

2024  
Annual Report of the  
Rivendell Interstate School District

*July 1, 2023 to June 30, 2024*



**Saturday, April 13, 2024  
Rivendell Academy  
Orford, New Hampshire**

FAIRLEE • ORFORD • VERSHIRE • WEST FAIRLEE

**RIVENDELL INTERSTATE SCHOOL DISTRICT**

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

phone: 603-353-2170 • toll-free from Vershire: 802-333-9189

fax: 603-353-2189

e-mail and website: [www.rivendellschool.org](http://www.rivendellschool.org)

**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](http://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 under tuition 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 *The Lion, the Witch, and the Wardrobe*

BACK: Artwork created by a Rivendell Academy student

Editor: *Derika Downing*

# TABLE OF CONTENTS

---

<b>Rivendell Administrators, Faculty and Staff</b> .....	<b>1</b>
Rivendell School Board .....	1
Administration, Administrative and District Office Staff .....	2
Rivendell Academy Teachers .....	2
Rivendell Academy Support Staff .....	2
Samuel Morey Teachers.....	3
Samuel Morey Support Staff.....	3
Westshire Elementary Teachers.....	3
Westshire Elementary Support Staff.....	4
Early Education Program, Fairlee, and West Fairlee.....	4
<b>Report from the Chair of the School Board</b> .....	<b>5</b>
<b>Warrant – Annual District Meeting</b> .....	<b>6</b>
<b>Budget Allocation Summary</b> .....	<b>7</b>
<b>FY’25 Net Budget</b> .....	<b>8</b>
<b>FY’25 Summary of General Fund Revenues</b> .....	<b>9</b>
<b>FY’25 Summary of General Fund Expenditures</b> .....	<b>10</b>
<b>FY’25 Budget Revenue Summary</b> .....	<b>11</b>
<b>FY’25 ADM Statistics and Tax Rate Estimates</b> .....	<b>12</b>
<b>Three Prior Years Comparisons</b> .....	<b>13</b>
<b>2024/2025 Budget Expenditure Detail</b> .....	<b>14</b>
<b>Long-Term Debt</b> .....	<b>18</b>
<b>Debt Service</b> .....	<b>19</b>
<b>Food Program FY’25</b> .....	<b>20</b>
<b>Contingency Funds</b> .....	<b>21</b>
<b>Student Enrollment: 1/31/24</b> .....	<b>22</b>
<b>Reports from Rivendell Administration</b> .....	<b>23</b>
Report from the Superintendent.....	23
Rivendell Academy Report.....	24
Report from Samuel Morey Elementary Principal.....	25
Report from Westshire Elementary Principal .....	27
Report from Director of Special Education .....	29
Report from Director of Operations.....	30
Report from Director of Information Technology .....	31
Report from Early Childhood Program (ECP).....	32
Report from Farm to School/Outdoor Education.....	33
<b>School Annual Report Card</b> .....	<b>34</b>
<b>2023 Minutes of the Annual Meeting of the RISD</b> .....	<b>37</b>
<b>Local Elected Auditors Report for February 18, 2024 Annual Meeting</b> .....	<b>40</b>

# RIVENDELL ADMINISTRATORS, FACULTY AND STAFF

## Rivendell School Board

*(town and expiration of term shown in italics)*

Sara Day – *at-large, 2024*

Vanessa DeSimone – *Orford, 2024*

David Gagner – *Fairlee, 2026*

Kathy Hooke, Chair – *Vershire, 2026*

Jason Knowles – *Fairlee, 2025*

Terry Martin – *Orford, 2025*

Sarah Molesworth – *West Fairlee, 2024*

Clement Powers – *Fairlee, 2024*

David Ricker, Vice Chair – *Orford, 2026*

Nate Thames – *Vershire, 2024*

Rebecca Wurdak – *West Fairlee, 2025*



*3rd Grade Potato Harvest at Westshire*

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

## Administration, Administrative and District Office Staff

Leslie Berger	Summer & Afterschool Program Director	FY – PT
James Bourn	Director of Operations/Athletic Director	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
Kristina DeSimone	Technology Integration Specialist & Website	SY – PT
Dawn Dodge	Assistant Business Manager	FY – FT
Lynn Farquharson	Fiscal Services Specialist/Human Resources Assistant	FY – FT
Brenda Gray	Human Resources Administrator	FY – FT
Caryn Hastie	Director of Special Education	FY – FT
Matthew Joska	Director of Information Technology	FY – FT
Steven Lindemann	Samuel Morey Elementary Principal	FY – 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
Christina Bolles	Special Education Teacher	SY – FT
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
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 – FT
Allison Lary-Oaks	Social Studies Teacher	SY – FT
Rachel McConnell	Mathematics Teacher	SY – FT
Creigh Moffatt	School Nurse	SY – FT
Kaitlyn Okrusch	Science Teacher	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
Rachel Sanders	Science Teacher	SY – FT
Jennifer Silverwood	Expedition Classroom 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
Sarah Allison	Learning Coach	SY – FT
Jeffrey Barrett	Learning Coach/Van Driver	SY – FT
Sophia Carden-Hart	Learning Coach	SY – FT
Elizabeth Collins	Learning Coach	SY – FT
Wendy Fogg-McIntire	Learning Coach	SY – FT
Cheryl Howe	Learning Coach	SY – FT
Samantha Lester	Learning Coach	SY – FT
Caitlin Olsen	Learning Coach	SY – FT
Dustin Fillian	Custodian Team Leader	FY – FT
Jasmine Dunham	Custodian	FY – PT
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
Michelle Oakes	Executive Assistant to Head of Schools	FY – FT

### Samuel Morey Elementary – Teachers

Sierra Benson	Elementary Teacher (5 <sup>th</sup> Grade)	SY – FT
Chris Cassell	Elementary Teacher (4 <sup>th</sup> Grade)	SY – FT
Kristina Claflin	Physical Education Teacher*	SY – PT
Miranda Garrow	Title I Reading & Mathematics Teacher	SY – FT
Gayle Justynski	Elementary Teacher (Kindergarten)	SY – FT
Katlyn Kiess	Special Education Teacher (Expedition Classroom)	SY – FT
Tanya Libby	Art Teacher*	SY – PT
Ann O’Hearn	Elementary School Counselor	SY – FT
Rachel Scott	Special Education Teacher	SY – FT
Andrew Stevenson	Elementary Teacher (1 <sup>st</sup> Grade)	SY – FT
Melissa Storms	School Nurse*	SY – FT
James Trybus	Elementary Teacher (2 <sup>nd</sup> Grade)	SY – FT
Courtney Wise	Librarian*	SY – PT

### 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
Suzanne Ricker	Food Service Manager	SY – FT
Jason Ball	Custodian	FY – FT
Sarah Jones	Administrative Assistant	SY – FT

### Westshire Elementary – Teachers

Samantha Allen	Special Education Teacher	SY – FT
Emily Benjamin	Elementary Teacher (1 <sup>st</sup> Grade)	SY – FT
Rachael Coleman	Elementary Teacher (4 <sup>th</sup> Grade)	SY – FT
Barbara Griffin	Title I Reading & Mathematics Teacher	SY – FT
Noah Pierpont	Elementary Teacher (2 <sup>nd</sup> Grade)	SY – FT
Leda Rodis	Special Education Teacher	SY – FT
LeeAnn Senecal	Elementary Teacher (5 <sup>th</sup> Grade)	SY – FT
Karen Ward	MTSS Equity Coordinator	SY – FT
Emily Waterman	Elementary Teacher (Kindergarten)	SY – FT
Kaitlyn Whitaker	Elementary Teacher (3 <sup>rd</sup> Grade)	SY – FT

## RIVENDELL ADMINISTRATORS, FACULTY AND STAFF

---

### **Westshire Elementary – Support Staff**

Melissa Arnesen-Trunzo	Learning Coach	SY – FT
Nancy Cushman	Learning Coach	SY – FT
Amy Kosakowski	Learning Coach	SY – FT
Joyce Russell	Learning Coach	SY – FT
David Smallwood	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
Sarah Burkhart	Early Childhood Program Teacher*	SY – FT
Amy Fahey	Early Childhood Special Education Teacher*	SY – FT
Matthew Jung	Learning Coach	SY – FT
Heidi Nichols	Early Childhood Program Teacher	SY – FT
Susan Calhoun	Learning Coach	SY – FT
Linda Gordon	Learning Coach	SY – FT
Julie McNally	Learning Coach	SY – FT
Patricia Swahn	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

---

I am pleased to say that Rivendell is in a strong position financially and educationally. I am so thankful for the people who have made this possible. We have terrific teams of educators in each of our schools. They have the skills and flexibility to meet each of our students where they are and help them thrive. We have a skilled team in the business office as well. The budget deficit of 2019 is now far in the rearview mirror, replaced by budget surpluses for 3 years straight. This has eliminated the need to borrow money during the year and allows us to apply \$500,000 to reduce taxes this coming year. The use of these surplus funds, combined with an increase in anticipated income and carefully considered cuts, has brought us to the net-zero budget presented in this report. If the budget and additional warrant articles pass, the amount to be raised in taxes across the 4 towns will actually drop slightly—for the first time since 2012.

This year's budget is the first step of a three-year plan to build on Rivendell's educational successes and increase financial sustainability. The plan includes the closing of a school as a way to refocus financial resources on the people who are at the core of our educational mission. While the board has committed to moving in this direction, we know that the actual process of closing a school will be complex. We will use the next two years to research and plan. A first step will be to define the decision-making process and financial arrangements for closing a school. This will likely involve drafting an amendment to

Rivendell's Articles of Agreement to be voted on at next year's annual meeting. There will also be much work to do in thinking through building configurations and educational programming. We will rely heavily on input from teachers and administrators for this. It is worth noting that even though the current proposal involves moving students and teachers from Samuel Morey to the Rivendell Academy campus and finding a new purpose for the Samuel Morey building, it is entirely possible that different options will emerge through the planning process.

I would like to close with a word about students. The education of the young people in our 4 towns is the reason that Rivendell exists. It is the reason that we adults keep doing what we are doing whether we are in a classroom, sitting at a desk behind a computer, or finding the stamina to make it through another late-night school board meeting. I am so very appreciative of every person who contributes to the education of our students. It does indeed take a village. While voting for the budget is one way that you can help, there are many other ways to support our students. Do you have something to offer? Let us know.

Respectfully submitted,

*Kathy Hooke, Chair*



**WARRANT**  
**ANNUAL DISTRICT MEETING**  
**RIVENDELL INTERSTATE SCHOOL DISTRICT**  
to be held on April 13, 2024

**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 Saturday, April 13, 2024**, 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 9:30 a.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 10:00 a.m.

**Article 1:** To elect by ballot four (4) members of the Rivendell Interstate School District Board as follows:

- 1 member from Fairlee for a 3-year term
- 1 member from Orford for a 3-year term
- 1 member from Vershire for a 3-year term
- 1 member from West Fairlee 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.

**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 authorize the School Board to apply \$500,000 from the unassigned fund balance for the purpose of offsetting tax rates for the 2024-2025 fiscal year?

**Article 5:** Shall the voters of the District raise and appropriate the sum of \$15,714,750 for the operating budget for the District for the 2024-2025 fiscal year?

**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?

**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 replacing the elevator 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 on-going safety and security measures district-wide?

**Article 9:** Shall the voters of the District raise and appropriate the sum of \$20,000 to be placed in the Technology Contingency Reserve for the purpose of firewall replacement and upgrades to the paging system at the Academy?

**Article 10:** Shall the District's annual meeting be held on the third Saturday in March beginning March 2025 and each year thereafter?

**Article 11:** 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 2024-2025 fiscal year for their intended use?

**Article 12:** To transact any other business which may lawfully properly come before the meeting.

March 20, 2024

*A majority of the Rivendell Interstate School District Board*

A true copy. Attest:

Monica Austin, Clerk

## BUDGET ALLOCATION SUMMARY (NOT AUDITED)

Allocation District Wide (A.D.M.)	100.00%	31.19%	68.81%	Article
Budget Allocation Summary (Following Wording of Article of Agreement, Section F)	RISD	NH (Orford)	VT (Unified)	Article
<b>Total District Expenditures (If Warrant Article for Operating Budget Appropriation Approved)</b>	<b>15,714,750</b>			
Capital Expenditures (Contingency Reserve Fund Transfers)	-	-	-	F, H
Federal Aid Revenues to District (By State)	426,443	70,000	356,443	F, O
Tuition Payments Revenues to District (By ADM)	224,000	69,875	154,125	F
Federal Revenues for Food Service Program to District (By State)	275,000	-	275,000	F
Other Revenues to District (By ADM)	227,900	71,091	156,809	F
Student Transportation Member Specific Expenditure (Mileage)	549,900	134,954	414,946	F, L
Article O Reimbursement Member Specific Expenditure	600,000	-	600,000	O
Debt Service Member Specific Expenditure	500,000	195,340	304,660	F, H
<b>NET OPERATING EXPENSES (By ADM)</b>	<b>12,911,507</b>	<b>4,027,636</b>	<b>8,883,871</b>	F
<b>BUDGETED EDUCATION SPENDING</b>	<b>15,714,750</b>	<b>4,568,897</b>	<b>11,145,853</b>	
<b>BUDGETED DISTRICT MEMBER ASSESSMENTS</b>	<b>12,436,772</b>	<b>3,896,429</b>	<b>8,540,342</b>	
<b>BUDGETED EDUCATION SPENDING (If Warrant Article for Operating Budget Appropriation Approved)</b>	<b>15,714,750</b>	<b>4,568,897</b>	<b>11,145,853</b>	
Federal Aid Revenues to District (By State)	426,443	70,000	356,443	F
Tuition Payments Revenues to District (By ADM)	224,000	69,875	154,125	F
Federal Revenues for Food Service Program to District (By State)	275,000	-	275,000	F
Other Revenues to District (By ADM)	227,900	71,091	156,809	F
State Revenues to Members	2,124,636	461,502	1,663,134	I
Total Revenues	3,277,979	672,468	2,605,511	
<b>NET DISTRICT MEMBER ASSESSMENTS (without Prior-Year Adjustment)</b>	<b>12,436,772</b>	<b>3,896,429</b>	<b>8,540,342</b>	
Transfer To/From General Fund Balance	-	-	-	
Federal SPED Grant Allocation Correction	-	-	-	
<b>NET DISTRICT MEMBER ASSESSMENTS (with Prior-Year Adjustment)</b>	<b>12,436,772</b>	<b>3,896,429</b>	<b>8,540,342</b>	
<b>Adjustments to NET DISTRICT MEMBER ASSESSMENTS via Additional Warrant Articles</b>			<b>Add'l Assessment (%)</b>	
Proposed Addition to Repair and Maintenance Contingency Reserve Fund	150,000	46,791	103,209	1.21%
Proposed Addition to Technology Contingency Reserve Fund	20,000	6,239	13,761	0.16%
Total Additions to NET DISTRICT ASSESSMENTS via Additional Warrant Articles	170,000	53,030	116,970	
Proposed use of surplus funds to reduce taxes	500,000	155,971	344,029	
<b>TOTAL NET DISTRICT MEMBER ASSESSMENTS (If All Additional Warrant Articles Approved)</b>	<b>12,106,772</b>	<b>3,793,489</b>	<b>8,313,283</b>	<b>-2.65%</b>
<b>TOTAL BUDGETED EDUCATION SPENDING (If All Additional Warrant Articles Approved)</b>	<b>15,384,750</b>	<b>4,465,957</b>	<b>10,918,794</b>	<b>-2.10%</b>

