

2023
Annual Report of the
Rivendell Interstate School District

July 1, 2022 to June 30, 2023



**Tuesday, March 21, 2023
Rivendell Academy
Orford, New Hampshire**

RIVENDELL INTERSTATE SCHOOL DISTRICT

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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: RA Players perform *One in a Million*

BACK: Rivendell Raptor

Editor: Brenda Gray

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RIVENDELL ADMINISTRATORS, FACULTY AND STAFF

Rivendell School Board

(town and expiration of term shown in italics)

Sara Day (appointed) – *at-large, 2023*

Vanessa DeSimone – *Orford, 2024*

David Gagner – *Fairlee, 2023*

Kathy Hooke, Chair – *Vershire, 2023*

Jason Knowles – *Fairlee, 2025*

Terry Martin – *Orford, 2025*

Sarah Molesworth – *West Fairlee, 2024*

Clement Powers – *Fairlee, 2024*

David Ricker, Vice Chair – *Orford, 2023*

Nate Thames – *Vershire, 2024*

Rebecca Wurdak – *West Fairlee, 2025*



Kindergarten harvest

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
Leslie Berger	Summer & Afterschool Program Director	FY – PT
James Bourn	Director of Operations/Interim Athletic Director	FY – FT
Lisa Burbach	Director of Special Education	FY – FT
Thomas Buzzell	MTSS Coordinator / Student Support Specialist	FY – PT
Stephanie Chesnut	Dean of Students (Rivendell Academy)	FY – PT
Katherine Cole	Farm to School / Outdoor Education Assistant	SY – PT
Dawn Dodge	Assistant Business Manager	FY – FT
Lynn Farquharson	Fiscal Services Specialist/Human Resources Assistant	FY – FT
Keri Gelenian	Head of Schools / Rivendell Academy Principal	FY – FT
Brenda Gray	Human Resources Administrator	FY – FT
Matthew Joska	Director of Information Technology	FY – FT
Steven Lindemann	Samuel Morey Elementary Principal	FY – PT
Gabriele Martino	Technology Integration Specialist & Website	SY – PT
Thomas Marshall	Transportation Director	SY – PT
Nancy Murphy	Business Administrator	FY – FT
Angel Parkin	Payroll Specialist/Medicaid Clerk	FY – FT
Nick Pryer	Technical Support Specialist	FY – FT
Sara Rose	Westshire Elementary Principal	FY – PT
Elizabeth Roy	Farm to School / Outdoor Education Coordinator	SY – FT
Barrett Williams	Superintendent	FY – PT

RIVENDELL ADMINISTRATORS, FACULTY AND STAFF

Rivendell Academy – Teachers

Anna Alden	Music Teacher	SY – FT
Bonnie Blake-O’Meara	Instrumental Music Teacher	SY – PT
Jennifer Bottum	English Teacher	SY – FT
Kerry Browne	Digital Culture Leader & Science Teacher	SY – FT
Brittany Bryan	Academic Mentor	SY – FT
Delilah Burns	Special Education Teacher	SY – FT
Emily Cousens	School Counselor	SY – FT
Jennifer Ellis	Art Teacher	SY – FT
Theodore Emery	Math/Science Teacher	SY – FT
Nancy Hall	School Counselor	SY – FT
William Hibler	Language Arts/Social Studies Teacher	SY – FT
Gail Keefer	World Language Teacher	SY – FT
Carolyn Lang	Title I Literacy Specialist	SY – PT
Allison Lary-Oaks	Social Studies Teacher	SY – FT
Ethan Lawrence	Special Education Teacher	SY – FT
Brynne MacMurtry	Special Education Teacher	SY – FT
Rachel McConnell	Mathematics Teacher	SY – FT
Creigh Moffatt	School Nurse	SY – FT
Tammy Piper	Special Education Teacher	SY – FT
Eric Reichert	Language Arts Teacher	SY – FT
Mary Rizos	World Language Teacher	SY – FT
Paul Ronci	English Teacher	SY – FT
Hannah Root	Science Teacher	SY – FT
Rachel Sanders	Science Teacher	SY – FT
Carol Sobetzer	English / Social Studies Teacher	SY – FT
Charles Steen, Jr.	Physical Education Teacher	SY – FT
Kirsten Surprenant	Social Studies Teacher	SY – FT
Laura Taylor	Special Education Teacher	SY – FT
Peter Tice	Mathematics Teacher	SY – FT
Josiah Weeks	Science Teacher	SY – FT

Rivendell Academy – Support Staff

Brandy Allen	Learning Coach	SY – FT
Jeffrey Barrett	Learning Coach	SY – FT
Christina Bolles	Learning Coach	SY – FT
Donald Bushey	Learning Coach	SY – FT
Elizabeth Collins	Learning Coach	SY – FT
Wendy Fogg-McIntire	Learning Coach	SY – FT
Samantha Lester	Learning Coach	SY – FT
Caitlin Olsen	Learning Coach	SY – FT
Jason Ball	Custodian	FY – FT
Jason Goodwin	Custodian	FY – FT

RIVENDELL ADMINISTRATORS, FACULTY AND STAFF

Rivendell Academy – Support Staff (continued)

Bruce Taylor, Jr.	Custodian Team Leader	FY – FT
Carol Perkins	Food Service Manager	SY – FT
Joy Jean Dyke	Assistant Cook	SY – PT
Miranda Piper	Secretary	SY – FT
Michelle Oakes	Executive Assistant to Head of Schools	FY – FT

Samuel Morey Elementary – Teachers

Brian Boardman	Elementary Teacher (5 th Grade)	SY – FT
Dylan Bolles	Elementary Music Teacher*	SY – FT
Chris Cassell	Elementary Teacher (4 th Grade)	SY – FT
Kristina Claflin	Physical Education Teacher*	SY – FT
Thomas DuBois	Special Education Teacher	SY – FT
Miranda Garrow	Elementary Teacher (3 rd Grade)	SY – FT
James Trybus	Elementary Teacher (2 nd Grade)	SY – FT
Melissa Storms	School Nurse*	SY – FT
Gayle Justynski	Elementary Teacher (Kindergarten)	SY – FT
Katlyn Kiess	Special Education Teacher (Expedition Classroom)	SY – FT
Tanya Libby	Art Teacher*	SY – PT
Caroline McCrave	Elementary Reading Teacher	SY – FT
Kathleen McGowan	Math Instructional Coach*	SY – PT
Ann O’Hearn	Elementary School Counselor*	SY – FT
Courtney Wise	Librarian*	SY – PT
Andrew Stevenson	Elementary Teacher (1 st Grade)	SY – FT

Samuel Morey Elementary – Support Staff

Robin Avery	Learning Coach	SY – PT
Jean Daley	Learning Coach	SY – FT
Dwight Dansereau	Learning Coach	SY – FT
Danyelle DiGuardia	Learning Coach	SY – FT
Iris Johnson	Learning Coach	SY – FT
JodyAnn Mace	Learning Coach	SY – FT
Dustin Fillian	Custodian Team Leader	FY – FT
Suzanne Ricker	Food Service Manager	SY – FT
Sarah Jones	Administrative Assistant	SY – FT

Westshire Elementary – Teachers

Rachael Coleman	Elementary Teacher (4 th Grade)	SY – FT
Barbara Griffin	Elementary Reading Teacher	SY – FT
Debora Herrera	Special Education Teacher	SY – FT
Emily Benjamin	Elementary Teacher (1 st Grade)	SY – FT

RIVENDELL ADMINISTRATORS, FACULTY AND STAFF

Westshire Elementary – Teachers (continued)

Noah Pierpont	Elementary Teacher (2 nd Grade)	SY – FT
Leda Rodis	Math Interventionist	SY – FT
LeeAnn Senecal	Elementary Teacher (5 th Grade)	SY – FT
Kaitlyn Townsend	Elementary Teacher (3 rd Grade)	SY – FT
Karen Ward	MTSS Equity Coordinator	SY – FT
Emily Waterman	Elementary Teacher (Kindergarten)	SY – FT

Westshire Elementary – Support Staff

Nancy Cushman	Learning Coach	SY – FT
Dierdre Dennis	Learning Coach	SY – FT
Jillian Hatch	Learning Coach	SY – FT
Amy Kosakowski	Learning Coach	SY – FT
John Mace	Learning Coach	SY – FT
Joyce Russell	Learning Coach	SY – FT
Ryan Hatch	Custodian	FY – FT
Viola Farrar	Food Service Manager	SY – FT
Ashley Thurston	Administrative Assistant	SY – FT

Early Education Program, Fairlee, and West Fairlee

Ashley Bean	Early Childhood Program Teacher	SY – FT
Jill Buffum	Early Childhood Special Education Teacher*	SY – FT
Matthew Jung	Learning Coach – Classroom Assistant	SY – FT
Lisa Ellis	Early Childhood Program Teacher	SY – FT
Heidi Nichols	Early Childhood Program Teacher	SY – FT
Melissa Arnesen-Trunzo	Learning Coach	SY – FT
Susan Calhoun	Learning Coach	SY – FT
Linda Gordon	Learning Coach	SY – FT
Julie McNally	Learning Coach	SY – FT
Mandy Tillotson	Learning Coach	SY – FT
Sarah Wright	Learning Coach	SY – PT

**Shared between Samuel Morey & Westshire*

REPORT FROM THE CHAIR OF THE SCHOOL BOARD

It is with deep gratitude that I conclude my 12th year as a member of the RISD school board and my second as chair. It has truly been a privilege to work with such a talented and dedicated team of fellow board members and administrators. Together we have worked hard to make wise use of taxpayer dollars and leverage outside sources of income to educate the children in our district.

Most of all, I would like to thank our teachers. This is a hard time to be an educator. Teachers are leaving the profession in droves. In contrast to most schools in our area, we retained almost all of our staff. Why have they stuck with it? It is not because of the pay, which continues to be low, in spite of recent raises. I think it is because our teachers believe in the potential of our students and our district. They find strength in joining with others who share their passion for education. Together they make it through the daily challenges and inspire each other to become the very best educators they can be. As pandemic restrictions have eased, they have found joy in returning to many of the traditions that make Rivendell special – back to school nights, plays performed indoors to full houses, field trips to the Montshire, the Tunbridge Fair, New York City and France. New traditions are emerging as well. The effort that all of our staff put into these events is only the visible tip of the iceberg of the countless ways they go above and beyond the contracted expectations of their jobs.

We are very fortunate to have Sara Rose return to Rivendell as principal of Westshire. Her earlier experience teaching science at Samuel Morey allowed her to hit the ground running. We, likewise, are benefiting from the depth of experience and expertise that Lisa Burbach brings to her role as Director of Special Education. Sara and Lisa join seasoned administrators, Steven Lindemann, Keri Gelenian, and Barrett Williams to form what I think is the strongest team in Rivendell's history.

The Board has presented the RISD voters with an annual operating budget of \$14,748,296 for FY'24. At its core, this budget is all about people. Yes, we



1st grade bean arch

need to maintain our buildings and keep the lights on and some of those expenses have gone up by 30% or more. But the vast majority of the money goes to paying the people who dedicate their lives to giving our young people the skills they need to thrive in the world.

Respectfully submitted,
Kathy Hooke

WARRANT
ANNUAL DISTRICT MEETING
RIVENDELL INTERSTATE SCHOOL DISTRICT
to be held on March 21, 2023

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 21, 2023**, 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 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 three (3) 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

Article 2: To elect by ballot a moderator, clerk, treasurer, and one at-large school board member, each for 1-year terms, and an auditor for a 3-year term (at least one auditor must be a resident of Fairlee, West Fairlee or Vershire, Vermont).

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 \$14,748,296 for the operating budget for the District for the 2023-2024 fiscal year?

Article 5: Shall the voters of the District raise and appropriate the sum of \$50,000 to be placed in the Repairs and Maintenance Contingency Reserve?

Article 6: Shall the voters of the District raise and appropriate the sum of \$50,000 to be placed in the Repairs and Maintenance Contingency Reserve for the purpose of repairing a section of the Academy roof?

Article 7: Shall the voters of the District raise and appropriate the sum of \$60,000 to be placed in the Repairs and Maintenance Contingency Reserve for the purpose of required Americans with Disabilities Act (ADA) upgrades at the Academy?

Article 8: Shall the voters of the District raise and appropriate the sum of \$40,000 to be placed in the Repairs and Maintenance Contingency Reserve for the purpose of security upgrades and new installations at all schools?

Article 9: Shall the voters of the District raise and appropriate the sum of \$44,000 to be placed in the Repairs and Maintenance Contingency Reserve for upgrades to theater lighting equipment and installation at the Academy in order to obtain a matching grant?

Article 10: 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 2023-2024 fiscal year for their intended use?

Article 11: To transact any other business which may lawfully properly come before the meeting.

