



SCHOOL ADMINISTRATIVE UNIT #51
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 Bryan Lane – Superintendent of Schools

PITTSFIELD SCHOOL BOARD
 MEETING AGENDA

5:30 PM Thursday, June 16, 2022
 PMHS Media Center
 Pittsfield Middle High School
 Join with Google Meet: meet.google.com/ekb-odkn-dej

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. PRESENTATION BY HARRIMAN TEAM DESIGN
4. ACTION ON AMENDED AGENDA
5. APPROVAL OF MINUTES FROM June 2, 2022
6. PUBLIC INPUT
7. STUDENT REPRESENTATIVE

8. DIRECTOR OF STUDENT SERVICES

Information & Discussion	Action Items
<ul style="list-style-type: none"> • IDEA/Pre School Grants • Extended School Year Services • Transitions 	

9. SUPERINTENDENT

Information & Discussion	Action Items
<ul style="list-style-type: none"> • Staffing • Harriman Team Design update • End of the year festivities • Drake Field walkway repair estimate • Exhibition Day overview 	

10. SCHOOL BOARD

Information & Discussion	Action Items
<ul style="list-style-type: none"> • Independent Auditors Report • Policy Review – First Reading: <ul style="list-style-type: none"> ○ DJE, Bidding Requirements ○ GBD, Board-Employee Communications ○ BDD, Board-Superintendent Relationship ○ BDD-R, Board-Superintendent Relationship 	<ul style="list-style-type: none"> • Movie Request for Kindergarten • Teacher Nominations/Resignations • Policy Review – Second Reading: <ul style="list-style-type: none"> ○ IGA, Curriculum Development and Review ○ EFA, Availability and Distribution of Healthy Foods ○ IKG, Awards and Scholarships ○ GBCD, Background Investigation and Criminal Records Check

11. COMMITTEE ASSIGNMENTS

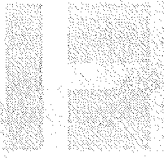
BUDGET COMMITTEE -
DRAKE FIELD & FACILITIES –
NEGOTIATIONS –
FOSS FAMILY SCHOLARSHIP – Sarah Duval

12. PLAN AGENDA FOR NEXT MEETING

13. PUBLIC INPUT

14. NON-PUBLIC SESSION - RSA 91-A 3 (a) the dismissal, promotion, or compensation of the disciplining of such employee, or the investigation of any charges against him or her, unless the employee affected (1) has a right to a meeting and (2) requests that the meeting be open, in which the request shall be granted. (b)The hiring of any public employee. (c) Matters which, if discussed in public, would likely affect the reputation of any person, other than a member of the public body itself, unless such person requests an open meeting. This exemption shall extend to any application for assistance or tax abatement or a waiver of a fee, fine, or other levy, if based on inability to pay or poverty of the applicant.

15. ADJOURNMENT



NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY

PROGRAMMING OF

PRECISION-BURNING

MANUFACTURING SYSTEMS

1987

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EXECUTIVE SUMMARY

PROJECT GOALS AND OBJECTIVES

Harriman has been retained by Pittsfield School District to conduct a study for Pittsfield Elementary School and Pittsfield Middle High School. The goal of this study is to investigate whether the Elementary Program can be consolidated with the Middle School Program within the existing Middle High School Building and site if the High School Program were to no longer be housed at the Middle High School building and site. The following were identified as parameters of the study by school leadership:

- It is important for the school to keep grade levels together and defined separation between age groups.
- Existing SPED program needs to stay as existing to serve the current 40% population of students with special needs.
- The solution provided should be within the building footprint and infrastructure—no addition to the building.
- Multiple nurse areas are requested to serve population and isolate by age group (e.g. Elementary and Middle School Students range from 4 years old to 15 years old).
- Need to keep grade levels in proximity to one another as they work in teams. Teams are as follows:
 - Kindergarten, First, and Second Grade
 - Third and Fourth Grade
 - Fifth Grade
- Five Unified Art Programs. Programs are offered once per day for 45 minutes each class.
 - Music
 - Art
 - Learning Commons
 - Coding
 - PE
- Cafeteria: Seven (20-minute) lunch periods, starting at 10:20am.
- Restrooms: needed in classrooms from PK through Second Grade.
- Two playground areas:
 - One for PK, First, and Second.
 - One for Third, Fourth, and Fifth
- Nature-based play area and nature trails are part of the site programming at the elementary school.
- Approximately 30% of parents pick up and drop off students.