**FY'25 NET BUDGET (NOT AUDITED)**

	General Fund										Contingency Funds	Total	
	General Fund	Expedition Classroom	Summer Program	Trails	Elementary After-School	ECP Aftercare	Government Grants	Food Service					
<b>Anticipated Revenues</b>													
Other Local	249,000	0	0	0	84,400	108,000	0	10,500				0	\$451,900
NH - Orford Assessment	0	0	0	0	0	0	0	0				0	\$0
NH - State	461,502	0	0	0	0	0	0	0				0	\$461,502
VT - State	1,656,734	0	0	0	0	0	0	146,400				0	\$1,803,134
Federal	0	0	0	0	0	0	426,444	135,000				0	\$561,444
Other	0	0	0	0	0	0	0	0				0	\$0
<b>Total</b>	<b>2,367,236</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>84,400</b>	<b>108,000</b>	<b>426,444</b>	<b>291,900</b>				<b>0</b>	<b>\$3,277,980</b>
<b>Requested Expenditures</b>													
Instruction	7,668,520	369,566	17,574	0	0	0	343,075	0				0	\$8,398,735
Support Services	1,237,019	25,000	0	0	0	0	55,000	0				0	\$1,317,019
Instructional Staff	277,177	1,000	0	0	0	0	0	0				0	\$278,177
General Administration	86,561	0	0	0	0	0	0	0				0	\$86,561
Executive Administration	188,481	0	0	0	0	0	0	0				0	\$188,481
School Administration	1,288,151	0	0	0	0	0	23,143	0				0	\$1,311,295
Central Services	981,482	0	0	0	0	0	0	0				0	\$981,482
Operation & Maintenance of Plant	1,130,196	0	0	0	0	0	0	0				110,000	\$1,240,196
Student Transportation	917,457	2,500	500	0	0	0	446	0				0	\$920,902
Other Support Services	0	0	0	0	0	0	4,779	0				0	\$4,779
Non-Instructional Services	0	0	0	0	92,114	153,524	0	348,583				0	\$594,220
Debt	460,000	0	0	0	0	0	0	0				0	\$460,000
Bond Principal	40,000	0	0	0	0	0	0	0				0	\$40,000
Bond Interest	10,000	0	0	0	0	0	0	0				0	\$10,000
Short Term Debt Interest	0	0	0	0	0	0	0	0				0	\$0
PY Expense	0	0	0	0	0	0	0	0				0	\$0
Facilities Acquisition and Construction	0	0	0	0	0	0	0	0				60,000	\$60,000
<b>Total</b>	<b>14,285,044</b>	<b>398,066</b>	<b>18,074</b>	<b>0</b>	<b>92,114</b>	<b>153,524</b>	<b>426,444</b>	<b>348,583</b>				<b>170,000</b>	<b>\$15,891,848</b>
<b>Net (Revenue less Expenditure)</b>	<b>(\$11,917,809)</b>	<b>(\$398,066)</b>	<b>(\$18,074)</b>	<b>\$0</b>	<b>(\$7,714)</b>	<b>(\$45,524)</b>	<b>\$0</b>	<b>(\$56,683)</b>				<b>(\$170,000)</b>	<b>(\$12,613,868)</b>
<b>Budget to Budget change EXCLUDING Contingency Requests</b>													
FY24 Funds raised by taxes: \$11,881,147													
\$ change in funds raised by taxes (FY25 vs FY24): \$562,721													
% change in funds raised by taxes (FY25 vs FY24): 4.74%													
<b>Budget to Budget change INCLUDING separate Contingency Requests</b>													
FY24 Funds raised by taxes: \$12,125,147													
\$ change in funds raised by taxes (FY25 vs FY24): \$488,721													
% change in funds raised by taxes (FY25 vs FY24): 4.03%													
<b>Budget to Budget change INCLUDING Contingency Requests AND application of Unassigned Fund Balance of \$500,000 to reduce taxes</b>													
FY24 Funds raised by taxes: \$12,125,147													
\$ change in funds raised by taxes (FY25 vs FY24): (\$11,279)													
% change in funds raised by taxes (FY25 vs FY24): -0.093%													

Funds to be raised by taxes including Contingency Requests

Funds to be raised by taxes before Contingency Requests

## FY'25 SUMMARY OF GENERAL FUND REVENUES (NOT AUDITED)

Account Codes	Description	FY '23 Budget	FY '23 Actual	FY '24 Budget	FY '25 Proposed	vs. FY '24 Budget
<b><u>Local Revenues</u></b>						
41911	ECP Before & After-School Care	35,000	111,301	85,000	108,000	23,000
41302-41304	School Tuition	160,000	203,517	200,000	224,000	24,000
41302-41303	SPED Tuition - Expedition Classroom	240,000	112,115	120,000	-	(120,000)
41510	Interest Income	4,500	50,962	10,000	20,000	10,000
41990	Game Receipts	6,500	5,223	5,000	5,000	-
419XX	Misc Other Income	-	1,880	-	-	-
41911	Elementary After-School Care Fees	75,000	32,461	25,000	84,400	59,400
41911	Summer Program Fees	45,000	18,627	20,000	-	(20,000)
	<b>subtotal</b>	566,000	536,085	465,000	441,400	(23,600)
<b><u>District Assessments</u></b>						
43110	VT State Education Spending Grant	-	7,161,504	-	-	-
43114	VT Voc Ed (On Behalf)	-	86,597	-	-	-
43110	Fairlee Assessment	3,154,409	-	4,205,159	3,926,558	(278,600)
43110	West Fairlee Assessment	1,684,133	-	2,305,411	2,017,164	(288,247)
43110	Vershire Assessment	2,258,877	-	2,715,066	2,596,620	(118,446)
47201	Orford Assessment	3,224,205	3,240,552	4,032,326	3,896,429	(135,896)
	<b>subtotal</b>	10,321,624	10,488,653	13,257,961	12,436,772	(821,190)
<b><u>State Revenues</u></b>						
47207	NH Adequacy Aid - Orford	475,512	508,641	351,434	365,492	14,058
43150	VT Transportation Aid	170,000	240,589	200,000	200,000	-
43152	VT Transp Aid Extraordinary	4,515	15,452	5,000	5,000	-
43202	VT Expenditure Reimbursement (aka "SPED SEER")	-	159,652	-	-	-
43203	VT Extraordinary Reimbursement	185,000	370,102	185,000	600,000	415,000
43204	VT ECSE Programs	27,000	29,341	27,919	25,120	(2,799)
43205	VT SPED-State Placed Reimbursement	-	-	-	-	-
43220	VT Act 173 Census Block Grant	831,820	874,372	832,270	766,614	(65,656)
47208	NH Building Aid	76,110	76,110	76,110	76,110	-
47212	NH Voc School Tuition Grant	18,000	-	18,000	18,000	-
47213	NH Voc Transportation Aid	1,900	-	1,900	1,900	-
47209	NH EFA Phase-Out Grant	1,893	3,702	1,851	-	(1,851)
47319	NH HB1221 Grant (one time)	-	18,066	-	-	-
43370	VT High School Completion	-	-	-	-	-
43308	VT Voc Ed Transportation Aid	60,000	66,221	60,000	60,000	-
	<b>subtotal</b>	1,851,750	2,362,248	1,759,484	2,118,236	358,752
<b><u>Federal Special Education Revenues (Categorical Grants **)</u></b>						
44226	IDEA-VT (SPECIAL ED)	110,000	124,597	120,215	125,000	4,785
44228	IDEA-VT Special Ed Preschool	3,213	3,438	3,213	3,300	87
	<b>subtotal</b>	113,213	128,035	123,428	128,300	4,872
<b><u>Federal Title and Medicaid Grants (Categorical Grants **)</u></b>						
44250	VT Title I Grant	135,000	158,849	109,506	110,000	494
47202	NH Title I Grant	30,000	48,738	29,731	50,000	20,269
47214	NH MEDICAID	-	-	-	-	-
44651	VT Title IIA	20,000	33,386	30,000	15,000	(15,000)
47203	NH Title IIA	5,500	8,607	10,000	10,000	-
44570	VT Title IV	20,000	33,434	20,000	25,000	5,000
47204	NH Title IV	10,000	10,182	10,000	10,000	-
45481	VT MEDICAID IEP	77,951	64,765	75,000	78,143	3,143
45483	VT Medicaid EPSDT	-	-	-	-	-
	<b>subtotal</b>	298,451	357,962	284,237	298,143	13,906
<b><u>Food Service Revenues</u></b>						
	Total Operating Revenue	-	7,963	10,500	10,500	-
	VT State Sources	2,500	5,576	5,500	6,400	900
	Universal Meals & Federal Funding	162,500	300,236	219,000	275,000	56,000
	<b>subtotal</b>	165,000	313,776	235,000	291,900	56,900
<b><u>Other Revenues</u></b>						
41980	Refund of Prior Year Expenses	-	5,911	-	-	-
	<b>subtotal</b>	-	5,911	-	-	-
<b>TOTAL REVENUES</b>		<b>13,316,038</b>	<b>14,192,669</b>	<b>16,125,110</b>	<b>15,714,750</b>	<b>(410,360)</b>

## FY'25 SUMMARY OF GENERAL FUND EXPENDITURES (NOT AUDITED)

Function Description Codes	FY '23 Budget	FY '23 Actual	FY '24 Budget	FY '25 Proposed	vs. FY '24 Budget
1100 Early Childhood Program	460,631	383,230	422,039	509,828	87,789
3000 Early Childhood Program After-Care	90,933	112,176	116,308	153,524	37,216
1100 Elementary Instruction	1,272,746	1,268,093	1,470,627	1,325,287	(145,340)
1100 Secondary Instruction	2,119,481	2,105,159	2,370,462	2,534,117	163,655
1100 Career/Technical Education	177,000	216,674	187,290	312,000	124,710
1200 Early Childhood Special Education	163,299	125,758	180,668	229,342	48,674
1200 Special Education	2,137,467	2,501,386	2,722,048	3,279,394	557,346
1200 Expedition Classroom	689,321	492,014	521,491	398,066	(123,425)
2410 School Administration	824,420	809,067	858,857	934,173	75,316
2490 Special Ed. Admin	159,899	162,773	151,435	193,654	42,219
1400 Co-curricular/Athletics	146,328	121,890	179,634	177,389	(2,245)
2120 Guidance	306,154	303,344	388,279	335,656	(52,623)
2130 Health	185,316	203,464	222,064	251,764	29,700
2220 Library	57,313	42,334	61,122	64,907	3,785
1100 Farm to School	-	-	-	63,405	63,405
2212 Instructional Improvement	109,687	77,106	104,981	100,064	(4,917)
2410 Contracted Benefits	15,383	35,778	66,275	103,300	37,025
2310 School Board/Treasurer	69,353	66,599	85,533	86,561	1,028
2321 District Administration	191,031	175,559	188,691	188,481	(210)
2510 Business Services	506,089	497,899	565,233	604,567	39,334
5000 Debt Service & Transfers	514,518	504,517	512,664	510,000	(2,664)
2230/2580 Technology	486,456	493,595	590,404	642,396	51,992
2600 Operations/Grounds	1,101,248	1,036,287	1,265,837	1,121,898	(143,939)
2700 Transportation	617,245	549,691	619,006	709,765	90,759
3000 Summer Program	106,306	70,945	97,914	18,074	(79,840)
3000 Elementary After-School	121,976	97,974	87,544	92,114	4,570
3300 Rivendell Trails Program	21,453	22,510	21,453	-	(21,453)
<b>SUBTOTAL:</b>	12,651,054	12,475,822	14,057,859	14,939,725	881,866 6.3%

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

Salaries	268,489	248,341
Employer Covered Benefits	83,423	83,102
Contracted Services	55,753	95,000
Supplies	-	-
Total Grant Expenses	407,665	426,443
		18,778 4.6%

### FOOD SERVICE EXPENSES:

Salaries	115,891	131,491
Employer Provided Benefits	42,682	59,592
Software & Dues	6,500	6,500
Food & Supplies	117,700	151,000
Total Food Services Expenses	282,773	348,583
		65,810 23.3%

<b>Operating Budget Appropriation - Total District Expenditure Budget</b>	<b>14,748,297</b>	<b>15,714,750</b>	<b>966,453</b> <b>6.6%</b>
---	-------------------	-------------------	-------------------------------

## FY'25 BUDGET REVENUE SUMMARY (NOT AUDITED)

Description	Total	NH (Orford)	VT (Unified)
Average Daily Membership:	397,350	123,950	273,400
Allocation District Wide (A.D.M.)	100.00%	31.19%	68.81%
VT Districts Allocation	100.00%		100.00%

Total District Expenditure Budget	<b>15,714,750</b>		
LESS amount for Debt Service	(500,000)		
LESS Student Transportation to/from School	(549,900)		
LESS Specific Reimbursement per Article O	(600,000)		
LESS Local, District Wide, General Fund Revenues	(451,900)		
LESS Revenues Supporting Categorical Grants	(426,443)		
LESS Federal Revenues Supporting Food Service Program	(275,000)		
<b>EQUALS assessments before district-specific adjustments</b> (aka "Net Education Spending*")	<b>12,911,507</b>	<b>4,027,636</b>	<b>8,883,871</b>

\* 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	365,492	365,492	-
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	6,400		6,400
43202 VT Expenditure Reimbursement (aka "SPED SEER")	-		-
43203 VT Extraordinary Reimbursement	600,000		600,000
43204 VT ECSE Programs	25,120		25,120
43220 VT Act 173 Census Block Grant	766,614		766,614
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	-	-	-
43370 VT High School Completion	-		-
43308 VT Voc Ed Transportation Aid	60,000		60,000
Budget Surplus/Deficiet	-	-	-
<b>Subtotal District-Specific State Revenues</b>	<b>2,124,636</b>	<b>461,502</b>	<b>1,663,134</b>

#### PLUS State-Specific Expenditure Items

Adjustments to apply state-specific expense items

Debt Service	500,000	195,340	304,660
Specific Reimbursement per Article O	600,000		600,000
Transportation to/fm School - "Contracted Student Transport"	549,900	134,954	414,946
<b>Subtotal District-Specific Expense Items</b>	<b>1,649,900</b>	<b>330,295</b>	<b>1,319,605</b>

Federal SPED Grant Allocation Correction

- - -

<b><u>Adjusted Assessments</u></b>	<b>12,436,772</b>	<b>3,896,429</b>	<b>8,540,342</b>
------------------------------------	-------------------	------------------	------------------

#### 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/fm School - "Contracted Student Transport"	549,900	134,954	414,946

# FY'25 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 Education 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, Long-term Weight ADM, 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.

