man traveling through this country asked its king for a place to stay the night. In exchange, he would show the king why the kingdom was in such bad condition. The king agreed. When it was time for the traveler to leave, he took the king to a high balcony in his run-down castle and handed him a spyglass.

The king looked out through the glass. He could see great farms and gardens, magnificent castles and cathedrals... where there had been barren pasture there were now fields of grain stretching as far as the eye could see. His own people were in the fields, their wagons overflowing with their harvest...

But when the king put down the glass his kingdom looked the same as before. “Nothing has changed,” stated the king. “No,” said the old man. “Change requires work. But one must first see before doing.” The king again raised the glass. “What greatness this kingdom holds,” he declared. “You have seen what might be,” said the old man. “Now go and make it so.”

Respectfully submitted,
Steven Lindemann



Melissa Zoerheide

Report from Westshire Elementary School Principal

At Westshire Elementary School, we believe positive school climate and culture create the foundation for student success. Teachers and staff design curriculum so that students will look forward to going to school each day and will be excited about learning. Additionally, teachers and staff have clear and consistent expectations for classroom behaviors, while bringing engaging activities into teaching the core subjects; literacy, math, science, and social studies. The culture is such, that we know that we all must work hard to provide rigorous academic instruction, all the while being caring role models for students.

Some of the most memorable times this year have been when the whole school joins together. Together we have explored the historic and world-famous Tunbridge Fair, hiked on the Cross Rivendell Trail, played board games at our inaugural Games with Grandparents event, performed at the snow-themed winter concert, and participated in a Differences Day to gain insight and awareness of disabilities. During each event, we welcome student caregivers and interact with the community gaining warm connections. Many thanks to all the chaperones, volunteers and the Friends of Rivendell for all the support of our school.

Building structure and setting up the layout of how we provide small group and individual student support have been key this year. We have also been focused on identifying professional development needs. We have set the schedule to accommodate grade cluster team meetings, school-based meetings, and SME/WES grade and content focused meetings. These opportunities to connect, collaborate and share resources are instrumental in improving the delivery of our curriculum. The collaboration of our educators brings excitement for learning and creating hands-on learning experiences that draw from a sense of place and interests of children.

Our preschool is continuing to provide quality early childhood learning. We have increased the number of days per week from three to five, for any family that is interested. We are also continuing to offer aftercare from 3-5 pm, four days a week. The preschool program gives students opportunities to explore and be curious by taking walks and playing outdoors.

The school district is working together and sharing our strengths. In part from this, we are well supported professionally, and gain from each other's expertise and the efficiencies of sharing. In multiple areas, we are joining forces to gain strength. For example, we collaborate on safety and health plans and procedures, and best practices in elementary school literacy. These productive relationships have the potential to continue to strengthen and ready us for any future endeavors.

We have a wealth of resources in our location, our employees and our community that will strengthen the school's offerings and ultimately the quality of education students receive. Thank you for the opportunity to serve at the Westshire Elementary School. Every day my appreciation for the talents and dedication of staff and teachers increases. It is an honor to work at Westshire.

Respectfully submitted,
Melissa Zoerheide



Report from the Director of Special Education



Janet Cole

The number of Rivendell students eligible for special education has grown steadily over the years, ranging from 15-21% of the overall district population. Each year, students make significant progress due to the specialized instruction they receive from our teachers, and no longer require services. However, more students are referred for services than those discharged. We are seeing an increase in the needs of preschoolers, particularly in the areas of speech and language.

Special education provides instruction and support to our district's eligible students with disabilities, ages 3-21, within and outside of the classrooms. These students receive specialized instruction, support, and related services.

By receiving specialized instruction, they have developed strategies for success and are ready to move ahead without significant interventions. Others are newly identified or move into the district. Although we are serving fewer children in some grade levels than in the past, their disabilities are dramatically more significant. These students require more instruction, equipment, supports and therapies than in the past.

Preschool children with disabilities attend our exemplary Rivendell Early Childhood Program along with typically developing children at both elementary schools. Participating in a preschool program with non-disabled children gives our children an opportunity to practice their new skills while making new friends and preparing for school success.

Changes on the state levels, both New Hampshire and Vermont, continue to impact us locally. We have developed strong relationships with the mental health, family services, vocational rehabilitation, and developmental service agencies to develop wrap-around supports for students and families in crisis.

The Rivendell Raptors Special Olympics is an award winning team. Led by Coaches Tracy Martel and Phil Metayer, who have been recognized as Coaches of the Year, our athletes participate in skiing, snowboarding and snowshoeing in both New Hampshire and Vermont winter games. In the spring, they compete in bocce. Students who have had few chances in the past to participate in team sports now find themselves in the spotlight thanks to our coaches, volunteers, and families, led by Tracy Martel. In addition to increasing their physical skills, these athletes are building social skills, learning to take risks, working as part of a team, and developing their ability to work for a goal.

This year we have 13 athletes on our team and 12 partners for the Unified Games. Unified Sports joins people with and without intellectual disabilities together, building inclusion, tolerance and friendship. Rivendell partners are volunteers who return to the team year after year.

Having a disability does not limit our students.

Respectfully submitted,
Janet Cole



Terry Straight

Report from the Director of Operations

We have a great team to service the Rivendell Interstate School District. This team has been hard at work since last summer. Over the last year we have been able to fix/upgrade the following:

- the heating control computer system at all three schools
- update/refresh some painting at all three schools
- one boiler was replaced at Westshire Elementary
- started a lighting upgrade project to LEDs
- the heat recovery wheel was replaced in the main air handler at the Academy
- fence installed around the playground for the preschool at Samuel Morey Elementary
- all of the exterior door locks and all three schools re-keyed along with electronic card swipes put on some doors at the Academy

Though short staffed last summer, the custodial crew was able to strip and wax all the floors at all of the schools. I am happy to report that we are now fully staffed in both the custodial department as well as the maintenance department.