Dated February 27, 2023

A majority of the Rivendell Interstate School District Board

A true copy. Attest:

Brenda Gray, Clerk

Allocation District Wide (A.D.M.)	100.00%	29.74%	70.26%	
Budget Allocation Summary (Following Wording of Article of Agreement, Section F)	RISD	NH (Orford)	VT (Unified)	Article
Total District Expenditures (If Warrant Article for Operating Budget Appropriation Approved)	14,748,296			
Capital Expenditures (Contingency Reserve Fund Transfers)	-	-	-	F, H
Federal Aid Revenues to District (By State)	407,665	49,731	357,934	F, O
Tuition Payments Revenues to District (By ADM)	320,000	95,179	224,821	F
Federal Revenues for Food Service Program to District (By State)	219,000	-	219,000	F
Other Revenues to District (By ADM)	155,500	46,251	109,249	F
Student Transportation Member Specific Expenditure (Mileage)	470,000	115,346	354,654	F, L
Debt Service Member Specific Expenditure	502,664	187,248	315,416	F, H
NET OPERATING EXPENSES (By ADM)	12,673,467	3,769,516	8,903,951	F
BUDGETED EDUCATION SPENDING	14,748,296	4,263,270	10,485,026	
BUDGETED DISTRICT MEMBER ASSESSMENTS	11,881,147	3,622,815	8,258,333	
BUDGETED EDUCATION SPENDING (If Warrant Article for Operating Budget Appropriation Approved)	14,748,296	4,263,270	10,485,026	
Federal Aid Revenues to District (By State)	407,665	49,731	357,934	F
Tuition Payments Revenues to District (By ADM)	320,000	95,179	224,821	F
Federal Revenues for Food Service Program to District (By State)	219,000	-	219,000	F
Other Revenues to District (By ADM)	155,500	46,251	109,249	F
State Revenues to Members	1,764,984	449,295	1,315,689	I
Total Revenues	2,867,149	640,456	2,226,693	
NET DISTRICT MEMBER ASSESSMENTS (without Prior-Year Adjustment)	11,881,147	3,622,815	8,258,333	
Transfer To/From General Fund Balance	-	-	-	
Federal SPED Grant Allocation Correction	-	-	-	
NET DISTRICT MEMBER ASSESSMENTS (with Prior-Year Adjustment)	11,881,147	3,622,815	8,258,333	
Adjustments to NET DISTRICT MEMBER ASSESSMENTS via Additional Warrant Articles			Add'l Assessment (%)	
Proposed Addition to Repair and Maintenance Contingency Reserve Fund	244,000	72,574	171,426	2.05%
Proposed Addition to Technology Contingency Reserve Fund	-	-	-	0.00%
Total Additions to NET DISTRICT ASSESSMENTS via Additional Warrant Articles	244,000	72,574	171,426	
TOTAL NET DISTRICT MEMBER ASSESSMENTS (IF All Additional Warrant Articles Approved)	12,125,147	3,695,389	8,429,759	2.05%
TOTAL BUDGETED EDUCATION SPENDING (IF All Additional Warrant Articles Approved)	14,992,296	4,335,844	10,656,452	1.65%

BUDGET ALLOCATION SUMMARY (NOT AUDITED)

FY'24 SUMMARY OF GENERAL FUND REVENUES (NOT AUDITED)

Account <u>Codes</u>	Description	FY '22 <u>Budget</u>	FY '22 <u>Actual</u>	FY '23 <u>Budget</u>	FY '24 <u>Proposed</u>	vs. FY '23 <u>Budget</u>
Local Revenues						
41911	ECP Before & After-School Care	25,000	67,960	35,000	85,000	50,000
41302-41304	School Tuition	261,472	184,031	160,000	200,000	40,000
41302-41303	SPED Tuition - Expedition Classroom	200,000	147,645	240,000	120,000	(120,000)
41510	Interest Income	4,500	5,478	4,500	10,000	5,500
41990	Game Receipts	6,500	2,401	6,500	5,000	(1,500)
419XX	Misc Other Income	1,500	10,476	-	-	-
41911	Elementary After-School Care Fees	96,000	34,390	75,000	25,000	(50,000)
41911	Summer Program Fees	45,000	-	45,000	20,000	(25,000)
	subtotal	639,972	452,381	566,000	465,000	(101,000)
District Assessments						
43110	VT State Education Spending Grant	6,847,124	6,763,431	-	-	-
43114	VT Voc Ed (On Behalf)	-	83,693	-	-	-
43110	Fairlee Assessment	-	-	3,154,409	3,764,250	609,841
43110	West Fairlee Assessment	-	-	1,684,133	2,063,690	379,557
43110	Vershire Assessment	-	-	2,258,877	2,430,393	171,516
47201	Orford Assessment	3,004,580	2,963,951	3,224,205	3,622,815	398,610
	subtotal	9,851,704	9,811,075	10,321,624	11,881,147	1,559,523
State Revenues						
47207	NH Adequacy Aid - Orford	340,733	381,366	475,512	351,434	(124,078)
43150	VT Transportation Aid	166,034	184,262	170,000	200,000	30,000
43152	VT Transp Aid Extraordinary	4,515	6,574	4,515	5,000	485
43191	VT Subsidy for ECP After Care	-	27,034	-	-	-
43201	VT SPED Mainstream Block Grant	165,403	165,403	831,820	832,270	450
43202	VT Expenditure Reimbursement (aka "SPED SEER")	700,000	521,115	-	-	-
43203	VT Extraordinary Reimbursement	-	268,655	185,000	185,000	-
43204	VT ECSE Programs	27,412	27,412	27,000	27,919	919
43205	VT SPED-State Placed Reimbursement	-	-	-	-	-
47208	NH Building Aid	76,110	76,110	76,110	76,110	-
47212	NH Voc School Tuition Grant	15,072	18,632	18,000	18,000	-
47213	NH Voc Transportation Aid	1,804	1,918	1,900	1,900	-
47209	NH EFA Phase-Out Grant	-	-	1,893	1,851	(42)
43370	VT High School Completion	-	830	-	-	-
43308	VT Voc Ed Transportation Aid	38,000	63,590	60,000	60,000	-
	subtotal	1,535,083	1,742,901	1,851,750	1,759,484	(92,266)
Federal Special Education Revenues (Categorical Grants **)						
44226	IDEA-VT (SPECIAL ED)	116,000	114,886	110,000	120,215	10,215
44228	IDEA-VT Special Ed Preschool	3,200	3,213	3,213	3,213	-
47205	IDEA-NH (SPECIAL ED)	37,000	-	-	-	-
47206	IDEA-NH Special Ed Preschool	-	-	-	-	-
	subtotal	156,200	118,099	113,213	123,428	10,215
Federal Title and Medicaid Grants (Categorical Grants **)						
44250	VT Title I Grant	185,000	125,834	135,000	109,506	(25,494)
47202	NH Title I Grant	32,000	55,039	30,000	29,731	(269)
47214	NH MEDICAID	5,000	83	-	-	-
44651	VT Title IIA	25,000	51,725	20,000	30,000	10,000
47203	NH Title IIA	9,000	9,399	5,500	10,000	4,500
44570	VT Title IV	20,000	44,346	20,000	20,000	-
47204	NH Title IV	10,000	3,317	10,000	10,000	-
45481	VT MEDICAID IEP	60,000	60,762	77,951	75,000	(2,951)
45483	VT Medicaid EPSDT	5,000	7,818	-	-	-
	subtotal	351,000	358,322	298,451	284,237	(14,214)
Food Service Revenues						
	Total Operating Revenue	65,000	4,054	-	10,500	10,500
	VT State Sources	-	2,179	2,500	5,500	3,000
	Total Federally Funded Non-Operating Income	118,080	249,922	162,500	219,000	56,500
	subtotal	183,080	256,155	165,000	235,000	70,000
Other Revenues						
41980	Refund of Prior Year Expenses	-	56,596	-	-	-
	From Prior Year Fund Balance	-	-	-	-	-
	Prior Period Adjustment	-	-	-	-	-
	subtotal	-	56,596	-	-	-
TOTAL REVENUES		12,717,039	12,795,530	13,316,038	14,748,296	1,432,258

FY'24 SUMMARY OF GENERAL FUND EXPENDITURES (NOT AUDITED)

Function Description Codes	FY '22 <u>Budget</u>	FY '22 <u>Actual</u>	FY '23 <u>Budget</u>	FY '24 <u>Proposed</u>	vs. FY '23 <u>Budget</u>
1100 Elementary Instruction	1,321,555	1,276,501	1,272,746	1,470,627	197,881
1100 Secondary Instruction	1,975,583	2,155,175	2,296,481	2,557,752	261,271
1200 Special Education	2,210,963	2,116,962	2,083,467	2,722,048	638,581
1200 Early Childhood Special Education	148,064	161,285	163,299	180,668	17,369
1100 Early Childhood Program	380,483	418,886	460,631	422,039	(38,592)
1400 Co-curricular/Athletics	129,576	131,154	146,328	179,634	33,306
2120 Guidance	279,876	298,020	306,154	388,279	82,125
2130 Health	180,280	188,307	185,316	222,064	36,748
2212 Instructional Improvement	96,645	73,635	109,687	104,981	(4,706)
2220 Library	66,521	47,641	57,313	61,122	3,809
2230/2580 Technology	503,593	495,681	486,456	590,404	103,948
2310 School Board/Treasurer	58,961	57,688	69,353	85,533	16,180
2321 District Administration	190,960	167,276	191,031	188,691	(2,340)
2410 School Administration	792,692	751,937	824,420	858,857	34,437
2490 Special Ed. Admin	197,528	150,116	159,899	151,435	(8,464)
2410 Contracted Benefits	37,000	33,839	15,383	66,275	50,893
2510 Business Services	427,923	458,690	506,089	565,233	59,144
2600 Operations/Grounds	1,085,039	1,011,745	1,101,248	1,265,837	164,589
2700 Transportation	607,679	588,817	671,245	619,006	(52,239)
3000 Elementary After-School	130,765	64,129	121,976	87,544	(34,432)
3000 Summer Program	59,864	11,381	106,306	97,914	(8,392)
1200 Expedition Classroom	439,355	449,054	689,321	521,491	(167,830)
3300 Rivendell Trails Program	14,560	14,330	21,453	21,453	-
5000 Debt Service & Transfers	677,794	651,098	734,518	512,664	(221,854)
3000 Early Childhood Program After-Care	13,500	99,264	90,933	116,308	25,375
SUBTOTAL:	12,026,759	11,872,611	12,871,053	14,057,858	1,186,805
FY22 Budget & Actuals include transfers to Contingency (\$68,000) and Food Service (\$55,552) Funds. FY23 Budget includes transfers to Contingency Funds (\$220,000). FY23 Food service included below in comparison.					9.2%

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

Salaries	294,907	268,489	
Employer Covered Benefits	77,866	83,423	
Contracted Services	37,391	55,753	
Supplies	1,999	-	
Total Grant Expenses	411,664	407,665	(3,999)
			-1.0%

FOOD SERVICE EXPENSES:

Salaries	97,137	115,891	
Employer Provided Benefits	61,383	42,682	
Software & Dues	4,050	6,500	
Food & Supplies	90,750	117,700	
Total Food Services Expenses	253,321	282,773	29,452

Operating Budget Appropriation - Total District Expenditure Budget	13,536,038	14,748,296	1,212,258 9.0%
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FY'24 BUDGET REVENUE SUMMARY (NOT AUDITED)

Description	Total	NH (Orford)	VT (Unified)
Average Daily Membership:	411.100	122.275	288.825
Allocation District Wide (A.D.M.)	100.00%	29.74%	70.26%
VT Districts Allocation	100.00%		100.00%
Total District Expenditure Budget	14,748,296		
LESS amount for Debt Service	(502,664)		
LESS Student Transportation to/from School	(470,000)		
LESS Local, District Wide, General Fund Revenues	(475,500)		
LESS Revenues Supporting Categorical Grants	(407,665)		
LESS Federal Revenues Supporting Food Service Program	(219,000)		
EQUALS assessments before district-specific adjustments (aka "Net Education Spending*")	12,673,467	3,769,516	8,903,951

* 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

47207 NH Adequacy Aid - Orford	351,434	351,434	-
43114 VT Voc Ed (On Behalf)	-		-
43115 VT Unenrolled	-		-
43150 VT Transportation Aid	200,000		200,000
43152 VT Transp Aid Extraordinary	5,000		5,000
VT Aid to Food Service	5,500		5,500
43201 VT SPED Mainstream Block Grant	832,270		832,270
43202 VT Expenditure Reimbursement (aka "SPED SEER")	-		-
43203 VT Extraordinary Reimbursement	185,000		185,000
43204 VT ECSE Programs	27,919		27,919
47208 NH Building Aid	76,110	76,110	-
47212 NH Voc School Tuition Grant	18,000	18,000	-
47213 NH Voc Transportation Aid	1,900	1,900	-
47209 NH EFA Phase-Out Grant	1,851	1,851	-
43370 VT High School Completion	-		-
43308 VT Voc Ed Transportation Aid	60,000		60,000
Budget Surplus/Deficient	-	-	-
Subtotal District-Specific State Revenues	1,764,984	449,295	1,315,689

PLUS State-Specific Expenditure Items

Adjustments to apply state-specific expense items

Debt Service	502,664	187,248	315,416
Transportation to/from School - "Contracted Student Transport"	470,000	115,346	354,654
Subtotal District-Specific Expense Items	972,664	302,593	670,071

Federal SPED Grant Allocation Correction

<u>Adjusted Assessments</u>	11,881,147	3,622,815	8,258,333
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Student Transportation

(Member-Specific Expenditure Allocation)

	<u>RISD</u>	<u>NH (Orford)</u>	<u>VT (Unified)</u>
Mileage Percentage	100.00%	24.54%	75.46%
Transportation to/from School - "Contracted Student Transport"	470,000	115,346	354,654

FY'24 ADM STATISTICS AND TAX RATE ESTIMATES (NOT AUDITED)

Important Note Regarding Estimated Tax Calculations

The Tax Calculations below are based on the most accurate information available at the time this report was written. Historically these estimates do not reflect the final tax rates and should be considered accordingly.