	TOTAL	Fairlee	West Fairlee	Vershire	Orford
<b>1) Percentage Share Calculation:</b>					
Average Daily Membership	397.350	125.700	64.575	83.125	123.950
Fall Census 1st-40th days School year FY '24	100.00%	31.63%	16.25%	20.92%	31.19%

### Equalized Pupil Counts for purposes of Vt Tax Rate Calculation

VT Average Daily Membership	273.400	<b>125.700</b>	<b>64.575</b>	<b>83.125</b>	
VT Long-Term Weighted ADM (See Note)	564.990	<b>245.530</b>	<b>146.730</b>	<b>172.730</b>	
VT LTW ADM Adjustment	291.590	43.5%	26.0%	30.6%	

### 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).

INCLUDES FY25 PROPOSED WARRANT ARTICLES					
Total Local Education Spending (i.e. District Assessments)	8,313,283	3,612,737	2,158,990	2,541,555	
DIVIDE by Vermont Long-term Weighted ADM	564.99				
Education Spending per LTW ADM	\$14,714				
DIVIDE by **NEW** Property Yield	\$9,785				
Equals Local Homestead Tax Rate Equalized	\$1.5037				
Equalized Homestead Tax Rates		\$1.5037	\$1.5037	\$1.5037	
DIVIDE by Common Level of Appraisal		103.34%	78.37%	68.80%	
<b>Equals Estimated Vermont Local Education Tax Rates per \$100 valuation</b>		<b>\$1.4551</b>	<b>\$1.9187</b>	<b>\$2.1856</b>	

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

Net Assessment	3,793,489
STATE-Wide Education Property Tax (SWEPT) Assessment	287,834
DIVIDE by Estimated Orford Grand List (without utilities)	157,789,604
STATE Education Property Tax Rate (per \$1,000 valuation)	\$1.82
LOCAL Education Property Tax Assessment	3,505,655
DIVIDE by Estimated Orford Grand List (with utilities)	160,400,904
LOCAL Education Property Tax Rate (per \$1,000 valuation)	\$21.86
<b>Equals Estimated Orford Tax rate per \$1,000 valuation</b>	<b>\$23.68</b>

<b>Annual Property Tax on a \$100,000 property</b>	<b>\$1,455</b>	<b>\$1,919</b>	<b>\$2,186</b>	<b>\$2,368</b>
--	----------------	----------------	----------------	----------------

### 3. Prior Year Tax Rates

		Fairlee	West Fairlee	Vershire	Orford
These rates represent those published in the 2023 Rivendell	Equalized Tax Rate	\$1.8634	\$1.8634	\$1.8634	
Interstate School District Annual Report for comparison only.	Local Tax Rate	\$1.7047	\$2.2456	\$2.2186	\$20.87
Actual tax rates may vary.	State Tax Rate				\$1.62
	Prior Year Tax on \$100,000 Property	\$1,705	\$2,246	\$2,219	\$2,249
	Change in Tax on \$100,000 Property	-\$250	-\$327	-\$33	\$119
	<b>Percent Change on a \$100,000 Property</b>	<b>-14.6%</b>	<b>-14.6%</b>	<b>-1.5%</b>	<b>5.3%</b>

**INCLUDES FY24 & FY25 WARRANT ARTICLES**

### Notes:

\* Established by Act 127, "Long-term Weighted ADM (Average Daily Membership)" is calculated by the State Of Vermont, and starts with a two-year average enrollment number for each town. Factors for pre-K, secondary enrollment, poverty, limited English proficiency, density and school size are added to the total. The result is the Long-term Weighted ADM (LTW ADM) listed above.

\*The base NH SWEPT (State-wide Education Property Tax) amount is set by the state legislature each year and is unrelated to the school budget.

# THREE PRIOR YEARS COMPARISON

PRELIMINARY

## Three Prior Years Comparisons - Format as Provided by AOE

District: <b>Rivendell Interstate USD</b>		<b>U146</b>			Property dollar equivalent yield	Homestead tax rate per \$9,785 of spending per pupil
SU: <b>Rivendell</b>		<b>Orange County</b>			<b>9.785</b> <-- See bottom note	<b>1.00</b>
FY25 is the first year of Act 127 Long Term Weighted Average Daily Membership for pupil counts. Equalized pupils are shown for FY22 - FY24. LTWADM is required to be used for FY25			<b>9,946</b>			Income dollar equivalent yield per 2.0% of household income
Expenditures		FY2022	FY2023	FY2024	FY2025	
1.	<b>Adopted or warned union district budget</b> (including special programs and full technical center expenditures)	\$8,970,745	\$9,445,265	\$10,756,729	\$11,145,853	
2.	plus: Sum of separately warned articles passed at union district meeting	-	-	-	(\$227,059)	
3.	<b>Adopted or warned union district budget plus articles</b>	<b>\$8,970,745</b>	<b>\$9,445,265</b>	<b>\$10,756,729</b>	<b>\$10,918,794</b>	
4.	plus: Obligation to a Regional Technical Center School District if any	-	-	-	-	
5.	plus: Prior year deficit repayment of deficit	-	-	-	-	
6.	<b>Total Union Expenditures</b>	<b>\$8,970,745</b>	<b>\$9,445,265</b>	<b>\$10,756,729</b>	<b>\$10,918,794</b>	
7.	S.U. assessment (included in union budget) - informational data	-	-	-	-	
8.	Prior year deficit reduction (if included in union expenditure budget) - informational data	-	-	-	-	
Revenues						
9.	Union revenues (categorical grants, donations, tuitions, surplus, federal, etc.)	\$2,123,621	\$2,197,164	\$2,226,693	\$2,605,511	
10.	<b>Total offsetting union revenues</b>	<b>\$2,123,621</b>	<b>\$2,197,164</b>	<b>\$2,226,693</b>	<b>\$2,605,511</b>	
11.	<b>Education Spending</b>	<b>\$6,847,124</b>	<b>\$7,248,101</b>	<b>\$8,530,036</b>	<b>\$8,313,283</b>	
12.	Rivendell Interstate USD pupils	309.24	305.19	296.43	564.99	
13.	<b>Education Spending per Pupil</b>	<b>\$22,141.78</b>	<b>\$23,749.47</b>	<b>\$28,775.89</b>	<b>\$14,714.04</b>	
14.	minus: Less net eligible construction costs (or P&I) per pupil	\$1,085.86	\$1,000.79	\$1,064.05	\$539	
15.	minus: Less share of SpEd costs in excess of \$66,446 for an individual (per pupil)	\$21.93	\$11.97	\$49.76	based on \$66,446	
16.	minus: 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 pupil)	-	-	-	-	
17.	minus: Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per pupil)	-	-	-	-	
18.	minus: Estimated costs of new students after census period (per pupil)	-	-	-	-	
19.	minus: Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per pupil)	-	-	-	-	
20.	minus: Less planning costs for merger of small schools (per pupil)	-	-	-	-	
21.	minus: Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per pupil)	-	-	-	-	
22.	minus: Costs incurred when sampling drinking water outlets, implementing lead remediation, or retesting.	-	-	-	-	
23.	plus: Excess spending threshold	\$18,789.00	\$19,997.00	\$22,204.00	\$23,193.00	
24.	plus: Excess Spending per Pupil over threshold (if any)	\$22,142	\$23,749	\$28,776	\$14,714.04	
25.	Per pupil figure used for calculating District Equalized Tax Rate	195.651%	178.380%	188.336%	150.373%	
26.	Union spending adjustment (minimum of 100%)	based on yield \$11,317	based on yield \$13,314	based on \$15,443	based on \$9,785	
27.	Anticipated equalized union homestead tax rate to be prorated [\$14,714.04 ÷ (\$9,785 / \$1.00)]	\$1.9565	\$1.7838	\$1.8634	\$1.5037	
28.	2024 H.850 Tax rate *cent discount* FY25 - FY29	-	-	-	-	
29.	Cent discount adjusted anticipated district equalized homestead tax rate	-	-	-	<b>\$1.5037</b>	
<b>Prorated homestead union tax rates for members of Rivendell Interstate USD</b>						
		FY2022	FY2023	FY2024	FY2025	
T074	Fairlee	1.9565	1.7838	1.8634	1.5037	
T215	Vershire	1.9565	1.7838	1.8634	1.5037	
T230	West Fairlee	1.9565	1.7838	1.8634	1.5037	
30.	Anticipated income cap percent to be prorated from Rivendell Interstate USD [((\$14,714.04 ÷ \$9,946) × 2.00%)]	3.22%	2.98%	3.28%	2.96%	
<b>Prorated union income cap percentage for members of Rivendell Interstate USD</b>						
		FY2022	FY2023	FY2024	FY2025	
T074	Fairlee	3.22%	2.98%	3.28%	2.96%	
T215	Vershire	3.22%	2.98%	3.28%	2.96%	
T230	West Fairlee	3.22%	2.98%	3.28%	2.96%	

- Using the revised February 27th, 2024 Education Fund Outlook FY25 forecast, the FY25 education fund need results in a property yield of \$9,785 for every \$1.00 of homestead tax per \$100 of equalized property value, an income yield of \$9,946 for a base income percent of 2.0%, and a non-residential tax rate of \$1.448. These figures use the estimated \$13,000,000 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.

- The base income percentage cap is 2.0%.

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



**2024/2025 BUDGET EXPENDITURE DETAIL (NOT AUDITED)**

Category	Description	FY'23 Budget	FY'23 Actual	FY'24 Budget	FY'25 Request	Change
Early Childhood Program	5100 Salaries	292,526	264,324	277,959	341,515	63,556
	5200 Employer Provided Benefits	124,777	109,247	113,300	148,813	35,513
	5300 Purchased Professional & Technical Services	850	-	1,050	1,700	650
	5500 Other Purchased Services	35,710	5,322	22,880	12,450	(10,430)
	5600 Supplies	6,768	3,437	6,850	4,450	(2,400)
	5800 Debt Service & Miscellaneous	-	900	-	900	900
<b>Early Childhood Program - Total</b>		<b>460,631</b>	<b>383,230</b>	<b>422,039</b>	<b>509,828</b>	<b>87,790</b>
ECP Before/Aftercare	5100 Salaries	52,753	60,434	65,778	83,870	18,093
	5200 Employer Provided Benefits	36,930	48,454	47,781	66,154	18,373
	5600 Supplies	1,250	1,250	1,250	1,250	-
	5800 Debt Service & Miscellaneous	-	2,039	1,500	2,250	750
<b>ECP Before/Aftercare - Total</b>		<b>90,933</b>	<b>112,176</b>	<b>116,308</b>	<b>153,524</b>	<b>37,216</b>
Elementary Education (K-5)	5100 Salaries	833,469	890,471	1,014,722	884,584	(130,138)
	5200 Employer Provided Benefits	346,505	317,693	369,063	383,003	13,940
	5300 Purchased Professional & Technical Services	2,010	78	4,700	2,700	(2,000)
	5500 Other Purchased Services	9,680	3,739	700	400	(300)
	5600 Supplies	59,333	34,334	62,193	42,500	(19,693)
	5700 Property	10,000	9,449	7,500	-	(7,500)
	5800 Debt Service & Miscellaneous	11,750	12,328	11,750	12,100	350
<b>Elementary Education (K-5) - Total</b>		<b>1,272,746</b>	<b>1,268,093</b>	<b>1,470,627</b>	<b>1,325,287</b>	<b>(145,340)</b>
Secondary Education (6-12)	5100 Salaries	1,396,136	1,429,380	1,623,274	1,675,950	52,677
	5200 Employer Provided Benefits	621,657	596,827	669,288	772,666	103,378
	5300 Purchased Professional & Technical Services	24,000	25,650	25,000	30,000	5,000
	5500 Other Purchased Services	14,213	6,574	-	-	-
	5600 Supplies	54,850	45,004	47,900	46,500	(1,400)
	5800 Debt Service & Miscellaneous	8,625	1,725	5,000	9,000	4,000
<b>Secondary Education (6-12) - Total</b>		<b>2,119,481</b>	<b>2,105,159</b>	<b>2,370,462</b>	<b>2,534,117</b>	<b>163,654</b>
Career/Technical Education	5500 Other Purchased Services	177,000	216,674	187,290	312,000	124,710
<b>Career/Technical Education - Total</b>		<b>177,000</b>	<b>216,674</b>	<b>187,290</b>	<b>312,000</b>	<b>124,710</b>
Early Childhood Special Education	5100 Salaries	96,959	59,175	81,486	133,830	52,345
	5200 Employer Provided Benefits	24,020	32,951	53,983	50,111	(3,871)
	5300 Purchased Professional & Technical Services	38,420	31,710	43,250	43,200	(50)
	5500 Other Purchased Services	200	-	200	100	(100)
	5600 Supplies	3,700	1,922	1,750	2,100	350
<b>Early Childhood Special Education - Total</b>		<b>163,299</b>	<b>125,758</b>	<b>180,668</b>	<b>229,342</b>	<b>48,673</b>
Special Education	5100 Salaries	779,669	712,074	876,516	899,668	23,152
	5200 Employer Provided Benefits	443,133	433,526	464,546	635,896	171,350
	5300 Purchased Professional & Technical Services	439,495	416,848	581,356	609,000	27,644
	5500 Other Purchased Services	462,800	930,776	791,230	1,121,180	329,950
	5600 Supplies	12,370	8,162	8,400	13,650	5,250
<b>Special Education - Total</b>		<b>2,137,467</b>	<b>2,501,386</b>	<b>2,722,048</b>	<b>3,279,394</b>	<b>557,346</b>
SPED Expedition Classroom	5100 Salaries	280,556	195,759	249,887	221,686	(28,201)
	5200 Employer Provided Benefits	144,465	95,929	134,104	134,380	276
	5300 Purchased Professional & Technical Services	134,400	97,025	125,000	26,000	(99,000)
	5400 Purchased Property Services	100,000	98,710	-	-	-
	5500 Other Purchased Services	6,000	-	5,000	2,500	(2,500)
	5600 Supplies	23,900	4,591	7,500	13,500	6,000
<b>SPED Expedition Classroom - Total</b>		<b>689,321</b>	<b>492,014</b>	<b>521,491</b>	<b>398,066</b>	<b>(123,425)</b>

