

WILTON-LYNDEBOROUGH  
COOPERATIVE SCHOOL DISTRICT

ANNUAL REPORT

Year Ending June 30, 2019

WILTON AND LYNDEBOROUGH  
NEW HAMPSHIRE

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Wilton-Lyndeborough Cooperative School District provides a safe and educational environment that promotes student exploration, critical thinking, and responsible citizenship.

# **WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**

## **SCHOOL DISTRICT OFFICERS**

Moderator:	Mr. Walter Holland	2020
Clerk:	Ms. Mary Jane Ryan	Appointed
Treasurer:	Ms. Cindy Marzella	Appointed

## **SCHOOL BOARD MEMBERS**

Chair:	Mr. Matthew Ballou, Lyndeborough	2020
Members:	Mr. John Clark, Lyndeborough	2022 (Resigned Dec. 2019)
	Ms. Tiffany Cloutier-Cabral, Wilton	2022
	Ms. Joyce Fisk, Wilton	2020 (Resigned Sept. 2019)
	Ms. Carol LeBlanc, Wilton	2021
	Mr. Mark Legere, Wilton	2022
	Ms. Miriam Lemire, Lyndeborough	2020
	Mr. Alexander LoVerme, Wilton	2021
	Mr. Jonathan Vanderhoof, Lyndeborough	2021

## **BUDGET COMMITTEE MEMBERS**

Chair:	Ms. Leslie Browne, Wilton	2020
School Board Liaison:	Mr. Jonathan Vanderhoof, Lyndeborough	2021
Members:	Ms. Jennifer Bernet, Wilton	2021
	Mr. Kevin Boette, Lyndeborough	2021
	Mr. Dennis Golding, Wilton	2021
	Mr. Jeffrey Jones, Wilton	2022
	Mr. Adam Lavallee, Lyndeborough	2022
	Ms. Lisa C.M. Post, Lyndeborough	2020
	Mr. William “Bill” Ryan, Lyndeborough	2020
	Ms. Christine Tiedemann, Wilton	2022

**SUPERINTENDENT OF SCHOOLS**

Bryan K. Lane

**PRINCIPALS**

Mr. Brian Bagley-Wilton-Lyndeborough Cooperative Middle/Senior High School

Mr. Robert LaRoche-Florence Rideout Elementary School and Lyndeborough Central School

Ms. Sarah Edmunds-Wilton-Lyndeborough Cooperative Middle/Senior High School  
Assistant Principal

**SAU ADMINISTRATIVE STAFF**

Mr. Ned Pratt-Director of Student Support Services

Ms. Lizabeth Baker-Business Administrator

Mr. Mark Kline-Director of Technology

Dr. Julie Heon-Curriculum Coordinator

Wilton-Lyndeborough Cooperative School District  
Annual District Meeting Minutes  
March 9, 2019

**Present:**

**School Board Members:** Mr. Harry Dailey, (Chair), Mr. Matthew Ballou, Ms. Joyce Fisk, Ms. Carol LeBlanc, Mr. Mark Legere, Ms. Miriam Lemire, Mr. Alexander LoVerme. Mr. Charlie Post, Mr. Jonathan Vanderhoof.

**Budget Committee Members:** Ms. Leslie Browne(Chair), Ms. Pamela Altner, Ms. Edwina Hastings, Ms. Lisa C.M. Post, Mr. Bill Ryan, Ms. Christine Tiedemann, Ms. Jennifer Bernet, Mr. Kevin Boette, Mr. Dennis Golding,

**Other:** Moderator Mr. Walter Holland, School District Clerk Ms. Mary-Jane Ryan.

Moderator Holland called the meeting to order at 9:01 AM.

WLC student Hadi Lancaric sang the National Anthem.

Moderator Holland welcomed attendees.

Mr. Dailey introduced the members of the school board.  
Ms. Browne introduced the members of the budget committee.

Moderator Holland introduced the SAU staff, made the following announcements and explained the rules of the meeting.

There is a Girl Scout cookie sale outside the meeting room.

There is a need for volunteers to help count ballots in both towns at Tuesday's election. Registered voters over the age of 18 may volunteer to help count ballots.

Moderator Holland explained voice vote and hand vote, informed the attendees of a request for paper ballot for Article 4.

Gail Proctor of Wilton requested the five names on the request for paper ballot be read:

- Pamela Altner
- Charlie Post
- William Ryan
- Lisa Post
- Jonathan Vanderhoof

Rules of the meeting were approved.

**Moderator Holland read the voting announcement as follows:**

To the inhabitants of the Wilton-Lyndeborough Cooperative School District in the Towns of Wilton and Lyndeborough, in the County of Hillsborough, State of New Hampshire, qualified to vote upon Wilton-Lyndeborough Cooperative School District affairs:

**You are hereby notified to meet on the twelfth day of March 2019**

**At the following places in the Town of your residence:**

Wilton	Wilton Town Hall	8:00 o'clock in the forenoon
Lyndeborough	Lyndeborough Old Town Hall (Citizens' Hall)	10:00 o'clock in the forenoon

Polls will not close before 7:00 P.M.

To vote for District officers:

**Article 1:** To choose one (1) Moderator, by ballot, for the ensuing year.

**Article 2:** To choose one (1) At Large Member of the School Board, by ballot, from the Town of Lyndeborough for the ensuing three years; two (2) Members of the School Board, by ballot, from the Town of Wilton for the ensuing three years.

**Article 3:** To choose one (1) At Large Member of the Budget Committee, by ballot, from the Town of Lyndeborough for the ensuing three years; two (2) Members of the Budget Committee, by ballot, from the Town of Wilton for the ensuing three years.

**Moderator Holland read Article 4:**

**Warrant Article 4: The Operating Budget**

***To see if the Wilton-Lyndeborough Cooperative School District will vote to raise and appropriate the Budget Committee's recommended amount of \$12,598,674 for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the district. This article does not include appropriations contained in special or individual articles addressed separately.***

***(Majority vote required) Recommended***

***by the School Board***

***Recommended by the Budget Committee***

***Estimated Tax impact***

***Lyndeborough – (\$0.23)***

***Estimated Tax impact***

***Wilton – (\$0.25)***

**A MOTION was made by Mr. Harry Dailey and SECONDED Mr. Alex LoVerme to approve article 4.**

Mr. Dailey spoke to Article 4

The proposed budget for the coming school year is \$12,598,674 which is an increase to the current approved budget in the amount of \$129,669 which is a 1.03% increase.

For Lyndeborough, the estimated tax impact of 23 cents would create an annual tax increase of \$54.74 for a home valued at \$238,000. For Wilton, the estimated tax impact of 25 cents would create an annual tax increase of \$52.25 for a home valued at \$209,000.

The actual rate for next year will be determined in the fall which is the reason we are estimating the potential tax impact for each town.

Approximately 95 % of the total budget goes toward funding:

- Special Education
- Salaries and Benefits
- Debt Services Facilities
- Utilities and
- transportation

The remaining funds are about \$685,000 which funds the implementation of curriculum and the items that support that curriculum.

The enrollment for the district has been declining in recent years. With the addition of full day kindergarten, there is an anticipated enrollment for the 2019-20 school year of 36 students. Using the current adequacy formula, the additional 36 students will generate approximately \$129,000 with no real increase in expenditures.

Full day kindergarten was approved by the voters last March with an anticipated enrollment of 40 students. The current enrollment is 54 students.



The district receives approximately \$2,900 per kindergarten student creating an unanticipated revenue of about \$40,600.

Students enrolled in full day kindergarten are showing a marked increase in their student achievement compared to the students in the half day program we offered in the past.

Students take part in an early literacy test that helps teachers to determine their readiness to read. Half way through the school year, 21 % more of the students are currently or are just about ready to read right now compared to last year. That number will grow throughout the spring.

We also have data in comparison to national norms. Using statistics from the same time last year compared to January of this year, more than half of our students are at or above the national benchmark for their age compared to about one third from last year. There are also fewer students who are significantly at a deficit for reading compared to the half day program.

The proposed budget funds the collective bargaining agreements that were approved by the voters.

The budget supports curriculum and professional development to implement a new math curriculum in grades K-5, advanced placement courses for students to earn college credit while at WLC and a new science curriculum called Project Lead the Way which will be funded through grant funds.

There is also a budgeted request to update the library collection at FRES.

The budget that was approved by the budget committee and the school board is \$163,289 less than the SAU requested budget.

The decisions on what areas of the budget will be reduced from the requests made by the SAU staff has not been finalized. The school board will have discussions and make the final decision in the spring if the proposed budget of \$12,598,674 is approved by the voters.

Areas for the school board to consider to meet the approved budget figure could include but not be limited to:

- Waiting to implement the math curriculum
- Replacing the library collection at FRES over a longer time
- Considering eliminating the tennis program at WLC which has been declining in interest.
- Reductions in salaries and potential salary increases for non-union staff.
- Not funding the athletic trainer that the district was not able to find in the current school year
- Not funding requests for new and replacement equipment, as well as furniture
- Reductions in maintenance, this would not include preventative maintenance

- Put a hold in replacement programs for technology and furniture
- A reduction in supplies
- A decrease in salaries and benefits that could be realized through the hiring of new staff or reductions of staff
- Reducing the Consumer Price Index indicator in calculating utility increases

#### **Discussion:**

Fran Bujak of Lyndeborough referred to RSA 32 which governs the budget committee to be prudent .Mr. Bujak questioned the line under 910 *budget committee reduction (163,289)*. Stating it is highly irregular for the voters to be asked to vote for a reduction without knowing what will be cut from the budget.

Mr. Bujak asked if that number only includes contractual obligations. Mr. Dailey answered yes.

Mr. Bujak asked about lines 411 page 47 and lines 622, 624 and 626 on page 48; questioning why these lines contain a significant increase.

Mr. Lane explained the current budget was underestimated by \$20,000.00. These numbers were created in August using the consumer price index of 3.4% increase.

Mr. Bujak asked what amount the SAU would be comfortable with to be sure the utilities are paid.

Mr. Lane replied between 10-15,000.00

Mr. Bujak referred to Lines 531 and 532 telephones and data communications, approx. 12,500, where will that money come from; under this budget it would not be approved; money would have to come from somewhere else to pay for that.

Mr. Bujak expressed his opinion of a lack of fairness as to why raises are proposed for only contractual employees and a select group of individuals will not get raises and could someone please speak to why these individuals are not worthy of a raise.

Mr. Lane referred to line item SAU incentive salary for non-union salary increases; that number was reduced by 25% not eliminated. Raises would be there but not as much as anticipated for non-union employees.

Mr. Bujak asked for clarification as to where that money is coming from.

Mr. Lane replied the collective bargaining agreement was voted on, those are the contractual obligations and are in the proposed budget, non-union raises will come from the salary pool; that line will decrease by 25%.

Mr. Bujak referred to line 641, books that would be used to educate, nearly 35,000.00, there is no contractual obligation in this line.

Mr. Lane replied no specific decision has been made at this time on which areas to cut; of the possible options the only books and materials potentially not funded would be the additional books for FRES library.

**Mr. Bujak made a motion to amend the proposed budget with an increase of \$81,000.00 to be \$12, 679,674.00. 2<sup>nd</sup> by Mr. LaVallee.**

**Discussion:**

Geoff Brock of Lyndeborough spoke in favor of the amendment stating that since they are not able to determine where the cuts will come from and recognizing everything costs more each year. He is in favor of supporting the increase.

Matt Black of Wilton spoke in favor of the amendment and expressed concerns of staff and supply reductions.

Matt Simard of Lyndeborough, spoke against the amendment asking what the overage was in last year's budget.