*NH Tax Rate Calculations depend on Net Assessment, NH State-wide Property Tax set by the Legislature, NH Adequacy Aid, and 2 different forms of Grand List numbers, all of which can change significantly between March and October.

*VT Homestead Tax Rate Calculations depend on Net Assessment, Equalized Pupil, Property Yield and Common Level of Appraisal (CLA). The Homestead Tax Assessments are also influenced by changes in the Grand List resulting from Income-based reductions and non-resident tax assessments. Many of these factors are not finalized until well into the summer.

	<u>TOTAL</u>	<u>Fairlee</u>	<u>West Fairlee</u>	<u>Vershire</u>	<u>Orford</u>
1) Percentage Share Calculation:					
Average Daily Membership	411,100	131,650	72,175	85,000	122,275
Fall Census 1st-40th days School year FY '20	100.00%	32.02%	17.56%	20.68%	29.74%

Equalized Pupil Counts for purposes of Vt Tax Rate Calculation

VT Average Daily Membership	288,825	131,650	72,175	85,000	
VT Equalized Pupils (See Note)	296,430	134,040	73,810	88,580	
VT Equalized Student Adjustment	7,605	45.2%	24.9%	29.9%	

2) Tax Rate Estimates:

a. Vermont Town Tax Rate estimates

Under Act 130, Vermont union members use same tax rate before adjustment for Common Level of Appraisal (CLA).

Total Local Education Spending (i.e. District Assessments)	8,258,333	3,764,250	2,063,690	2,430,393	
DIVIDE by Vermont Equalized Pupils	296.43				
Education Spending per Equalized Pupil	\$27,859				
DIVIDE by **NEW** Property Yield	\$15,479				
Equals Local Homestead Tax Rate Equalized	\$1,7998				
Equalized Homestead Tax Rates		\$1,7998	\$1,7998	\$1,7998	
DIVIDE by Common Level of Appraisal		80.11%	82.98%	83.99%	
Equals Estimated Vermont Local Education Tax Rates per \$100 valuation		\$2,2467	\$2,1690	\$2,1429	

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

Net Assessment				3,622,815
STATE-Wide Education Property Tax (SWEPT) Assessment				255,693
DIVIDE by Estimated Orford Grand List (without utilities)				156,570,564
STATE Education Property Tax Rate (per \$1,000 valuation)				\$1.63
LOCAL Education Property Tax Assessment				3,367,122
DIVIDE by Estimated Orford Grand List (with utilities)				160,011,164
LOCAL Education Property Tax Rate (per \$1,000 valuation)				\$21.04
Equals Estimated Orford Tax rate per \$1,000 valuation				\$22.68

<i>Annual Property Tax on a \$100,000 property</i>	<i>\$2,247</i>	<i>\$2,169</i>	<i>\$2,143</i>	<i>\$2,268</i>
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3. Prior Year Tax Rates

	<u>Fairlee</u>	<u>West Fairlee</u>	<u>Vershire</u>	<u>Orford</u>
Equalized Tax Rate	\$1,7838	\$1,7838	\$1,7838	
CLA	89.32%	102.44%	97.49%	
Local Tax Rate	\$1,9971	\$1,7413	\$1,8297	\$18.98
State Tax Rate				\$1.30
Prior Year Tax on \$100,000 Property	\$1,997	\$1,741	\$1,829	\$2,028
Change in Tax on \$100,000 Property	\$250	\$428	\$314	\$240
Percent Change on a \$100,000 Property	12.5%	24.6%	17.2%	11.8%

Notes:

*"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

*NH SWEPT (State-wide Property Tax) amount is set by the state legislature each year and is unrelated to the school budget. For FY23, the Legislature lowered the SWEPT and increased Adequacy Aid, providing a One-time tax reduction.

THREE PRIOR YEARS COMPARISONS

This is a required document supplied by the Vermont Agency of Education.

PRELIMINARY

Three Prior Years Comparisons - Format as Provided by AOE

ESTIMATES
ONLY

District: Rivendell Interstate USD SU: Rivendell	U146	Property dollar equivalent yield	15,479 17,600	<-- See bottom note 1.00	Homestead tax rate per \$15,479 of spending per equalized pupil Income dollar equivalent yield per 2.0% of household income
Expenditures					
	FY2021	FY2022	FY2023	FY2024	
Adopted or warned union district budget (including special programs and full technical center expenditures)	\$8,420,348	\$8,970,745	\$9,445,265	\$10,441,313	
<i>plus</i> Sum of separately warned articles passed at union district meeting	-	-	-	\$171,426	
Adopted or warned union district budget plus articles	\$8,420,348	\$8,970,745	\$9,445,265	\$10,612,739	
<i>plus</i> Obligation to a Regional Technical Center School District if any	-	-	-	-	
<i>plus</i> Prior year deficit repayment of deficit	-	-	-	-	
Total Union Expenditures	\$8,420,348	\$8,970,745	\$9,445,265	\$10,612,739	
S.U. assessment (included in union budget) - informational data	-	-	-	-	
Prior year deficit reduction (if included in union expenditure budget) - informational data	-	-	-	-	
Revenues					
Union revenues (categorical grants, donations, tuitions, surplus, federal, etc.)	\$1,846,603	\$2,123,621	\$2,197,164	\$2,226,693	
Total offsetting union revenues	\$1,846,603	\$2,123,621	\$2,197,164	\$2,226,693	
Education Spending					
	\$6,573,745	\$6,847,124	\$7,248,101	\$8,386,046	
Rivendell Interstate USD equalized pupils	308.40	309.24	305.19	296.43	
Education Spending per Equalized Pupil					
	\$21,315.65	\$22,141.78	\$23,749.47	\$28,290.14	
<i>minus</i> Less net eligible construction costs (or P&I) per equalized pupil	\$1,114.51	\$1,085.86	\$1,000.79	\$1,026.53	
<i>minus</i> Less share of SpEd costs in excess of \$60,000 for an individual (per eqpup)	\$30.51	\$21.93	\$11.97	\$49.76	
<i>minus</i> Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per eqpup)	-	-	-	-	
<i>minus</i> Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	-	
<i>minus</i> Estimated costs of new students after census period (per eqpup)	-	-	-	-	
<i>minus</i> Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-	-	
<i>minus</i> Less planning costs for merger of small schools (per eqpup)	-	-	-	-	
<i>minus</i> Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	-	-	-	-	
<i>minus</i> Costs incurred when sampling drinking water outlets, implementing lead remediation, or retesting.	-	-	-	-	
Excess spending threshold	threshold = \$18,756 \$18,756.00	threshold = \$18,789 \$18,789.00	threshold = \$19,997 \$19,997.00	threshold = \$22,204 \$22,204.00	
<i>plus</i> Excess Spending per Equalized Pupil over threshold (if any)	-	2 year suspension	2 year suspension	suspended thru FY23	
Per pupil figure used for calculating District Equalized Tax Rate	\$21,316	\$22,142	\$23,749	\$28,290.14	
Union spending adjustment (minimum of 100%)	193.814% <small>based on yield \$10,998</small>	195.651% <small>based on yield \$11,317</small>	178.380% <small>based on \$13,314</small>	182.765% <small>based on \$15,479</small>	
Anticipated equalized union homestead tax rate to be prorated [(\$28,290.14 - (\$15,479 / \$1.00)]	\$1.9381 <small>based on \$1.00</small>	\$1.9565 <small>based on \$1.00</small>	\$1.7838 <small>based on \$1.00</small>	\$1.8276 <small>based on \$1.00</small>	
Prorated homestead union tax rates for members of Rivendell Interstate USD					
	FY2021	FY2022	FY2023	FY2024	
T074 Fairlee	1.9381	1.9565	1.7838	1.8276	
T215 Vershire	1.9381	1.9565	1.7838	1.8276	
T230 West Fairlee	1.9381	1.9565	1.7838	1.8276	
	-	-	-	458.7276	
	-	-	-	458.7276	
	-	-	-	458.7276	
	-	-	-	458.7276	
	-	-	-	458.7276	
	-	-	-	458.7276	
	-	-	-	458.7276	
	-	-	-	458.7276	
	-	-	-	458.7276	
Anticipated income cap percent to be prorated from Rivendell Interstate USD [(\$28,290.14 - \$17,600) x 2.00%]	3.15% <small>based on 2.00%</small>	3.22% <small>based on 2.00%</small>	2.98% <small>based on 2.00%</small>	3.21% <small>based on 2.00%</small>	
Prorated union income cap percentage for members of Rivendell Interstate USD					
	FY2021	FY2022	FY2023	FY2024	
T074 Fairlee	3.15%	3.22%	2.98%	3.21%	
T215 Vershire	3.15%	3.22%	2.98%	3.21%	
T230 West Fairlee	3.15%	3.22%	2.98%	3.21%	

- Following current statute, the Tax Commissioner recommended a property yield of \$15,479 for every \$1.00 of homestead tax per \$100 of equalized property value, an income yield of \$17,600 for a base income percent of 2.0%, and a non-residential tax rate of \$1.386. These figures use the estimated \$64,000,000 surplus from the Education Fund. **New and updated data will likely change the proposed property and income yields and perhaps the non-residential rate.**

- Final figures will be set by the Legislature during the legislative session and approved by the Governor.

2023/2024 BUDGET EXPENDITURE DETAIL (NOT AUDITED)

Category	Description	FY'22 Budget	FY'22 Actual	FY'23 Budget	FY'24 Request	Change	Notes
Elementary Education (K-5)							
5100	Salaries	813,426	880,703	833,469	1,014,722	181,253	
5200	Employer Provided Benefits	328,085	341,751	346,505	369,063	22,559	
5300	Purchased Professional & Technical Services	1,000	180	2,010	4,700	2,690	
5500	Other Purchased Services	9,400	9,235	9,680	700	(8,980)	
5600	Supplies	44,250	34,584	59,333	62,193	2,859	
5700	Property	-	-	10,000	7,500	(2,500)	
5800	Debt Service & Miscellaneous	10,000	10,048	11,750	11,750	-	
Elementary Education (K-5) - Total		1,206,160	1,276,501	1,272,746	1,470,627	197,881	1
Secondary Education (6-12)							
5100	Salaries	1,270,438	1,242,786	1,396,136	1,623,274	227,138	
5200	Employer Provided Benefits	539,699	618,141	621,657	669,288	47,631	
5300	Purchased Professional & Technical Services	33,000	26,056	24,000	25,000	1,000	
5500	Other Purchased Services	12,100	12,049	14,213	-	(14,213)	
5600	Supplies	43,400	33,873	54,850	47,900	(6,950)	
5800	Debt Service & Miscellaneous	2,500	1,747	8,625	5,000	(3,625)	
Secondary Education (6-12) - Total		1,901,138	1,934,653	2,119,481	2,370,462	250,981	2
Career/Technical Education							
5500	Other Purchased Services	186,293	220,522	177,000	187,290	10,290	
Career/Technical Education - Total		186,293	220,522	177,000	187,290	10,290	3
Special Education							
5100	Salaries	846,833	680,277	779,669	876,516	96,847	
5200	Employer Provided Benefits	697,348	406,606	443,133	464,546	21,413	
5300	Purchased Professional & Technical Services	331,000	355,464	439,495	581,356	141,861	
5400	Purchased Property Services	-	1,960	-	-	-	
5500	Other Purchased Services	305,182	662,060	462,800	791,230	328,430	
5600	Supplies	21,000	10,596	12,370	8,400	(3,970)	
5700	Property	1,000	-	-	-	-	
Special Education - Total		2,202,363	2,116,962	2,137,467	2,722,048	584,581	4
Early Childhood Special Education							
5100	Salaries	75,833	74,030	96,959	81,486	(15,473)	
5200	Employer Provided Benefits	26,731	33,511	24,020	53,983	29,963	
5300	Purchased Professional & Technical Services	42,500	53,379	38,420	43,250	4,830	
5500	Other Purchased Services	-	-	200	200	-	
5600	Supplies	3,000	365	3,700	1,750	(1,950)	
Early Childhood Special Education - Total		148,064	161,285	163,299	180,668	17,370	5
Early Childhood Program							
5100	Salaries	196,462	283,226	292,526	277,959	(14,568)	
5200	Employer Provided Benefits	74,555	121,645	124,777	113,300	(11,477)	
5300	Purchased Professional & Technical Services	1,300	334	850	1,050	200	
5500	Other Purchased Services	35,660	3,089	35,710	22,880	(12,830)	
5600	Supplies	3,900	10,592	6,768	6,850	82	
Early Childhood Program - Total		311,877	418,886	460,631	422,039	(38,592)	6
CoCurricular/Athletics							
5100	Salaries	94,710	101,068	104,381	93,000	(11,381)	
5200	Employer Provided Benefits	19,316	20,879	21,557	9,759	(11,798)	
5300	Purchased Professional & Technical Services	3,000	-	4,000	2,000	(2,000)	
5400	Purchased Property Services	-	-	-	30,000	30,000	
5500	Other Purchased Services	1,250	600	850	850	-	
5600	Supplies	8,300	5,775	11,790	40,300	28,510	
5700	Property	-	-	-	75	75	
5800	Debt Service & Miscellaneous	3,000	2,832	3,750	3,650	(100)	
CoCurricular/Athletics - Total		129,576	131,154	146,328	179,634	33,306	7
Guidance							
5100	Salaries	198,180	201,376	204,954	228,989	24,035	
5200	Employer Provided Benefits	76,746	95,612	86,337	91,088	4,750	
5300	Purchased Professional & Technical Services	-	-	9,000	64,000	55,000	
5500	Other Purchased Services	500	-	400	-	(400)	
5600	Supplies	1,600	80	4,839	3,650	(1,189)	
5800	Debt Service & Miscellaneous	2,850	951	624	553	(71)	
Guidance - Total		279,876	298,020	306,154	388,279	82,125	8
Health							
5100	Salaries	120,207	126,912	123,212	154,023	30,811	
5200	Employer Provided Benefits	55,458	58,592	58,458	62,341	3,883	
5500	Other Purchased Services	250	225	600	900	300	
5600	Supplies	4,366	2,578	3,047	4,800	1,753	
Health - Total		180,280	188,307	185,316	222,064	36,747	9
Instructional Improvement							
5100	Salaries	29,229	18,635	42,962	37,000	(5,962)	
5200	Employer Provided Benefits	67,416	54,908	66,726	67,981	1,255	
5600	Supplies	-	92	-	-	-	
Instructional Improvement - Total		96,645	73,635	109,687	104,981	(4,707)	