PROGRAM ANALYSIS

Harriman met with school leadership to review existing floor plans and site plans to gain an understanding of where each program was administered. We toured the schools and sites to see the type of spaces programs are currently in and discussed any space deficits. The team documented existing programs within each school, on the site, and any programs currently without a space. This research is documented in *Section 2: Existing Conditions* in the Existing Site Plan, Existing Floor Plans, and Existing Space Allocation Workbook, as well as in meeting minutes within *Section A: Appendix*.

PITTSFIELD ELEMENTARY SCHOOL DATA, FINDINGS, AND REQUIREMENTS

- Current enrollment: 255/256 pupils
- Maximum classroom size:
 - PK through Second Grade: 20 students
 - Third through Fifth Grade: 25 students
- Currently there are 80 staff members.

PITTSFIELD MIDDLE HIGH SCHOOL DATA, FINDINGS, AND REQUIREMENTS

- Current population is 294 pupils
 - 137 Middle School Pupils (6th through 8th)
 - 157 High School Pupils (9th through 12th)
- Classroom Size: 20-25 students
- Teams are:
 - 6th grade – 1 team (2 classrooms)
 - 7th/8th grade – 2 team
 - UA – 3 team
 - 9th/10th grade – 4 team
 - 11th/12th grade – 5 team
- Cafeteria: three lunch periods, 25 mins each starting at 11:26.
- 7th through 12th have seven 55-minute periods in length with block four containing lunch and advisory. 6th grade still follows traditional stile class, no changing except for Unified Arts at the end of the day.
- 35 students drive.
- Approximately 40-50% of parents pick up and drop off students.

CONSOLIDATION ANALYSIS/CONCEPTUAL DESIGN

Population

The combined population for the Elementary Middle School would be 393 students, which is an increase of about 100 students when compared to the 294 students currently at the Middle High School.

Program

Harriman worked with Pittsfield School District Leadership to document the building and site programs required to operate as an Elementary/Middle School for PK through 8th grade. Refer to the Proposed Space Allocation Workbook for required programs in *Section 3: Consolidation Analysis/Conceptual Design*. Harriman was asked to include one art room, music room, gym, and cafeteria, and the need for access to these programs for all students would be addressed through scheduling. This may result in these offerings driving the educational schedule and number of offerings.

Site Analysis

Harriman reviewed the existing MS/HS site plan and the combined program needs for the ES and MS site programs. Harriman's proposed concept design illustrates the different programs for ES and MS on the site. These site modifications require grading, potential retaining walls, site ramps, a new bus drive, and other items, as illustrated on the Proposed Site Plan to accommodate the separation of bus and car drop-off and to provide the number of separate play areas required for ES and MS programming. If a separate bus and parent drop off is desired to prevent students traversing car traffic when being dropped off, and increased queuing is desired to address the number of parents dropping off, the site plan will potentially have a 30 parking space deficit. The other program spaces that are not able to be accommodated on the site as shown are: hardscape play areas, 6-8 grade outdoor play area, outdoor classrooms, and nature trails. Refer to the Proposed Pittsfield ES/MS Site Plan in *Section 3: Consolidation Analysis/Conceptual Design*.

Available Space Analysis

The Harriman team analyzed the number of spaces that would be available if the High School Program were to no longer be at the Middle High School. This resulted in 17 available spaces. The Elementary Program has approximately 32 elementary-specific programs that would need to be relocated to the existing Middle High

School Building. This space analysis is illustrated in the Existing PMHS Floor Plans: Available Space Without High School Program graphic in *Section 3: Consolidation Analysis/Conceptual Design*.