Mr. Dailey answered 460,000, which 260,000 was from a bond; typically, 140 to 200,000.00 is left over.

A Lyndeborough resident spoke in favor of the proposed budget without the amendment to increase so as to not increase taxes.

Matt Mannarino of Wilton suggested making the superintendent a part time position.

Malcom Nixon of Lyndeborough asked about the computer reduction.

Mr. Dailey explained we have gone to a one to one computer model, every student has access to a chrome book, we are spending less money now.

Bob Howe of Lyndeborough asked what the cost per pupil is.

Mr. Dailey answered \$20,275.24

Mr. Post stated the state average is \$15,865

Mr. Howe expressed we are spending approximately \$5000.00 more than the state average.

Mr. Bujak stated our costs are high because we maintain the buildings.

David Roemer of Lyndeborough thanked the boards and commented this is a perfect budget that was passed by a majority with a lot of effort and time.

Adam Carragher of Wilton called for a ballot vote on the amendment.

The following names on the request for paper ballot on the amendment:

- Adam Carragher
- Mike Ruouthier
- Matt Mannarino
- Erin Mannarino
- Matthew Black

**Voting on Amendment to the budget with \$81,000.00 increase**

**Passed by paper ballot vote**

**52 yes/ 46 no**

Thomas Schutz of Wilton asked will the committees consider a school resource officer next year.

Mr. Daily suggested this be brought to a school board meeting.

**Moderator Holland put Article 4 with the proposed budget to be \$12, 679,674.00 to a paper ballot vote.**

**Voting on Article 4**

**Article 4 passed by paper ballot**

**72 yes, 27 no**

**Moderator Holland read Article 5**

**Warrant Article 5- Adding Funds to Building/Equipment & Roadway Fund**

To see if the Wilton-Lyndeborough Cooperative School District will vote to raise and appropriate the sum of \$60,000 to be added to the Wilton- Lyndeborough Cooperative Building/Equipment & Roadway Capital Reserve Fund previously established. This sum is to come from general taxation.

This article is a special warrant article and is not included in the operating budget warrant article.  
(Majority vote required)

Recommended by the School Board

Recommended by the Budget Committee

Estimated Tax impact Lyndeborough - \$0.10

Estimated Tax impact Wilton - \$0.11

**Ms. Lemire motioned to accept Warrant Article 5, 2<sup>nd</sup> by Mr. Legere**

**Ms. Lemire spoke to Article 5**

For Lyndeborough, the estimated tax impact of 10 cents would create an annual tax increase of \$23.80 for a home valued at \$238,000.

For Wilton, the estimated tax impact of 11 cents would create an annual tax increase of \$22.99 for a home valued at \$209,000.

The actual rate for next year will be determined in the fall which is the reason we are estimating the potential tax impact for each town.

A copy of the Capital Improvement Plan is on page 40 of your annual report.

This capital reserve fund was established to create a funding plan to complete a planned set of repairs and upgrades to the facilities within the district.

The recommendation of the budget committee and the school board will be to add \$60,000 to this fund. This will fulfill the financial requirements to continue the Capital Improvement Plan.

The plan in the 2019 -20 school year is to continue the roof replacement at WLC, renovate bathrooms at WLC and repoint the chimney at FRES.

The balance in the fund as of October 31, 2018 is \$90,451.

No discussion

**Moderator Holland put Article 5 to a voice vote**

**Voting Article 5**

**Article 5 passed by voice vote**

No further business to come before the meeting.

Mr. Dailey and Ms. Browne thanked the committees. Ms. Browne recognized and thanked Ms. Hastings for her service on the budget committee.

**A MOTION was made to adjourn the meeting and was SECONDED**

The motion passed by voice vote. The meeting adjourned at 10:54 AM

Respectfully submitted,

A handwritten signature in cursive script that reads "Mary-Jane Ryan".

Mary-Jane Ryan  
School District Clerk

## **Wilton-Lyndeborough Cooperative School District 2019 Ballot Election Results**

<b><u>Moderator – (1, 1-year term)</u></b>	<b><u>Total</u></b>
<b>Walter Holland-Lyndeborough</b>	<b>518</b>
Wilton 339	
Lyndeborough 179	
 <b><u>Wilton School Board Member (2, 3-year term)</u></b>	
<b>Tiffany Cloutier-Cabral</b>	<b>235</b>
<b>Mark Legere</b>	<b>235</b>
 <b><u>Lyndeborough School Board Member At-Large (1, 3-year term)</u></b>	
<b>John Clark</b>	<b>301</b>
Wilton 205	
Lyndeborough 96	
 <b><u>Wilton Budget Committee Members (2, 3-year term)</u></b>	
<b>Jeffrey Jones</b>	<b>312</b>
<b>Christine Tiedemann</b>	<b>297</b>
 <b><u>Lyndeborough Budget Committee Member At-Large (1, 3-year term)</u></b>	
<b>Adam Lavallee</b>	<b>287</b>
Wilton 205	
Lyndeborough 82	

***Wilton-Lyndeborough Cooperative School District***  
***School Administrative Unit #63***

192 Forest Road Lyndeborough, NH 03082  
603-732-9227

Bryan K. Lane  
Superintendent of Schools

Ned Pratt  
Director of Student Support Services

Lizabeth Baker  
Business Administrator

## **SUPERINTENDENT' S REPORT**

Over the past twelve months the Wilton-Lyndeborough Cooperative School District has been a busy and vibrant place to be. Our main initiative is simple, we are looking for strategies, practices and resources to increase student achievement. Collectively we are examining our practices, our curriculum and our resources to determine the best path toward meeting our initiative goals.

As we left the 2018-19 school year the District came to realize unanticipated expenditures in special education costs of over \$250,000 which created a need to access the capital reserve fund designated for financing costs of this nature. It also was the primary cause for creating a diminishing fund balance for the year's budget. As the District transitioned into having a new business administrator, it was found that there was a projected deficit in the budget of over \$300,000. The issue was found to be in the area of personnel. Through a series of meetings and events the District held a "Special Meeting" to ask the voters to approve accepting and expending \$184,811 in new state aid that was intended to lower the tax rate. The voters approved this. During these financial issues the District worked closely with the Towns and is grateful for the cooperation and collegiality of the Town Administrators of Wilton and Lyndeborough and the Select Boards of both towns.

The District welcomed new senior staff as we began the school year.

Lizabeth Baker came on board as the Business Administrator with years of experience in school finance from Amherst and Mascenic. With her guidance, the budget process this year was extremely transparent and moved along smoothly with the information presented in a manner that allowed for great discussion between the School Board and the Budget Committee. Ms. Baker's emphasis is looking at the long term financial health of the district and moving us in that direction.

Ned Pratt began as Director of Student Support Services and immediately jumped in with both feet. With many years of experience as a Principal and as a Special Education Director, the skill set of a great knowledge base along with an ability to develop positive interpersonal relationships was perfect for the needs of the district. Ned is strong in his vision and is looking for the best way to serve our students while also looking out for the district as a whole in creating a realistic and effective approach to student services.

Mark Kline, our new Technology Director, came to us from Vermont. He has spent the year working with teachers and staff to ensure that the infrastructure as well as devices we use are in working order and looks to the future to determine our long term needs. He has worked closely with an outside vendor in doing an audit of our policies and procedures.

We found an Interim Principal with many years of experience in Bob LaRoche for the position at Florence Rideout and Lyndeborough Central. With only a week to figure things out before school began, Bob's years of experience in Massachusetts enabled him to settle in quickly and bring a sense of order to his new staff. Bob has done a great job in assessing the processes and procedures of the buildings. He has taken some of the existing practice and brought in new ideas to be very effective.

The approval of full day Kindergarten has led to some positive indications for the future of our students. In the year previous to the implementation of full day Kindergarten, 60% of the students coming into the first grade were struggling to demonstrate early literacy skills indicating readiness to read. At the beginning of this school year after a full year of kindergarten, the students who were in our full year program showed an increase of skills with 80% of students demonstrating reading readiness skills. During this school year there was also a slight decrease in the percentage of students who required Speech Language services in the first grade. This reduction in services will create a long term cost savings to the district.

Academically the staff has been very busy and I thank them for their multiple years of implementing new instructional and assessment processes. The Writing Curriculum was fully implemented along with the second year of the reading program for grades K-5. Realizing that our scores in math on standardized testing were not up to the standards we were looking for, K-5 also implemented a pilot program for a new math curriculum with many hours of professional development throughout the school year to aid in its implementation. Dr. Heon was able to create an agreement for a deferred cost until the district made a decision on the continued use of the program. The program will be evaluated this spring to determine if we will move forward with this.

In addition, we have begun the implementation of Project Lead the Way as a Science and Technology Curriculum in grades K-8 as well as some tech classes at WLC. Through a grant, some staff traveled to Schenectady, NY to do professional development in order to implement the program. In addition, the middle school staff implemented a “Challenge Program” to increase the rigor students would be exposed to in the major subject areas. Students can choose to elect the “Challenge” option which includes a more in depth study of the current curriculum in areas of interest. We will be evaluating this program as the year progresses.

At the high school, the New England Association of Schools and Colleges came for its’ decennial visit. The study created, the conclusion of the visiting committee and the follow up plans will be the basis for continued accreditation of the school. The staff continues to work to create new curriculum documents for each class taught. There was an emphasis on the culture and climate of the school and the final report will be coming to the District later in the spring.

Academically, in looking at our progress data in grades 1-5 using the STAR 360 Assessment, our students are moving in the right direction. In mathematics, our students at Florence Rideout are scoring in the 63% as compared to students nationally. For reading, our students are in the 51% percentile using this measure. We will continue to work with staff to use this diagnostic information in making informed decisions about instruction and assessment.



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Ned Pratt  
Director of Student Support Services

Lizabeth Baker  
Business Administrator

**BUSINESS ADMINISTRATOR'S REPORT**

I began my tenure as Business Administrator July 2019, and my goal is to manage an effective and efficient Business Office with integrity, accuracy and compliance with the many federal and state laws that govern school finance. My direct responsibilities include budget development, fiscal monitoring, procurement, financial reporting, oversight of the annual financial audit, and federal funds reporting.

Mary Anne LaBrie is our full-time Human Resource, Payroll & Employee Benefits Coordinator. She is responsible for preparing, processing and maintaining both our employee benefits and payroll. She has fully embraced this role and is seeking trainings to become a valuable district resource for everything "HR". As human capital represents approximately 72% of our \$12 million district budget, this is an essential component to the Business Office.

Karen Blood is our half-time Accounts Payable Coordinator who also joined last summer. She brought a wealth of A/P experience from the Town of Amherst to adeptly process all district invoices for general fund, grants, and food service.

Facilities Manager Buddy Erb maintains our three buildings on a day-to-day and on a long-range basis. We work together with the Facilities Sub Committee to maintain the District's Capital Improvement Plan. Mr. Erb is also a member of the Joint Loss Management Committee. We strive to have a safe environment for our students and staff.

Food Service Manager Deb Roske is responsible for coordinating all of our district's food service programs. This includes ordering, menu preparation, and parent payment processing. A very integral part of this position is to ensure compliance with USDA regulations over our food service program as we receive funding under the National School Lunch Program.

In the pages following, you will find the Independent Auditor's Financial Report for the fiscal year ending June 2019. We received an "unmodified opinion" on our financial statements. This means that we had a "clean" audit where we were compliant with policy, protocol, and practices and with state and federal law. In addition, we met all financial and operation requirements with the Department of Revenue and the Department of Education.

I would like to thank the members of the School Board, the Budget Committee, the Superintendent of Schools and the Administrative team for their support.