2023/2024 BUDGET EXPENDITURE DETAIL (NOT AUDITED)

Category	Description	FY'22 Budget	FY'22 Actual	FY'23 Budget	FY'24 Request	Change	Notes
Library							
5100	Salaries	49,217	36,913	37,836	48,348	10,512	
5200	Employer Provided Benefits	14,804	8,662	12,437	5,599	(6,838)	
5500	Other Purchased Services	500	-	300	200	(100)	
5600	Supplies	2,000	2,067	6,740	6,975	235	
Library - Total		66,521	47,641	57,313	61,122	3,809	
Technology							
5100	Salaries	202,545	201,215	210,341	223,195	12,854	
5200	Employer Provided Benefits	74,312	72,693	72,324	85,367	13,043	
5300	Purchased Professional & Technical Services	74,482	46,798	44,525	56,745	12,220	
5400	Purchased Property Services	-	-	-	13,641	13,641	
5500	Other Purchased Services	65,712	83,447	11,124	29,348	18,224	
5600	Supplies	100	1,846	148,143	181,798	33,656	
5700	Property	78,441	89,594	-	-	-	
5800	Debt Service & Miscellaneous	-	88	-	310	310	
Technology - Total		495,593	495,681	486,456	590,404	103,947	10
School Board/Treasurer							
5100	Salaries	7,600	6,120	8,650	16,150	7,500	
5200	Employer Provided Benefits	628	453	702	1,482	780	
5300	Purchased Professional & Technical Services	33,500	36,693	33,500	35,000	1,500	
5500	Other Purchased Services	12,401	5,175	12,401	13,801	1,400	
5600	Supplies	2,000	4,369	8,500	13,500	5,000	
5800	Debt Service & Miscellaneous	5,600	4,878	5,600	5,600	-	
School Board/Treasurer - Total		61,729	57,688	69,353	85,533	16,180	11
District Administration							
5100	Salaries	109,449	115,000	118,450	121,992	3,542	
5200	Employer Provided Benefits	39,344	39,607	46,641	49,699	3,059	
5300	Purchased Professional & Technical Services	13,500	5,888	13,500	11,500	(2,000)	
5500	Other Purchased Services	2,500	2,071	6,440	500	(5,940)	
5800	Debt Service & Miscellaneous	6,000	4,709	6,000	5,000	(1,000)	
District Administration - Total		170,792	167,276	191,031	188,691	(2,340)	
School Administration							
5100	Salaries	505,323	508,789	539,426	585,734	46,308	
5200	Employer Provided Benefits	241,669	220,616	234,888	235,573	684	
5300	Purchased Professional & Technical Services	6,500	1,764	6,500	5,500	(1,000)	
5400	Purchased Property Services	-	-	8,300	1,000	(7,300)	
5500	Other Purchased Services	11,200	2,882	9,330	9,200	(130)	
5600	Supplies	24,500	14,443	22,725	18,600	(4,125)	
5800	Debt Service & Miscellaneous	3,500	3,442	3,250	3,250	-	
School Administration - Total		792,692	751,937	824,420	858,857	34,437	12
Special Ed Administration							
5100	Salaries	102,132	102,330	105,400	106,567	1,167	
5200	Employer Provided Benefits	34,204	37,194	37,998	30,918	(7,081)	
5300	Purchased Professional & Technical Services	2,500	825	2,000	2,000	-	
5500	Other Purchased Services	2,500	-	2,000	2,500	500	
5600	Supplies	13,000	9,047	11,800	8,450	(3,350)	
5800	Debt Service & Miscellaneous	3,000	720	700	1,000	300	
Special Ed Administration - Total		157,336	150,116	159,899	151,435	(8,464)	
Contracted Benefits							
5200	Employer Provided Benefits	37,000	32,309	15,383	60,000	44,618	
5300	Purchased Professional & Technical Services	-	1,530	-	6,275	6,275	
Contracted Benefits - Total		37,000	33,839	15,383	66,275	50,893	13
Business Services							
5100	Salaries	329,636	306,518	327,728	381,070	53,342	
5200	Employer Provided Benefits	144,027	120,445	144,411	154,862	10,451	
5300	Purchased Professional & Technical Services	11,000	16,227	16,000	9,500	(6,500)	
5500	Other Purchased Services	12,000	4,915	8,600	8,950	350	
5600	Supplies	7,500	7,437	7,500	7,500	-	
5800	Debt Service & Miscellaneous	1,500	3,148	1,850	3,350	1,500	
Business Services - Total		505,662	458,690	506,089	565,233	59,143	14
Operations/Grounds							
5100	Salaries	318,590	322,637	367,759	429,197	61,439	
5200	Employer Provided Benefits	138,980	138,796	178,540	203,589	25,050	
5300	Purchased Professional & Technical Services	800	5,025	71,600	76,000	4,400	
5400	Purchased Property Services	228,000	199,567	114,300	134,500	20,200	
5500	Other Purchased Services	62,369	65,401	66,000	66,000	-	
5600	Supplies	315,950	268,231	302,700	356,200	53,500	
5700	Property	20,000	12,088	-	-	-	
5800	Debt Service & Miscellaneous	350	-	350	350	-	
Operations/Grounds - Total		1,085,039	1,011,745	1,101,248	1,265,837	164,588	15

2023/2024 BUDGET EXPENDITURE DETAIL (NOT AUDITED)

Category	Description	FY'22 Budget	FY'22 Actual	FY'23 Budget	FY'24 Request	Change	Notes
Transportation							
	5100 Salaries	26,710	28,262	27,512	12,500	(15,012)	
	5200 Employer Provided Benefits	6,986	15,350	17,833	1,156	(16,677)	
	5500 Other Purchased Services	573,983	545,204	571,900	605,350	33,450	
Transportation - Total		607,679	588,817	617,245	619,006	1,761	
SPED Expedition Classroom							
	5100 Salaries	221,226	228,391	280,556	249,887	(30,669)	
	5200 Employer Provided Benefits	183,129	112,561	144,465	134,104	(10,361)	
	5300 Purchased Professional & Technical Services	33,000	99,050	134,400	125,000	(9,400)	
	5400 Purchased Property Services	-	-	100,000	-	(100,000)	
	5500 Other Purchased Services	-	-	6,000	5,000	(1,000)	
	5600 Supplies	2,000	9,052	23,900	7,500	(16,400)	
SPED Expedition Classroom - Total		439,355	449,054	689,321	521,491	(167,830)	16
Summer Program							
	5100 Salaries	44,070	-	66,650	67,000	350	
	5200 Employer Provided Benefits	14,139	-	11,556	5,614	(5,942)	
	5300 Purchased Professional & Technical Services	-	650	100	100	-	
	5500 Other Purchased Services	-	2,062	20,000	16,000	(4,000)	
	5600 Supplies	905	5,094	2,600	3,100	500	
	5800 Debt Service & Miscellaneous	750	3,575	5,400	6,100	700	
Summer Program - Total		59,864	11,381	106,306	97,914	(8,392)	
Rivendell Trails Program							
	5100 Salaries	10,090	6,542	10,500	10,500	-	
	5200 Employer Provided Benefits	4,470	7,788	10,953	10,953	-	
Rivendell Trails Program - Total		14,560	14,330	21,453	21,453	-	
Elementary Afterschool							
	5100 Salaries	91,930	56,516	106,886	72,545	(34,341)	
	5200 Employer Provided Benefits	24,585	4,178	7,840	5,550	(2,290)	
	5300 Purchased Professional & Technical Services	1,500	-	1,000	500	(500)	
	5600 Supplies	8,500	2,209	6,250	7,250	1,000	
	5800 Debt Service & Miscellaneous	4,250	1,227	-	1,700	1,700	
Elementary Afterschool - Total		130,765	64,129	121,976	87,544	(34,431)	17
ECP Before/Aftercare							
	5100 Salaries	49,737	66,774	52,753	65,778	13,024	
	5200 Employer Provided Benefits	32,369	30,017	36,930	47,781	10,850	
	5600 Supplies	-	1,250	1,250	1,250	-	
	5800 Debt Service & Miscellaneous	-	1,223	-	1,500	1,500	
ECP Before/Aftercare - Total		82,106	99,264	90,933	116,308	25,375	18
Debt Service & Transfers							
	5800 Debt Service & Miscellaneous	554,242	516,136	514,518	512,664	(1,854)	
	5900 Other incl Transfers	-	-	-	-	-	
Debt Service & Transfers - Total		554,242	516,136	514,518	512,664	(1,854)	
Overall - Total		11,903,207	11,737,645	12,651,053	14,057,858	1,407,768	-

Notes:

These notes are designed to provide a brief summary of changes that contributed to increases or decreases to a specific budget area.

1. Increased cost of Salaries and benefits
2. Increased cost of Salaries and benefits
3. Tuition increases
4. Some salary & benefits but primarily increases in out-of-district placements and their associated costs, in contracted services and in the need for provided services
5. Increased cost of benefits
6. Reduction in number of classrooms
7. Increase cost of renting fields, need for uniform replacements
8. SEL Contracted Services, new 504 needs
9. Increased cost of Salaries and benefits (change in staff)
10. Consolidation of hardware and software contracts, deferred maintenance for classroom hardware
11. Increased cost of Cyber Insurance, website, District Clerk stipend
12. Increased cost of Salaries and benefits
13. VT Retirement subsidy, Medical & Retirement administration costs
14. Increased benefits cost plus changes in staffing to integrate Food Service administrative duties into business office
15. Increased cost of Salaries and benefits, increased costs for utilities and contracted services
16. Reduction in staff over previous year's request, no construction costs for FY24
17. Changes in staffing model to reflect current need
18. Increased cost of Salaries and benefits

LONG-TERM DEBT (NOT AUDITED)

	Balance June 30, 2022
General Obligation Serial Construction bond payable, interest at 2.98%, interest paid semi-annually, principal of \$330,000 due on November 15 th of each year until 2024, originally borrowed \$8,000,000 on August 1 st , 1999.	\$990,000
Vermont Municipal Bond Bank, bond payable, interest at 4.88%, interest paid semi-annually, principal of \$130,000 due on December 1 st of each year until 2026, originally borrowed \$3,195,000 on July 26 th , 2001.	\$650,000
Vermont Municipal Bond Bank, bond payable, interest at 4.11%, interest paid semi-annually, principal of \$10,000 due on December 1 st of each year until 2010, then \$5,000 due on December 1 st each year until 2022, originally borrowed \$120,000 on July 31, 2002.	\$5,000
Total long-term debt	\$1,645,000



6th grade students making tea from the herb garden



WES 4th graders at Hood Museum

DEBT SERVICE (NOT AUDITED)

Description	Total	NH (Orford)	VT (Unified)
State Member Percentage (FY '23 ADM)	100.00%	29.74%	70.26%
Debt Service Before Initial VT Aid	14,171,085		
LESS NH Portion FY '24 Distribution	4,214,958	4,214,958	
VT FY '23 Portion of Original Debt Service	9,956,127		
LESS Initial VT Construction Aid	2,856,085		
VT FY '24 Portion of FY '24 Distribution	7,100,042		7,100,042
State Share of Debt Service After Initial Aid	11,315,000	4,214,958	7,100,042
	100.0%	37.3%	62.7%
Bond Interest	42,664		
Rivendell Bond Principal	460,000		
FY '23 Budgeted Debt Service	502,664	187,248	315,416