In looking outward into 2020, we have targeted some projects that we would like to complete. We have a great deal of building repairs and painting that needs to be completed in the coming months to be able to get back on a general maintenance schedule. The grounds at all facilities need to have cleanup, including but not limited to, the cut back and reshaping of shrubs, tree trimming, lawn re-seeding and fertilizing and gardens re-mulched.

Thank you for the trust you have in the Operations staff to serve the Rivendell District.

Respectfully submitted,
Terry Straight



Report from the Director of Information Technology



Matthew Joska

Rivendell has changed significantly over the last four years. Change can be disruptive and challenging. Despite these significant changes Rivendell Technology has maintained a course of improvement while meeting its challenges head on.

This year has seen the move from First Class to Office 365. This has been perhaps Rivendell's largest scale technology project to date. E-mail has been moved to Outlook. Personal files moved to the One Drive. District collaboration has been improved using Sharepoint. Office 365 is highly secure and fault tolerant. All data is restorable, and measures are in place to prevent unauthorized sharing of sensitive information. Data is highly accessible in that users now can access files and applications regardless of their ability to connect to the internet. In support of this project our Active Directory servers were upgraded to the latest operating system of Server 2019 which will help in streamlining device configurations. Part of this project included setting up a new Operations and Technology Support Platform called Service Desk. Doing so has helped to ensure support requests get resolved in the order in which they are submitted. We are now well poised for the second phase of the project which is to make Office 365 available to the Academy students. Lastly, new color copiers were rolled out which allowed us to remove several highly costly color printers.

State reporting is one of the tech teams major responsibilities. Data collection, data entry and data alignment require the seamless working together of all stakeholders to ensure requirements are met. The administrative assistants and Gabi Martino have met this challenge and data submitted to the State of Vermont is accurate and timely.

Our network allows our devices to communicate with one another and the outside world safely and securely. At the heart of our network is our network switches. This spring we will begin replacing our old switches with new switches. This should increase the performance and reliability of our networks leading to less disruption in the classroom. Our website is the public face of our school district. This summer we will start the process of working with vendors to discuss the overhaul of our website. Our goal is to have a website that is intuitive, secure and more accessible to those with disabilities.

This year the tech team gained a new Academy Digital Culture Leader, Kerry Browne. Kerry has a strong interest and aptitude for technology and is a natural fit for the position. Kerry, Technology Integration Specialist, Gabi Martino, and Technical Support Specialist, Nick Pryer, work together to form a talented and dedicated tech team. The teachers and staff here are equally dedicated and talented. I know that by working together we will continue to achieve great things!

Respectfully submitted,
Matthew Joska

Report from the Early Childhood Program (ECP)

In the Early Childhood Program we use a developmentally appropriate, play-based curriculum where the children learn important skills in the domains of social and emotional development; language, literacy and communication; mathematics; science; social studies; creative expression; and physical development in a hands-on, experiential manner. Our curriculum is child-directed and emergent which means that activities and learning are often based on the specific interests and explorations of the children in the classroom. This leads to having students that love being in school and are very excited about being involved in the learning process! In addition, we align our curriculum goals with the Vermont Early Learning Standards (VELS).



We frequently take advantage of our locations in the public schools by visiting the additional learning environments that are available, such as the kindergarten classrooms, music rooms, art rooms, libraries, gyms, and playgrounds. In this way, we are able to expand the children's learning opportunities while getting them comfortable and familiar with the staff members and locations that they will experience once they have moved on from preschool to the elementary schools. Both the WES and SME programs are now focusing on outdoor education, visiting the outdoor classroom at SME and Southworth Park and the brook at WES.

In addition to our regular daily activities we have engaged in a variety of enriching events including:

- a field trip to the Gladstone Dairy Farm in Fairlee, VT
- a Thanksgiving feast
- a gift making festival in December
- weekly visits from special community literacy volunteers
- regular excursions to the local public library
- walking trips to a local park
- a variety of special projects organized and overseen by parent volunteers

Our Steering Committee, comprised of parents and teachers, is a vital part of the Rivendell preschool experience. This group, which meets several times per year, helps plan events, and forms a bridge between the children and families that reside in our various communities that are served by the Early Childhood Program.

Looking ahead, we are already actively engaged in the enrollment process for the 2020–2021 school year. We anticipate, and very much look forward to, the continued positive growth of our programs.

Respectfully submitted,
Heidi Nichols, Caitlin Leonard, Molly Rice



Celise Johnson

Report from the Director of Food Service

The greatest resource in the food service department continues to be the staff that provide students with nutritious meals every day. The Food Service Managers are Viola Farrar at Westshire Elementary and Suzanne Ricker at Samuel Morey Elementary. Jean Dyke is the Assistant Cook/Greenhouse Manager at Rivendell Academy.

Some of this year's highlights and accomplishments are:

- greenhouse at Rivendell Academy
- Mealtime software improvements including My Mealtime
- a staff training aimed at increasing quality of food service
- all schools focused on fresh local foods
- Vermont Fresh Network Alliance
- vegetarian meals served daily at all sites
- greater use of commodity foods reduced overall food cost
- Fresh Fruit and Vegetable grant at Westshire Elementary
- improvements and variety for meals at all sites

My Mealtime allows parents to monitor their child's meal account with better accuracy by notifying parents of changes and also the ability to make payments online. These are the easy steps: 1. Register, 2. Link your student. You will need your child's student ID. You must contact the school office or Celise Johnson directly. We are not posting the ID's in order to maintain confidentiality.

We are looking forward to another great growing season in the greenhouse. Please stop by this spring when the doors are open to see the variety of vegetables and herbs that are sprouting. The goal is to produce vegetables to use in the salad bar and ingredients for added nutrition in school meals.