Respectfully submitted,  
Lizabeth Baker

***Wilton-Lyndeborough Cooperative School District***  
***School Administrative Unit #63***

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603-732-9227

Bryan K. Lane  
Superintendent of Schools

Ned Pratt  
Director of Student Support Services

Lizabeth Baker  
Business Administrator

## **STUDENT SUPPORT SERVICES REPORT**

The Student Support Services Department provides comprehensive services to all of our students and their families at our three school sites. As your new director of student support services along with Mary Jane Ryan, our new administrative assistant, our department is ready to assist the families of Wilton and Lyndeborough in support of a quality student experience.

Our department is responsible for the following areas:

- The coordination of special education services in partnership with each of our school principals through the Individuals with Disabilities Education Act (IDEA) from ages 3-21. Our staff includes special education teachers, paraeducators, a Board Certified Behavior Analysts (BCBA), autism support staff, speech/language therapists, occupational and physical therapists, school psychologist, and specialized consultants in the areas of speech, reading, communication and autism
- Education of our homeless students through the McKinney-Vento Act and any students who may be English Speakers of Other Languages (ESOL)
- Evaluation services, transition supports, professional development for Student Support Services staff, specialized transportation for students and the coordination of Out of District student learning

Our priority areas for our department this year have been:

- Establishing the High School RISE/Life Skill program
- Student Support Services collaboration among all departments
- Review of all Student Support Services areas to maximize effectiveness

As director, I maintain frequent contacts with all of the administrative team and I visit our programs at least 3 times per week to meet with teachers and staff and observe what is working well, what challenges we face, and to develop ways to improve our service delivery and programming to our students and their families.

We have tremendous programs and dedicated staff teaching our students each and every day. I look forward to continuing to serve our students, families and staff as your director in our quest for an enriching and personalized educational experience for each of our students every day.

**WILTON-LYNDEBOROUGH COOPERATIVE**  
**MIDDLE SCHOOL / HIGH SCHOOL**  
57 SCHOOL ROAD  
WILTON, NEW HAMPSHIRE 03086  
(603) 732-9230  
[www.sau63.org/domain10](http://www.sau63.org/domain10)

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Brian Bagley, Principal  
Sarah Edmunds, Ed.D, Assistant Principal

Amanda J. Kovaliv, School Counseling Coordinator  
Ashley Goggin, Middle School Counselor

## **WLC PRICIPAL REPORT**

**Middle School teachers piloted 4th quarter challenge options for students in grades 6, 7, and 8.** Challenge options are designed to prepare students in a specific content area, who enjoy learning challenges, and want to push themselves to acquire an even deeper understanding of course material. All students are eligible.

**WLC sent a middle school team and a high school team to the Science Olympiad being held at St. Anselm College on Saturday March 23, 2019.** Nine high school students and nine middle school students prepared for the upcoming competition. Students prepared for events such as Anatomy and Physiology, Disease Detective, Dynamic Planet and constructing Boomilevers.

**WLC qualified in the top 20 schools in New Hampshire and was invited to compete in the Coding Competition finals.** Five of our students represented WLC middle school at the CRCC coding competition finals at UNH. The team members were Brooklyn Furze, Noah Jaffe, Kendall Riendeau, Christian Balusek, and Jared Clark. Brooklyn and Christian were two of 80 students in the entire state presented with certificates for completing the entire boot camp of the qualifying round.

**NEASC Report:** WLC prepared for its NEASC visit in October of 2019. In their professional and collaborative time, the faculty and administration focus was on priority areas that were identified while creating the improvement plan this past fall. Areas such as improving communication, writing curriculum, and clearly articulating our Core Values, Beliefs about Learning and Vision of the Graduate have been some of the areas of focus this winter.

**Top Ten announced:** Shane Partridge, Lexi Balam, Emma Krug, Fionna Kennedy, Ian van Ham, Christian Roy, Nicholas Kennedy, Jack Reid, Janel Bachand and Rachel Christino.

**Several new staff members joined our WLC family** Karis Welsh MS Science, Allison Blondin MS Math, Malin Segal PE/Health, Cathleen Bertoncini School Nurse, Melissa Norton MS Social Studies, Brian Krot HS Social Studies, Lorissa Tullgren Attendance Secretary, Ned Pratt District Student Services Director, Carrie Broderick Student Services, Margaret Dwyer HS Language Arts, Emily Hall Art, Amy Clark- Canty MS Language Arts, Bill Comerford HS Math, Ashley Goggin MS School Counselor, Andrew Tyler Computer Science Teacher, Mark Kline District Technology Director, Deb Roske District Food Service Director and Sue Halloran Student Services.

**The three professional development days on August 26, 27, and 28 were very beneficial to our teachers and support staff.** Superintendent Lane spoke to the faculty and support staff focusing on excellence. Multiple meetings took place during the three days; they included a faculty meeting, leadership meeting, department meetings, MS Joint Team, 504 meetings, and IEP meetings. Bill Preble from the Center for Climate and Learning met with the faculty on the 27th. He will be working with us focusing on developing a sense of belonging amongst teachers, students, and the community. The workshop was well received.

**NEASC completed their four-day visit on October 30, 2019.** The committee's report consisted of list commendations and recommendations. The committee was very impressed by the quality of education and the commitment we give to our students which included culture and climate and social/emotional progress that's been made. Recommendations included continuing the writing of curriculum, continue with implementing higher level thinking and providing PD that will support it.

*The Wilton-Lyndeborough Cooperative School District does not discriminate on the basis of race, color, religion, national origin, age, sex, handicap, veteran status, sexual orientation, gender identity or marital status in its administration of educational programs, activities or employment practice.*

**FLORENCE RIDEOUT ELEMENTARY SCHOOL**  
18 TREMONT STREET  
WILTON, NEW HAMPSHIRE 03086  
**(603) 732-9264 Main**      **(603) 654-3490 Fax**  
[www.sau63.org](http://www.sau63.org)

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Robert LaRoche, Principal

Jo Anne Dufour, School Counselor

**LCS AND FRES PRINCIPAL REPORT**

The Lyndeborough Central School and Florence Rideout Elementary Schools provide an active, versatile, and challenging learning environment which helps each student develop to their fullest academic, social, physical, and emotional potential. We aim to foster individual responsibility and to develop understanding of others, the community, and the world. We promote a cooperative and interactive partnership between the school and the home.

New Hampshire State Assessments measures each student's proficiency in relation to the NH State Standards for English Language Arts, Mathematics, and Science. Our third, fourth, and fifth grade students have performed at or above the state average in all areas measured by this assessment. The efforts of every member of the Wilton-Lyndeborough community play important roles as we continue to make steady growth and improvement. This year we will narrow our focus to close the achievement gap and expand inclusive practices in the classroom.

The New Hampshire Universal Design for Learning (NHUDL) Innovation Network is a multi-year professional learning program for New Hampshire educators who are committed to empowering all learners. Universal Design for Learning (UDL) is a framework to improve and optimize teaching and learning for all students based on scientific insights into how humans learn. UDL is meant to support teachers so that they can reduce barriers to learning by providing accommodations, different modes of instruction, and alternative assessments to help all students achieve their learning potential. Our district continues to work with others across the state in this initiative, to discuss how to effectively incorporate these practices in our classrooms and schools.

The curriculum utilized at LCS and FRES is a Balanced Literacy Workshop model of Readers and Writers Workshops. Lucy Calkins Units of Study being the main focus for teachers. A new science program called Project Lead the Way is being rolled out incrementally with full fidelity by the fall 2020. A math program is finishing up a pilot program and a decision of permanency will be determined by the spring 2020. Teachers are being introduced to a model of co-teaching that enables students who receive services through Individualized Education Plans to stay in the general education class and remain members of the social structure of the school.

At LCS and FRES we are continually assessing progress and adjusting instruction and our approach to student learning to maximize achievement. Our goal is always to develop the whole child and working in collaboration with families and the community is paramount to a well-rounded experience for children.

**2019 - 2020 Lyndeborough Central School  
Teaching Staff**

<b><u>Name</u></b>	<b><u>Position</u></b>
Dane, Nicole M	Kindergarten
MacPherson, Vicki D	Kindergarten
McArdle, Taylor A	Kindergarten
Levesque, Melissa M	Preschool
Swim-Gifford, Laura	Nurse

**2019 - 2020 Lyndeborough Central School  
Support Staff**

<b><u>Name</u></b>	<b><u>Position</u></b>
AuCoin, Tracy A	Aide - SPED
Boucher, Albert R	Custodian
Dawn, Dream Teal	Reg. Behavioral Therapist
Eshback, Kelly C	Aide - Instructional
Gauthier, Christina J	Aide - SPED
Griffin, Pamela J	Food Service
Jackson, Sara L	Reg. Behavioral Therapist
Jasper, Bridget E	ABA Therapist
LeBlanc, Sherry S	Administrative Assistant
Lundstrom, Jillian V	ABA Therapist
Mason, Michelle L	Aide - Instructional
Mattson, Stephanie L	Reg. Behavioral Therapist
Preftakes, Nadine M	Aide - Instructional

**2019 - 2020 Florence Rideout Elementary School  
Teaching Staff**

<b><u>Name</u></b>	<b><u>Position</u></b>
Barker, Claudette	Music
Bober, Audrey R	Special Education
Cambray, Danielle N	Grade 1
Cargill, Tamara S	Reading Specialist
Desmarais, Heather L	Grade 1
Drew, Melanie M	Grade 5
Dufour, Joanne C	School Counselor
Fuller, Bridgette B	Grade 1
Harris, Kathleen R	Special Education
Hawkes, Rebecca R	Grade 2
Hebert, Kristen S	Grade 2
Lafoe, Holly B	Grade 4
Lamers, Gregory J	Art
Lemire, Julie A	Grade 1
Locke, Michelle S	RTI Coord./Integrationist
Loiselle, Stephanie L	Tech./Library Media Spec.
Petrone, Andrea	Grade 3
Pollock, Andrea	Special Education
Reid, Sandra G	Grade 4
Sappet, Samantha G	Grade 3
Shenk, Frederick R	Physical Education
Sheridan, Kim A	Nurse
Tierney, Erin E	Grade 5

**2019 - 2020 Florence Rideout Elementary School  
Support Staff**

<b><u>Name</u></b>	<b><u>Position</u></b>
Bemis, Valarie	Title One Tutor
Berube, Patricia J	Administrative Assistant
Carey, William B	Custodian - PT
Casavant, Amber A	Board Cert. Behavior Analyst
Dame, Kristin M	Title 1 Tutor
Freeman, Jennifer	Kitchen Manager
Gaarder, Stephanie R	Reg. Behavioral Therapist
Gilbert, Stephanie L	Aide - SPED
Harkleroad, Ann D	Aide - Instructional/SPED
Kemmerer, Heidi L	Aide - Library / Computer
LaSala, Daniel A	Custodian
Legere, Kristine N	Administrative Assistant
Lundwall, Jayne M	Aide - Personal Assistant
MacDowell, Taylor	Title 1 Tutor
Martins, Cecilia	Reg. Behavioral Therapist
Meltzer, Elizabeth A	ABA Therapist
Moreau, Nancy M	Food Service
Noonan, Ashley M	Reg. Behavioral Therapist
Owens, Taylor A	Reg. Behavioral Therapist
Polson, Patricia R	Aide - SPED
Roberts, Heather	Aide - SPED
Stevens, Andrew J	Desk Top Support Tech.
Thapa, Samantha J	ABA Therapist
Ward, John J	Custodian