FOOD PROGRAM FY'24 (NOT AUDITED)

Not Including Commodities and Depreciation

	FY22 Budget	FY23 Budget
Operating Revenues		
Sales	-	10,500
Total Operating Revenue	-	10,500
Operating Expenses		
Salaries	97,137	115,891
Employer Provided Benefits	61,383	42,682
Food & Supplies	90,750	117,700
Software	4,000	6,200
Dues	50	300
	<u>253,321</u>	<u>282,773</u>
Operating Income (Loss)	(253,321)	(272,273)
Federally Funded Non-Operating Income		
VT State Sources	2,500	5,500
NH State Sources	-	-
Federal Sources	162,500	219,000
Total Federally Funded Non-Operating Income	<u>165,000</u>	<u>224,500</u>
Income (Loss) Before Transfer	(88,321)	(47,773)
Food Service Tax Assessment	88,321	47,773
Net Income (Loss)		-



Students visit local sites as beginning of year activity



Kindergarten carrots

CONTINGENCY FUNDS (NOT AUDITED)

Repair and Maintenance Contingency Reserve Fund

Balance as of July 1, 2022	45,616
FY '22 Repair and Maintenance Budget Appropriation	-
FY '22 Repair and Maintenance Contingency Special Article	220,000
Balance after FY '23 transfers	265,616
Any Board Approved work	102,340
Available Balance as of 12/31/2022	163,277
(\$100,000 reserved for FY23 purchase & installation of generators)	

Technology Contingency Reserve Fund

Balance as of July 1, 2022	32,593
FY '23 Technology Budget Appropriation	-
FY '23 Technology Contingency Special Article	-
Balance after FY '23 transfers	32,593
LESS Any Board Approved work	12,280
PLUS eRate Rebate from USAC	
Available Balance as of 12/31/2022	20,314



Academy assembly

STUDENT ENROLLMENT: 1/31/23

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								31	35	37	44	29	40	21	6	243
Samuel Morey Elementary	26	17	12	11	15	21	16									118
Westshire Elementary	17	12	11	9	12	7	11									79
TOTAL	43	29	23	20	28	28	26	31	35	37	44	29	40	21	6	440

137 NH Students & 303 VT Students

HOMESCHOOL STUDENTS

Homeschool Students	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	TOTAL
Rivendell Academy							1	2	6	4	5	4	3	25
Samuel Morey Elementary			1	2	1									4
Westshire Elementary		1			2									3
TOTAL	0	1	1	2	3	0	1	2	6	4	5	4	3	32

STUDENTS BY TOWN OF RESIDENCE

Students by Town of Residence as of 1/31/23				
	SME	WES	RA	TOTAL
Fairlee	53	12	76	141
Orford	59		64	123
Vershire	1	43	44	88
West Fairlee	4	21	41	66
Corinth		1	1	2
Piermont			5	5
Warren			8	8
Bradford			2	2
WRJ			1	1
Washington		2		2
Wallingford			1	1
Newbury	1			1
TOTAL	118	79	243	440

PROJECTED ENROLLMENT

Year	Elementary (PreK-6)	Grades 7-12	Total
2020-2021	268	196	464
	Elementary (PreK-5)	Grades 6-12	Total
2021-2022	207	239	446
2022-2023	197	243	440
Projected 2023-2024	215	242	457

REPORT FROM THE SUPERINTENDENT



Barrett Williams

Schools exist in order to provide our children with the resources they need to learn and grow in a supportive and safe environment. As Superintendent, I maintain the principle that decisions and actions of our school leaders

are prioritized by what is best for student achievement while being mindful of the impact to the taxpayers of our communities. This is not an easy task with many competing priorities, and this year is no different as we look at solutions to address declining enrollment, cost of living increases, and retaining quality educators.

Additionally, there are increased social emotional needs of students, academic learning loss and added family supports. As we look for ways to improve, we will seek your input and participation to develop plans that may consider philosophical changes to instructional practices, grade configurations and other studies that impact the structure and operation of the District.

We continually strive to improve school culture, with staff, students and families working together to build relationships that are a positive impact in our school community. We hope this collaboration will continue to nurture a child-centered environment where all children develop emotionally, intellectually, and physically to become responsible citizens and contributors in a complex society.

We remain committed to helping all students with our ongoing development of multi-tiered systems of support which serve as a conduit for identifying services and interventions to meet students' needs. These school-based teams are tasked with identifying the need for additional support in math, reading, social skills and emotional well-being, as well as other related services.

Our teachers and staff continue to gain experience as learners by participating in a variety of professional

development activities, including district-led professional development on Thursday afternoons, graduate courses, or more focused literacy work. All staff at Rivendell Interstate School District are committed to modeling learning for students and, equally important, improving our practice as educators to provide learning spaces to help students reach their full potential.

We have established several committees tasked with examining ways to help our District grow and improve. In the next year, we hope to identify changes to our Articles of Agreement to align more closely with current best practices. We are also studying the safety and functionality of our schools as we consider the growing needs of our buildings, including the old Orford Academy building.

Finally, I would like to share my appreciation of the hardworking staff that serve our District. I am honored to work with such a talented and dedicated group of professional educators at a time where we are facing significant changes to teaching and learning in our small District and throughout the world. The outstanding abilities and efforts of our teachers and staff, the consistent and meaningful contributors of volunteers, and our amazing students truly make Rivendell a special place.

We are ever thankful to our community, families, School Board, and colleagues for their support of the children of the Rivendell Interstate School District. We invite you to attend regular board meetings, communicate with District administrators, and understand how your support of this incredible district is making a positive difference to all of our children.

Respectfully submitted,
Barrett Williams



Keri Gelenian

REPORT FROM RIVENDELL ACADEMY PRINCIPAL

The Academy and all our schools are working their way back to “normal.” Without harping on what we lost during the COVID years, the following list comprises what we have been working to rebuild over the last year.

- Hiring high quality teachers and staff for middle school math, 6th grade math/science, academic mentoring, and high school science.
- Providing ongoing professional development PK-12, Academy administrative assistant and attendance secretary.
- Mentoring for new teachers; and a robust evaluation process.
- Regionally competitive salaries, professional development support and time for supportive teacher mentoring has allowed us to attract excellent personnel.
- Developing a project oriented, interdisciplinary curriculum that requires team planning, technology support, project expenses and space.
- Rebuilding staff development partnerships with High Tech High and Critical Explorers, as well as establishing a new partnership with Vital Communities/Upper Valley Teacher Place Collaborative.
- Re-establishing international travel – the French and Latin American trips, as well as other travel linked to classes (e.g., New York City art trip linked to Posters for Social Change/International Issues, 6th grade Plymouth State University library research trip).
- Improving upon the success that we have had with the 6th grade challenges projects.
- Establishing the Academy foodbank (Fellowship Food Pantry) and food-based projects (greenhouse, salad bar, French herb garden, 6th grade garden, chicken coop project).
- Re-establishing digital media courses (12 new computers were purchased from a grant).
- Re-establishment of ten afterschool clubs, including homework help for grades 7-8.
- Re-establishing the Academic Mentoring Program.
- Mental health support services through We R H.O.P.E.
- Establishing a Peer Leadership Program and training 10th graders involved in weekly mentoring of 6th graders.
- Re-establish community-based projects and summer reading program, cancer research project/DHMC, CPR training/Leo’s Club with Fairlee Fire and Rescue, and Orford community portrait books photography class/Orford residents.
- Re-establish Summer Academy for 7th and 8th graders who need academic remediation, and/or had poor attendance.
- Developing an alumni network.

This work reflects the intelligence, commitment, and enthusiasm of all of us at Rivendell Academy. Working with a shared sense of ownership and responsibility keeps us energized and ready to come to work each day to make tomorrow better than yesterday.

Respectfully submitted,
Keri Gelenian



Global Studies Posters class trip to New York City

SAMUEL MOREY ELEMENTARY PRINCIPAL REPORT



Steven Lindemann

If you entered Samuel Morey Elementary School (SME) today, you would think that the school feels like any safe, tranquil, and normal school day that occurred before the pandemic. While you would see students and teachers

deeply engaged in the learning process, you would not notice how fragile the ability to meet the needs of the SME student body truly is. We started the year without filling our Title 1 Math Interventionist and Special Educator in the Expedition Classroom positions. Those vacancies, combined with having only one available substitute teacher, has created a situation in which multiple absences of faculty or staff can have a ripple effect on student learning. Our inability to fill teaching positions is due to the dearth of applicants caused by fewer teacher preparation programs in existence after the pandemic and a lack of affordable housing in the Upper Valley for any prospective applicants from outside the region.

Although the pandemic has waned, its impact continues to bring out into the open the inequities in our community. We are doing our best to mitigate these inequities, yet we know that students throughout the United States, including SME students, are still experiencing a substantial decrease in student achievement because of the pandemic. We also know that the pandemic has exacerbated the social and emotional needs of our students. These are unprecedented times for all educators, and our resilience, creativity, flexibility, and the effectiveness of our efforts are tested daily. The future of the Rivendell Community depends on how we adults (faculty, staff, administrators, parents, and taxpayers) respond to meeting the needs of the children in our care. I am hopeful that we can build an educational system with the resources we have to address the needs of the whole child.

Due to S.100, the Universal Free Meals Act signed by Governor Scott, we continue to offer free meals to all students who need them for this school year only. We continue to create more time in our part-time guidance counselor's schedule to allow for more individual counseling. We have also utilized



1st grade leaf rubbings

the Hulbert Outdoor Center for weekly outdoor programming for our fifth-grade students, as well as resources from the Montshire Museum of Science, the Hood Museum of Art, and Northern Stage to provide other educational experiences for our intermediate students. Our Farm to School program has improved our food offerings to students, while also providing expertise in developing productive and sustainable gardens, and a food composting system that will save SME money. Teachers continue to develop a K-6 district-wide comprehensive professional learning plan for reading instruction to improve literacy for all students. We are excited to have Courtney Wise (Library Media Specialist) and James Trybus (Grade 2) join the faculty this year as we strive to make SME a distinguished school in the Upper Valley.

There are still educational and financial challenges ahead. I have the unwavering belief that with the support of the Rivendell community we can overcome these challenges and create a learning environment for the children of SME that will allow them to regain the learning loss created by the pandemic.

Respectfully submitted,
Steven Lindemann



Sara Rose

WESTSHIRE ELEMENTARY PRINCIPAL REPORT

I'm thrilled to have the chance to share all that has been happening for the last five months and my first as Principal of Westshire Elementary School. The start to the year marked an opportunity to be free from many pandemic restrictions that changed the face of our educational system and day-to-day operations. We have been able to spend time together as a large group, to bring classes together and families into our building to share in the work we're doing. In many ways the connection has been a welcome return to the familiar.

As I sat in my new office on August first, I spent the whole day writing lists. Lists about things I needed to do, questions I had and goals I hoped to accomplish in my first month, my first two months and first year as the principal of this remarkable school. As I looked over every item that made up each of the lists, the most obvious theme that surfaced was community. The community-based reputation that Westshire had among families, students and staff is one of the major elements that drew me to this school and this position. It's ultimately why I said yes. It was my goal to learn more about it, immerse myself in it as much as possible, and help to welcome even more community connections by building upon what was already here.

The fall was chock full of old traditions with renewed engagement and spirit. We brought back the Tunbridge Fair trip early in September and received a tremendous outpouring of support from families. The gym was bustling with chaperones first thing in the morning, and we attributed the success of the day to the 1:1 chaperone to student ratio. We did an all school hike up Flagpole Hill in Vershire with an equally humbling show of community support. Back to school night was a huge success and brought siblings, parents, grandparents, aunts, and uncles to see what was going on as we began the year. Our Fall Festival was the second half of a beautiful fall afternoon where students, teachers, and some parents participated in fall related activities. Katie, from Farm to School ran a cider press, we made

scarecrows, decorated pumpkins, and painted faces. Students ate donuts from a string and took hayrides around our soccer field. It was a joyful way to celebrate one of the most beautiful times of year in Vermont with our community! We brought Trunk or Treat back to Westshire this year and hosted community families on October 30th. A favorite event for many of us was the harvest lunch held just before Thanksgiving. We used this community lunch to thank our local veterans for their service. Students from each class helped to prep for our meal in one way or another. Some students planted the potatoes and squash we ate, others harvested the produce from our garden this fall, and many helped to prep the food the week of our dinner. These events strengthened our sense of community and enhanced traditions we adore at Westshire.

Community meeting is another deeply rooted tradition that we have brought some revision to this year. We hold a whole school meeting each week on Tuesday mornings. Classes take turns hosting according to different weekly themes. Family members are always welcome and invited to attend and have even hosted a community meeting for students. The weekly meeting serves as a gathering space and provides a stage for students to take risks both academically and personally. Students also learn how to be encouraging and accepting of their peers who are taking healthy risks. Classes share highlights from their academic and social emotional learning. This is our time to learn, celebrate, take risks, play, and get silly together. I feel deeply connected to our school identity each Tuesday Morning.