Respectfully submitted,
Celise Johnson



SCHOOL ANNUAL REPORT CARD

- Schools will be required to provide information about their strengths and needs in each of the five Education Quality Standards: Academic Proficiency; Personalization; Safe & Healthy Schools; High Quality Staffing; and Investment Priorities.
- When reviewing the following data, please note that performance results often fluctuate due to our small numbers of students who are tested. Numbers less than 50 have less statistical significance. It is helpful to view the performance over time.
- Student data is not disaggregated by specific groups due to the small number of students tested.



STUDENT STATISTICAL INFORMATION

It is expected that all school districts can provide meaningful data regarding students' well being. We are providing data on absences, discipline referrals, suspensions and extra-curricular participation.

		08/24/17– 01/31/18	08/28/18– 01/31/19	08/28/19– 01/31/20
Absences (Students with over 10 absences)	Rivendell Academy	29	23	41
	Samuel Morey Elementary	11	12	17
	Westshire Elementary	14	18	13
Disciplinary Referrals	Rivendell Academy	54	156	245
	Samuel Morey Elementary	52	54	29
	Westshire Elementary	18	35	9
In & Out of School Suspensions	Rivendell Academy	19	47	77
	Samuel Morey Elementary	5	5	2
	Westshire Elementary	7	4	1
Extra-Curricular Participation	Rivendell Academy	78%	75%	75%
	Samuel Morey Elementary	70%	75%	76%
	Westshire Elementary	81%	80%	89%
Graduations	Rivendell Academy	2017 84%* 21 of 25**	2018 92%* 33 of 36***	2019 97%* 36 of 37****

* Percentage is determined as 4-year cohort graduation rate from the state of Vermont

** 1 of the 4 is a 5th year student

***3 of the 36 are 5th year students

****1 of the 37 is 5th year student

SAT (COLLEGE BOARD) RESULTS FROM RIVENDELL ACADEMY

N = 25	Class of 2016	CR 531	M 518	W 532
N = 16	Class of 2017	CR 546	M 568	W 720
N = 23	Class of 2018	CR 568	M 550	**
N = 20	Class of 2019	CR 595	M 579	**
N = 14	Class of 2020	CR 556	M 543	
	Vermont State Average*	CR 560	M 546	
	National Average*	CR 531	M 528	

* VT & National averages are for Class of 2019; Class of 2020 results will not be released until June 2020

** SAT Writing section has been discontinued

ACT RESULTS FROM RIVENDELL ACADEMY

N = 5	Class of 2020	Composite Score: 25
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SMARTER BALANCED ASSESSMENT CONSORTIUM (SBAC)

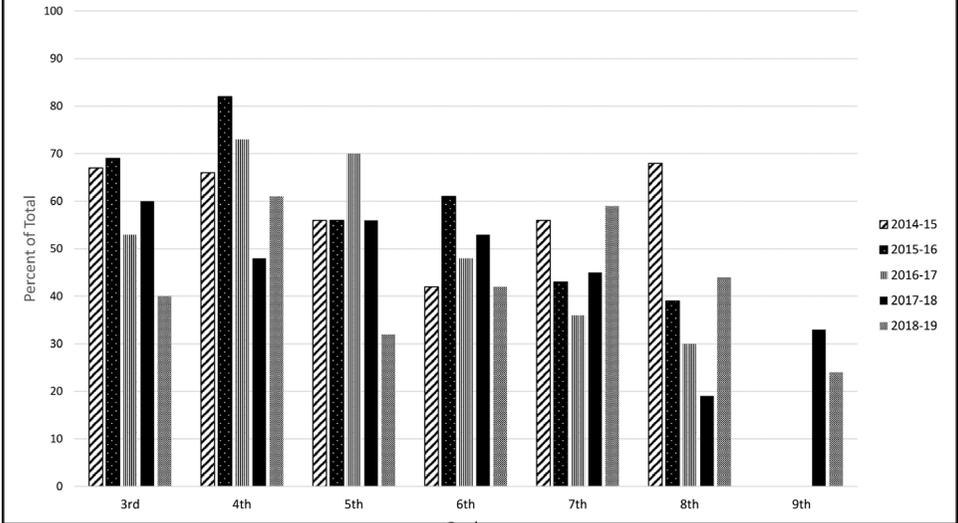
The SBAC statewide assessment provides information on our students' mastery of State Standards. These Standards describe what we want our students to know and be able to do. SBAC was developed to assess mastery of the Common Core State Standards. They are given in the spring to grades 3 through 8 and grade 9, not grade 11 (beginning in 2018).

The following page shows the results for our students over the past five years.

SBAC Achievement Level Descriptions

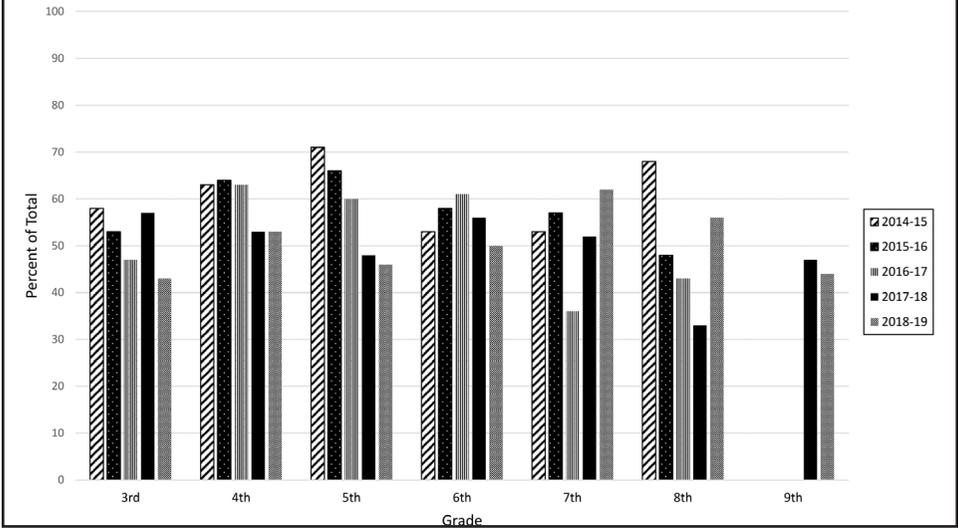
Does Not Meet State Standards (Level 1)	Does Not Meet State Standards (Level 2)	Meets State Standards (Level 3)	Meets State Standards (Level 4)
Student has not met the achievement standard and needs substantial improvement to demonstrate the knowledge and skills in English language arts/literacy needed for likely success in future.	Student has nearly met the achievement standard and may require further development to demonstrate the knowledge and skills in English language arts/literacy needed for likely success in future coursework.	Student has met the achievement standard and demonstrates progress toward mastery of the knowledge and skills in English language arts/literacy needed for likely success in future coursework.	Student has exceeded the achievement standard and demonstrates advanced progress toward mastery of the knowledge and skills in English language arts/literacy needed for likely success in future coursework.