**2019 - 2020 Wilton-Lyndeborough Cooperative  
MS/HS Teaching Staff**

<b><u>Name</u></b>	<b><u>Position</u></b>
Balusek, Cheryl	Mathematics
Bertoncini, Cathleen	Nurse
Blais, Catherine M	Science
Blondin, Allison A	Mathematics
Bujak, Laura A	English
Clark, Olympia K	Family & Consumer Science
Clark-Canty, Amy E	English
Comerford, William E	Mathematics
Dwyer, Margaret	English
Erickson, Stephanie A	Science
Goggin, Ashley B	School Counselor
Gosselin, Kathryn M	Special Education
Hall, Emily A	Art
Humphreys, Kimberley K	Spanish
Kalsi, Rajbir	Biology
Kane, Justin T	Comp. Technology Ed.
Kovaliv, Amanda J	School Counselor
Krot, Brian J	Social Studies
Lhotsky, Erin C	Social Studies
Meyer, Kimberly A	Special Education
Miller, Amanda S	Mathematics
Miller, Brice W	Physical Education/Health
Morrow, Kathryn M	Special Education
Morshed, Kathryn M	English
Nolin, Audra J	World Languages
Norton, Melissa P	Social Studies
Provost, Zachary D	Social Studies
Schneider, Eric W	Music
Schneider, Shirley C	Mathematics
Segal, Malin S	Physical Education/Health
Tyler, Andrew L	Business - Computer
Walsh, Victoria R	Social Studies
Welsh, Karis	Science
White, Amy D	Media Generalist
Wider, Gregory G	English
Zekser, Gregory A	Chemistry/Physics

**2019 - 2020 Wilton-Lyndeborough Cooperative  
MS/HS Support Staff**

<b><u>Name</u></b>	<b><u>Position</u></b>
Ansara, Ashley G	ABA Therapist
Bass, Deborah	Alternative Ed Specialist
Beers, Suzanne N	Food Service
Bird, Ann F	Custodian
Broderick, Carrie	LNA
Clark, Denise M	Van Driver
Coffey, Sharon L	Admin. Asst. - Guidance
Dailey, Gisele M	Aide - SPED
Deschenes, Kassie	Aide - SPED
Draper, Linda M	Administrative Assistant
Garnham, Donna L	Kitchen Manager
Girouard, Tracy A	Reg. Behavioral Therapist
Hahn, Christina	Aide - Personal Care Assistant
Halloran, Susan E	LPN
Hasu, Scott A	Custodian - PT
Morrow, Joshua S	Custodian
Rykken, Nancy A	Aide - SPED
Rysnik, John M	Aide - SPED
Setaro, Anne M	Aide - SPED
Tullgren, Lorissa A	Administrative Assistant
Waldo, Deborah W	Aide - SPED
Walker, Jayma	Aide - SPED

**2019 - 2020 SAU Support Staff**

<b><u>Name</u></b>	<b><u>Position</u></b>
Blood, Karen	Accounts Payable Specialist
Erb, Robert C	Facilities Director
Fowler, Kristina	Exec. Asst. to Superintendent
LaBrie, Mary Anne	Finance Assistant
Roske, Deborah A	Food Service Director
Ryan, Mary-Jane C	Admin. Asst. - Special Serv.
Sass, Megan A	School Psychologist

**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT  
STATISTICS FOR SCHOOL YEAR ENDING JUNE 30, 2019**

<b>School</b>	<b>Pre-K</b>	<b>K</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>Total</b>
LCS	15	56													71
FRES			38	45	40	43	42								208
WLC MS								45	28	50					123
WLC HS											43	45	33	32	153

District Total 555

**Enrollment numbers for the current school year as of February 3, 2020 are**

<b>School</b>	<b>Pre-K</b>	<b>K</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>Total</b>
LCS	20	43													63
FRES			62	40	46	39	52								239
WLC MS								42	44	28					114
WLC HS											48	42	43	29	162

District Total 578




## 2019 GRADUATES

				<i>Jaden Adams</i>					<i>Abigail LeBlanc</i>
	♦	*	🏅	<i>Janel Bachand</i>					<i>Wesley LeBlanc</i>
❖	*	†	🏅	<i>Lexi Balam</i>		♦	*	†	<i>Emeria Longval</i>
			🏅	<i>Neal Brennan</i>					<i>Alexia Marcott</i>
♦	*	†	🏅	<i>Rachel Christino</i>					<i>Owen McGettigan</i>
				<i>Dylan Cuddihy</i>					<i>Mitchell McQuade</i>
				<i>Taylor Doak</i>				♦	<i>Morgan Murphy</i>
				<i>Austin Fredette</i>					<i>Spencer Oster</i>
				<i>Jailyn Gilcreast</i>		❖	*	🏅	<i>Shane Partridge</i>
			♦	<i>Rebecca Hadley</i>					<i>Kayla Phillips</i>
			♦	<i>Owen Hughes</i>					<i>Joshua Pouliot</i>
				<i>Shannon Hussey</i>		❖	*	†	<i>Jack Reid</i>
				<i>Justin Jennings</i>				❖ *	<i>Christian Roy</i>
❖	*	†	🏅	<i>Fionna Kennedy</i>		♦	†	🏅	<i>Emma Skelly</i>
❖	*	†	🏅	<i>Nicholas Kennedy</i>					<i>Cody Tetreault</i>
❖	*	†	🏅	<i>Emma Krug</i>		❖	*	†	<i>Ian van Ham</i>

❖ *High Distinction*

- ◆ *Distinction*

\* *Top Ten*

† *National Honor Society* *New Hampshire Scholar*

 *EMT Certification*

## Firefighter I Certification

### Treasurer's Annual Report for Fiscal Year Ending June 30, 2019

Cash on Hand June 30, 2018	Cash on Hand - WLC Checking Account	\$	465,982.32
	<u>Cash on Hand - Food Service Account</u>	\$	15,140.14
	<b>Total</b>	<b>\$</b>	<b>481,122.46</b>

Source	Description	YTD 2018-2019
Appropriations	Town of Lyndeborough	\$ 2,986,733.82
Appropriations	Town of Wilton	\$ 7,286,688.00
Tuition	Preschool Program	\$ 9,675.00
Liability Offset	Dental Insurance	\$ 20,556.80
Liability Offset	COBRA/Health Insurance	\$ 4,404.60
Federal Funds	Medicaid	\$ 123,274.83
Federal Funds	Title I	\$ 103,926.73
Federal Funds	Title II	\$ 56,712.04
Federal Funds	IDEA	\$ 148,237.54
State of NH	Kindergarten Aid	\$ 81,333.82
State Funds	Food Service Reimbursables	\$ 81,810.49
State of NH	Equitable Aid	\$ 1,214,037.69
State of NH	Building Aid	\$ 128,000.00
Local Funds	Food Service Sales	\$ 112,339.73
State of NH	Other Local Funds	\$ 33.34
State of NH	Jury Duty Reimbursement - KL	\$ 191.84
State of NH	Jury Duty Reimbursement - PP	\$ 17.16
State of NH	Vocational Transport Aid	\$ 4,226.50
State of NH	Catastrophic Aid	\$ 138,343.22
NH Retirement System	Refund	\$ 389.81
State of NH Judicial Branch	Court Case Repayment	\$ 513.66
Primex Insurance	Workers Compensation (MC)	\$ 23,445.35
Primex Insurance	Unemployment Comp	\$ 15,011.00
Benefit Strategies	Refund PY Expenses	\$ 12,850.27
Town of Lyndeborough	Copy Paper	\$ 366.52
Town of Wilton	WLC Bldg/Equip/Road Capital Reserve Fund	\$ 278,605.00
NH School Health Care Coalition	School Care Wellness	\$ 17,020.00
WLC Student Activities	Refund	\$ 7,834.00
Milford School District	NGSX Science Conference	\$ 1,500.00
Center for Responsive Schools	Refund of Overpayment	\$ 2,436.26
Nashua Adult Learning Center	Rental Payment	\$ 380.00
Michael Conley	Refund of Overpayment	\$ 975.00
State of NH	Refund of Prior Year Expence	\$ 6,465.60
Other	Jean's Friday	\$ 1,233.00
Nashual Adult Learning Center	Facility Rental	\$ 1,360.00
Wilton Lions Charitable Foundation	Facility Rental	\$ 400.00
Andy's Summer Playhouse	Facility Rental	\$ 130.00
Gate City Striders	Facility Rental	\$ 300.00
The Greely School	Facility Rental	\$ 40.00
Tumbleweeds Child Care	Facility Rental	\$ 80.00
NHSABO	Other Revenue	\$ 397.09
Other	Refund of Prior Year Expense	\$ 399.96
Other	Library Donation	\$ 30.00
Other	Book Sales	\$ 25.00
Other	<u>Lost Book</u>	\$ 31.98
	<b>Total Receipts</b>	<b>\$ 12,872,762.65</b>

General Fund	School Board Orders Paid	\$	3,414,537.99
Special Revenue Funds - Grants	School Board Orders Paid	\$	167,852.62
Food Service	School Board Orders Paid	\$	98,706.53
Prior Year Payables	School Board Orders Paid	\$	187,706.61
Payroll	<u>School Board Orders Paid</u>	\$	<u>9,271,225.25</u>
	<b>Total Disbursements</b>	<b>\$</b>	<b>13,140,029.00</b>
	Current Activity	\$	(267,266.35)
	Month End Cash on Hand Total	\$	<u>213,856.11</u>
<hr/>			
	Cash on Hand - WLC Checking - June 30, 2019	\$	197,288.09
	<u>Cash on Hand - Food Service - June 30, 2019</u>	\$	<u>16,568.02</u>
	<b>Month End Cash on Hand Total</b>	<b>\$</b>	<b>213,856.11</b>

To the WLC Coop School Board: The above is a correct statement of the transactions of the Treasurer to date.

Respectfully,

Cindy Marzella, Wilton-Lyndeborough C Wilton-Lyndeborough Coop School District Treasurer



# PLODZIK & SANDERSON

*Professional Association/Accountants & Auditors*

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

## ***INDEPENDENT AUDITOR'S REPORT***

To the Members of the School Board  
Wilton-Lyndeborough Cooperative School District  
Wilton, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Wilton-Lyndeborough Cooperative School District as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

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

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

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of the Wilton-Lyndeborough Cooperative School District, as of June 30, 2019, and the respective changes in financial position and the respective budgetary comparison for the general fund and food service fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

**Management's Discussion and Analysis** – Management has omitted a Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

***Wilton-Lyndeborough Cooperative School District  
Independent Auditor's Report***

**Required Supplementary Information** – Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

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

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

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

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

December 17, 2019

*Plodzik & Sanderson  
Professional Association*

**EXHIBIT C-1**  
**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
**Governmental Funds**  
**Balance Sheet**  
**June 30, 2019**

	General	Food Service	Other Governmental Fund (Grants)	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 197,288	\$ 16,732	\$ -	\$ 214,020
Accounts receivables	3,125	14,896	-	18,021
Intergovernmental receivables	218,464	3,835	23,664	245,963
Interfund receivables	57,530	-	-	57,530
Inventory	-	4,840	-	4,840
Prepaid items	5,252	495	-	5,747
Total assets	<u>\$ 481,659</u>	<u>\$ 40,798</u>	<u>\$ 23,664</u>	<u>\$ 546,121</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 68,191	\$ 4,856	\$ 1,549	\$ 74,596
Accrued salaries and benefits	35,898	227	300	36,425
Intergovernmental payable	199,334	-	-	199,334
Interfund payable	-	35,715	21,815	57,530
Total liabilities	<u>303,423</u>	<u>40,798</u>	<u>23,664</u>	<u>367,885</u>
<b>FUND BALANCES (DEFICIT)</b>				
Nonspendable	5,252	4,840	-	10,092
Committed	173,877	-	-	173,877
Unassigned (deficit)	(893)	(4,840)	-	(5,733)
Total fund balances	<u>178,236</u>	<u>-</u>	<u>-</u>	<u>178,236</u>
Total liabilities and fund balances	<u>\$ 481,659</u>	<u>\$ 40,798</u>	<u>\$ 23,664</u>	<u>\$ 546,121</u>