Another strong monthly thread that has highlighted the power of connection within our school is the once monthly "Coffee with Mrs. Rose" events I hold the last Wednesday of each month. This meeting takes place right at 8 am and has served as a way for me to be a conduit between teachers and staff and the families of our students. I'm so grateful for the parents who have been able to attend and for the level of care they share for our school. Together, we wish to bring increasing inclusivity to this opportunity for all families so that we can forge even more connections! I look forward to this meeting monthly

and believe it's this kind of outreach that brings about stronger community and school bonds.

As community has been developing and our connections strengthening, I have been learning about the academic culture at Westshire and am happy to say it is thriving. Our Farm to School team continues to provide rich curriculum that both deepens and broadens students' connection to our place and school. The work Beth and Katie do with teachers has helped to bring gardening and outdoor education into the curriculum. Our goal is to deepen those connections by continuing to grow teacher ownership of the program and its contents. The Farm to School team currently plays so many roles in our work together. They get students planting and harvesting the gardens along with offering rich lessons in the reasons and methods for planting certain crops. They are teaching about and managing the school compost, helping to bring more fresh, local foods to our meal program, organizing produce of the month taste tests which allow classes to take the lead in preparing an awesome snack for the whole school. They are out in our pre-k to five forest classrooms bolstering amazing teacher planned adventures with their own expertise. This program strengthens student and teacher confidence, learning and efforts. It makes everything we offer more meaningful. It is a unique asset to our school and the tremendous outdoor resources we have.

The one thing I am most proud of as I reflect upon the last five months is the level of commitment you can find from our staff on behalf of our students and programming. The staff is like none I have ever had the privilege to work with. They want what is best for students, genuinely enjoy working together, maintain a strong community and provide well thought out programming that meets the needs of all students. Our staff knows the students in our care so incredibly well. We have worked hard to create an environment where we can talk about teaching and learning in ways that will support all of us to grow and for students to thrive. I came on to the scene with literacy curriculum construction well underway and have learned so much from the educators in our building. We've shared our goals for growth within the planning, assessment, and instructional delivery of the newly developed curriculum. Teachers are opening their doors to each other, offering feedback, and asking questions that will foster growth towards these goals. Teachers are taking on leadership roles

to help perpetuate an environment where we take risks in our own learning. We are brave enough to question our practice and committed to sharing what we know because it is the very best way to grow together! I'm thrilled to see the growth of this cultural mindset emerge so early in my tenure. It gives me hope that we are primed to continue developing a strong school with rigorous, meaningful academics and connected community; a place for all to thrive.

I am incredibly grateful for the faith the district has bestowed upon me as I have taken on this leadership role. The Westshire community is beyond special and thriving. Thank you for all of your support in what has already been a remarkable school year.

Respectfully submitted,
Sara Rose



WES students cooking bread over campfire with FTS coordinator



Iron Chef Club at the Academy

DIRECTOR OF SPECIAL EDUCATION REPORT



Lisa Burbach

The Special Education Team at Rivendell is comprised of an unusually dedicated and committed group of teachers, learning coaches, and contracted related service providers (i.e., school psychologist, occupational therapist, speech, and language pathologist, etc.). Our department has weathered some significant turnover in personnel and sustained two unfilled special education teacher positions throughout the entire 2022-2023 school year. The motto, “We’re all in this together” certainly applies to the extraordinary efforts put forth to meet the specialized needs of our most vulnerable learners. In my special education administrative role, it has been a rare pleasure to witness the effective and purposeful collaborative working relationships between the regular educators and the special educators to provide all students with a shared sense of inclusiveness as one united school community. The tightknit nature of our small school district allow a certain naturalness to creating and sustaining deep friendships among students of all abilities. The Rivendell Interstate School District is unique in this regard and may be among one of many reasons for the “Raptor Pride” felt in the Special Education Department.

One of the priorities I set forth from the start of my tenure as the Director of Special Education is to identify ways to maximize Medicaid claim reimbursements to gain revenue for the district. Many people do not realize that Medicaid revenue is not paid to the district for the purposes of funding the special education department. Instead, funds generated by the time and effort expended by the special education staff to complete and file Medicaid logs results in claim reimbursement revenue which must be used to benefit *all students* enrolled within the school district. This focused effort has caused a steady increase in Medicaid revenue into the district,

as compared to the same period last year. By sheer coincidence, for the first time in the history of the Rivendell Interstate School Districts, we have been selected to undergo an intensive Medicaid audit from the Vermont Agency of Education. Highlighting and improving our Medicaid claim practices should prove favorable for increasing the likelihood for a positive outcome in the process.

Special Education Learning Coaches are paraprofessional staff who work to help implement the provisions included on students’ Individualized Education Programs. They provide specialized types of support to improve student learning. The “unsung heroes” of the education field work tirelessly to improve social, emotional, behavioral, and academic outcomes for our students for whom school is challenging. This year, I’m piloting a web-based professional development program to increase the skills and knowledge of learning coaches. On early dismissal Thursday afternoons, special education learning coaches complete self-selected, evidence-based training modules designed to enhance their ability to understand and serve students with a variety of disabilities or learning difficulties. Advancing and expanding the overall knowledgebase of special education learning coaches will lead to increases in student achievement. The introduction of this high-quality professional development opportunity has been exceptionally welcomed and well-received by our staff.

The Rivendell Interstate School District is a warm and wonderful place for students to grow and learn. I’d like to express sincere appreciation for all the support and gracious reception I have experienced since joining this amazing and innovative school community.

Respectfully submitted,
Lisa Burbach



Science lab at the Academy



James Bourn

DIRECTOR OF OPERATIONS REPORT

Hello again RISD family. I would like to, once again, start by saying thank you to our Rivendell community for their continued support!

It's been another great year, here at RISD! A year that would not have gone as smoothly without the support, dedication, and hard work from the Rivendell Operations team. Bruce Taylor, Greg Allen, Jason Goodwin, Jason Ball, Dustin Fillian and Ryan Hatch. Many thanks gentlemen! You continue to do magnificent work going to great lengths to make this district operate as well as it does. My gratitude.

I would also like to thank Superintendent Barrett Williams, RISD administration, teachers, support staff and the school board for the collaborative effort you all put in to keep our district a fun, safe, and creative space for our children to learn and grow. I, as a parent of two wonderful kids in our district, commend you and thank you for all your hard work!

It was a busy year and all throughout I'm happy to say we did a wonderful job of maintaining the safety

standards set forth to keep our schools clean and healthy for our students and staff. This year we replaced some major appliances and mechanical needs for our kitchen at SME, and plan to do the same at our kitchens in the Academy and Westshire, respectively. These were decisions made in keeping with the standards we strive to uphold for our district. Parents and staff, the OPS team pledge to continue to maintain these standards going forward.

This last year the OPS team's plan to complete minor and major renovations were successful. This includes roof replacement at the Academy and the start of generator installations at all three schools. The locker room renovations for the Expedition Classrooms were also completed. Of course, we will always work diligently to keep the beautification of our schools a priority and continue to prioritize building safety with functionality.

As always, I want to thank the community for your continued support.

Respectfully submitted,
James Bourn



Elementary artwork

DIRECTOR OF INFORMATION TECHNOLOGY REPORT



Matthew Joska

At Rivendell there doesn't seem to be any area that technology doesn't reach. From keeping schools comfortable and safe and providing reliable communications to any audience to delivering curriculum to our students, technology plays an integral role in everything we do.

Some of our greatest achievements this year include upgrading the Academy multi-media room with high-end computers and monitors that are suitable for graphic design. This was completed at minimum cost thanks to a generous grant from the Byrne Foundation. Samuel Morey received cabling improvements that allow for quick and efficient moves, adds, and changes while supporting faster network speeds. This project will be partially reimbursed through E-Rate funding. This year we upgraded three of our troublesome Interactive Smart Projectors with Promethean Boards. Our teachers have been appreciative of this significant improvement in educational technology. We look forward to offering more of these in the future. This year we joined Vermont's Student Data Privacy Agreement which helps to ensure our students personally identifiable information is protected. In addition, GoGuardian Beacon web-filtering was implemented across remaining grade levels ensuring the highest levels of web-filtering. This helps keep our students safe online and alerts us when we may need to intervene. We continue to support the data collection and reporting required by state government and other entities. In the spring we support standardized testing.

Network security is an increasing concern for school districts. Ransomware attacks are on the rise and could cost the district valuable time and money. Efforts have been increased in response to this threat. Rivendell's firewalls have been hardened to limit unauthorized access to valuable resources. Security patches are quickly applied, and virus scans run daily. Logs are checked. Suspicious emails are filtered. Authentication is limited to approved geographic regions. Multi-factor authentication

limits who can access our resources and is being implemented across multiple platforms. Applying limits to what devices and applications can access our resources secures our resources.

We continue to work collaboratively to produce a new website that best serves the needs of the district as well as perspective families and staff. With our new website we will achieve a site that is current, accessible, easy to navigate and secure. Our new website will be a powerful tool to define us and unite us as a district. This is a technical challenge as well as a communications challenge. Finding the time necessary to achieve this goal has been our greatest challenge. We are now anticipating cutover by the end of this school year.



Reader's theater presentation

The Tech Team consists of Technology Integration Specialist and Website Manager, Gabi Martino; Technical Support Specialist, Nick Pryer; and Digital Culture Leader and teacher Kerry Browne. We take great pride in providing much needed resources and support to our students and staff. We are grateful for our vendor support and the support of our board and community members. This year we are especially grateful for Gabi Martino's and Mary Rizos's contribution to improving our district's website. By working together, we can achieve great things!

Respectfully submitted,
Matthew Joska

EARLY CHILDHOOD PROGRAM (ECP) REPORT

The Early Childhood Program uses a developmentally appropriate, play-based curriculum where the children learn important skills in the domains of social/emotional development, language, literacy, 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 by the children in the classroom. This leads to students that love being in school and are excited about being involved in the learning process! In addition, we align our curriculum goals with the Vermont Early Learning Standards (VELS). Teaching Strategies Gold is the assessment we use to help us better understand our students' developmental and individual needs.

All of the preschool staff at Samuel Morey and Westshire were fortunate enough to attend the 2022 Vermont Association for the Education of Young Children (VTAEYC) Conference. This is an annual conference that had not been in-person for several years due to COVID. We were excited to be able to attend in-person again, as this is a great networking opportunity for our programs. The VTAEYC Conference is geared towards early education and helping teachers stay current in developmentally appropriate practices. Our preschool staff enjoyed learning new ideas from presenters and colleagues in other centers.

At Westshire, we continue to focus on the outdoor classroom. We walk to Southworth Park and the river in the fall and spring, and share the 5th grade outdoor classroom in the winter. During our time outside, we build on cooperative play, gross motor skills, science and nature observation skills, math, and cooking skills. This year we changed our classroom spaces to better serve the current students. One classroom is set up as a typical preschool learning environment, while the other classroom has been designed as a gross motor classroom. The gross motor room has been a great addition to help students self-regulate and get some of their big wiggles out.

Samuel Morey preschool utilizes the Forest Classroom at Rivendell Academy on Tuesdays in the



Preschoolers having fun in the new sensory classroom

fall and spring. Parents drop off at the Academy and we spend the morning in the forest working on cooperative play, exploration, fire safety, cooking, and gross motor skills. This year we added a slack line and two hammocks to the Forest Classroom. In our classrooms, we have been exploring a variety of topics such as pumpkins, apples, winter weather, and community helpers, to name a few. Each month we try to learn about topics that are meaningful to preschoolers, while incorporating typical academic skills such as literacy and mathematics.

Both Westshire and Samuel Morey classrooms are fully enrolled. Looking ahead, we are already actively engaged in the enrollment process for the 2023-2024 school year. We anticipate, and very much look forward to the continued growth of our program.

Respectfully submitted,
Samuel Morey & Westshire Preschool Team

FARM TO SCHOOL/OUTDOOR EDUCATION REPORT



Elizabeth Roy

It was a busy year of learning and growing as we launched our new outdoor education and farm to school programming across the district. A big tip of the hat to our amazing food service staff. They have taken on our farm to school efforts

by increasing our local purchasing and incorporating new menu items that highlight the local foods and the food grown in our school gardens and greenhouse. These changes to the menu and purchasing have caused a significant increase in the participation rate of all our meal programs which means that more students are nourished and ready to learn.

Cooking and food education has also become a major part of our farm to school programming. We have been running taste tests at the two elementary schools featuring locally produced foods. Each month a class helps prepare and handout the taste test to the entire school. We also have been doing a lot of cooking in the outdoor classrooms as we experiment with campfire treats that go beyond the s'more. We ran a weekly cooking club with students as an alternative to the ski program. Students cooked new things every week ranging from veggie soup to beet hummus. We are excited this year to be launching a new Jr. Iron Chef team at the Academy with hopes of competing in a state-wide cooking competition come March.