**Rivendell SBAC Data
Percent Proficient in Math
Grades 3 through 9
2014-2019**



For comparative purposes, VT state average for 2018–19 for 3rd grade 53%, 4th grade 47%, 5th grade 42%, 6th grade 38%, 7th grade 43%, 8th grade 40% and 9th grade 35%.

**Rivendell SBAC Data
Percent Proficient in English Language Arts
Grades 3 through 9
2014-2019**



For comparative purposes, VT state average for 2018–19 for 3rd grade 50%, 4th grade 51%, 5th grade 56%, 6th grade 53%, 7th grade 56%, 8th grade 53% and 9th grade 57%.

FOUNTAS & PINNELL BENCHMARK ASSESSMENT

The Fountas & Pinnell Benchmark Assessment is an individually administered, standards-based reading assessment given three times a year in Grades K-2. The assessment documents student progress, assesses the outcome of our teaching and informs our instruction. It involves students' reading short books and engaging in comprehension conversations that go beyond retelling. Below are the reading results for students at the end of 2nd grade.

Percent of Students' Performance in Relation to Achieved Standard/Achieved with Honors		
Samuel Morey & Westshire Elementary Combined		
Number of Students Tested	Year	Achieved Standard or Achieved with Honors
32	2013	97%
34	2014	76%
33	2015	91%
39	2016	74%
36	2017	83%
35	2018	91%
37	2019	70%



**MINUTES OF THE ANNUAL MEETING
OF THE RIVENDELL INTERSTATE SCHOOL DISTRICT
Held on March 19, 2019**

The Annual Meeting was held in the gymnasium of Rivendell Academy in Orford, NH. Voters of Orford, NH, Fairlee, West Fairlee and Vershire, VT met for the purpose of holding the Annual District Meeting of the Rivendell Interstate School District pursuant to Article IV.G of the New Hampshire-Vermont Interstate School Compact. Approximately 196 voters attended the Annual Meeting.

David Hooke, Moderator of the Rivendell Interstate School District, called the meeting to order at 6:30 p.m. Mr. Hooke asked that those present stand for the Pledge of Allegiance. Mr. Hooke read the Warrant, reviewed the procedures to follow during the meeting, and stated that the polls were opened at 6:00 p.m. and would remain open for one-half hour following the completion of business under the other articles. Mr. Hooke asked if there were any members of the press attending the meeting – Ciceley Richardson, *Journal Opinion* and Tim Camerato, Jeff Hansen and Jim Kenyon, *Valley News*, were recognized.

Article 3: To hear reports from the School Board and others relating to the construction/renovation, educational, and financial issues facing the District.

The article was moved and seconded. Marc DeBois recognized Esther Dobbins-Marsh who has served as the District Clerk for the past 11 years, and the School Board member Bruce Lyndes for his 11 years of service to the District. This is the last year serving for both. This past year the board continued to work with the Rivendell Review Committee, and currently are in the process of hiring a new Superintendent. The board will be looking to hire two new Elementary Principals. DeBois invited anyone interested in serving on the search committee to let the board know.

Kathy Hooke presented an analysis of how the budget is divided up between the 4 towns, and how tax rates are set in NH and VT, and then for each Vermont town. Hooke discussed tax rate changes over the past several years and mentioned the tax impact when students move from NH to VT. Income plays major factor in calculating the tax rate as well. More tuition students and grants received allow additional funds to be spent on programs. David Gagner reported on the work of the Rivendell Review Committee and the local auditors as reported on page 33 of the annual report.

Doug Tiff discussed “what do local auditors do?” Local auditors are responsible to the district voters. They work with the school board and administration and hold everyone accountable. Local auditors reconcile year end budgets and make sure all towns are paying their fair share of the budget. Mark Burger summarized the work over the past 18 months - working with the new auditing firm on the 2017 data, checking the budget allocations (page 43 of the Annual Report), and reviewing the ADM data.

Article 4: Shall the voters of the District raise and appropriate the sum of \$11,285,101 for the operating budget for the District for the 2019-2020 fiscal year?