**2024/2025 BUDGET EXPENDITURE DETAIL (NOT AUDITED)**

Category	Description	FY'23 Budget	FY'23 Actual	FY'24 Budget	FY'25 Request	Change
School Administration	5100 Salaries	539,426	554,174	585,734	611,753	26,019
	5200 Employer Provided Benefits	234,888	228,075	235,573	292,620	57,047
	5300 Purchased Professional & Technical Services	6,500	11,108	5,500	7,500	2,000
	5400 Purchased Property Services	8,300	-	1,000	-	(1,000)
	5500 Other Purchased Services	9,330	4,167	9,200	6,300	(2,900)
	5600 Supplies	22,725	10,856	18,600	14,200	(4,400)
	5800 Debt Service & Miscellaneous	3,250	687	3,250	1,800	(1,450)
<b>School Administration - Total</b>		<b>824,420</b>	<b>809,067</b>	<b>858,857</b>	<b>934,173</b>	<b>75,316</b>
Special Ed Administration	5100 Salaries	105,400	100,535	106,567	107,100	533
	5200 Employer Provided Benefits	37,998	32,678	30,918	48,454	17,536
	5300 Purchased Professional & Technical Services	2,000	19,775	2,000	27,000	25,000
	5500 Other Purchased Services	2,000	789	2,500	1,500	(1,000)
	5600 Supplies	11,800	7,996	8,450	8,600	150
	5800 Debt Service & Miscellaneous	700	1,000	1,000	1,000	-
<b>Special Ed Administration - Total</b>		<b>159,899</b>	<b>162,773</b>	<b>151,435</b>	<b>193,654</b>	<b>42,219</b>
Cocurricular/ Athletics	5100 Salaries	104,381	92,899	93,000	124,781	31,781
	5200 Employer Provided Benefits	21,557	8,177	9,759	8,758	(1,001)
	5300 Purchased Professional & Technical Services	4,000	960	2,000	5,850	3,850
	5400 Purchased Property Services	-	600	30,000	1,000	(29,000)
	5500 Other Purchased Services	850	600	850	850	-
	5600 Supplies	11,790	15,011	40,300	33,250	(7,050)
	5700 Property	-	-	75	-	(75)
	5800 Debt Service & Miscellaneous	3,750	3,643	3,650	2,900	(750)
<b>Cocurricular/Athletics - Total</b>		<b>146,328</b>	<b>121,890</b>	<b>179,634</b>	<b>177,389</b>	<b>(2,245)</b>
Guidance	5100 Salaries	204,954	214,900	228,989	179,013	(49,975)
	5200 Employer Provided Benefits	86,337	85,902	91,088	64,789	(26,298)
	5300 Purchased Professional & Technical Services	9,000	78	64,000	87,750	23,750
	5500 Other Purchased Services	400	-	-	-	-
	5600 Supplies	4,839	1,977	3,650	3,250	(400)
	5800 Debt Service & Miscellaneous	624	487	553	853	300
<b>Guidance - Total</b>		<b>306,154</b>	<b>303,344</b>	<b>388,279</b>	<b>335,656</b>	<b>(52,623)</b>
Health	5100 Salaries	123,212	138,909	154,023	162,747	8,724
	5200 Employer Provided Benefits	58,458	58,763	62,341	83,367	21,026
	5300 Purchased Professional & Technical Services	-	1,832	-	500	500
	5500 Other Purchased Services	600	914	900	900	-
	5600 Supplies	3,047	3,045	4,800	4,250	(550)
<b>Health - Total</b>		<b>185,316</b>	<b>203,464</b>	<b>222,064</b>	<b>251,764</b>	<b>29,700</b>
Library	5100 Salaries	37,836	33,297	48,348	51,727	3,379
	5200 Employer Provided Benefits	12,437	4,759	5,599	6,529	931
	5500 Other Purchased Services	300	-	200	200	-
	5600 Supplies	6,740	4,278	6,975	6,450	(525)
<b>Library - Total</b>		<b>57,313</b>	<b>42,334</b>	<b>61,122</b>	<b>64,907</b>	<b>3,785</b>
Farm-to-School	5100 Salaries	-	-	-	58,565	58,565
	5200 Employer Provided Benefits	-	-	-	4,840	4,840
<b>Farm-to-School - Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>63,405</b>	<b>63,405</b>
Instructional Improvement	5100 Salaries	42,962	22,257	37,000	26,845	(10,155)
	5200 Employer Provided Benefits	66,726	54,849	67,981	73,219	5,238
<b>Instructional Improvement - Total</b>		<b>109,687</b>	<b>77,106</b>	<b>104,981</b>	<b>100,064</b>	<b>(4,917)</b>

## 2024/2025 BUDGET EXPENDITURE DETAIL (NOT AUDITED)

Category	Description	FY'23 Budget	FY'23 Actual	FY'24 Budget	FY'25 Request	Change
Contracted Benefits	5200 Employer Provided Benefits	15,383	34,503	60,000	93,000	33,000
	5300 Purchased Professional & Technical Services	-	1,275	6,275	10,300	4,025
<b>Contracted Benefits - Total</b>		<b>15,383</b>	<b>35,778</b>	<b>66,275</b>	<b>103,300</b>	<b>37,025</b>
School Board/Treasurer	5100 Salaries	8,650	11,120	16,150	17,620	1,470
	5200 Employer Provided Benefits	702	809	1,482	1,441	(40)
	5300 Purchased Professional & Technical Services	33,500	32,036	35,000	35,000	-
	5500 Other Purchased Services	12,401	5,355	13,801	12,500	(1,301)
	5600 Supplies	8,500	11,952	13,500	14,000	500
	5800 Debt Service & Miscellaneous	5,600	5,326	5,600	6,000	400
<b>School Board/Treasurer - Total</b>		<b>69,353</b>	<b>66,599</b>	<b>85,533</b>	<b>86,561</b>	<b>1,029</b>
District Administration	5100 Salaries	118,450	119,600	121,992	123,212	1,220
	5200 Employer Provided Benefits	46,641	43,060	49,699	51,519	1,820
	5300 Purchased Professional & Technical Services	13,500	8,224	11,500	8,500	(3,000)
	5500 Other Purchased Services	6,440	-	500	250	(250)
	5800 Debt Service & Miscellaneous	6,000	4,675	5,000	5,000	-
<b>District Administration - Total</b>		<b>191,031</b>	<b>175,559</b>	<b>188,691</b>	<b>188,481</b>	<b>(211)</b>
Business Services	5100 Salaries	327,728	334,626	381,070	382,033	963
	5200 Employer Provided Benefits	144,411	131,612	154,862	191,983	37,121
	5300 Purchased Professional & Technical Services	16,000	16,514	9,500	15,750	6,250
	5400 Purchased Property Services	-	827	-	1,000	1,000
	5500 Other Purchased Services	8,600	5,563	8,950	6,050	(2,900)
	5600 Supplies	7,500	3,416	7,500	4,000	(3,500)
	5800 Debt Service & Miscellaneous	1,850	5,341	3,350	3,750	400
<b>Business Services - Total</b>		<b>506,089</b>	<b>497,899</b>	<b>565,233</b>	<b>604,567</b>	<b>39,334</b>
Debt Service & Transfers	5800 Debt Service & Miscellaneous	514,518	504,517	512,664	510,000	(2,664)
<b>Debt Service &amp; Transfers - Total</b>		<b>514,518</b>	<b>504,517</b>	<b>512,664</b>	<b>510,000</b>	<b>(2,664)</b>
Transportation	5100 Salaries	27,512	10,000	12,500	-	(12,500)
	5200 Employer Provided Benefits	17,833	1,822	1,156	-	(1,156)
	5500 Other Purchased Services	571,900	537,869	605,350	709,765	104,415
<b>Transportation - Total</b>		<b>617,245</b>	<b>549,691</b>	<b>619,006</b>	<b>709,765</b>	<b>90,759</b>
Technology	5100 Salaries	210,341	193,824	223,195	220,196	(2,998)
	5200 Employer Provided Benefits	72,324	75,686	85,367	114,100	28,733
	5300 Purchased Professional & Technical Services	44,525	33,128	56,745	61,000	4,255
	5400 Purchased Property Services	-	13,716	13,641	27,000	13,359
	5500 Other Purchased Services	11,124	19,504	29,348	31,350	2,002
	5600 Supplies	148,143	157,638	181,798	188,400	6,602
	5800 Debt Service & Miscellaneous	-	100	310	350	40
<b>Technology - Total</b>		<b>486,456</b>	<b>493,595</b>	<b>590,404</b>	<b>642,396</b>	<b>51,992</b>
Operations/ Grounds	5100 Salaries	367,759	358,649	429,197	399,005	(30,192)
	5200 Employer Provided Benefits	178,540	136,694	203,589	125,791	(77,799)
	5300 Purchased Professional & Technical Services	71,600	22,073	76,000	39,000	(37,000)
	5400 Purchased Property Services	114,300	151,308	134,500	170,500	36,000
	5500 Other Purchased Services	66,000	74,923	66,000	76,000	10,000
	5600 Supplies	302,700	281,245	356,200	318,200	(38,000)
	5700 Property	-	11,395	-	-	-
	5800 Debt Service & Miscellaneous	350	-	350	500	150
<b>Operations/Grounds - Total</b>		<b>1,101,248</b>	<b>1,036,287</b>	<b>1,265,837</b>	<b>1,121,898</b>	<b>(143,939)</b>

## 2024/2025 BUDGET EXPENDITURE DETAIL (NOT AUDITED)

Category	Description	FY'23 Budget	FY'23 Actual	FY'24 Budget	FY'25 Request	Change
Summer Program	<b>5100 Salaries</b>	<b>66,650</b>	<b>58,121</b>	<b>67,000</b>	<b>15,263</b>	<b>(51,738)</b>
	<b>5200 Employer Provided Benefits</b>	<b>11,556</b>	<b>5,472</b>	<b>5,614</b>	<b>1,261</b>	<b>(4,352)</b>
	<b>5300 Purchased Professional &amp; Technical Services</b>	<b>100</b>	<b>41</b>	<b>100</b>	<b>-</b>	<b>(100)</b>
	<b>5500 Other Purchased Services</b>	<b>20,000</b>	<b>2,498</b>	<b>16,000</b>	<b>500</b>	<b>(15,500)</b>
	<b>5600 Supplies</b>	<b>2,600</b>	<b>1,275</b>	<b>3,100</b>	<b>600</b>	<b>(2,500)</b>
	<b>5800 Debt Service &amp; Miscellaneous</b>	<b>5,400</b>	<b>3,539</b>	<b>6,100</b>	<b>450</b>	<b>(5,650)</b>
<b>Summer Program - Total</b>		<b>106,306</b>	<b>70,945</b>	<b>97,914</b>	<b>18,074</b>	<b>(79,840)</b>
Elementary Afterschool	<b>5100 Salaries</b>	<b>106,886</b>	<b>83,410</b>	<b>72,545</b>	<b>76,076</b>	<b>3,532</b>
	<b>5200 Employer Provided Benefits</b>	<b>7,840</b>	<b>7,301</b>	<b>5,550</b>	<b>6,288</b>	<b>738</b>
	<b>5300 Purchased Professional &amp; Technical Services</b>	<b>1,000</b>	<b>3,986</b>	<b>500</b>	<b>4,000</b>	<b>3,500</b>
	<b>5600 Supplies</b>	<b>6,250</b>	<b>2,143</b>	<b>7,250</b>	<b>4,250</b>	<b>(3,000)</b>
	<b>5800 Debt Service &amp; Miscellaneous</b>	<b>-</b>	<b>1,133</b>	<b>1,700</b>	<b>1,500</b>	<b>(200)</b>
<b>Elementary Afterschool - Total</b>		<b>121,976</b>	<b>97,974</b>	<b>87,544</b>	<b>92,114</b>	<b>4,570</b>
Rivendell Trails Program	<b>5100 Salaries</b>	<b>10,500</b>	<b>10,500</b>	<b>10,500</b>	<b>-</b>	<b>(10,500)</b>
	<b>5200 Employer Provided Benefits</b>	<b>10,953</b>	<b>12,010</b>	<b>10,953</b>	<b>-</b>	<b>(10,953)</b>
<b>Rivendell Trails Program - Total</b>		<b>21,453</b>	<b>22,510</b>	<b>21,453</b>	<b>-</b>	<b>(21,453)</b>
Food Service	<b>5100 Salaries</b>	<b>97,137</b>	<b>108,533</b>	<b>115,891</b>	<b>131,491</b>	<b>15,600</b>
	<b>5200 Employer Provided Benefits</b>	<b>61,383</b>	<b>45,883</b>	<b>42,681</b>	<b>59,592</b>	<b>16,910</b>
	<b>5300 Purchased Professional &amp; Technical Services</b>	<b>-</b>	<b>3,218</b>	<b>1,000</b>	<b>450</b>	<b>(550)</b>
	<b>5500 Other Purchased Services</b>	<b>-</b>	<b>234</b>	<b>-</b>	<b>250</b>	<b>250</b>
	<b>5600 Supplies</b>	<b>94,750</b>	<b>159,755</b>	<b>122,900</b>	<b>156,500</b>	<b>33,600</b>
	<b>5800 Debt Service &amp; Miscellaneous</b>	<b>50</b>	<b>-</b>	<b>300</b>	<b>300</b>	<b>-</b>
<b>Food Service - Total</b>		<b>253,321</b>	<b>317,623</b>	<b>282,773</b>	<b>348,583</b>	<b>65,810</b>
<b>Overall - Total</b>		<b>12,904,374</b>	<b>12,793,445</b>	<b>14,340,630</b>	<b>15,295,404</b>	<b>954,774</b>