The school gardens flourished this year under the eye of Katie Cole, our new Outdoor Education and Farm to School Assistant. Katie is a Master Gardener and took our gardens to a whole new level. Katie coordinated each class's involvement in the seeding, weeding, growing, harvesting, and cooking of our harvest. We were able to grow over 270 pounds of produce from our gardens this past year. Our greenhouse at the Academy also had a stellar year lead by our Assistant Cook/Greenhouse Manager, Jean Dyke. Jean grew over 600 pounds of produce in our greenhouse. These beautiful organic vegetables went straight into the meals at the Academy. I don't think you could find a better-looking salad bar around. The Farm to School staff

were also part of the teaching staff for the 6th grade Challenges projects. We developed a series of six new garden beds at the Academy and planned, planted, and maintained the beds with the students. Students this fall enjoyed the bounty as they learned to cook the produce we grew and make tea from the herbs we dried. Educational connections are made daily in the garden as students participate in lessons on seed saving, composting, soil health and plant biology. Both Samuel Morey and Westshire now have composting programs that are successfully diverting compostable waste daily from the kitchen and classrooms. We hope to have some good compost ready to help feed our gardens next year. We are very excited for the year to come in our gardens since we received a generous grant from the Byrne Foundation to renovate the gardens at Samuel Morey and Westshire to make them more attractive educational spaces as well as easier to maintain.

Our outdoor education programming continues to flourish with our established forest classrooms for every grade at Westshire and our fifth graders carrying on the tradition of attending Hulbert Outdoor Center every other Friday. Our preschool programs continue to be great examples of how to bring our full classroom learning experiences outside with at least weekly trips to the outdoor classroom to explore and learn. Students continue to hike the local trails with many end of year hikes taking place to celebrate the season. The outdoors have become a welcome classroom for our students. From honing their survival skills, learning basic animal tracking, and lessons on forest ecology our students are learning as they are connecting to their place and each other.

All we have done this year could not have been accomplished without the support of our school administrators and the amazing teachers and staff that continue to astound me with their thoughtfulness and passion for our school community. It is my honor and privilege to serve this district and community and I look forward to learning together in the year ahead.

Respectfully submitted,
Beth Roy

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.

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

STUDENT STATISTICAL INFORMATION		08/31/20 – 01/31/21	08/25/21 – 01/31/22	8/25/22 – 01/31/23
Absences (Students with over 10 absences)	Rivendell Academy	47	59	65
	Samuel Morey Elementary	12	29	26
	Westshire Elementary	14	27	18
Disciplinary Referrals	Rivendell Academy	32	212	197
	Samuel Morey Elementary	8	152	23
	Westshire Elementary	0	8	0
In & Out of School Suspensions	Rivendell Academy	23	36	46
	Samuel Morey Elementary	6	7	4
	Westshire Elementary	0	2	3
Extra-Curricular Participation	Rivendell Academy	52%	60%	61%
	Samuel Morey Elementary	-	34%	63%
	Westshire Elementary	6%	48%	43%
Graduations	Rivendell Academy	2020 86%* 33 of 38**	2021 87%* 28 of 32***	2022 77%* 23 of 30****

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

5 of the 38 are 5th year students, ***4 of the 32 are 5th year students and *7 of the 30 are 5th year students*

SAT (COLLEGE BOARD) RESULTS FROM RIVENDELL ACADEMY

N = 20	Class of 2019	CR 595	M 579
N = 14	Class of 2020	CR 556	M 546
N = 19	Class of 2021	CR 572	M 541
N = 15	Class of 2022	CR 514	M 521
N = 8	Class of 2023	CR 613	M 580
	Vermont State Average 2022	558	537
	National Average 2022	529	521

ACT RESULTS FROM RIVENDELL ACADEMY

No students took the ACT from the Class of 2023.

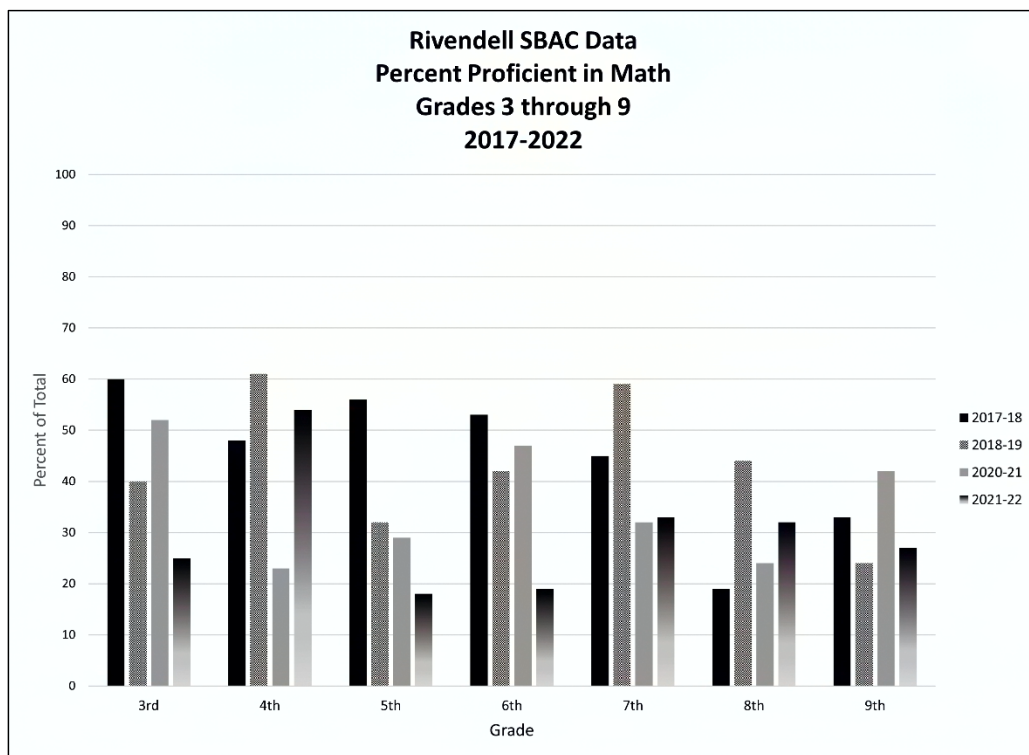
FOUNTAS & PINNELL BENCHMARK ASSESSMENT

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 paragraphs 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
35	2018	91%
37	2019	70%
Due to COVID-19 pandemic no scores to report		
10	2021	60%
28	2022	40%

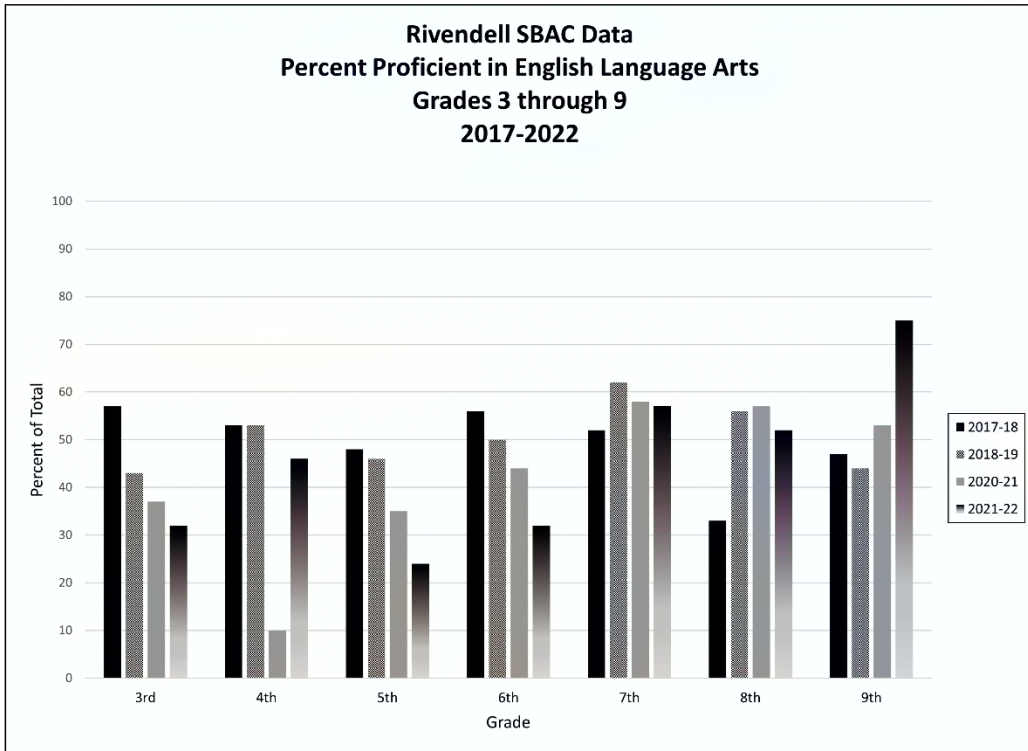
SMARTER BALANCED ASSESSMENT CONSORTIUM (SBAC)

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. The science SBAC is relatively new for students in grades 5, 8 and 11. It was first implemented for the 2018-19 school year.



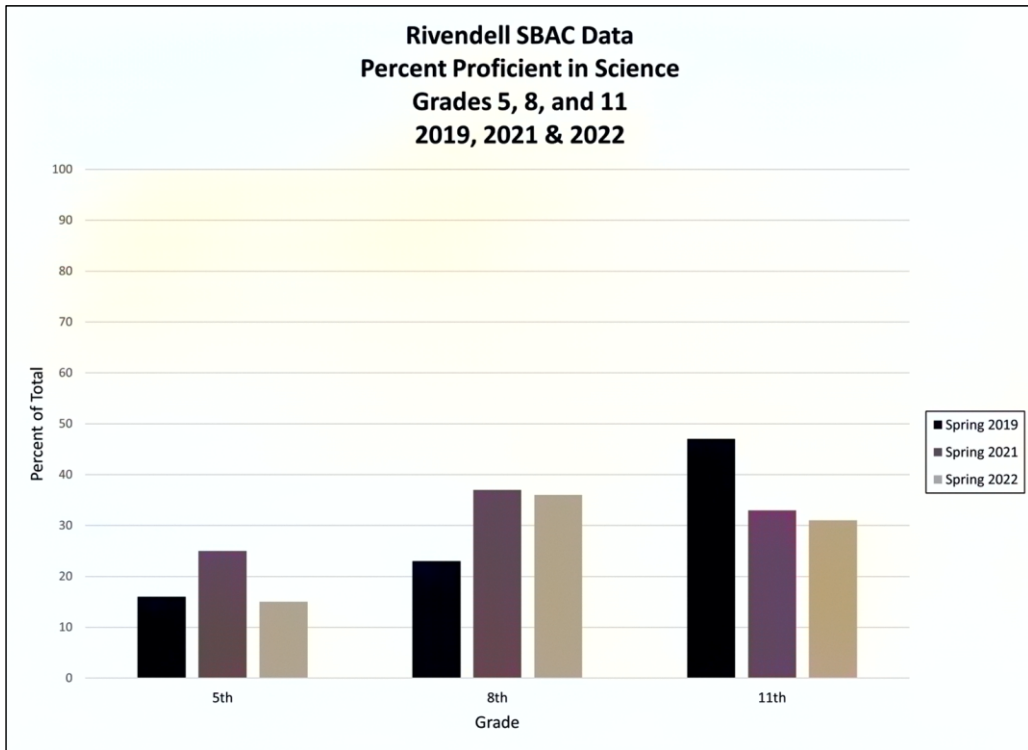
For comparative purposes, VT state average for 2021-22 for 3rd grade - 44%, 4th grade - 38%, 5th grade - 33%, 6th grade - 30%, 7th grade - 32%, 8th grade - 29%, 9th grade - 26%.

2019-2020 no SBACs given



For comparative purposes, VT state average for 2021-22 for 3rd grade - 41%, 4th grade - 44%, 5th grade - 46%, 6th grade - 44%, 7th grade - 46%, 8th grade - 43%, 9th grade - 45%.

2019-2020 no SBACs given



For comparative purposes, VT state average for 2021-22 for 5th grade – 35%, 8th grade - 31%, 11th grade - 40%.

2022 RIVENDELL INTERSTATE SCHOOL DISTRICT ANNUAL VOTE

Due to the continued COVID-19 pandemic, the Rivendell Interstate School District held no floor meeting for its Annual District Meeting of 2022.