The article was moved and seconded. Kathy Hooke addressed the increase of health insurance of 11.6% as a major increase (employees will be paying a higher percentage of the health premium), as well as an increase of the workers’ compensation premium of \$44,000. Peter Lang, Fairlee, stated the budget is too high and feels it’s irresponsible. He asked voters to reject this budget. Jim McGoff, Orford, said a \$500,000 increase is too much for taxpayers. Mark Blanchard, Orford, stated he feels the district has consistently under spent in the financial management department, plus education isn’t what it used to be and needs are greater. Ann Green, Orford, asked the board to address some of the increases reflected on page 11 of the annual report. Marc DeBois said \$24,000 of legal expenses was to assist the Rivendell Review Committee. The board added a position in the Superintendent’s office and a consultant to work in the Business Office to help generate additional revenue. The Superintendent position was increased from a .6 to a .8 position. Elaine Arbour addressed the increase in the maintenance budget includes an increase of hours (and benefit costs) for the staff. Having a fully staffed department is needed to help with a long list of deferred maintenance projects. Paul Perry, Orford said spending is necessary - no one likes it, but it’s necessary. Nancy Murphy, Orford, referred to pages 15-21 of the annual report for the line by line itemization of expenses - this gives the breakdown of increases and decreases of the budget. Cathy Eastburn, Orford, said this will be the first year she does not support the budget as she feels the majority of the increase doesn’t directly benefit the students. McGoff, Orford, asked the board to address the mold issue at the Samuel Morey school. Arbour said over time small leaks have occurred but were unknown resulting in some mold. The issue was taken care of, but the mold issue was not a result of neglect. McGoff asked about a damaged propane tank. Arbour said it was damaged by a contractor and the contractor’s insurance took care of the repair at no cost to the school district. Patrick Fournier, West Fairlee, feels the increase doesn’t benefit the students. There are too many programs understaffed. He feels it’s a misappropriation of funds. Katie Knowles, Fairlee, would like to see more funds allocated to program enhancements, but said the voters need to support the teachers currently on staff and vote for the budget.

Robert O’Leary, Fairlee, called the question which was seconded. The motion is to end debate on the motion. It passed by voice vote.

Jim McGoff requested a paper ballot for the vote on Article 4 - six other voters supported this.

Total votes cast by paper ballots were 196 (99 votes are needed for passage) - 129 for, 66 against, and 1 spoiled.

Article 4 passed.

Article 5: Shall the voters of the District authorize the School Board to add the sum of \$30,000 for the replenishment of the capital reserve fund?

The article was moved and seconded. Jim McGoff asked what the balance in the fund currently is. Hooke responded around \$127,000. McGoff asked why we needed to add more as we just passed an \$11,000,000 budget. Hooke said the district is dealing with aging buildings, and there are several projects that will be addressed during the next year. Paul Perry asked how it’s determined who does the work and how the best price is determined. Arbour said the board is required to obtain bids for major projects. Arbour presents her recommendation to the school board, then the board votes on accepting or not. Arbour said of the \$30,000 being requested, \$20,000 is for the future replacement of the network system (this will be a \$60,000 project and the board wants to add \$20,000 over the next 3 years), \$10,000 is for work on the buildings. Out of the current capital reserve account funds will be spent to replace the doors and locks, duct work repair and other upgrades needed.

Robert O’Leary, Fairlee, called the question which was seconded. The motion is to end debate on the motion. It passed by voice vote.

The moderator re-read the motion for Article 5.

Article 5 passed by voice vote.

Article 6: Shall the voters of the District authorize the School Board to apply for, accept, and expend, without further action by the voters of the District, all money from any governmental or private source which becomes available during the 2019-2020 fiscal year?

The article was moved and seconded. With no discussion, the moderator asked if the voters were ready for the question. **Article 6 passed by voice vote.**

Article 7: To transact any other business which may lawfully properly come before the meeting.

Terry Martin, Orford, asked about the potential liability suggested in the Auditors Report. Burger said there was a change in the rules that require Rivendell to quantify future Retirement Benefits. Currently, this can’t be done as the district will need to hire an actuary to quantify what the obligation is. Blanchard wants to encourage all voters to attend these meetings. He thanked Elaine Arbour for her work with the RRC and dedication to Rivendell. Cami Buster, Fairlee, asked for a round of applause in memory of Russ Smith who recently passed away. Russ volunteered many, many hours for many years in our schools.

Motion made and seconded to adjourn the meeting. The motion passed by voice vote.

The meeting adjourned at 9:03 p.m. The polls remained open until 9:33 p.m.

Respectfully submitted,
Esther Dobbins-Marsh
District Clerk, RISD
March 26, 2019

ANNUAL MEETING, MARCH 19, 2019

Ballots were officially counted and tallied as below:

Fairlee Board Member (3-year term):

Write in candidates received the following:

Jason Knowles (35)*, David Gagner (7), Georgette Wolf-Ludwig (1), Sandra Smith-Ordway (1), James O’Donnell (1), Matt Jung (1), Clyde Blake (1), Mark Avery (1), Doug Tiffit (2), Tracy Martel (1), Blank (9), Spoiled (1)

Total Ballots – 61

**Registered voters in the Town - 754*

Write in candidate needs 1% of the Total Town registered voters to win election.

Orford Board Member (3-year term):

Marc DeBois (55)

Misty Sinsigalli (34)

Write in candidates received the following: Tom

Thomson (2), Jim McGoff (2), Bugs Bunny (1), Blank (1), Spoiled (2)

Total Ballots – 97

West Fairlee Board Member (3-year term):

Rebecca Wurdak – 15

Write in candidates received the following:
Erin Cilley (3), Dawn Taylor (2), Erin Durkee (1), Blank (1), Spoiled (1)
Total Ballots – 23

For At-Large Board Member, (1-year term):

Kathy Blanchard – 142

Write in candidates received the following: Dawn Taylor (37), Jason Knowles (4), Ruth Hook (2), Tom Thomson (2), Dave Smith (1), I.P. Freely (1), Marc DeBois (1), Taylor (1), Erin Cilley (1), Don Taylor (1), Misty Sinsigalli (1), Seth Parker (1), Tim Surprenant (1), Ellen Gilbert (1), Doug Tiff (1), Blank (11)
Total Ballots – 209

For Moderator, (1-year term):

David O. Hooke – 190

Write in candidates received the following:
Harvey Humanure (1), Blank (18)
Total Ballots – 209

For District Clerk, (1-year term):

Write in candidates received the following:
Esther Marsh (1), Haywood Jalblowme (1), Victoria LaCasse (1), Tom Thomson (1), Susan Taylor (1), Gene Craft (1), Ethel Pike (1), Brenda Gray (1), Brittany Cray (1), Clyde Blake (1), Caleb Day (1), Sue Martin (1), Ruth Hook (1), Sandra Smith-Ordway (1), Blank Ballots (193), Spoiled (2)
Total Ballots – 209

Registered voters in the District - 2619

Write in candidate need 1% to win election - no write in received the percentage required - no one was elected.