*Rivendell students playing Jenga*

**LONG-TERM DEBT (NOT AUDITED)**

	<b>Balance June 30, 2023</b>
General Obligation Serial Construction bond payable, interest at 2.98%, interest paid semi-annually, principal of \$330,000 due on November 15th of each year until 2024, originally borrowed \$8,000,000 on August 1st, 1999.	\$660,000
Vermont Municipal Bond Bank, bond payable, interest at 4.88%, interest paid semi-annually, principal of \$130,000 due on December 1st of each year until 2026, originally borrowed \$3,195,000 on July 26, 2001.	\$520,000
Vermont Municipal Bond Bank, bond payable, interest at 4.11%, interest paid semi-annually, principal of \$10,000 due on December 1st of each year until 2010, then \$5,000 due on December 1st of each year until 2022, originally borrowed \$120,000 on July 31, 2002.	-
<b>Total long-term debt</b>	<b>\$1,180,000</b>



*SME 2<sup>nd</sup> Graders show off their Jack-O'-Lanterns.*



*WES 3<sup>rd</sup> Graders make gingerbread houses.*

## DEBT SERVICE (NOT AUDITED)

Description	Total	NH (Orford)	VT (Unified)
State Member Percentage (FY '23 ADM)	100.00%	31.19%	68.81%
Debt Service Before Initial VT Aid	14,171,085		
LESS NH Portion FY '24 Distribution	4,420,551	4,420,551	
VT FY '23 Portion of Original Debt Service	9,750,534		
LESS Initial VT Construction Aid	2,856,085		
VT FY '24 Portion of FY '24 Distribution	6,894,449		6,894,449
State Share of Debt Service After Initial Aid	<b>11,315,000</b>	<b>4,420,551</b>	<b>6,894,449</b>
	100.0%	39.068061%	60.931939%
Bond Interest	<b>40,000</b>		
Rivendell Bond Principal	<b>460,000</b>		
FY '23 Budgeted Debt Service	<b>500,000</b>	195,340	304,660



*Academy assembly*

## FOOD PROGRAM FY'25 (NOT AUDITED)

Not Including Commodities and Depreciation			
		FY24 Budget	FY25 Budget
Operating Revenues			
	Sales	10,500	10,500
Total Operating Revenue		10,500	10,500
Operating Expenses			
	Salaries	115,891	131,491
	Employer Provided Benefits	42,682	59,592
	Food & Supplies	117,700	151,000
	Software	6,200	6,200
	Dues	300	300
		282,773	<b>348,583</b>
Operating Income (Loss)		(272,273)	(338,083)
Federally Funded Non-Operating Income			
	VT State Sources	5,500	6,400
	NH State Sources	-	-
	Federal Sources	219,000	275,000
Total Federally Funded Non-Operating Income		224,500	281,400
Income (Loss) Before Transfer		(47,773)	(56,683)
Food Service Tax Assessment		47,773	<b>56,683</b>
Net Income (Loss)			-



*SME students at assembly*

## CONTINGENCY FUNDS (NOT AUDITED)

---

### Repair and Maintenance Contingency Reserve Fund

Balance as of July 1, 2020	62,671
FY '20 Warrant Article Appropriation	40,000
FY '21 Warrant Article Appropriation	30,000
FY '22 Warrant Article Appropriation	48,000
FY '23 Warrant Article- Academy Roof	100,000
FY '23 Warrant Article - Generators	120,000
FY '24 Warrant Article Appropriation	50,000
FY '24 Warrant Article - Academy Roof	50,000
FY '24 Warrant Article - ADA Upgrades	60,000
FY '24 Warrant Article - Security Upgrades	40,000
FY '24 Warrant Article - Match Theatre Grant	44,000
Balance of transfers	644,671
FY20 Expenditures	44,640
FY21 Expenditures	26,673
FY22 Expenditures	69,593
FY23 Expenditures - Academy Roof	115,855
FY23 Expenditures - Grease Trap & Water Heater	27,112
<u>FY24 Expenditures through January 2024</u>	
Academy Roof	49,850
ADA Upgrades	47,792
Security Upgrades	7,924
Theatre Lighting	41,411
Balance of Expenditures	430,850
<b>Available Balance as of 1/31/2024</b>	<b>213,821</b>
*Committed Balance for Warrant Articles = \$151,168.03	
*Committed Blance for General Capital Repairs = 62,652.86	

### Technology Contingency Reserve Fund

Balance as of July 1, 2020	-
FY '20 Warrant Article Appropriation	20,000
FY '21 Warrant Article Appropriation	20,000
FY '22 Warrant Article Appropriation	20,000
FY22 Federal eRate Reimbursement of PY Fund Expenditures	17,861
FY23 Federal eRate Reimbursement of PY Fund Expenditures	19,842
FY24 Federal eRate Reimbursement of PY Fund Expenditures	8,626
Balance of transfers/inflows	106,329
FY21 Cable Project	35,450
FY22 Cable Project	9,818
FY23 Cable Project	12,280
FY24 Cable Project	33,963
Balance of Expenditures	91,510
<b>Available Balance as of 1/31/2024</b>	<b>14,819</b>



## STUDENT ENROLLMENT: 1/31/24

School	PreK	K	1 <sup>st</sup>	2 <sup>nd</sup>	3 <sup>rd</sup>	4 <sup>th</sup>	5 <sup>th</sup>	6 <sup>th</sup>	7 <sup>th</sup>	8 <sup>th</sup>	9 <sup>th</sup>	10 <sup>th</sup>	11 <sup>th</sup>	12 <sup>th</sup>	Adult	TOTAL
Rivendell Academy								27	32	34	35	42	27	35	1	233
Samuel Morey Elementary	26	15	17	12	12	12	20									114
Westshire Elementary	15	11	12	10	9	11	6									74
<b>TOTAL</b>	<b>41</b>	<b>26</b>	<b>29</b>	<b>22</b>	<b>21</b>	<b>23</b>	<b>26</b>	<b>27</b>	<b>32</b>	<b>34</b>	<b>35</b>	<b>42</b>	<b>27</b>	<b>35</b>	<b>1</b>	<b>421</b>

140 NH Students & 281 VT Students

### HOMESCHOOL STUDENTS

Homeschool Students	K	1 <sup>st</sup>	2 <sup>nd</sup>	3 <sup>rd</sup>	4 <sup>th</sup>	5 <sup>th</sup>	6 <sup>th</sup>	7 <sup>th</sup>	8 <sup>th</sup>	9 <sup>th</sup>	10 <sup>th</sup>	11 <sup>th</sup>	12 <sup>th</sup>	TOTAL
Rivendell Academy							1	1	2	4	4	4	5	21
Samuel Morey Elementary		1		3		1								5
Westshire Elementary				2										2
<b>TOTAL</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>28</b>

### STUDENTS BY TOWN OF RESIDENCE

Students by Town of Residence as of 1/31/24				
	SME	WES	RA	TOTAL
Fairlee	50	2	69	121
Orford	58	1	66	125
Vershire	2	37	39	78
West Fairlee	3	30	37	70
Corinth			1	1
Piermont			4	4
Warren			11	11
Bradford		1	4	5
Barre				
Chelsea		2		2
Coventry		1		1
Washington				
Topsham			1	1
Newbury	1		1	2
<b>TOTAL</b>	<b>114</b>	<b>74</b>	<b>233</b>	<b>421</b>

### PROJECTED ENROLLMENT

Year	Elementary (PreK-5)	Grades 6-12	Total
2021-2022	207	239	446
2022-2023	197	243	440
2023-2024	233	188	421
Projected 2024-2025*	183	223	406

\*count does not include 17 waitlisted PreK students

## REPORT FROM THE SUPERINTENDENT

---



*Barrett Williams*

Rivendell Interstate School District is in a period of transition, marked by significant milestones and a collective effort towards the advancement of our educational mission. Despite the challenges we face, our commitment to academic excellence remains unwavering. Members of the board, community, parents, faculty, and staff continue to collaborate in the development of our strategic plan, which will help chart our course toward excellence, equity, and continuous improvement.

Throughout this year's budget process, Rivendell gathered input from administrators, faculty, staff, parents, and community members. The continued involvement of these various stakeholders is a priority of the administration as we consider how to best align financial resources with organizational priorities and student success.

Amidst change, we strive to honor Rivendell traditions that serve as a source of identity, continuity, and shared experiences. The challenges we are facing with declining enrollment, teacher

attrition, and increased student needs fortify our resolve to persist while acknowledging room for growth and improvement.

Fortunately, we have a dedicated school board, an incredibly talented staff, and an enthusiastic and caring cohort of school community partners whose commitment to high quality education and fiscal responsibility are unrivaled. This commitment will help to sustain our work in the coming years as we examine our Articles of Agreement to align with best practices, conduct a cost audit for each of our schools, and engage in a feasibility study to determine space and resources throughout the district.

I hope to see you at the Annual Meeting and welcome in advance any questions you may have about our budget process.

Please feel free to call or email me at 603-353-2170 x2102 or [bwilliams@rivendellschool.org](mailto:bwilliams@rivendellschool.org)

Respectfully submitted,

Barrett Williams  
Superintendent



*WES students at the Tunbridge Fair*

## RIVENDELL ACADEMY REPORT

---

At Rivendell Academy, we celebrate another year of remarkable achievements and educational adventures, demonstrating our unwavering commitment to fostering a nurturing and enriching learning environment. Here's a snapshot of the significant milestones and initiatives that have shaped the past year:

**Cultural Exchange:** October 2023 saw our community warmly welcoming 26 French students, fostering an enriching cultural exchange that broadened perspectives and deepened international understanding. This spirit of global connection was further exemplified by the American Exchange project.

Last summer, four Rivendell Academy seniors participated in this unique program, traveling to diverse parts of the country for a week-long immersive experience. This initiative not only promotes cultural awareness but also fosters a sense of national unity and understanding among our youth. The upcoming summer promises to expand these horizons further, with nine students slated to explore cities such as Los Angeles, Salt Lake City, New Orleans, and Denver. Rivendell Academy will reciprocate this enriching experience by hosting students from across the U.S., inviting them to discover life in the Upper Valley. This program, offered entirely free to students, underscores our commitment to broadening educational experiences beyond local and national borders.

This winter, Ms. Rizos deftly pivoted when the original Spanish language trip to Ecuador had to be modified due to political unrest. Students will now be visiting Bolivia in the spring and have the opportunity to live with host families, practice their language skills, and experience a unique culture.

**Innovative Learning through Play:** Highlighting our innovative approach to education, the 6<sup>th</sup> Grade Game Night was a resounding success. Students designed board games that cleverly encapsulated their understanding of industrialization and sectionalism in the early 1800s, an engaging method that delighted families and showcased the depth of our students' learning.

**Exploring Science Beyond the Classroom:** The 9<sup>th</sup> grade biology class's upcoming field trip to the DH Cancer Center epitomizes our hands-on learning philosophy. There, students will delve into the intersection of basic biology and cancer research, complemented by a practical forestry excursion with forester Marcus Bradley to study chestnut trees. Our older students had the invaluable opportunity to explore human physiology and marine biology through visits to Dartmouth Medical School's Anatomy Lab and Lake Morey, respectively.

**Community Engagement and Leadership:** The National Honor Society's activities, including their retreat, new member induction, and the Annual Christmas Recycle Free Shop, reflect our students' leadership and commitment to community service. The Rivendell Food Bank's launch in December 2023, powered by a generous grant and community support, stands as a testament to our collective spirit and dedication to making a tangible difference.

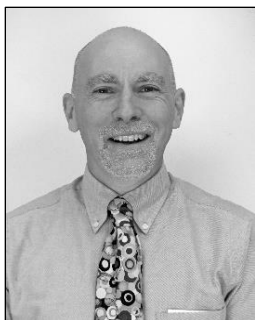
**The Arts as a Cornerstone of Education:** Our calendar is filled with vibrant theatrical productions, from "The Lion, the Witch and the Wardrobe" to the anticipated springtime delight, "Nice Work If You Can Get It." The installation of new theater lighting further enhances our capacity to bring stories to life on stage. Our 6<sup>th</sup> graders brought "The Jungle Books" to life, an experience that was as educational as it was transformative, affirming the power of storytelling and performance.

**Educational Journeys and Future Scientists:** With trips planned for scientific exploration in the Southwest and an eclipse viewing field trip on April 8<sup>th</sup>, our students are set to expand their horizons further.

At Rivendell Academy, our journey through the past year reaffirms our dedication to not just academic excellence but to nurturing confident, creative, and socially responsible individuals. Our vibrant community, innovative teaching methods, and the myriad of opportunities for engagement and exploration are what make Rivendell Academy truly exceptional.

## SAMUEL MOREY ELEMENTARY PRINCIPAL REPORT

---



Steven Lindemann

Thirty years ago, when I was a student teacher, I remember that every classroom in the school had the bumper sticker of the African proverb “It takes a village to raise a child” tacked on the wall. As I reflect on my almost five years as the Principal of Samuel Morey Elementary School (SME), I realize how often I have observed that proverb in action at SME.