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

**EXHIBIT C-3**  
**WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT**  
**Governmental Funds**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 2019**

	General	Food Service	Other Governmental Fund (Grants)	Total Governmental Funds
<b>REVENUES</b>				
School district assessment	\$ 9,086,751	\$ -	\$ -	\$ 9,086,751
Other local	42,622	114,491	1,099	158,212
State	2,729,579	2,556	-	2,732,135
Federal	101,316	87,091	317,256	505,663
Total revenues	11,960,268	204,138	318,355	12,482,761
<b>EXPENDITURES</b>				
Current:				
Instruction	6,323,471	-	110,199	6,433,670
Support services:				
Student	1,604,238	-	124,170	1,728,408
Instructional staff	299,387	-	79,726	379,113
General administration	30,914	-	-	30,914
Executive administration	434,541	-	-	434,541
School administration	761,032	-	-	761,032
Business	277,076	-	-	277,076
Operation and maintenance of plant	930,245	-	-	930,245
Student transportation	431,772	-	4,260	436,032
Other	196,084	-	-	196,084
Noninstructional services	-	252,395	-	252,395
Debt service:				
Principal	615,000	-	-	615,000
Interest	335,088	-	-	335,088
Facilities acquisition and construction	130,380	-	-	130,380
Total expenditures	12,369,228	252,395	318,355	12,939,978
Deficiency of revenues under expenditures	(408,960)	(48,257)	-	(457,217)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	48,257	-	48,257
Transfers out	(48,257)	-	-	(48,257)
Total other financing sources (uses)	(48,257)	48,257	-	-
Net change in fund balances	(457,217)	-	-	(457,217)
Fund balances, beginning	635,453	-	-	635,453
Fund balances, ending	\$ 178,236	\$ -	\$ -	\$ 178,236

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

# WILTON-LYNDEBOROUGH COOP SCHOOL DISTRICT

## Actual Expenditures for Special Education Programs and Services (As Required by RSA 32:11-a)

Itemized Special Education Expenditures	Expenditure Amount 2017-18	Expenditure Amount 2018-19
1.) Salary/Benefits	1,704,211.44	1,821,142.00
2.) Purchased Services	261,795.00	299,009.00
3.) Supplies/Equipment	26,633.00	26,313.00
4.) Tuition	486,283.00	637,375.62
5.) Transportation	89,039.49	102,256.84
Total Expenditures	2,567,961.93	2,886,096.46
Itemized Revenue Sources	Revenue Amount 2017-18	Revenue Amount 2018-19
1.) Special Education Aid	141,067.29	138,343.22
2.) Equitable Education Aid	193,379.06	181,261.08
3.) IDEA Entitlement (Grant)	168,897.00	144,826.54
4.) Medicaid	62,091.41	101,316.00
Total Revenues	565,434.76	565,746.84
Actual District Cost for Special Education	2,002,527.17	2,320,349.62

## Capital Reserve Funds\* Balance as of June 30, 2019

Building & roadway reconstruction & building equipment replacement	\$109,911.76
Educating educationally disabled children	\$45,974.50
Technology Advancement	\$17,937.55
<b>TOTAL</b>	<b>\$173,823.81</b>

\*In the custody of the Town of Wilton Trustees of Trust Funds



Wilton-Lyndeborough Cooperative School District  
Financial Expenditure Report of School Board  
Fiscal Year: 2018-2019

Account Number	Description	Expenditures
04.1100.100.00.00000	Salaries and Wages	\$2,966,614
04.1100.200.00.00000	Employee Benefits	\$1,361,682
04.1100.400.00.00000	Purchased Property Services	\$2,997
04.1100.500.00.00000	Other Purchased Services	\$1,237
04.1100.600.00.00000	Supplies, Software	\$129,097
04.1100.700.00.00000	Property	\$75,127
04.1100.800.00.00000	Dues and Fees	\$758
<b>FUNCTION: Regular Education - 1100</b>		<b>\$4,537,512</b>
04.1200.100.00.00000	Salaries and Wages	\$671,927
04.1200.200.00.00000	Employee Benefits	\$255,112
04.1200.300.00.00000	Consultants and Professional Services	\$2,575
04.1200.500.00.00000	Private and Public Tuition	\$637,376
04.1200.600.00.00000	Supplies, Software	\$11,791
04.1200.700.00.00000	Property	\$1,188
04.1200.800.00.00000	Dues and Fees	\$10,842
<b>FUNCTION: Special Programs - 1200</b>		<b>\$1,590,811</b>
04.1300.500.00.00000	Other Purchased Services - Tuition	\$7,477
<b>FUNCTION: Vocational Education - 1300</b>		<b>\$7,477</b>
04.1400.100.00.00000	Salaries and Wages (Academic and Athletic)	\$86,023
04.1400.200.00.00000	Employee Benefits	\$17,013
04.1400.300.00.00000	Professional Services	\$17,000
04.1400.400.00.00000	Purchased Property Services	\$10,608
04.1400.500.00.00000	Other Purchased Services	\$15,779
04.1400.600.00.00000	Supplies	\$7,577
04.1400.700.00.00000	Property	\$11,419
04.1400.800.00.00000	Dues and Fees	\$11,008
<b>FUNCTION: Other Instructional - 1400</b>		<b>\$176,427</b>
04.2100.100.00.00000	Salaries and Wages (Health, Counseling, OT, PT, Speec	\$846,517
04.2100.200.00.00000	Employee Benefits	\$439,163
04.2100.300.00.00000	Out of District and Other Professional Services	\$302,219
04.2100.400.00.00000	Purchased Property Services	\$270
04.2100.500.00.00000	Other Purchased Services	\$1,891
04.2100.600.00.00000	Supplies, Software	\$8,798
04.2100.700.00.00000	Property	\$1,651
04.2100.800.00.00000	Dues and Fees	\$907
<b>FUNCTION: Support Services - Students - 2100</b>		<b>\$1,601,416</b>
04.2200.100.00.00000	Salaries and Wages	\$173,155
04.2200.200.00.00000	Employee Benefits and Tuition Reimbursements	\$96,397
04.2200.300.00.00000	Consultants and Professional Services	\$14,375
04.2200.400.00.00000	Purchased Property Services	\$0
04.2200.500.00.00000	Other Purchased Services	(\$626)
04.2200.600.00.00000	Supplies, Software	\$9,623
04.2200.700.00.00000	Property	\$0
04.2200.800.00.00000	Dues and Fees	\$1,368
<b>FUNCTION: Improvement of Instruction, Educational Media - 2200</b>		<b>\$294,292</b>
04.2300.100.00.00000	Salaries and Wages	\$282,015
04.2300.200.00.00000	Employee Benefits	\$130,589

Wilton-Lyndeborough Cooperative School District  
Financial Expenditure Report of School Board  
Fiscal Year: 2018-2019

Account Number	Description	Expenditures
04.2300.300.00.00000	Consultants, Legal and Professional Services	\$15,932
04.2300.400.00.00000	Purchased Property Services	\$1,010
04.2300.500.00.00000	Postage, Advertising and Other Purchased Services	\$17,539
04.2300.600.00.00000	Supplies, Software	\$8,436
04.2300.800.00.00000	Dues and Fees	<u>\$7,459</u>
<b>FUNCTION: School Board, SAU, SPED Administration - 2300</b>		<b>\$462,980</b>
04.2400.100.00.00000	Salaries and Wages	\$408,383
04.2400.200.00.00000	Employee Benefits	\$185,245
04.2400.300.00.00000	Consultants and Professional Services	\$0
04.2400.400.00.00000	Purchased Property Services	\$34,513
04.2400.500.00.00000	Other Purchased Services	\$105,656
04.2400.600.00.00000	Supplies, Software	\$10,665
04.2400.700.00.00000	Property	\$0
04.2400.800.00.00000	Dues, Fees, Assemblies, Graduation	<u>\$14,257</u>
<b>FUNCTION: School Administration - 2400</b>		<b>\$758,719</b>
04.2500.100.00.00000	Salaries and Wages	\$142,059
04.2500.200.00.00000	Employee Benefits	\$74,633
04.2500.300.00.00000	Consultants and Professional Services - FSA	\$9,560
04.2500.400.00.00000	Purchased Property Services	\$1,847
04.2500.500.00.00000	Other Purchased Services	\$8,115
04.2500.600.00.00000	Supplies, Software	\$20,854
04.2500.700.00.00000	Property	\$0
04.2500.800.00.00000	Dues, Fees, Audit	<u>\$17,194</u>
<b>FUNCTION: Business Services - 2500</b>		<b>\$274,262</b>
04.2600.100.00.00000	Salaries and Wages	\$301,665
04.2600.200.00.00000	Employee Benefits	\$169,911
04.2600.300.00.00000	Consultants and Professional Services	\$0
04.2600.400.00.00000	Purchased Property Services	\$133,625
04.2600.500.00.00000	Building Insurance and Travel	\$38,356
04.2600.600.00.00000	Supplies and Utilities	\$250,616
04.2600.700.00.00000	Equipment	<u>\$12,341</u>
<b>FUNCTION: Operation &amp; Maintenance of Plant - 2600</b>		<b>\$906,514</b>
04.2700.200.00.00000	Employee Benefits	\$705
04.2700.400.00.00000	Property Purchased Services	\$7,483
04.2700.500.00.00000	Other Purchased Services	\$400,477
04.2700.500.00.00000	Supplies and Utilities	<u>\$942</u>
<b>FUNCTION: Transportation - 2700</b>		<b>\$409,607</b>
04.2800.100.00.00000	Salaries and Wages	\$109,393
04.2800.200.00.00000	Employee Benefits	\$26,323
04.2800.300.00.00000	Consultants and Professional Services	\$19,741
04.2800.400.00.00000	Purchased Property Services	\$321
04.2800.500.00.00000	Other Purchased Services	\$3,881
04.2800.600.00.00000	Supplies, Software	\$12,874
04.2800.700.00.00000	Property and Equipment	<u>\$2,079</u>
<b>FUNCTION: Technology Services - 2800</b>		<b>\$174,612</b>
04.2900.100.00.00000	Performance Incentives - Non Union	<u>\$34,168</u>
<b>FUNCTION: Employee Incentives - 2900</b>		<b>\$34,168</b>

Wilton-Lyndeborough Cooperative School District  
Financial Expenditure Report of School Board  
Fiscal Year: 2018-2019

Account Number	Description	Expenditures
04.5100.800.00.00000	Interest on Debt	\$335,088
<u>04.5100.900.00.00000</u>	<u>Principal on Debt</u>	<u>\$615,000</u>
	<b>FUNCTION: Debt - 5100</b>	<b>\$950,088</b>
<b>General Fund Subtotal Before Transfers</b>		<b>\$ 12,178,885</b>
04.5221.930.00.00000	Food Service Fund - Transfer	\$48,257
04.5251.900.00.00000	Capital Reserve Funds - Transfer	\$60,000
	<b>FUNCTION: Transfers - 5200</b>	<b>\$108,257</b>
<b>Subtotal Before Grants and Food Service</b>		<b>\$ 12,287,142</b>
04.5200.900.00.00000	Special Revenue Funds - 06	\$318,355
<u>04.5221.900.00.00000</u>	<u>Food Service Funds - 21</u>	<u>\$252,395</u>
	<b>FUNCTION: Transfer to Other Funds - 5200</b>	<b>\$570,750</b>
<b>Grand Total</b>		<b>\$ 12,857,892</b>