For Treasurer, (1-year term):

Write in candidates received the following:
Nancy Murphy (3), Katie Wright (2), Joanne Brown (2), Seth Carter (1), D.M. Pitts (1), Susan Taylor (1), Doug Tiff (1), Lisa Hinsley (1), Dawn Taylor (1), Kathy Hooke (1), Brooke Gladstone (1), Clyde Blake (1), Sandra Smith-Ordway (1), Reva Seybolt (1), Blank Ballots (190), Spoiled (2)
Total Ballots – 209

Registered voters in the District - 2619

Write in candidate need 1% to win election - no write in received the percentage required - no one was elected.

For Auditor, (1-year term):

Write in candidates received the following:
Doug Tiff (13), Clyde Blake (2), Mark Burger (2), Noel Walker (2), Chris Crowley (2), Larry Martin (2), Ruth Hook (1), Paul Goundrey (1), Mike Hunt (1), Scott O'Donnell (1), Joe MacPherson (1), Pat Barnes (1), Katie Wright (1), Sheri Clifford (1), Judy Stone (1), Peter Lange (1), Misty Sinsigalli (1), Ken Stella (1), Spoiled (2), Blank (172)
Total Ballots – 209

Registered voters in the District - 2619

Write in candidate need 1% to win election - no write in received the percentage required - no one was elected.

For Auditor, (3-year term):

Mark Burger – 170

Write in candidates received the following: Bill Paxton (1), David Hooke (1), Blank(36)
Total Ballots – 209

All ballots and exit checklists are sealed and on file per request of the District Clerk at her office in Orford, NH.

All write in votes are listed above as spelled by the voters on their actual ballots, regardless of whether spelling is correct or not.

Total Voters

Orford, NH	834
Fairlee, VT	754
W. Fairlee, VT	520
Vershire, VT	511
	2619



Local Elected Auditors Report for RISD March 17, 2020 Annual Meeting

Plodzik & Sanderson, P.A. (PSPA) is a Concord, NH independent Certified Public Accounting firm, with significant interstate school district experience. Since replacing the prior audit firm, PSPA has completed their audit work on the annual financial statements that collectively comprise Rivendell Interstate School District's basic financial statements for the years ending June 30, 2017, June 30, 2018 and June 30, 2019.

With RISD audit experience for three years under their belts, PSPA has compiled a laundry list of issues that they identify as deficiencies in the business practices at RISD. Since RISD formation, the District has opted to minimize spending on expenses of business operations. The atypical length and additional content of this LEA report are due to including here a summary of the many findings of PSPA, which in turn reflect a decades-long drift toward poor habits resulting from lack of detailed attention to business practices, compounded by turnover in personnel. Our report is separated into five topic discussions:

1. The Audit Findings and Issues Identified by Plodzik & Sanderson, P.A.
2. The Status of the Rivendell Review Committee's Findings
3. The Activities of the Locally Elected Auditors
4. The certification of Plodzik & Sanderson, P.A. Audited Financial Statement for June 30, 2018 and June 30, 2019
5. Future Considerations for RISD's community

The Audit Findings and Issues Identified by Plodzik & Sanderson, P.A.

We want to remind the community that the June 30, 2017 and June 30, 2018 annual financial statements were based on the accounting data produced by the prior administration and business office staff, and that RISD also had to replace the hired auditor due to a failure on the part of the auditing firm to complete the June 30, 2017 audit. The June 30, 2019 annual financial statements were generated during a time that the District was transitioning through new administrative leadership, new business office personnel, and the implementation of a new VT reporting system. The following summarizes the Other Audit Findings and Issues which RISD will need to address in the future to increase the controls and procedures to safeguard the assets of the district.

Annual Budgeting: The school district does not factor into its annual budgeting the revenue and expenditures of the food service fund when adopting their annual budget. With the fact that for the year ending 2019 the general fund was overspent by \$796,675, it is recommended that future budgets establish a more comprehensive analysis including all financial activity of the school district. This will allow for better information to understand why the actual expenditures exceed the budgeted amounts. Another recommendation is that the Board of School District actively monitor any overages during the year to ensure that the expenditures are approved by the Board.

Accounting Department Understaffed: The hired auditors noticed that the RISD is experiencing significant delays in its accounting and financial reporting processes due to an understaffed accounting department. Continued problems in receiving timely and current financial information can significantly impact management's ability to timely address budgetary controls and cash flow issues. It is recommended that RISD reviews the structure of the business office and consider hiring additional staff to address the current workload. They also noticed that there have been no new accounting policies developed and implemented during the current reporting period.

School District Policies: It was identified that RISD is lacking formally approved policies for formalized change in management (including emergency changes), for Information Technology information security, for Information Technology back-up/data retention, for disaster recovery for financial related data, and for credit card usage. In addition, several adopted policies that have not been reviewed and reaffirmed in over five years. PSPA recommended that the policies be reviewed and reaffirmed every three to five years.

Cash Receipts: PSPA did a performance walk-through of the cash receipts process and related internal controls and identified that a cash receipts log is not being maintained. PSPA recommended that RISD require the person receiving any funds from the district maintains a cash receipt log. The log would record the amount of cash or check received, why the funds were received, and the individual submitting the funds would sign off on the log to confirm the amount received.