It is obvious that we have a dedicated group of teachers and support staff at SME that focus on meeting the needs of the “whole child.” The classroom teachers continue to improve their literacy instruction by working collaboratively with their Westshire Elementary School (WES) colleagues and our literacy consultants, Partnerships in Literacy and Learning. Fourth grade teacher Chris Cassell annually has his class involved in an art appreciation program at the Hood Museum of Art and a Shakespearean production with Northern Stage. Miranda Lamberton, Andy Stevenson, and Chris Cassell have participated in the Montshire Museum of Science’s Teacher Leader Program to enhance their science instruction. Physical Education teacher Kristina Claflin continues to offer an exciting array of activities for our students, including a new traverse climbing wall, the American Heart Association’s Kids Heart Challenge, her annual Field Day (complete with the ever popular “Bouncy House”) and Spirit Week. Art teacher Tanya Libby had all the students participate in creating and painting a vibrantly designed and colorful sign at the main entrance that greets visitors. I am grateful that our fifth-grade students can attend the Hulbert Outdoor Center with their WES counterparts twice a month throughout the school year to learn about the natural environment while also practicing team-building skills through activities such as a high elements ropes course. Besides supporting our neediest students, our support staff, led by Jean Daly and Jody Mace, help run our after-school program (After the Bell) and annual summer program.

Besides academic learning, Guidance Counselor Ann O’Hearn focuses on supporting the social-emotional learning (SEL) of our students by meeting

with students individually or in her group “lunch bunch” meetings. She also has been pivotal in getting Little Rivers Behavioral Health to offer services at SME. She works closely with Tom Buzzell, our Student Support Specialist, to help make SME a safe and respectful learning environment. Tom uses the Trout in the Classroom program to help him make connections with students as we raise brook trout from eggs for release in local streams. Both Ann and Tom believe that every SME student should feel that they have **at least** two trusted adults in the school that they can turn to. I am grateful that Superintendent Williams had the vision to implement our Expedition Classroom three years ago with Dr. William Ketterer to help students find academic success while also helping their SEL. Meanwhile, SME Nurse Melissa Storms and former SME Nurse Jessica Gould not only helped us navigate safely through a pandemic, but they have implemented an annual flu clinic, as well as a vision and hearing clinic for all students, and they have helped students access dental care by coordinating with a school-based dental care van. Plus, they coordinate CPR, AED and first aid training for staff.

Although it has been a challenging time educating our children during, and after, the disruption that COVID-19 brought to “business as usual”, I am grateful that SME was able to use the American Rescue Plan Elementary and Secondary School Relief (ARP ESSER) funds to allow us to hire Tom Buzzell and Farm to School Coordinators Beth Roy and Katie Cole. The ESSER funds have been a game changer because Beth and Katie have been instrumental in working with our cook, Sue Ricker, to improve our food options by having our menu contain local beef and produce. They have also used our Grow Lab to start many of the plants for our newly constructed enclosed vegetable garden from seed. They have also saved the school a hefty sum of money by working with RISD Director of Operations Jamie Bourn to construct a composting bin system that is now run with the assistance of our fifth-grade students. Beth also wrote a grant to allow us to finally have an oven that is reliable and fully functional at a significantly reduced cost. Beth and Katie work closely with our faculty to help students understand food systems and the natural world through weekly

activities. Their efforts, along with the recently passed Universal School Meals Act, have helped eliminate the food insecurity that some of our students previously faced.

I want to take this opportunity to recognize the RISD Operations staff- Bruce Taylor, Greg Allen, Dustin Fillian, and Jason Ball. These gentlemen have transformed the appearance of SME during my tenure. They have painted the classrooms and the SME Main Office, built compost bins and gardens, fixed the potholes that drove parents crazy, filled the holes on the outside building walls, built our Ga-Ga Ball Pit, put in a new playground structure, and of course kept the building safe and clean during and after the pandemic. SME looks like a school the RISD community can take pride in.

In closing, I would like to recognize the parents who have volunteered their time to support our All-School Hike, our ski program, our “Garden Party” to improve the SME grounds, and those parents who have provided moral support of the teachers and staff through their baking, cooking, and fundraising. I particularly want to thank SME parent Brooke Gladstone for all the hours she spent substituting for absent teachers and staff in recent years, SME grandparent Jaci Allen and her crew of UVM Master Gardeners for maintaining our beautiful flower beds, and former parent Sarah Jones for being the warm and welcoming presence that she is daily as my Administrative Assistant. Thank you, RISD stakeholders, for showing that it does indeed take a village to raise a child.

Respectfully submitted,  
Steven Lindemann



*SME 2<sup>nd</sup> Graders on the First Day of School*



*1<sup>st</sup> Graders at Samuel Morey*

## WESTSHIRE ELEMENTARY PRINCIPAL REPORT

---



Sara Rose

Strong, shared values build a strong culture.

We were gifted shared professional time in June of the '22-'23 school year to reflect on our work together over the year, my first as principal. The focus for this reflection was rooted heavily in the concept of shared values. There are written districtwide values in our vision and mission statements, but how did those translate to lived values here at Westshire? This time for reflection gave us a chance to name what we hold dear as professionals attempting to live into the Rivendell mission. We named values that aligned clearly with our collective purpose, students. We love and care deeply for our students and families at Westshire; we lean into positivity, compassion, caring, and flexibility. We are supportive and understanding and strive for unity. While I don't believe in perfection, I do believe we worked hard to uphold these values and that there was a commitment to cultivate those values together over time and through intentional action.

The values we identified were tested this year as we have all had to lean into them to support each other and our students through a year rife with transition. We have been joyfully supporting many of our colleagues as they welcomed new additions to their families. With leave on the horizon for several colleagues throughout the year, staff have stepped up to creatively support students and to offer as seamless a transition as possible. There is not one person in our building who doesn't take on multiple roles to support the greater good; for that, I am deeply grateful. The amount of transition we've experienced could render any organization paralyzed, yet we have demonstrated resilience. I see the resilience in the rich programming we are offering our students.

Deeply rooted and new traditions continued this year. We held a trip to the Tunbridge Fair, an all-

school hike, and a fabulous Harvest Lunch to honor local Veterans. We were able to pull off a winter concert despite the difficulty we've had acquiring a music teacher. There is discussion of a spring concert in the same format and the buzz is already building among students. We held a fall festival that honored seasonal delights: pumpkin carving, fresh pressed apple cider, and cider donuts. We took an afternoon in December to create gingerbread houses with buddy classes. Fourth and fifth graders are working hard to fundraise for their trip to Boston in late spring. The Farm to School program enriches learning in every classroom and for all students. Beth and Katie support monthly taste tests, awesome learning in the forest classroom, cooking with students, and many other opportunities that bring us closer to nature. We are forever grateful for all that they bring to our teaching and learning.

The commitment to our forest classrooms was tested this year, and in the name of resilience, we forged on. With the help of families, we cleaned and prepared our treasured spaces for students after a summer of unreal flooding. Students and staff took pride in rebuilding and reconnecting with their classrooms in the woods, only to have them swept away again by flooding in December. Still, they all forged on in honor of this truly loved tradition. We'll see what the spring brings for outdoor learning and rebuilding. The rich learning ahead is exciting.

We have also committed time to grow as educators. More time was spent this year with our Samuel Morey colleagues to develop writing units with help from Partners for Literacy Learning. We've connected as a whole district to foster deeper, district-wide learning around Critical Explorations and project-based learning. With the creation of the SPDG (Staff and Personnel Development Grant) committee, involving administrators and elementary teaching representatives, we have spent time and energy thinking about our curricular and teaching needs in math. I'm looking forward to where this work will lead as math is an area of need.

When it comes to teaching and learning, my hope for Westshire is to build a strong community of learners among the staff characterized by curiosity, vulnerability, growth, and joy. Despite all that this talented and devoted staff have on their plates, they are working with me to create just such a culture. We have begun peer coaching observations where a small group of us watch a colleague teach and offer feedback. While a bit scary at first, this type of activity has a profound impact on teachers and teaching, and I hope to continue to grow this practice as a cornerstone of the culture at Westshire. We're off to a great start.

I would like to offer my deepest gratitude to the people who make Westshire the mightiest little school and a wonderful place to teach and learn. To our students, you bring joy, energy, spirit, and kindness to our days. To our families, your support enables us to be our best. We could not do the work we do without you. To our support staff and teachers, your dedication and willingness to be everything these students need, and more, is humbling. I am deeply honored and privileged to work alongside you

and to learn and grow with you. Thank you for all you have done this year to center students and our values.

Humbly,

Sara Rose

Westshire Principal



*3rd Graders enjoy Forest Friday at WES*

## DIRECTOR OF SPECIAL EDUCATION REPORT

---



*Caryn Hastie*

The transition to Rivendell has been wonderful, and as I enter my fifth month as the Special Education Director, I would personally like to thank the district office, my special education team and related service providers for their support. The welcome I have received has provided me a glimpse of the strong community connections at Rivendell.

The special education team at Rivendell consists of incredible individuals who support each other with intent and that always consider the needs of our students first. The collaboration between teachers, learning coaches, and providers ensures our students are accessing high quality special education and related services.

As I immerse myself further in Rivendell, I reflect on the three goals I set for this school year: compliance, data driven decision making, and relationships. As a new member to this community, my top priority is to form meaningful and trusting relationships with students, families, and colleagues. I have an open-door policy with the hope that my teachers and families of special education students feel supported and able to work together toward solutions.

As the nationwide shortage of teachers and personnel continues, we at Rivendell have not been exempt from the effect of staff turnover and shortages. We continue to work together to support each other through these times and reinforce our purpose, our students, and their individualized needs.

One such way we have been able to do this is through Medicaid reimbursement, which helps to meet the needs of all Rivendell students. I would like to personally thank Angel Parkin for her commitment to increase the funding received by the district.

For the 2022-2023 school year, we were reimbursed over \$88,000, our highest in Rivendell's history! Our

goal is to exceed that amount for the 2023-2024 school year.

I am so grateful for the opportunity Rivendell has given me to grow into this leadership role. The Rivendell community is unique and supportive, and I look forward to a successful year full of Raptor Pride!

Respectfully submitted,

Caryn Hastie



*Westshire students on a walk in the woods*



## DIRECTOR OF OPERATIONS REPORT

---



*James Bourn*

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

It has 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 school 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 another busy year here at RISD, and just like previous years, our goal remained and will continue to remain ensuring our buildings stay safe and functional for our students and staff. Along those lines, were the issues surrounding, ADA (American with Disabilities Act) accommodations. I'm happy to announce that at the academy, we successfully installed and/or replaced new automatic door openers to the academy building and the District Office/middle school. We are in the process of converting bathrooms on the top and bottom floors of the academy to be more efficient for students and staff requiring more accommodating facilities.

However, this year has not been without its challenges in our efforts to make our buildings more accommodating. Our elevator at the academy broke down completely, and we are in the process of getting a new platform lift for the stairs and replacing our elevator with a new shaft lift. Our goal in this is so we have redundancy in case of one or the other needing service. I want to thank our staff for being so understanding through this process and for going above and beyond to help mitigate some of the challenges not having an elevator has caused.

On that note, I want to reassure everyone that the Ops team will remain steadfast in our commitment to maintaining our facilities, to keep them functioning properly and safely for our students and staff.

Thank you all for the support. The Ops team looks forward to a successful year.

Respectfully submitted,

James Bourn



*Kindergarteners at Samuel Morey*

## DIRECTOR OF INFORMATION TECHNOLOGY REPORT

---



*Matthew Joska*

As time passes, technology improves, allowing for greater benefits for everything we do. We've taken on a few large-scale technology improvement projects. These projects take careful research, planning, and time. Through shared responsibility and teamwork, we are achieving our objectives while controlling costs.

We are working on three major projects. Network firewalls and access points are being upgraded, configured, and deployed throughout the district. These are significant improvements to our current system that will allow for greater network security, performance, and reliability. Last summer, we learned that the Vermont AOE will no longer support data reporting from our current Student Information System (SIS). We are now in the process of transitioning to the PowerSchool SIS, which is the most used SIS in Vermont. This will allow for streamlined data collection, reporting, and communications with district parents. Utilizing multi-factor authentication and single sign-in will improve security and accessibility. Lastly, we are in the process of upgrading our district building security systems. This includes a new camera system for Rivendell Academy and new door access controls at all three schools. Cameras will have greater coverage and resolution. The police department will have ready access in case of an emergency. Our new door systems will allow greater control over who has access to our buildings. Most of the funding for the network and building security projects will be covered through E-Rate as well as federal and state grants.

Last summer brought the end to Gabi Martinos' long and accomplished career as Technology Integrator and Web Master for the district. We're truly grateful to have benefited from her intellect, exceptional work ethic, and remarkable character. We're fortunate to have filled her position with Kristina DeSimone. In addition to being a Technology Integrator, Kristina serves the district as our Digital Media Specialist. Nick Pryer continues to serve the district's tech support needs. Kerry Browne continues in his role as Digital Culture Leader. We

are grateful for our vendor support and the support of our board and community members. We are grateful to the business office for finding creative ways to procure project funding and for those who contribute to the projects. By working together, we can achieve great things!

Respectfully submitted,  
Matthew Joska



*6<sup>th</sup> Grade Game Show at Rivendell Academy*

## 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 of the children in the classroom. This leads to having 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 from Samuel Morey and Westshire were fortunate enough to attend the 2023 Vermont Association for the Education of Young Children (VTAEYC) conference. This is a wonderful opportunity to network with other Early Childhood Educators around the state. The VTAEYC conference is geared towards Early Education and helping teachers stay current in developmentally appropriate practices. Our preschool staff enjoy learning new ideas from presenters and colleagues in our field.

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's outdoor classroom in the winter. During our time outside, we build on cooperative play, gross motor skills, science and nature-based learning, observation skills, math, and cooking skills. Our registration for next year is projected to increase significantly, and we are working towards reopening a second classroom. This would allow an additional 12-15

students to access quality education through our program.

Samuel Morey Preschool utilizes the Forest Classroom at Rivendell Academy on Tuesdays in the fall and spring. Parents drop students off at the academy, and we spend the morning in the forest working on cooperative play, exploration, fire safety, cooking, critical thinking, and gross motor skills. In our classrooms we have been exploring a variety of topics such as pumpkins, apples, winter weather, community helpers and winter animals, just to name a few. Each month we try to learn about topics that are meaningful and engaging to preschoolers, while incorporating typical academic skills, such as literacy and mathematics.

Both Samuel Morey and Westshire preschools have received funding from the Act 76 grant to help with resources, professional development, new equipment, and possible extended learning opportunities. A huge thank you to Leslie Berger, the Director of After the Bell, for filling out the grant application and helping us navigate how the money can be spent.

Both Westshire and Samuel Morey classrooms are projected to be fully enrolled. Looking ahead, we are already actively engaged in the enrollment process for the 2024-2025 school year. We anticipate and very much look forward to the continued growth of our programs.