## 20 YEAR DEBT SCHEDULE FOR

WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT

NEW HAMPSHIRE MUNICIPAL BOND BANK

10 PARK STREET, SUITE 102

CONCORD, NEW HAMPSHIRE 03301-6303

DATE PREPARED:

06/28/99

BONDS DATED: 7/22/99

(603) 271-2595 or 1 (800) 393-6422

08/15/99

FAX (603) 271-3937

INTEREST START DATE: 203 days

07/22/99 MAIL ADDRESS: NHMBB@AOL.COM

FIRST INTEREST PAYMENT:

02/15/2000

NET INTEREST COST:

5.2000%

DEBT YEAR	PERIOD ENDING	PRINCIPAL OUTSTANDING	PRINCIPAL	RATE	INTEREST	TOTAL PAYMENT	FISCAL YEAR TOTAL PAYMENT
	02/15/2000				\$185,797.09	\$185,797.09	\$185,797.09
1	08/15/2000	\$6,476,775.00	\$321,775.00	4.500%	164,746.19	486,521.19	
	02/15/2001				157,506.25	157,506.25	644,027.44
2	08/15/2001	6,155,000.00	325,000.00	4.500%	157,506.25	482,506.25	
	02/15/2002				150,193.75	150,193.75	632,700.00
3	08/15/2002	5,830,000.00	325,000.00	5.000%	150,193.75	475,193.75	
	02/15/2003				142,068.75	142,068.75	617,262.50
4	08/15/2003	5,505,000.00	325,000.00	5.000%	142,068.75	467,068.75	
	02/15/2004				133,943.75	133,943.75	601,012.50
5	08/15/2004	5,180,000.00	325,000.00	5.000%	133,943.75	458,943.75	
	02/15/2005				125,818.75	125,818.75	584,762.50
6	08/15/2005	4,855,000.00	325,000.00	5.000%	125,818.75	450,818.75	
	02/15/2006				117,693.75	117,693.75	568,512.50
7	08/15/2006	4,530,000.00	325,000.00	5.000%	117,693.75	442,693.75	
	02/15/2007				109,568.75	109,568.75	552,262.50
8	08/15/2007	4,205,000.00	325,000.00	5.000%	109,568.75	434,568.75	
	02/15/2008				101,443.75	101,443.75	536,012.50
9	08/15/2008	3,880,000.00	325,000.00	5.000%	101,443.75	426,443.75	
	02/15/2009				93,318.75	93,318.75	519,762.50
10	08/15/2009	3,555,000.00	325,000.00	5.250%	93,318.75	418,318.75	
	02/15/2010				84,787.50	84,787.50	503,106.25
11	08/15/2010	3,230,000.00	325,000.00	5.250%	84,787.50	409,787.50	
	02/15/2011				76,256.25	76,256.25	486,043.75
12	08/15/2011	2,905,000.00	325,000.00	5.250%	76,256.25	401,256.25	
	02/15/2012				67,725.00	67,725.00	468,981.25
13	08/15/2012	2,580,000.00	325,000.00	5.250%	67,725.00	392,725.00	
	02/15/2013				59,193.75	59,193.75	451,918.75
14	08/15/2013	2,255,000.00	325,000.00	5.250%	59,193.75	384,193.75	
	02/15/2014				50,662.50	50,662.50	434,856.25
15	08/15/2014	1,930,000.00	325,000.00	5.250%	50,662.50	375,662.50	
	02/15/2015				42,131.25	42,131.25	417,793.75
16	08/15/2015	1,605,000.00	325,000.00	5.250%	42,131.25	367,131.25	
	02/15/2016				33,600.00	33,600.00	400,731.25
17	08/15/2016	1,280,000.00	320,000.00	5.250%	33,600.00	353,600.00	
	02/15/2017				25,200.00	25,200.00	378,800.00
18	08/15/2017	960,000.00	320,000.00	5.250%	25,200.00	345,200.00	
	02/15/2018				16,800.00	16,800.00	362,000.00
19	08/15/2018	640,000.00	320,000.00	5.250%	16,800.00	336,800.00	
	02/15/2019				8,400.00	8,400.00	345,200.00
20	08/15/2019	320,000.00	320,000.00	5.250%	8,400.00	328,400.00	328,400.00
TOTALS			\$6,476,775.00		\$3,543,168.28	\$10,019,943.28	\$10,019,943.28



WILTON-LYNDEBOROUGH SCHOOL DISTRICT

NEW HAMPSHIRE MUNICIPAL BOND BANK

DATE PREPARED:	06/17/14	Amount of Loan to be Paid	\$7,640,000.00
BONDS DATED: 07/17/14	08/15/14	Premium to Reduce Loan	\$610,000.00
INTEREST START DATE: 208 days	07/17/14	Premium to Pay Issuance Costs	\$20,000.00
FIRST INTEREST PAYMENT:	02/15/15	Additional Premium Due to Rounding	\$665.97
TRUE INTEREST COST:	3.4044%	Total Proceeds	\$8,270,665.97

DEBT YEAR	PERIOD ENDING	PRINCIPAL OUTSTANDING	PRINCIPAL	RATE	INTEREST	TOTAL PAYMENT	FISCAL YEAR TOTAL PAYMENT
	02/15/15				\$191,643.11	\$191,643.11	\$191,643.11
1	08/15/15	\$7,640,000.00	\$0.00	5.100%	165,845.00	165,845.00	
	02/15/16				165,845.00	165,845.00	331,690.00
2	08/15/16	7,640,000.00	0.00	5.100%	165,845.00	165,845.00	
	02/15/17				165,845.00	165,845.00	331,690.00
3	08/15/17	7,640,000.00	280,000.00	5.100%	165,845.00	445,845.00	
	02/15/18				158,705.00	158,705.00	604,550.00
4	08/15/18	7,360,000.00	295,000.00	5.100%	158,705.00	453,705.00	
	02/15/19				151,182.50	151,182.50	604,887.50
5	08/15/19	7,065,000.00	310,000.00	5.100%	151,182.50	461,182.50	
	02/15/20				143,277.50	143,277.50	604,460.00
6	08/15/20	6,755,000.00	325,000.00	5.100%	143,277.50	468,277.50	
	02/15/21				134,990.00	134,990.00	603,267.50
7	08/15/21	6,430,000.00	340,000.00	5.100%	134,990.00	474,990.00	
	02/15/22				126,320.00	126,320.00	601,310.00
8	08/15/22	6,090,000.00	360,000.00	5.100%	126,320.00	486,320.00	
	02/15/23				117,140.00	117,140.00	603,460.00
9	08/15/23	5,730,000.00	380,000.00	5.100%	117,140.00	497,140.00	
	02/15/24				107,450.00	107,450.00	604,590.00
10	08/15/24	5,350,000.00	400,000.00	5.100%	107,450.00	507,450.00	
	02/15/25				97,250.00	97,250.00	604,700.00
11	08/15/25	4,950,000.00	415,000.00	3.100%	97,250.00	512,250.00	
	02/15/26				90,817.50	90,817.50	603,067.50
12	08/15/26	4,535,000.00	430,000.00	3.100%	90,817.50	520,817.50	
	02/15/27				84,152.50	84,152.50	604,970.00
13	08/15/27	4,105,000.00	445,000.00	4.100%	84,152.50	529,152.50	
	02/15/28				75,030.00	75,030.00	604,182.50
14	08/15/28	3,660,000.00	460,000.00	4.100%	75,030.00	535,030.00	
	02/15/29				65,600.00	65,600.00	600,630.00
15	08/15/29	3,200,000.00	480,000.00	4.100%	65,600.00	545,600.00	
	02/15/30				55,760.00	55,760.00	601,360.00
16	08/15/30	2,720,000.00	500,000.00	4.100%	55,760.00	555,760.00	
	02/15/31				45,510.00	45,510.00	601,270.00
17	08/15/31	2,220,000.00	520,000.00	4.100%	45,510.00	565,510.00	
	02/15/32				34,850.00	34,850.00	600,360.00
18	08/15/32	1,700,000.00	545,000.00	4.100%	34,850.00	579,850.00	
	02/15/33				23,677.50	23,677.50	603,527.50
19	08/15/33	1,155,000.00	565,000.00	4.100%	23,677.50	588,677.50	
	02/15/34				12,095.00	12,095.00	600,772.50
20	08/15/34	590,000.00	590,000.00	4.100%	12,095.00	602,095.00	602,095.00
TOTALS			\$7,640,000.00		\$4,068,483.11	\$11,708,483.11	\$11,708,483.11

Debt service payments are due 30 days prior to the payment date per sections four and five of the loan agreement

25 TRIANGLE PARK DRIVE, SUITE 102 • CONCORD, NEW HAMPSHIRE 03301 • (603) 271-2595 or 1 (800) 393-6422 • FAX (603) 271-3937  
 E-MAIL: info@nhmbb.com • WEBSITE: www.nhmbb.org

Wilton-Lyndeborough Cooperative School District  
Capital Improvement Plan

**FY20 WLC School District CIP**  
*As of December 31, 2019*

Note 1 - Roof - Remaining

	<u>Beginning Balance</u>	<u>Funding</u>	<u>Projects</u>	<u>Interest</u>	<u>Ending Balance</u>
<i>Fiscal Year Ended June 30, 2019 - Actual</i>	\$179,722	\$60,000	(\$130,380)	\$570	\$109,912
<i>Fiscal Year Ended June 30, 2020 - YTD (12/31/19)</i>	\$109,912	\$60,000	(\$62,640)	\$1,576	\$108,848

Section 6	\$ 85,450
Section 7	\$ 67,046
Section 8	\$ 72,865
<u>Section 9</u>	<u>\$ 61,882</u>
Total	\$287,243

WLC School District CIP/CAP Reserve				Est. Project Completion	FY20 ACTUAL (work completed Summer of 2019)								Total Funding
Facility	Total Cost to Repair/Replace	Balance	FY21		FY22	FY23	FY24	FY25	FY26	FY27			
1999 WLC Roof (Note 1)	WLC	287,243	46,208	2018-21		85,450	67,046	72,865	61,882				287,243
1999 Paving Parking Lot - Patching	WLC	19,120	22,540	2019	22,540								22,540
Repoint Chimneys	FRES	38,850	40,100	2020	40,100								40,100
Dishwasher - Kitchen	WLC	17,000		2021		17,000							17,000
1985 Group Bathrooms -Main	WLC	16,000		2021		16,000							16,000
1996 LCS roof, main/mulitpurpose	LCS	16,000		2022			16,000						16,000
2000 LCS boiler	LCS	8,000		2022			8,000						8,000
Tennis Courts	WLC	100,000		2022			100,000						100,000
LED Lighting Project - Phases 1-2	WLC	178,715		2022-2023			64,619	114,096					178,715
1991 WLC Boilers 1 and 2	WLC	70,000		2023				70,000					70,000
1999 Upgrd FACS & Art cabinets	WLC	40,000		2024					40,000				40,000
1999 Boiler 3	WLC	35,000		2024					35,000				35,000
1999 Locker Rm Reno+ Exhaust Fan	WLC	90,000		2024					90,000				90,000
Upgrade heating elements	LCS	30,000		2024					30,000				30,000
1999 Re Pave Parking Lot	WLC	85,000		2025						85,000			85,000
Install 2 A/C units in Library	WLC	12,000		2025						12,000			12,000
1999 Café Renovation	WLC	54,000		2025						54,000			54,000
1999 Group Bathrooms -HS Wing	WLC	12,000		2025						12,000			12,000
1999 Group Bathrooms -MS Wing	WLC	12,000		2025						12,000			12,000
1999 WLC Carpeting	WLC	15,000		2025						15,000			15,000
2010 LCS Paving	LCS	9,000		2026							9,000		9,000
2009 Paving Road to Parking Lot	WLC	45,045		2026							45,045		45,045
2009 Paving Road to Upper Fields	WLC	24,000		2026							24,000		24,000
Walk In Freezer - Kitchen	WLC	12,000		2028								12,000	12,000
2015 Paving Lots	FRES	30,000		2030								30,000	30,000
2016 WLC Roof Phase I	WLC	158,210		2031							47,000	111,210	158,210
Dishwasher - Kitchen	FRES	25,000		2035								25,000	25,000
Miscellaneous Repairs (100k)		100,000									75,000	25,000	100,000
Annual Projects Funded Through Cap Reserve		1,539,183	108,848		62,640	118,450	255,665	256,961	256,882	190,000	200,045	203,210	
Bond Indebtedness HS/MS					328,400	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Bond Indebtedness FRES/LCS					604,461	603,268	601,310	603,460	604,590	604,700	603,068	604,970	
Total Capital Requirements		Cap Reserve Balance	108,848		721,718	856,975	860,421	861,472	794,700	803,113	808,180	808,180	