Code Considerations

Elementary-specific code considerations, identified in *Section A: Appendix*, aided in identifying potential program locations within the existing Middle High School and any necessary building modifications.

Consolidation Analysis / Conceptual Design

The Harriman team reviewed different approaches to renovate and modify the existing floor plans to accommodate the Elementary and Middle School Programs within the existing Middle High School building, while honoring the parameters of the study outlined by school leadership. This analysis is illustrated in the Proposed Pittsfield ES/MS Floor Plans, found in *Section 3: Consolidation Analysis/Conceptual Design*. Some existing spaces do not meet the DOE space standards. We have noted the capacity of rooms to indicate the maximum capacity of each space. If applying for state funding, a waiver should be requested for spaces that do not meet DOE space standards. The OT/PT space in particular is undersized by several hundred square feet.

This analysis resulted in identifying multiple renovations that would be required to achieve the spaces as illustrated, and as noted on the plans, there would be a deficit of program space by approximately 5,750 square feet. The following program spaces are not accounted for in the floor plan due to lack of space:

- (2) Kindergarten Classrooms with bathrooms at 1,000 sf each (2,000 sf total).
- (1) First grade classroom with a bathroom at 900 sf
- (3) Elementary Special Education Classrooms at 450-500 sf each
- Intervention / In School Suspension Room at 300 sf
- Unified Arts Classroom for Coding at 900 sf
- Middle School Assistant Principal Office at 150 sf

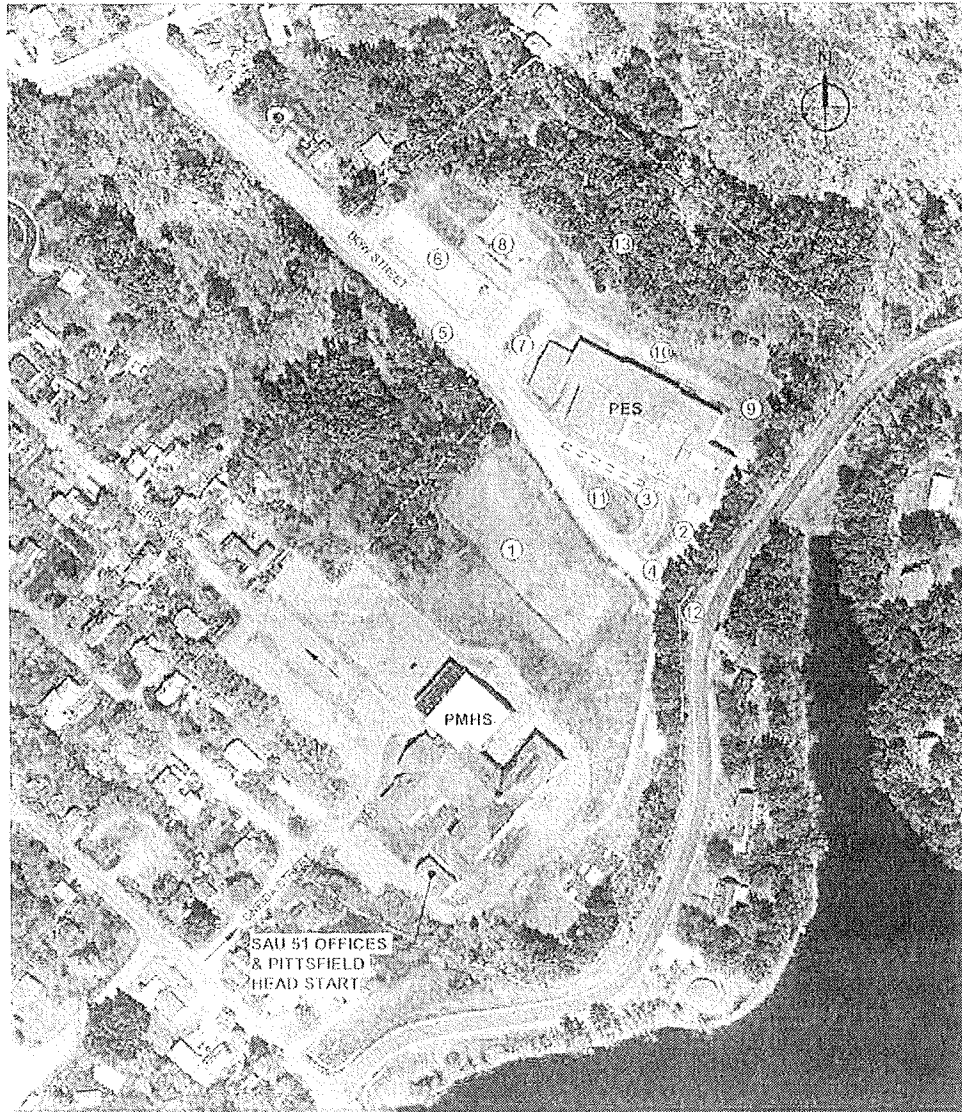
The above missing spaces, accounting for approximately 5,750 sf of program space, do not account for circulation space and building services for those programs.