Samuel Morey and Westshire Preschool Team

## FARM TO SCHOOL/OUTDOOR EDUCATION REPORT



*Elizabeth Roy*

We are in the second full year of our new outdoor education and farm to school programming across the district, and it has been a year filled with growing, cooking, tasting, exploring, and learning together. Our food service staff continue to work

hard to deliver healthy, delicious meals daily. We are now spending 7% of our food budget on local products. From beef and cheese to lettuce and tomatoes, local foods are finding their way onto our students' trays, and the students seem to be eating it up. These changes to the menu and purchasing have caused an 11% increase in the participation rate of all our meal programs over last year, which means that more students are nourished and ready to learn.

We continue to focus a lot on cooking and food education in our farm to school programming. We run monthly taste tests at both the elementary schools. These taste tests highlight local produce and give students a chance to try new foods together. We also see a lot of cooking happening in our outdoor classrooms. We work with students to try new recipes that go beyond the traditional campfire foods. From soup to eggs to pancakes all students have a chance to help prepare food for their classmates and share a meal together. At the Academy, we started a Jr. Iron Chef Club. This is an afterschool club that focuses on a different cooking skill each week. Students have learned knife skills, bread baking, cake decorating and meal planning. At the end of the year, the students in the club cooked a full meal for their families. A huge thank you to Carol Perkins at the Academy for being our lead chef in our cooking adventures!

We had a very busy year in the gardens! This spring, we built a new garden space at Samuel Morey Elementary with a beautiful fence and drip irrigation. The first year growing in this space was a huge success. We had beautiful crops of tomatoes, potatoes, carrots, and sweet potatoes, as well as a beautiful array of flowers to brighten the outdoor space. We could not have completed this monumental task without the help of Greg Allen and Bruce Taylor, our fabulous maintenance staff. Thank

you for making the garden project a reality. Greg and Bruce also rebuilt all the garden beds at Westshire Elementary School. These beds are now much more beautiful and sturdier. Katie Cole, our Outdoor Education and Farm to School Assistant Coordinator, was the magic that made all our garden spaces flourish this year. Katie worked tirelessly to design and grow the amazing flowers and produce that the students and staff get to enjoy. We brought in over \$2,200 worth of food grown in our school gardens and greenhouse into our school lunches and snacks. In conjunction with our gardening efforts, we also now have composting programs at all three schools, and we should be able to use our own compost on our garden beds this coming spring.

Our outdoor education programming stands by the belief that "nature makes kids healthier, happier, and smarter." We understand that nature play has been shown to influence children's cognitive development by promoting attention skills and short-term memory. Learning outdoors has been shown to provide academic benefits both during and after lessons. Across our district, our students have opportunities to learn outside. We have established outdoor classrooms that all the grades can access, but this past summer, our spaces at Westshire were affected by the summer flooding. Most of our spaces were turned into running streams, causing our sitting stumps, fire pits and equipment to be washed downstream. This current year, we are rebuilding and finding new places to hold our outdoor classrooms. Our teachers are encouraged to take their teaching and learning out of the structure of the classroom through continued professional development and support from our outdoor education staff. Both elementary schools celebrated our local trail by participating in our all-school hikes.

Thank you to all the parent volunteers that made these hikes possible. Thank you to our administration, staff, and families. We could not have continued to grow and develop our programming without your support and passion for the work. It is my honor and privilege to serve this district and community.

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.

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.

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.

<b>STUDENT STATISTICAL INFORMATION</b>		08/25/21 – 01/31/22	8/25/22 – 01/31/23	8/25/23 – 01/31/24
Absences (Students with over 10 absences)	Rivendell Academy	59	65	51
	Samuel Morey Elementary	29	26	14
	Westshire Elementary	27	18	13
Disciplinary Referrals	Rivendell Academy	212	197	67
	Samuel Morey Elementary	152	23	25
	Westshire Elementary	8	0	8
In & Out of School Suspensions	Rivendell Academy	36	46	38
	Samuel Morey Elementary	7	4	7
	Westshire Elementary	2	3	0
Extra-Curricular Participation	Rivendell Academy	60%	61%	65%
	Samuel Morey Elementary	34%	63%	65%
	Westshire Elementary	48%	43%	50%
Graduations	Rivendell Academy	<b>2021</b> 87%* 28 of 32***	<b>2022</b> 77%* 23 of 30****	<b>2023</b> 86%* 18 of 21****

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

*\*\*4 of the 28 are 5<sup>th</sup> year students, \*\*\*7 of the 30 are 5<sup>th</sup> year students and \*\*\*\*3 of the 21 are 5<sup>th</sup> year students*

### SAT (COLLEGE BOARD) RESULTS FROM RIVENDELL ACADEMY

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
N = 19	Class of 2024	CR 555	M 556
	Vermont State Average 2023	563	536
	National Average 2023	520	508

### ACT RESULTS FROM RIVENDELL ACADEMY

No students took the ACT from the Class of 2024

## 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 2<sup>nd</sup> 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
37	2019	91%
Due to COVID-19 pandemic no scores to report		
10	2021	60%
28	2022	40%
20	2023	35%

### VTCAP RESULTS

Grades	Content Areas	Students	Level 1	Level 2	Level 3	Level 4	Scale Score
3	ELA	27	7% (2)	41% (11)	19% (5)	33% (9)	1739
	Math	27	7% (2)	41% (11)	44% (12)	7% (2)	1748
4	ELA	27	30% (8)	33% (9)	22% (6)	15% (4)	1717
	Math	27	33% (9)	37% (10)	26% (7)	4% (1)	1698
5	ELA	27	22% (6)	15% (4)	48% (13)	33% (9)	1769
	Math	27	15% (4)	30% (8)	26% (7)	30% (8)	1772
	Science	27	15% (4)	19% (5)	48% (13)	19% (5)	1756
6	ELA	31	26% (8)	45% (14)	26% (8)	3% (1)	1681
	Math	31	45% (14)	29% (9)	16% (5)	10% (3)	1700
7	ELA	33	9% (3)	48% (16)	27% (9)	15% (5)	1728
	Math	33	39% (13)	9% (3)	36% (12)	15% (5)	1714
8	ELA	32	9% (3)	16% (5)	38% (12)	38% (12)	1771
	Math	32	28% (9)	38% (12)	34% (11)	0% (0)	1705
	Science	31	13% (4)	48% (15)	39% (12)	0% (0)	1741
9	ELA	40	28% (11)	28% (11)	30% (12)	15% (6)	1748
	Math	41	20% (8)	39% (16)	27% (11)	15% (6)	1741
11	Science	34	26% (9)	24% (8)	50% (17)	0% (0)	1745

**FY 23 State Test Information:**

- Aggregate results are preliminary and have not been reconciled with the end-of-year student enrollment censuses. After those data sources are reconciled, the results will be finalized and shared via the State report card. Aggregate results are not expected to change more than 1%.
- The VTCAP is a new assessment with a unique scale score range. The lowest possible score on the VTCAP is 1500 and the highest possible score is 2000. We ask that you refrain from making direct comparison between the VTCAP and the Smarter Balanced assessments at this time. A linking study is currently being conducted that will statistically link the two assessments. The linking study will result in a concordance table, which can be used to compare scores on the VTCAP and Smarter Balanced assessments. AOE will share the concordance table with LEAs when available.

**MINUTES OF THE ANNUAL  
MEETING OF THE RIVENDELL  
INTERSTATE SCHOOL DISTRICT**

Held on March 21, 2023

The Annual Meeting was held in the gymnasium of Rivendell Academy in Orford, NH. Voters of Orford, NH, Fairlee, West Fairlee and Vershire, VT met for the purpose of holding the Annual District Meeting of the Rivendell Interstate School district pursuant to Article IV.G of the New Hampshire-Vermont Interstate School Compact. Approximately 246 voters attended the Annual Meeting.

David Hooke, Moderator of the Rivendell Interstate School District, called the meeting to order at 6:30 p.m. Mr. Hooke asked that those present stand for the Pledge of Allegiance. Mr. Hooke read the Warrant, reviewed the meeting and voting procedures, Robert's Rules, and stated that the polls were opened at 6:00 p.m. and would remain open for one-half hour following the completion of business under the other articles. Mr. Hooke thanked all for their attendance and explained that this is the first in-person meeting since 2019. Mr. Hooke asked if there were any members of the press attending the meeting – Alex Nuti-de-Biasi - Journal Opinion, was recognized.

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

Kathy Hooke, Chair, led a round of Board and administration introductions. She recognized the staff of the District and thanked them for their service. She also spoke to the process of returning to democracy in action and shared appreciation for all in attendance.

**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?**

The article was moved and seconded. Hooke shared a PowerPoint presentation that outlined how this level-staffed budget meets the educational needs of our students with no reduction in staff, and how it, 1) supports families and students, 2) maintains enrichment curriculum, 3) supports project-based learning, 4) provides social emotional learning, and 5) academic support. She spoke of student achievements and activities which represent the many ways our teachers go above and beyond.

Bruce Lyndes (Fairlee) spoke about the budget being bloated and asked for clarification about the details of the current union contracts. Nate Thames responded that the Board engaged in negotiations with both units with a settled increase of 10% for support staff in FY'23 and FY'24 and a 7% increase in FY'23 and 8% increase in FY'24 for teachers over the previous year's salary.

Lyndes asked how many members of the board are teachers and stated that there needs to be a compromise between the wants of the teachers and the public's ability to pay. Jason Knowles responded that we started behind in teachers' salaries and the District needs to be competitive with other districts to attract new skilled teachers. Hooke added that we need to match the inflation rate in order to give teachers an actual cost-of-living increase and that the teacher pay scale is still pretty low. Teachers are leaving the profession in droves, and it is the fair thing to do for our teachers and students. Lyndes further commented on the declining enrollment. Mark Blanchard (Orford) stated that we are a rural, small population which costs more for education, but there are many good things to attract individuals to this area and emphasized the importance of maintaining a good environment for our students. Another individual added that we need to consider what we want for the future of our students and not the taxes. Cathy Eastburn (Orford) spoke about decreasing graduation rates, the high rate of disciplinary referrals, and the lack of some academic offerings. She felt that teachers should be paid, but it is too much to raise their pay in one or two years. Sandra-Smith Ordway (Fairlee) voiced concerns about the budget and stated that it comes to a point where people cannot afford it. She spoke about student/staff ratios and, while not disputing that teachers deserve fair pay, said the concentration needs to be on how we are staffing to improve those ratios. Ordway also asked about the high number of homeschooled students. Hooke said we need to do a better job at connecting with our homeschool families but feels the increased number may be a result of the pandemic. Hooke added that multiage classrooms have been discussed and the Board needs to be thinking long-term and intentionally about this and other possible grade configurations. She said strategic planning is a high priority for the Board. Ben Hooke (Vershire), Rivendell student, stated that Rivendell teachers are really, really good and that they are not just showing up for a paycheck. He added their work is challenging. Charles Smith, Jr. (Orford) asked if the Board has worked with each town's planning board/selectboard on a plan with the school board. He also was concerned about the school report card showing data that Rivendell is well below state average in math and English language arts. Smith stated that the District should be proactive and looking for efficient alternatives to save on utilities, such as solar farms. Hooke responded that Honeywell did a full assessment of our schools and produced a proposal that could include solar panels, among other things. While the Board decided against the program at the time, it is still on the table for discussion. She added that historically, Rivendell students have outperformed state averages and outperformed other schools with similar demographic profiles, and while the performance numbers are concerning, they are not surprising during these turbulent times. David Ricker



added that because our student population is so small, the numbers can fluctuate wildly. Debra Kingsbury (Vershire) applauded the accomplishments of the school but is very concerned about the increased budget. She stated that we have the same number of staff and teachers we had when the enrollment was over five hundred students and that we have to keep the taxes somewhat stabilized. She asked the Board to do more planning and come back with an improved, lesser number. Kingsbury also inquired about the surplus from last year. Hooke stated the surplus was not represented anywhere because the Board is waiting for the external audit and is working with the local elected auditors on how to appropriate it. Regardless, it will come back to the taxpayers, and the Board will address it between now and June. The estimated surplus is approximately \$600,000 and is definitely enough to cover the additionally warned articles. Hooke mentioned that debt service is just at the point of being retired, and a different calculation rate for equalized pupils for the Vermont towns is scheduled to begin next year. Michael Galli (Fairlee) congratulated the Board for giving learning coaches a pay raise, adding that they have been grossly underpaid and work with the most challenging students in the District. He spoke of the impact of COVID on educating students and the interventions necessary to get them caught up. Galli spoke of the tie between special education costs and learning coaches, which is a cost you cannot mitigate. Keri Gelenian added that learning coaches do a tremendous job and provide interventions in the classroom to make it possible for teachers to teach everyone equitably in the same room, and it is what makes Rivendell special. John Durgin (Fairlee) stated that no one would argue teachers do not work hard and deserve to be paid what they are worth, but the budget needs to be reduced and it is not sustainable. He added that student enrollment is declining, but staffing remains the same. Durgin asked about the Board's long-range plan to keep the district unified as it stands now. Hooke responded that the budget is all about people, and if we want to make cuts that result in meaningful breaks in taxes, we are looking at cutting lots and lots of teachers. This would impact our students in an uneven manner. She fully agreed that the Board needs to be working on strategic planning. Cassia Kriezis (Orford) stated that the District has good intentions, and she has great respect for all educators, but it is not enough. Barb Griffin (Vershire) feels passionate about the budget and encouraged voters to vote yes. She stated that when comparing this budget to the 2021 budget the Vershire tax rate is almost identical. Students are getting a good education, and she thanked the Board for their work. Sean Cram (Vershire) stated that the school district was one of the deciding factors to move his family here, and it is what keeps them here. He said we are making an investment in our future with our children. Mark Blanchard (Orford) said there is a lot to be credited to the way Rivendell got

started, and that some of the reason why we have not progressed on things like solar or other ways to reduce overhead costs is because these non-classroom items were perceived by many of the public as spending money that was not on the classroom and, therefore, shouldn't be spent.

The question was called, seconded, and passed by voice vote.

Kingsbury asked for a paper ballot for the budget vote. This was moved and seconded by more than seven voters.

Total votes cast were 246, 134 voted yes, 111 voted no and 1 spoiled. Article passed.