STATE OF NEW HAMPSHIRE  
WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT WARRANT  
FOR ELECTION OF OFFICERS ON MARCH 10, 2020

To the inhabitants of the Wilton-Lyndeborough Cooperative School District in the Towns of Wilton and Lyndeborough, in the County of Hillsborough, State of New Hampshire, qualified to vote upon Wilton-Lyndeborough Cooperative School District affairs:

**You are hereby notified to meet on the tenth day of March 2020  
At the following places in the Town of your residence:**

<b>Wilton</b>	<b>Wilton Town Hall</b>	<b>8:00 o'clock in the forenoon</b>
<b>Lyndeborough</b>	<b>Lyndeborough Old Town Hall (Citizens' Hall)</b>	<b>10:00 o'clock in the forenoon</b>

**Polls will not close before 7:00 P.M.**

To vote for District officers:

**Article 1:** To choose one (1) Moderator, by ballot, for the ensuing year.

**Article 2:** To choose one (1) At Large Member of the School Board, by ballot, from the Town of Lyndeborough for the ensuing three years; one (1) At Large Member of the School Board, by ballot, from the Town of Lyndeborough for the ensuing two years; one (1) Member of the School Board, by ballot, from the Town of Lyndeborough for the ensuing three years; one (1) Member of the School Board, by ballot, from the Town of Wilton for the ensuing three years.

**Article 3:** To choose one (1) At Large Member of the Budget Committee, by ballot, from the Town of Lyndeborough for the ensuing three years; one (1) Member of the Budget Committee, by ballot, from the Town of Lyndeborough for the ensuing three years; one (1) Member of the Budget Committee, by ballot, from the Town of Wilton for the ensuing three years.

GIVEN UNDER OUR HANDS AT SAID WILTON THIS 6 DAY OF February, 2020.

Matthew Ballou

Tiffany Cloutier-Cabral

Carol LeBlanc

Mark Legere

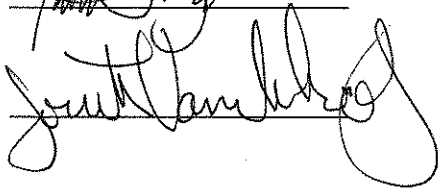
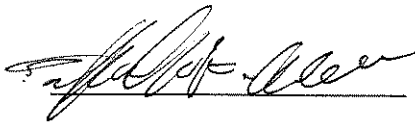
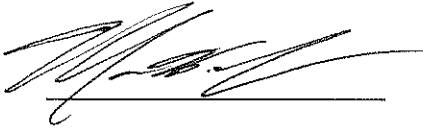
Miriam Lemire

Alexander LoVerme

Jonathan Vanderhoof

**SCHOOL BOARD**

A true copy attest:



**SCHOOL BOARD**



STATE OF NEW HAMPSHIRE  
WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT WARRANT  
FOR ANNUAL DISTRICT MEETING ON MARCH 7, 2020

To the inhabitants of the Wilton-Lyndeborough Cooperative School District in the towns of Wilton and Lyndeborough, in the County of Hillsborough, in the state of New Hampshire qualified to vote in school district affairs are hereby notified and warned of the Annual Meeting which will be held as follows:

Date: **March 7, 2020**, Time: **9:00 a.m.**, Location: **WLC Middle/High School, 57 School Road, Wilton, NH 03086**, Details: **Wilton-Lyndeborough Cooperative Middle-Senior High School Auditorium**

**Article 4: District Operating Budget**

To see if the Wilton-Lyndeborough Cooperative School District will vote to raise and appropriate the Budget Committee's recommended amount of \$13,056,164 for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the district. This article does not include appropriations contained in special or individual articles addressed separately.

(Majority vote required)

Recommended by the School Board    Recommended by the Budget Committee

Estimated Tax Impact Lyndeborough – \$0.21

Estimated Tax Impact Wilton – \$0.22

**Article 5: CBA Between School Board and Teachers Association**

To see if the Wilton-Lyndeborough Cooperative School District will vote to approve the cost items included in the collective bargaining agreement reached between the Wilton-Lyndeborough Cooperative School Board and the Wilton-Lyndeborough Cooperative Teachers' Association which calls for the following increases in salaries and benefits at the current staffing levels over the amount paid in the prior fiscal year, 2020-2021 \$114,834 and further to raise and appropriate the sum of \$114,834 for the 2020-2021 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. This article does not include appropriations contained in special or individual articles addressed separately.

(Majority vote required)

Year	Estimated Increase
2020-2021	\$ 114,834

Recommended by the School Board    Recommended by the Budget Committee

Estimated Tax Impact Lyndeborough – \$0.18  
Estimated Tax Impact Wilton – \$0.20

**Article 6: Special Meeting for Defeated/Amended Collective Bargaining Agreement**

Shall the Wilton-Lyndeborough Cooperative School District, if WARRANT ARTICLE 5 is defeated, authorize the Wilton-Lyndeborough Cooperative School Board to call one special meeting, at its option, to address WARRANT ARTICLE 5 cost items only?  
(Majority vote required).

Recommended by the School Board

This warrant article has no tax impact.

**Article 7: Appropriate to Capital Reserve Fund**

To see if the Wilton-Lyndeborough Cooperative School District will vote to raise and appropriate the sum of \$150,000 to be added to the Wilton-Lyndeborough Cooperative Building/Equipment & Roadway Capital Reserve Fund previously established. This sum is to come from general taxation. This article is a special warrant article and is not included in the operating budget.  
(Majority vote required)

Recommended by the School Board      Recommended by the Budget Committee

Estimated Tax Impact Lyndeborough – \$0.24  
Estimated Tax Impact Wilton – \$0.26

**Article 8: Appropriate to Capital Reserve Fund**

To see if the Wilton-Lyndeborough Cooperative School District will vote to raise and appropriate the sum of \$100,000 to be added to the school district Educating Educationally Disabled Children Capital Reserve fund previously established. This sum is to come from general taxation. This warrant article is a special article and is not included in the operating budget.  
(Majority vote required).

Recommended by the School Board      Recommended by the Budget Committee

Estimated Tax Impact Lyndeborough – \$0.16  
Estimated Tax Impact Wilton – \$0.17

**Article 9: Financial Audit**

To see if the Wilton-Lyndeborough Cooperative School District will vote to raise and appropriate the sum of \$30,000 for the purpose of completing an audit of the school district's financial system from 2017-18, 2018-19 and 2019-20 school years. This is a special warrant article and is not included in the operating budget.  
(Majority vote required).

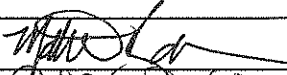
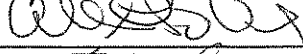



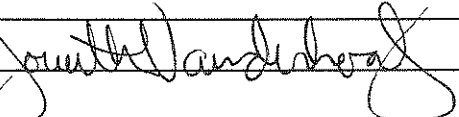
Recommended by the School Board   Recommended by the Budget Committee

Estimated Tax Impact Lyndeborough- \$.05

Estimated Tax Impact Wilton- \$.05

**Article 10: Transact Other Business**

To transact any other business that may legally come before this meeting.

Given under our hands, <u>February 6, 2020</u> A true copy of Warrant – Attest:		
Printed Name	Position	Signature
Matthew Ballou	School Board Chair	
Alexander LoVerme	School Board Vice Chair	
Tiffany Cloutier-Cabral	School Board Member	
Carol LeBlanc	School Board Member	
Mark Legere	School Board Member	
Miriam Lemire	School Board Member	
Jonathan Vanderhoof	School Board Member	

Wilton-Lyndeborough Cooperative School District  
Revenue Analysis

as of 2/10/2020

		<b>FY19</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	
<b>Description</b>	<b>Account</b>	<b>Budget</b>	<b>Actual</b>	<b>(MS-24)</b>	<b>Budget</b>	<b>Comments on FY21</b>
Regular Tuition	04.1311.000	\$ 12,150	\$ 10,500	\$ 10,800	\$ 10,800	Preschool
Interest from Investments	04.1510.000	\$ 1,000	\$ -		\$ -	
Rentals - Use of Facilities	04.1910.000	\$ 200	\$ 2,690	\$ 2,100	\$ 2,100	Nashua Adult Learning
Refund of PY Expenditures	04.1980.000	\$ 21,982	\$ 20,028	\$ 12,000	\$ 12,000	ERATE
Other Local Revenue	04.1990.000	\$ 200	\$ 3,237	\$ 900	\$ 900	Pcard rebate
Adequacy Aid	04.3110.000	\$ 1,214,038	\$ 1,214,038	\$ 1,471,538	\$ 1,553,080	Per NHDOE 11/15/19
Statewide Enhanced Ed Tax	04.3112.000	\$ 1,195,247	\$ 1,186,671	\$ 1,175,826	\$ 1,142,585	Per NHDOE 11/15/19
Other State Aid	04.3190.000	\$ 1,000	\$ -	\$ -	\$ -	
School Building Aid	04.3210.000	\$ 128,000	\$ 128,000	\$ 128,000	\$ 128,000	
Kindergarten Keno Aid	04.3220.000	\$ 55,000	\$ 58,300		\$ -	Included in Adequacy
Special Education Aid	04.3230.000	\$ 135,528	\$ 138,343	\$ 146,141	\$ 85,000	Per Sped Forecast
Vocational Aid	04.3242.000	\$ 3,000	\$ 4,227	\$ 3,000	\$ 3,000	
Medicaid Distribution	04.4580.000	\$ 65,000	\$ 101,316	\$ 25,000	\$ 25,000	New Legislation
<b>Total General Fund</b>		<b>\$ 2,832,345</b>	<b>\$ 2,867,350</b>	<b>\$ 2,975,305</b>	<b>\$ 2,962,465</b>	
Food Service	04.5221.000	\$ 219,600	\$ 249,621	\$ 230,000	\$ 251,276	
Special Revenues	04.5222.000	\$ 299,923	\$ 316,856	\$ 256,442	\$ 256,442	
<b>TOTAL REVENUES AND CREDITS</b>		<b>\$ 3,351,868</b>	<b>\$ 3,433,827</b>	<b>\$ 3,461,747</b>	<b>\$ 3,470,183</b>	

Wilton-Lyndeborough Cooperative School District  
Budget Proposal Report by Function Summary: 2020-2021