CONCLUSION

In conclusion, a portion of the goals and objectives of the consolidation of the Elementary and Middle Schools within the existing Middle High School building can be achieved through site modification and building renovation. However, the site program lacks several outdoor program spaces and adequate parking, and the deficit of space within the existing Middle High School prevents the entire Elementary and Middle School educational program from being delivered within the existing Middle High School building. Our analysis concludes that the consolidation of the Elementary and Middle School programs can not fit within the existing Middle High School building while honoring the parameters of the study.

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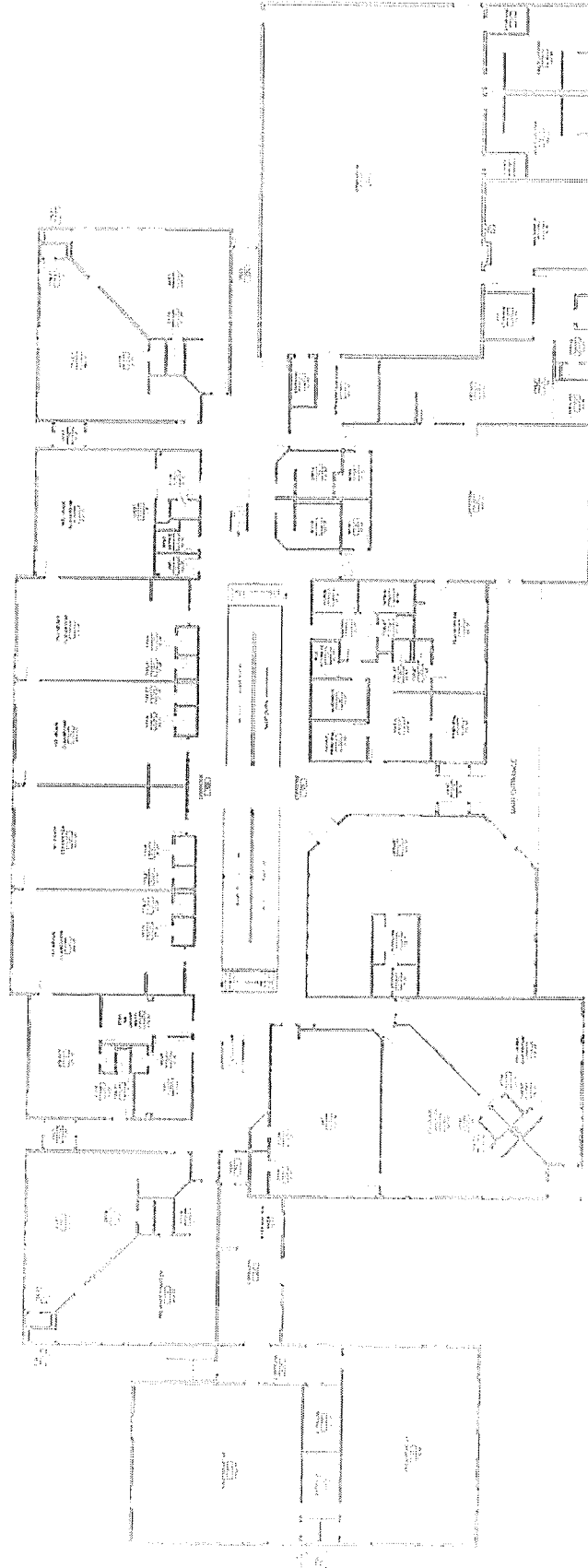
EXISTING CONDITIONS