**Article 5: Shall the voters of the District authorize the School Board to raise and appropriate the sum of \$50,000 to be placed in the Repairs and Maintenance Contingency Reserve?** The article was moved and seconded. Bonnie Strout (Vershire) asked if it was necessary to raise this money or could the surplus be applied to these separate articles. Hooke stated that this would have needed to be specifically worded in the warrant articles. James Bourn said allocation of these funds is intended for unforeseen issues, such as boiler replacement, repairing old HVAC equipment, etc.

The moderator asked if the voters were ready for the question. Article passed by voice vote.

**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?** The article was moved and seconded. It was asked if this is the same article that was passed last year for roof repairs. Bourn explained the intended purpose of this article is for roof repair over the Expedition Classroom section of the building.

The moderator asked if the voters were ready for the question. Article passed by voice vote.

**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 (ADA) upgrades at the Academy?** The article was moved and seconded. There was conversation about what upgrades are required. Bourn said an independent assessment of the Academy was completed and we were found ADA compliant; however, it was discovered that some upgrades are necessary to help facilitate ease of use for all students, so that all students are able to move around freely. Brian Stoudnour (Fairlee) stated that these are changes that are necessary to make the building accessible to all people.

The moderator asked if the voters were ready for the question. Article passed by voice vote.

**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?** The article was moved and seconded. Bourn explained the purpose of these funds is to support mitigation upgrades to help ensure our buildings are safer for students and staff, including cameras at the elementary schools and key fob access to doors.

The moderator asked if the voters were ready for the question. Article passed by voice vote.

**Article 9: Shall the voters of the District raise and appropriate the sum of \$44,000 to be placed in the Repairs and Contingency Reserve for upgrades to theater lighting equipment and installation at the Academy in order to obtain a matching grant?** The article was moved and seconded. Shay Perry (Orford) asked if this article needed to pass in order to get the matching grant. The grant amount has been predetermined. Ben Hooke (Vershire) is a member of the theater and stated that students care a lot about it, and the current lighting is really bad. Cami Buster (Fairlee) has been working with the theater group for twenty-two years and said this will provide a better experience for the students.

The moderator asked if the voters were ready for the question. Article passed by voice vote.

**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 sources which becomes available during the 2023-2024 fiscal year for their intended use?** The article was moved and seconded. Sandra Ordway-Smith (Fairlee) asked for an annual report of what the District applies for and receives from governmental or private sources.

The moderator asked if the voters were ready for the question. Article passed by voice vote.

**Article 11: To transact any other business which may lawfully properly come before the meeting.** Mark Blanchard (Orford) encouraged the Board to look into charitable organizations to raise tax deductible gifts to the schools. Jean Dyke (Orford), who manages the greenhouse at the Academy, reported receiving a \$500.00 grant from the Lion's Club for the greenhouse. D. Hooke shared a message of thanks from the board members for all the school bus drivers for their service.

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

The meeting was adjourned at 9:18 p.m.

Respectfully submitted,

Brenda Gray  
District Clerk, RISD  
March 24, 2023

Annual Meeting, March 21, 2023

Ballots were officially counted and tallied as below:

**Fairlee Board Member (3-year):**

**David Gagner – 48**

Write-in candidates (2), Blank (2)

Total Ballots – 52

**Orford Board Member (3-year):**

**David W. Ricker – 54**

**Charles Smith, Jr. – 44**

Write-in candidates (1), Void (1), Spoiled (3)

Total Ballots – 103

**Vershire Board Member (3-year):**

**Kathy Hooke – 45**

Write-in candidates (2), Blank (1), Spoiled (2)

Total Ballots – 50

**For At-Large Board Member, 1-year term:**

**Sara E. Day – 196**

Write-in candidates (8), Blank (21)

Total Ballots – 225

**For Moderator, 1-Year Term:**

**David Hooke – 208**

Write-in candidates (3), Blank (14)

Total Ballots – 225

**For District Clerk, 1 Year Term:**

Write-in candidates (22), Blank (203)

Total Ballots – 225

**For Treasurer, 1-Year Term:**

**Jonathan Sands - 193**

Write-in candidates (4), Blank (28)

Total Ballots – 225

**For Auditor, 3-Year Term:**

**Lillian G. Gahagan – 195**

Write-in candidates (1), Blank (29)

Total Ballots – 225

*Registered voters in the District – 2640*

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

All ballots and exit checklists are sealed and on file per request of the District Clerk at the Fairlee Town Clerk's Office, Fairlee, VT.

## LOCAL ELECTED AUDITORS REPORT for APRIL 13, 2024 ANNUAL MEETING

---

The Audited statements for the year ending June 30, 2023, and June 30, 2022, Single Audit and Management Letter Findings, have been provided to the LEAs. Below are our observations related to the 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 discussion topics:

1. The Certification of Plodzik & Sanderson, P.A.'s Audited Financial Statement for June 30, 2023 and June 30, 2022, Single Audit and Management letter Findings,
  2. The Audit Findings and Issues identified by Plodzik & Sanderson, P.A.,
  3. The Activities of the Locally Elected Auditors,
  4. The Status of implementing the Rivendell Review Committee's Findings, and,
  5. Future Considerations for the RISD Community.
1. The Certification of Plodzik & Sanderson, P.A.'s Audited Fiscal Years ending June 30, 2023, and June 30, 2022 Financial Statements

**Plodzik & 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 years ending June 30, 2023 and June 30, 2022. The June 30, 2023 audit will be the seventh year of PSPA services.

**Plodzik & Sanderson, P.A. (PSPA)** has examined the financial statements that collectively comprise Rivendell Interstate School District's basic financial statements for the years ending June 30, 2023 and June 30, 2022 and performed the additional procedures required to satisfy the Single Audit and 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.

Summary of Financial Positions. The Audit reports were signed on January 19, 2024 and March 15, 2023, and reported 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, Grants Fund, Food Service Program, and Student Activity Fund for the year in accordance with accounting principles generally accepted in the United States of America. The following tables summarize these financial positions.

SUMMARY OF RISD FUND BALANCE (FY 22 AUDIT)						
Classification	Instruction (GF)	Contingency (GF)	Grants	Food Service	Student Activity	Total
Non-spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	40,315	-	40,315
Committed	-	72,358	-	-	-	72,358
Assigned	-	-	-	-	63,180	63,180
Unassigned	796,015	-	-	-	-	796,015
<b>Net Balance</b>	<b>\$ 796,015</b>	<b>\$ 72,358</b>	<b>\$ -</b>	<b>\$ 40,315</b>	<b>\$ 63,180</b>	<b>\$ 971,868</b>
Unassigned Fund Balance as percentage of FY24 General Fund Expenditures:						5.70%
SUMMARY OF RISD FUND BALANCE (FY 23 AUDIT)						
Classification	Instruction (GF)	Contingency (GF)	Grants	Food Service	Student Activity	Total
Non-spendable	\$ 10,743	\$ -	\$ -	\$ 1,477	\$ -	\$ 12,220
Restricted	-	-	-	37,297	-	37,297
Committed	-	156,953	-	-	-	156,953
Assigned	-	-	-	-	76,324	76,324
Unassigned	1,482,346	-	-	-	-	1,482,346
<b>Net Balance</b>	<b>\$ 1,493,089</b>	<b>\$ 156,953</b>	<b>\$ -</b>	<b>\$ 38,774</b>	<b>\$ 76,324</b>	<b>\$ 1,765,140</b>
Unassigned Fund Balance as percentage of FY24 General Fund Expenditures:						10.35%

**Changes in Fund Balance.** The LEAs asked the RISD Administration to help explain the June 30, 2022 surplus of \$218,006 and the June 30, 2023 surplus of \$793,272. Note: These numbers exclude the Student Activity Fund.

Most of the FY22 surplus accrued in the General Fund. There was surplus of about \$177K in Revenues, while Expenditures nearly broke even. The major factors in this Revenue surplus were actual VT State Aid Grants \$288K and NH State Grants \$31K greater than expected, while Local Revenues, primarily for tuition from various programs, were \$142K less than expected. There also transferred \$55,552 to the Food Service Program. That Program ended the year with a \$40K surplus, which accounts for the remainder of the total surplus.

For FY23, about \$700K of the surplus also accrued in the General Fund. Revenues accounted for \$523K and savings in Expenditures accounted for about \$176K. The surplus of Revenues was attributed to actual VT State Aid Grants \$566K and NH State Grants \$15K greater than expected but offset by Local Revenues for tuition \$58K less than expected. Savings of about \$243K in Expenditures (Student, Staff, Business, and Operations/Maintenance support services) were offset by increased Expenditures of \$67K for Instruction. Only the Budgeted transfers to the Capital Contingency Fund occurred, which accounted for the remaining \$85K of the FY23 surplus.

**Summary.** 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 summarizes the findings the taxpayers should have knowledge of with respect to RISD Financial Statements and Business Office Operations.

Schedule 5, of the RISD FY22 and FY23 Audited Financial Statements, is where the information in the tables above 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. See Section 3 for the discussion of Reconciliation.

## 2. The Audit Findings and Issues Identified by Plodzick & Sanderson, P.A.

The PSPA Governance Letters dated January 22, 2024 and March 15, 2023 provide a detailed list of findings and can be located on the RISD Website.

## 3. The Activities of The Locally Elected Auditors

**Vermont LEA:** Lillian Gahagan was re-elected to retain the vacant VT Locally Elected Auditor position until March 2026.

**Budget Allocation for FY25:** The LEAs have checked the FY25 Budget's allocation calculations included in this 2024 Annual Report table. The FY25 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 LEAs, but they do agree in total to the budget approved by the RISD Board on February 13, 2024. The calculation used to allocate the FY25 Annual Budget is consistent with the new procedures and understanding developed through the Rivendell Review Committee and adopted by the RISD Board.

The FY25 Budget as approved and presented in this year's Annual Report does not include receipts from Private Grants received historically by RISD. The LEAs mention this to note for future reference that this shared Revenue item is being omitted from the Article-F-compliant template for the Budget Allocation Summary tables.

The FY25 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.

**Confirmation of FY24 State Assessment to Approved Budget:** During discussions with the Business Office related to confirming the Billing and Reporting of the RISD Approved Budget with the respective states, the LEAs learned that the portion of the tuition expense for VT CTE students that the VT Education Fund pays directly to the VT Technical Centers was omitted inadvertently from the FY22, FY23 and FY24 Budgets. This created shortfalls of \$83,693, \$86,597, and \$100,277 in the Budget appropriations for the respective years. The root cause of the omission was miscommunication during the transition of personnel in the Business Office about whether this portion of the CTE Tuition Expenditures was or was not offset by a State Revenue line item in the Budget. The correct approach is to include this amount in the Expenditures, but not as a line item in the State Revenues. The correct amount gets carried into the total VT Member Budget and Net Assessment Revenues to comply with the format that VT AOE requires for billing the assessment.

The fact of the omission was obscured by a change in reporting of 'Budget Expenditure Details' in the RISD Annual reports. Beginning with the FY22 Budget, detailed breakout ceased to be provided for the CTE Expenditures. That is: the two portions for NH and VT students paid by the Members and the third portion paid by VT State directly to the Technical Centers "on behalf." The total of the three portions was subsumed into a single line-item total for "Other Purchased Services" in the Secondary Education Category, making the omission of the third portion hard to detect. The LEAs recommend that this detailed breakout be restored to the 'Budget Expenditure Details' to avoid repeating the issue in the future and to provide a clear link to the billing format used by VT AOE.

We also note that after becoming aware of the FY24 Budget shortfall created by the omission of the direct CTE Tuition expense, RISD added \$100,277 unilaterally to the VT Member Net Assessment billed to VT AOE. This 1% increase to the Budget Expenditures was both 1.) the incorrect amount to add to the total VT Member Net Assessment because CTE Tuition expenditures are shared by ADM in RISD, and 2.) not legal because total RISD Budgeted Expenditures billed to VT and NH for FY24 exceeded the appropriations voted

in March. Hence, the VT Member was overcharged for FY 2024 versus the assessment allocated in the Annual Report.

The corresponding comparison showed that the NH Member was properly charged according to the FY24 Budget allocation presented but was undercharged due to the omission of the direct CTE tuition expense discussed above.

**End-of-Fiscal-Year Reconciliation 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 required calculations and to evaluate the potential impact of not doing the annual Reconciliation Calculations since FY01.

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 the LEAs have been collaborating to work out the process to implement Reconciliation calculations. The allocation schedule provided in the report issued to the community was reviewed. The LEAs and the Business office are in discussions around the proper allocation of expenses and state specific revenues. The surplus used to reduce the FY25 budget assessment was allocated based on ADM% for the FY25 budget. Once a final determination is made, the fund balance reconciliation table will be available for public review.

**Special Projects (RISD ADM Calculations):** 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 FY25 Budget presented in this report, using the student enrollment data from Fall 2023.

The LEAs have developed an ADM Guide to be used as a practical aid to try to maintain consistency in the calculation from year to year.

#### 4. The Status of Follow-Up to 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 of the RRC findings 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 requested from the RISD administration, since the document is no longer available on the District's Website. The LEAs recommend including the findings report on the RISD's website, where it was previously available.

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. LEAs Mark J. Burger and Chris Crowley still believe that RISD should confirm that the methodology used to allocate the largest single transaction in 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. The return of the AID would require the recalculation of the annual allocation of debt service costs using the Net VT Building Aid retained by RISD.

#### 5. Future Considerations for the RISD Community

The RISD Administration is beginning to collaborate with community members to propose updates to the Articles of Agreement in several areas where changes made 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 students 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. A good example is incoming School Choice Students who do not pay tuition, thereby committing RISD resources partially (30%) paid for by NH taxpayers for the education of VT Students. As LEAs recommended, the Articles of Agreement should be amended to resolve ADM conflicts, or a policy should be written to refuse acceptance of non-resident students if RISD does not receive tuition for these students.

Respectfully submitted by the Rivendell Elected Auditors,

Chris Crowley  
Mark J. Burger  
Lillian G. Gahagan

February 18, 2024



*Rivendell Academy's National Honor Society*



*RA's Chorus Club visits DHMC*

## 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 creed, "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



**Rivendell**  
Interstate School District

**Rivendell Interstate School District**

10 School Drive, P.O. Box 271

Orford, NH 03777

[www.rivendellschool.org](http://www.rivendellschool.org)