Function		EXPENDED	EXPENDED	VOTED	PROPOSED			
Code	Description	FY18 (Audited)	FY19 (Audited)	FY20	FY21	\$ CHANGE	% CHANGE	Note
<b>Regular Education</b>								
1100's	Regular Education Instructional Services	4,478,603	4,537,512	4,473,530	4,434,805	(38,725)	-1%	
1300's	Vocational Programs	2,354	7,477	8,150	10,250	2,100	26%	
1400's	Co-Curricular Programs	169,344	176,427	200,713	202,724	2,011	1%	
2120's	Guidance Services	311,396	337,353	373,151	388,931	15,780	4%	
2130's	Nursing Services	241,781	267,127	278,706	300,321	21,615	8%	
2210's	Instructional Improvement Programs	155,403	121,475	167,176	146,425	(20,751)	-12%	
2220's	Educational Media Services	174,218	172,817	182,874	186,073	3,199	2%	
2310's	School Board Services	11,458	12,941	15,169	32,346	17,177	113%	<sup>1</sup>
2320's	Superintendent Services	246,231	253,947	250,508	262,058	11,550	5%	
2400's	School Building Administration Services	808,168	758,719	777,592	658,162	(119,430)	-15%	<sup>2</sup>
2500's	Business Services	315,068	274,262	298,754	334,937	36,183	12%	<sup>3</sup>
2600's	Operation & Maintenance of Plant Services	913,068	906,514	992,622	984,376	(8,246)	-1%	
2700's	Regular/Field/Voc/Athl Transportation	286,421	307,350	320,356	327,590	7,234	2%	
2800's	Operation of Information Services	235,868	174,612	197,288	380,258	182,970	93%	<sup>2</sup>
2900's	Performance Incentives - Non Union	0	34,168	35,333	59,695	24,362	69%	<sup>4</sup>
	<b>Regular Education Totals</b>	<b>8,349,382</b>	<b>8,342,701</b>	<b>8,571,922</b>	<b>8,708,949</b>	<b>137,027</b>	<b>2%</b>	
<b>Special Education</b>								
1210-1213	Special Education Instructional Services	941,586	949,074	950,056	1,134,467	184,411	19%	
1290's	Private & Public Out of District Tuition	493,619	641,737	425,096	435,300	10,204	2%	
2140's	Psychological Services	635,832	757,052	732,194	1,011,702	279,508	38%	
2150's	Speech & Language Services	95,654	106,317	93,397	125,750	32,353	35%	
2160's	Physical & Occupational Therapy Services	70,650	78,624	74,650	95,000	20,350	27%	
2190's	Reading Services	37,702	54,943	50,146	64,000	13,854	28%	
2332	Special Education Administrative Services	203,881	196,092	208,965	186,445	(22,520)	-11%	
2722	<u>SPED Transportation Services</u>	89,039	102,257	153,946	158,565	4,619	3%	
	<b>Special Education Totals</b>	<b>2,567,962</b>	<b>2,886,096</b>	<b>2,688,450</b>	<b>3,211,229</b>	<b>522,779</b>	<b>19%</b>	

Wilton-Lyndeborough Cooperative School District  
Budget Proposal Report by Function Summary: 2020-2021

<b>District Wide</b>								
5100's	Debt Service	966,550	950,088	932,860	603,268	(329,592)	-35%	
5221	Food Service Transfer	36,819	48,257	0	25,000	25,000	#DIV/0!	
5251	Capital Reserve Transfer	55,000	60,000	60,000	0	(60,000)	-100%	
<b>GENERAL FUND EXPENDITURES</b>		<b>11,975,713</b>	<b>12,287,141</b>	<b>12,253,232</b>	<b>12,548,446</b>	<b>295,214</b>	<b>2%</b>	
5200	Special Revenue Fund	303,177	318,355	256,442	256,442	0	0%	
5221	Food Service Fund	227,865	252,395	230,000	251,276	21,276	9%	
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<b>12,506,755</b>	<b>12,857,891</b>	<b>12,739,674</b>	<b>13,056,164</b>	<b>316,490</b>	<b>2%</b>	
11-9-19 Special Meeting Appropriations		0	0	184,811	0	(184,811)	-100%	
<b>TOTAL After Special Meeting</b>		<b>12,506,755</b>	<b>12,857,891</b>	<b>12,924,485</b>	<b>13,056,164</b>	<b>131,679</b>	<b>1%</b>	
<u>Notes:</u>								
<sup>1</sup> Increase due to \$15K Superintendent Search								
<sup>2</sup> \$150K moved into 2800's to consolidate Phone & Data and Print Management Services. Funds moved from: 2400's (\$ 108,000) and 2500/2320/2332								
<sup>3</sup> Increase mainly due to addition of .5 FTE & benefits for FY21								
<sup>4</sup> Performance incentives now include ancillary benefits								
<u>FY21 Propopsed Warrant Articles:</u>								
WA 5 - Collective Bargaining Agreement		\$ 114,834.00						
WA 7 - Building, Equipment & Roadway Cap Reserve		\$ 150,000.00						
WA 8 - Special Education Cap Reserve		\$ 100,000.00						
WA 9 - Financial Audit		\$ 30,000.00						
Total Proposed Warrant Articles		\$ 394,834.00						

Wilton-Lyndeborough Cooperative School District  
Budget Proposal Report by Object Summary Fiscal Year: 2020-2021

		<b>FY18 AUDITED</b>	<b>FY19 AUDITED</b>	<b>FY20 Adopted</b>	<b>FY21 Proposed</b>	<b>Dollar</b>	<b>Percentage</b>
<b>Object</b>	<b>Description</b>	<b>Expenditures</b>	<b>Expenditures</b>	<b>Budget</b>	<b>Budget</b>	<b>Difference</b>	<b>Change</b>
100	Salaries and Wages	5,942,600	6,021,921	6,019,201	6,287,442	268,241	4%
211	Medical Insurance	1,213,877	1,347,493	1,258,859	1,406,650	147,791	12%
212	Dental Insurance	84,184	103,272	98,000	111,921	13,921	14%
213	Life Insurance	8,617	9,526	7,213	10,333	3,120	43%
214	Disability Insurance	10,421	10,533	9,059	13,248	4,189	46%
220	Social Security - FICA	432,597	450,160	453,628	478,072	24,444	5%
231	Employee Retirement	149,355	140,661	141,836	159,747	17,911	13%
232	Teacher Retirement	634,474	689,292	687,039	714,012	26,973	4%
240	Tuition Reimbursement	8,975	7,651	19,000	19,000	0	0%
250	Unemployment Compensation Ins	20,612	(18,221)	8,634	12,263	3,629	42%
260	Workers Compensation Insurance	20,429	1,069	27,451	29,302	1,851	7%
290/291	Staff Development	34,526	15,333	33,598	45,300	11,702	35%
313	Superintendent Search	0	0	0	15,000	15,000	100%
321/322	Professional Services - Instructional	218,589	262,039	251,981	265,800	13,819	5%
323	Professional Services - Pupils	42,919	54,555	55,846	79,656	23,810	43%
330	Contracted Services	31,944	55,170	26,456	43,702	17,246	65%
331/339	Other Professional Services	17,165	9,637	9,600	8,000	(1,600)	-17%
411	Water and Sewerage	33,796	36,337	49,072	50,053	981	2%
421	Disposal Services	13,375	12,812	14,456	14,745	289	2%
422	Snow Plowing Services	14,440	2,280	14,441	14,729	288	2%
424	Lawn and Grounds Care	1,591	1,184	3,551	1,623	(1,928)	-54%
430	Repairs and Maintenance	137,153	117,562	172,699	133,109	(39,590)	-23%
442/449	Rental of Equipment/Vehicle	22,736	22,499	11,568	48,583	37,015	320%
519	Transportation	374,456	400,477	456,501	468,696	12,195	3%
520	Property and Liability Insurance	33,266	35,556	35,557	37,400	1,843	5%
530	Telephone/Internet	146,727	108,511	104,230	110,000	5,770	6%
534	Postage	6,117	6,777	7,405	7,905	500	7%
540	Advertising	5,431	4,545	4,025	5,500	1,475	37%
550	Printing & Binding	3,117	3,283	3,960	4,360	400	10%
561	Tuition to Other Public in State	206,469	218,078	237,066	145,000	(92,066)	-39%
564	Tuition to Private Schools	282,169	426,775	195,430	290,300	94,870	49%
580	Travel and Conferences	18,003	17,376	26,230	25,650	(580)	-2%
591	Services - Speakers/Officials	21,459	15,779	27,084	27,024	(60)	0%

Wilton-Lyndeborough Cooperative School District  
Budget Proposal Report by Object Summary Fiscal Year: 2020-2021

		<b>FY18 AUDITED</b>	<b>FY19 AUDITED</b>	<b>FY20 Adopted</b>	<b>FY21 Proposed</b>	<b>Dollar</b>	<b>Percentage</b>
<b>Object</b>	<b>Description</b>	<b>Expenditures</b>	<b>Expenditures</b>	<b>Budget</b>	<b>Budget</b>	<b>Difference</b>	<b>Change</b>
610	General Supplies	143,984	111,075	144,179	161,543	17,364	12%
622	Electricity	103,091	114,008	123,657	109,901	(13,756)	-11%
624/626	Fuel - Oil & Propane	81,073	109,591	103,788	113,108	9,320	9%
641	Books & Other Printed Media	51,390	33,825	75,895	76,683	788	1%
649	Professional Resources/Subscriptions	4,011	4,170	4,103	5,226	1,123	27%
650	Computer Software	88,517	98,604	111,645	126,876	15,231	14%
731	New Equipment	38,423	18,442	25,924	18,155	(7,769)	-30%
733	New Furniture & Fixtures	14,857	4,855	1,350	1,750	400	30%
734	New Computers & Comm Equipment	72,793	19,200	5,000	14,950	9,950	199%
735	Replacement Equipment	63,323	50,660	105,191	123,201	18,010	17%
737	Replacement Furniture & Fixtures	230	10,648	9,220	4,858	(4,362)	-47%
810	Dues and Fees	33,161	36,878	44,609	43,052	(1,557)	-3%
830	Interest on Debt	366,550	335,088	302,860	278,268	(24,593)	-8%
890	Miscellaneous - Assemblies/Audit	30,903	26,916	35,135	36,750	1,615	5%
910	Principal on Debt	600,000	615,000	630,000	325,000	(305,000)	-48%
930	Transfer to Capital Reserve Fund	55,000	60,000	60,000	0	(60,000)	-100%
930	Transfer to Food Service	36,819	48,257	0	25,000	25,000	100%
<b>Total General Fund</b>		<b>11,975,713</b>	<b>12,287,141</b>	<b>12,253,232</b>	<b>12,548,447</b>	<b>295,215</b>	<b>2.4%</b>
Total Special Revenue Fund		303,177	318,355	256,442	256,442	0	0.0%
Total Food Service Fund		227,865	252,395	230,000	251,276	21,276	9.3%
<b>Grand Total: All Funds</b>		<b>12,506,755</b>	<b>12,857,891</b>	<b>12,739,674</b>	<b>13,056,164</b>	<b>316,490</b>	<b>2.5%</b>
<i>11-9-19 Special Meeting Addition to Budget</i>				<i>184,811</i>			
<b>Grand Total: All Funds</b>		<b>12,506,755</b>	<b>12,857,891</b>	<b>12,924,485</b>	<b>13,056,164</b>	<b>131,679</b>	<b>1.0%</b>
		<u>FY21 Proposed Warrant Articles:</u>					
		WA 5 - Collective Bargaining Agreement			\$ 114,834.00		
		WA 7 - Building, Equip & Roadway Capital Reserve			\$ 150,000.00		
		WA 8 - Special Ed Capital Reserve			\$ 100,000.00		
		<u>WA 9 - Financial Audit</u>			<u>\$ 30,000.00</u>		
		Total Warrant Articles			\$ 394,834.00		