Payroll/Accounts Payable/Vendor Manifest and Payroll Changes: PSPA did a performance walk-through of vendor and payroll processes and related internal controls and identified the following: payroll and accounts payable manifests are not reviewed and approved by a knowledgeable individual before the checks are issued or direct deposit is released, changes made to the payroll system (rates, new employees, etc.) made by the payroll clerk are not being reviewed by another person, employee timesheets are not being approved by a supervisor, and access to the treasurer's electronic signature is not sufficiently restricted.

Based on the above PSPA recommended the following: payroll and accounts payable manifests are reviewed by a designated board member or by the Chief Financial Officer prior to issuance of checks or release of direct deposits, changes made to the payroll system should be reviewed by either the accounting specialist or Chief Financial officer after the changes have been made, initial changes should be documented in the employee personnel file with the accounting specialist or Chief Financial Officer's signature and date evidencing the change was properly made in the system, all employee timesheets, and related summaries should be reviewed and approved by the employee's supervisor prior to the processing of the payroll, and RISD should review the employee payroll module permissions and ensure that access/ability is only given to those processing the payroll checks.

Student Activity Funds: PSPA noted that during the review of the student activity fund: transactions that lacked enough supporting documentation, an annual summary of the activity funds, by account, was not prepared, there is a lack of segregation of duties managing the accounts, blank check stock and funds awaiting deposit are not held in a secure location, bank reconciliations are not independently reviewed and approved, and deposits were not always timely made.

Based on the findings PSPA provided detailed recommendation for a new policies and procedures to address this internal control matter.

Monitoring of Federal Grants: It was identified that RISD had significant balances of unspent grant funds at year-end. Approximately \$10,000 of the federal grant revenue was not able to be rolled forward, a lost opportunity for the District. PSPA recommended that RISD closely manage grant funding and uses funds based on how they intended to use the funding in the approved budget. Additionally, if finding is not necessary, PSPA recommend that the project budgets are revised prior to the close of the grant.

Bank Reconciliation Approval: It was identified that the bank reconciliations prepared by the financial consultant were not formally reviewed and approved by a member of RISD with knowledge and qualified to do so. It was noted that the bank was reconciled, and the balances agreed to the ledger, but formal approval should be a policy of the District.

Expenditures: During the testing of expenditures, PSPA identified that purchase orders were completed after the invoice was received, there were instances where the purchase order was required, but not completed, and a situation that an invoice was not paid in accordance with the terms on the invoice. PSPA recommend that RISD comply with its own current policy related to purchase of goods or services.

Stale Dated Reconciling Items: It was identified that RISD has several stale dated reconciling items, some of them over several years old. PSPA made recommendations to develop a policy to ensure that stale checks are resolved with vendors or employees on a timely basis. The policy would include timeliness of follow-up and the transfer of asset to the Unclaimed Property Divisions of the Vermont or New Hampshire State Treasurer's Office.

The Status of the Rivendell Review Committee's Findings

As required by the work of the Rivendell Review Committee (RRC), the LEAs led an effort to quantify the impact of several issues affecting cost allocations present and past. To date, the LEAs have provided the business office and the RISD Board of Directors the financial impact on two of the items identified by the RRC:

- The allocation error of CTE expenses results in funds due Orford in the amount of \$270,000.
- The allocation error of Federal SPED Grants results in funds due Orford in the amount of \$144,000.

There are two other items we are still working to complete:

- Other RRC issues related to ADM calculated from enrollment data. The LEAs reviewed the data available within the District and found them to be incomplete, except for the most recent few years. VT AOE suggested that the prior data may be available, but they have not yet provided any information. We are continuing to work to secure this additional information. Without it, it is not possible to assess the impact related to the enrollment data.
- We are coordinating an effort to secure help from the legal departments of the NH DOE and VT AOE to resolve a current legal question related to the allocation of New Construction Debt Service. It should be pointed out that as each year passes, the impact of this adjustment grows. As of the FY2020 budget, the potential adjustment associated with the outcome of this question is about \$1,300,000.

The Activities of the Local Elected Auditors

Budget Allocation for FY2021: The LEAs have checked the FY21 budget's allocation calculations tables included in this 2020 Annual Report. The FY20 budget information was entered into an independent spreadsheet tools that confirmed the results. The Budget Expenditure Detail numbers tabulated in this Annual Report have not been vouched by the LEAs, but they do agree in total to the budget approved by the RISD Board on February 4, 2020. The Estimated Tax Rate calculation presented in the Annual Report appears reasonable based on the information provided. The calculation used to allocate the FY21 annual budget is consistent with the new procedures and understanding developed through the Rivendell Review Committee and adopted by the RISD Board.

Confirmation of FY2020 State Assessment to Approved Budget: The FY2020 approved allocated budget information reported in the annual report was compared with VT and NH filings to identify if there were any changes from the annual meeting reports and the specific state's reporting systems. Since this information is used to transmit to the States of VT

and NH, which relates to Net Spending Assessments and tax rate calculations for the members. That review revealed that both VT (\$74,314) and NH (\$20,500) were overcharged for FY2020. The LEAs brought these findings to the attention of the RISD Board and Administration and proposed new procedures and a recommendation that independent review of the data prior to submittal in the future be added to the LEAs duties.

Average Daily Membership: At the request of the District, the LEAs supported the calculation of Average Daily Membership (ADM) used as a basis for allocation of cost-shares to the members. Using the enrollment data from the RISD student information system, the LEAs developed a methodology to take that information and compute the ADM for FY20 and FY21 budget calculations. This year, with the continued impacts of enrollment changes and the increases in tax rates, the student residency information was reviewed by some of the VT member districts. Work is in progress to document the methodology for future calculations by the business office.