In accordance with special Vermont laws (S.172) then in effect, the Board decided to do all voting by Australian ballot, and the voted to exercise the provision 17VSA2680 to allow the District, with concurrence of the four towns, to mail ballots to all voters with a return envelope. The towns concurred, the ballots were mailed, and after two informational meetings via Zoom held on February 22 and March 8, 2022, ballots were declared due by 7 PM on March 15, 2022 (which was the original date for the floor meeting), and the polls were made open for in person voting at Rivendell Academy from 5 – 7 PM on that date. The votes were as follows:

Fairlee Board Member (3-year term)	West Fairlee Board Member (3-year term)	Orford Board Member (3-year term)
Jason Knowles (168)	Rebecca Wurdak (70)	Terry Martin (193)
Write-in (4)	Write-in (1)	Write-in (17)
Blank (15)	Blank (4)	Blank (24)
Spoiled (1)	Spoiled (2)	Spoiled (3)
Total ballots – 188	Total ballots – 77	Total ballots – 237

District Wide (not counting blank or write-ins)	Total ballots (636)
Moderator: David Hooke (523)	
Clerk: <i>Write in candidate needs 1% to win election – no write in received the percentage required – no one was elected.</i>	
Treasurer: <i>Write in candidate needs 1% to win election – no write in received the percentage required – no one was elected.</i>	
Auditor: (3-year term): Mark Burger (475)	
Auditor: (1-year remaining of a 3-year term): Lillian Gay-C Gahagan (479)	
At-large school board: <i>Write in candidate needs 1% to win election – no write in received the percentage required – no one was elected.</i>	
Article 3: (Yes – 368) and (No – 261), Blank – 7	
Article 4: (Yes – 475) and (No – 152), Blank – 9	
Article 5: (Yes – 379) and (No – 244), Blank – 13	
Article 6: (Yes – 542) and (No – 85), Blank – 9	

Respectfully submitted,
 David Hooke, Moderator
 Tami Sullivan, Clerk

LOCAL ELECTED AUDITORS REPORT for MARCH 21, 2023 ANNUAL MEETING

The audited statements for the year ending June 30, 2022, have not been provided to the LEA's as of the writing of this letter. Below are our observations related to the June 20, 2021 Financial Statements as well as any updates related to the LEA activities for the prior year. As in prior years, our report is presented as five topic discussions:

1. The Audit Findings and Issues identified by Plodzick & Sanderson, P.A.
2. The Certification of Plodzick & Sanderson, P.A.'s Audited Financial Statement for June 30, 2021,
3. The Activities of the Locally Elected Auditors,
4. The Status of implementing the Rivendell Review Committee's Findings, and
5. Future Considerations for RISD's Community.

1. The Audit Findings and Issues identified by Plodzick & Sanderson, P.A.

The audited financial statements for the period June 30, 2022, have not been issued by RISD's hired external auditors. Once the document is provided to the LEAs, we will update the community of the findings reported in the audited financial statements and related single audit and management letter findings.

Plodzick & Sanderson, P.A. (PSPA) is a Concord, NH independent Certified Public Accounting firm, with significant interstate school district experience. PSPA has completed their audit work and Federal Single Audit, on the annual financial statements that collectively comprise Rivendell Interstate School District's basic financial statements for the year ending June 30, 2021. The June 30, 2021 audit will be the fifth audit of PSPA services.

The PSPA Governance Letter dated June 7, 2022 discussed the findings from prior years; the following summarizes progress on the Audit Findings and Issues raised by the Auditors in our prior year report. There are several items identified that the Business Office is addressing. A detailed list of findings is included in the LEA Report issued August 15, 2022, located on the RISD website on the

LEA Committee page:
https://www.rivendellschool.org/images/stories/districtinfo/committee_minutes/Auditor/Auditors_Report_for_the_Year_Ended_June_30.2021.Final.8.15.2022_Issued_Audit_Report.pdf

2. The Certification of Plodzick & Sanderson, P.A.'s Audited Fiscal Year 2021 Financial Statements

Plodzick & Sanderson, P.A. (PSPA) has examined the financial statement that collectively comprise Rivendell Interstate School District's basic financial statements for the year ending June 30, 2021.

As discussed above in more detail, PSPA identified deficiencies in the internal Control over Financial Reporting that are recurring from prior periods. It was represented by PSPA in the RISD Board presentation that the Business Office is working on the items, and they anticipate that many of those deficiencies will not appear in next year's report. PSPA did recognize that the Business Office is improving the fiscal management and reporting of the District's activities.

The Audit Report was signed on June 3, 2022 and reported that in PSPA's opinion the RISD financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregated remaining fund information and the respective changes in the financial position and the respective budgetary comparison for the major General Fund and Grants Fund for the year in accordance with accounting principles generally accepted in the United States of America.

PSPA issued an Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an audit of financial statements performed in accordance with Government Audit Standards. PSPA states that "We considered the Rivendell Interstate School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Rivendell

Interstate School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Rivendell Interstate School District's internal controls or identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitation, during our audit we did not identify any deficiencies in internal control, described in the accompany Schedule of Finding and Questioned Costs as items 2021-001 Food Service Fund Policy and 2021-002 Gate Receipts for Athletic Events, that we consider to be significant deficiencies. See page 73 of the RISD financial Statements for a discussion of these two items."

PSPA also issued an Independent Auditor's Report on Compliance for each Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance. PSPA Opinion state, "We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. PSPA states that "Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or signiation deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified."

Schedule 5, on page 65 of the RISD FY'21 Audited Financial Statements, is where the information at the end of this report can be found. The LEAs applied the RISD Budget Allocation to the Audited Results of Operations from inception of RISD through June 30, 2021, with modifications made related to prior period adjustments and the impact of a couple of outstanding items still being investigated. The LEAs have calculated the Member districts' allocable shares of the Cumulative Fund Balances as of June 30, 2021, to be \$540,398 for the VT Member District and \$174,092 for the NH Member District.

Note: The Business Office and the LEAs are collaborating to work out the process to implement Reconciliation calculations. The allocation scheduled provided in the report issued to the community was reviewed. It is anticipated that there will be some modifications to the reconciled

balances as of June 30, 2021. Any modification will be discussed and disclosed to the community.

The LEAs also asked the RISD Administration to help explain the June 30, 2021 surplus. Upon review of the Hired Auditor's report, we as a District have identified several budgeted categories that had appropriations that were not fully spent. In most instances the underspending was the result of the impact that COVID had on our District's ability to operation in a manner consistent with prior years:

- Reduced energy costs in operations because of remote instruction.
- COVID-influenced reduced purchasing costs attributed significantly to the surplus noted on Schedule 2 of the audit report.
- We also noted savings in the early childhood program, and in the areas of athletics, transportation, and special education.
- Our elementary schools were empty for the first month of school.
- Middle school students returned to the Academy in November.
- High school students returned in January, all resulting in a significant decrease in the need for supplies, both for academics and operations.
- Athletics did not re-start until January and during the pandemic as part of our mitigation strategy we restricted field trips. All these factors affected transportation costs.
- There were also limited professional development opportunities for teachers and support staff to participate in.

It should be noted that COVID Relief and ESSER I funds were distributed to our District and used to fund any additional operational costs related to COVID.

Based on the reading of the Hired Auditor's 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 LEA and approved by the Board of Directors of RISD. We believe the above discussion summarized the findings the taxpayers should have knowledge of with respect to RISD Financial Statements and Business Office Operations.

3. The Activities of The Locally Elected Auditors

Vermont LEA: Lillian Gahagan was elected to fill the vacant VT Locally Elected Auditor position until March 2023.

Budget Allocation for FY2024: The LEAs have checked the FY'24 budget's allocation calculations included in this 2024 Annual Report table. The FY'24 budget information was entered into an independent spreadsheet tool that confirmed the results. The Budget Expenditure Detail numbers tabulated in this Annual Report have not been vouched by the LEA's, but they do agree in total to the budget approved by the RISD Board on February 7, 2023. The calculation used to allocate the FY'24 Annual Budget is consistent with the new procedures and understanding developed through the Rivendell Review Committee and adopted by the RISD Board.

The FY'24 budget as approved and presented in this year's Annual Report does not include receipts from private grants. Historically, RISD receives private grant support. The difference will be reflected in the budgeted assessment comparison to actual results reflected in the FY'24 Audited Financial Statement reconciliation as discussed below.

The FY'24 grant budget does not include the federal and state COVID Recovery Grants which have been allocated to RISD. A complete discussion about these grants is available on the RISD website at [Recovery Grants & Reopening Plans - Rivendell School District](https://www.rivendellschool.org/news/1130-do101121) (<https://www.rivendellschool.org/news/1130-do101121>.)

Confirmation of FY2023 State Assessment to Approved Budget: The FY2023 State Assessment to Approved Budget, which compared allocated budget information in the Annual Report with VT and NH filings. The comparison showed that both VT and NH were properly charged for FY2023.

Special Projects (RISD ADM Calculations): The The ADM calculations prescribed in the RISD Articles of Agreement differ from the VT AOE methodology, due to VT changes in policy and student programs since 1998. Due to these differences, the District must calculate its own unique ADM, rather than rely upon the values determined by the VT AOE. For the past several

years, the LEAs have been asked to perform these calculations, and they have done so for the FY'24 budget presented in this report, using the student enrollment data from Fall 2022.

End-of-Fiscal-Year Reconciliation (Actual vs. Budget) Calculations: The RRC identified (2019) that, while RISD was accounting for Actual vs. Budgeted Revenues and Expenditures at the District level via the audit reports, it MUST also do the same at the member level to comply with the Articles of Agreement. The LEAs were charged with looking into this issue for a methodology to accomplish the require calculations and to evaluate the potential impact of not doing the annual reconciliations during prior years.

Note: The RISD Board of Directors approved the reconciliation procedures developed by the LEAs in response to the RRC's findings and the requirements under the Articles of Agreement. The Business Office and LEAs are in discussion as to how to properly implement the reconciliation procedures and reach agreement related to reconciling all of the Fund Balances managed by RISD or only the General Instruction Fund.

4. The Status of the Rivendell Review Committee's Findings

In 2019, the LEAs were also charged with evaluating the impact of various instances where the allocation process failed to comply with the Articles of Agreement. Most have been itemized previously.

- One RRC finding previously identified and discussed is that allocation of Federal SPED grant revenues as member-Specific (FY'06-FY'11) Y FY'19) was not allowable under the Articles of Agreement; it should have been a shared revenue (by ADM%). The impact was that the NH net member assessment should have been about \$143K less, and the VT member net assessment about \$143K more. This discrepancy is being addressed via special adjustment to the net assessments in FY'22, FY'23, and FY'24. It should be noted that the reconciliation of the audited financial statements for each year to the assessments corrected the need to make these payments. The schedule above related to the reconciliation reverses the first two

payments listed above. It will not be necessary to make the FY'24 adjustment.

- Another RRC finding was that the allocation of new construction debt service according to the Articles of Agreement did not correspond to the allocation methodology for such 'Capital Expenses with Initial State Aid' written in the VT/NH Interstate Compact. This posed a question of legal precedence which is still under review. The LEAs issued a findings report about this topic that can be found on the RISD website at: https://www.rivendellschool.org/images/stories/districtinfo/agendas/06-16-20_Meeting-Docs/Rivendell_LEA_Report_Debte_Service_Allocation_-_Final.pdf

Note: The LEAs requested a retainer of \$20,000 to hire an independent expert to address this matter outlined in the link above which the RISD board voted not to approve. Mark J. Burger and Chris Crowley still believe that RISD should confirm that the methodology used to allocate the largest single transaction of RISD history was done correctly. If the transaction is not in compliance with the VT building aid statutes, RISD has exposure to return a portion of the aid provided to the VT members, or perhaps modify the allocation to be consistent with the LEAs analysis provided in the link. Burger and Crowley are disappointed with that outcome and the RISD Board's decision not to obtain clear legal guidance.

5. Future Considerations for RISD's Community

The RISD Administration is beginning to collaborate with community members to propose updates to the Articles of Agreement in several areas where changes to VT and NH policies have resulted in allocations that differ between RISD and the states. For example, in 2001, there were no Pre-K programs at WES and SME, so the 1998 RISD Articles of Agreement do not differentiate between Pre-K students and K-12 students in ADM calculations. However, both Vermont and New Hampshire treat part-time Pre-K students differently than regular student in equalized pupil or ADM calculations, respectively. Another example is that the Articles of Agreement do not have a provision to address changes in state statutes like VT School Choice, which directly impacts the District's ADM used in the allocation of costs.

Respectfully submitted by the Rivendell Elected Auditors,

Chris Crowley
Mark J. Burger
Lillian G. Gahagan

February 7, 2023

RISD Change in Fund Balances (Non-GAPP Budgetary Basis) For the Year Ended June 30, 2021					
	General Fund		Grants (Restricted)	Food Service	Total (Excluding Student Activity)
	Instruction	Capital (Restricted)			
Net Change In Fund balance	\$ 591,123	\$ (12,124)	\$ 537	\$ -	\$ 579,536
Fund balance, beginning	\$ 33,652	\$ 78,031	\$ 23,271		\$ 134,954
Fund balance ending	\$ 624,775	\$ 65,907	\$ 23,808	\$ -	\$ 714,490
Results from Cumulative Reconciliation of Audited Financial Statements based on Article of Agreement RRC Allocation Approach					
Member Districts Cumulative Share					
VT deistrict Share	\$ 388,814	\$ 41,016	\$ 14,816	\$ -	\$ 444,646
Recind SPED Line Item Correct From FY 22 budget	\$ 47,876				\$ 47,876
Recind SPED Line Item Correct From FY 23 budget	\$ 47,876				\$ 47,876
Adjusted District member share	\$ 484,566	\$ 41,016	\$ 14,816	\$ -	\$ 540,398
NH district Share	\$ 235,961	\$ 24,891	\$ 8,992	\$ -	\$ 269,844
Recind SPED Line Item Correct From FY 22 budget	\$ (47,876)				\$ (47,876)
Recind SPED Line Item Correct From FY 23 budget	\$ (47,876)				\$ (47,876)
Adjusted District member share	\$ 140,209	\$ 24,891	\$ 8,992	\$ -	\$ 174,092

NOTES

NOTES

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 cred, "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



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