Annual Financial Statements: We have been advising the business office during its further development of an integrated spreadsheet tool containing annual budget data and allocations to the members. The result is a tool that adheres to the provisions in governing Articles of Agreement and the Interstate Compact, per the findings of the Rivendell Review Committee. As part of this effort, suggestions were made to improve reports in the Audited Financial Statements, so they are more readable and support the reconciliation work to be performed by the Locally Elected Auditors after the reports are issued. We are still working on having these recommendations implemented into the audited financial statements.

Audited Fiscal Year 2018 and 2019 Financial Statement

Plodzick & Sanderson, P.A. (PSPA), a Concord, NH independent certified public accounting firm with interstate school district experience, have examined the financial statements that collectively comprise Rivendell Interstate School District's basic financial statements for the years ending June 30, 2018 and 2019.

PSPA issued, in the FY2018 audit, an Adverse Opinion for RISD Governmental Activities and a Qualified Opinion for the Food Service Fund. The Adverse Opinion was issued because RISD has not recorded the long-term costs of retirement health care costs and obligations for other post-retirement benefits. This departure from generally accepted accounting principles will affect the liabilities, net position, and expenses reported in the financial statements. This finding is consistent with the FY2017 audit report. RISD has hired an actuary to calculate the future liability, has recorded the costs and has resolved this finding. The basis for the Qualified Opinion for the Food Service Fund relates to the lack of audit evidence to support student balances owed to or by RISD and the lack of accounting closing procedures. This finding is consistent with the FY2017 audit report. RISD has corrected part of the findings during the FY2019 audit and will need to continue to strengthen the accounting policy and procedures.

As discussed above in more detail, PSPA identified the following significant deficiencies in the Internal Controls over Financial Reporting. The significant deficiencies identified relate to the following financial management activities of RISD: they found no formal procedures in Food Service Fund for daily, monthly and annual accounting records; lack of supporting documentation requirements and procedures related to Student Activity Funds and Athletic Gate Receipts.

When reading the FY2018 Financial Statements you will notice that the general fund produced a deficit of (\$188,488) due to significant expenditures from capital related funds, (a nurse's room/ADA project and a roof repair at Samuel Morey Elementary.) The Grant Fund balance increased by \$37,715 leaving a positive ending fund balance of \$81,322. The change is

due to a decrease in some Medicaid related expenditures. The Food Service Fund ended the year with a deficit of (\$31,844) prior to the subsidy from the General Fund. The cumulative Food Service Fund deficit fund balance is (\$58,679). The Total Governmental Funds had a net deficit of (\$148,657) leaving a positive fund balance for FY18 of \$704,103.

PSPA issued in the FY2019 audit Unqualified Audit Opinion for RISD Governmental Activities indicating that the auditors believe that the FY2019 present fairly, in all material aspects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of the RISD, as of June 30, 2019, and the respective changes in financial position.

When reading the FY2019 Financial Statements you will notice that the general fund produced a deficit of (\$742,698) due to significant expenditures related to budgeting errors in SPED grants expenditures, employee benefits, deferred repairs and maintenance. The general and capital reserve funds FY19 balance is (\$61,238). The Grant Fund balance increased by \$31,173 leaving a positive ending fund balance of \$113,035. The Food Service Fund ended the year with a deficit of (\$54,623), Total Governmental Funds Deficit Fund Balance for FY19 of (\$2,836).

Based on the reading of the Hired Audit Report and the Annual Meeting disclosures, the locally elected auditors confirm that the audits and related disclosures have been received and we have applied the procedures developed by the RRC and LEAs and approved by the Board of Directors of RISD. We believe the above discussion summarizes the findings the taxpayers should have knowledge of with respect to RISD Financial Statements and business office operations.

Future Considerations for RISD's Community

It is anticipated for FY2020 RISD will be reporting a deficit in excess of (\$500,000).

The FY2021 budgeting results highlight some of the items identified during our RRC discussions around the need to amend the Articles of Agreement with a focus on reducing some of the administrative duplication, reducing the volatility of the school assessment from one year to another, and addressing some new factors introduced since they were written. We recommend that RISD establish a working committee to address the potential of amending the Articles of Agreement.

Finally, we want to say that the LEAs are also working on a guidebook for future auditors that will describe the activities to be performed and provide a road map, checklist and schedule to accomplish them. It will give prospective LEAs a clear "mission plan" to make the job easier. Consider being a candidate. **A candidate from VT is needed to fill a current vacancy. There will be clear guidance as to what the effort entails. Anyone can do it.**

Respectfully submitted by the Rivendell Elected Auditors,
Chris Crowley and Mark J. Burger

February 11, 2020

Rivendell Interstate School District – 2020-2021 Calendar

20-25 Teacher in-service (4)

26-First Day of School

4- Student Days

AUGUST '20						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

JANUARY '21

S	M	T	W	Th	F	S
						2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

01- New Year's Break

18- MLK – No School

19- Student Days

7 Labor Day Break

28 – In-service

20- Student Days

SEPTEMBER '20						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

FEBRUARY '21

S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

22-26 Winter Break

15- Student Days

9 – Fall Conferences

12 – In-service

20- Student Days

OCTOBER '20						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

MARCH '21

S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

19- Conferences

22- Student Days

13 – Veterans Day

26-27 Thanksgiving Break

18- Student Days

NOVEMBER '20						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

APRIL '21

S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

19-23- Spring Break

17- Student Days

24-31 Holiday Break

17- Student Days

DECEMBER '20						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

MAY '21

S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

31 -Memorial Day

20- Student Days

Green = No school for students because of teacher in-service.

Yellow = No school for students and teachers as a result of school vacation or a holiday.

The remaining days in June provide the 5 needed for VT and 10 required by NH.

Approved 2/4/20

JUNE '21

S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

10 - Anticipated Last Day

11 – Teacher In-service

12 – Anticipated Graduation

8 - Student Days In June

180 - Total Student Days

189 – Teacher Days

NOTES

NOTES