SITE NOTES

- ① LOWER FIELD - PLAYGROUND
3RD, 4TH & 5TH GRADE
SHARED WITH MIDDLE HIGH
- ② SERVICE PARKING/ DELIVERIES
9 PARKING SPACES
- ③ BUS LOOP (5 BUSES + 1 SMALL)
- ④ BASKETBALL HOOP
- ⑤ PARALLEL PARKING (10 SPACES)
- ⑥ STAFF & VISITORS PARKING
(43 PARKING SPACES)
- ⑦ PARENT DROP OFF/ PICK UP
30% STUDENTS
- ⑧ KINDERGARTEN, 1ST & 2ND
GRADE PLAYGROUND
- ⑨ NATURAL PLAY AREA P-K
- ⑩ HOPSCOTCH & 4-SQUARES
MARKINGS
- ⑪ PLAY AREA
- ⑫ EMERGENCY ACCESS
- ⑬ NATURE TRAIL CLASSROOM

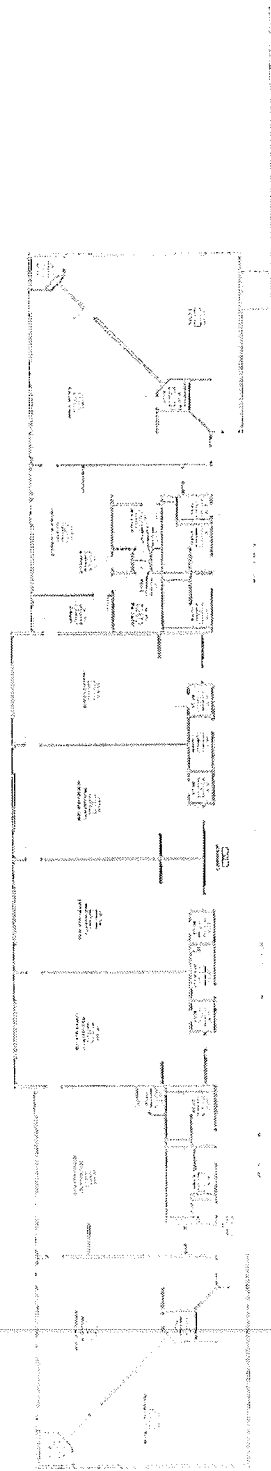
EXISTING PES FLOOR PLANS



LEGEND

- GENERAL CLASSROOMS
- SPECIALIZED CLASSROOMS
- SPECIAL SERVICE CLASSROOMS
- CORE AREAS
- EDUCATIONAL SUPPORT AREAS
- FACILITY SUPPORT AREAS
- CIRCULATION

PITTSFIELD ELEMENTARY SCHOOL
 100 W. MAIN STREET, PITTSFIELD, MA



- LEGEND**
- GENERAL CLASSROOMS
 - SPECIALIZED CLASSROOMS
 - SPECIAL SERVICE CLASSROOMS
 - CORE AREAS
 - EDUCATIONAL SUPPORT AREAS
 - FACILITY SUPPORT AREAS
 - CIRCULATION

PITTSFIELD JUNIOR HIGH SCHOOL
EXISTING SECOND FLOOR PLAN

PITTSFIELD ELEMENTARY SCHOOL
PRESENT PROGRAM VS. EDUCATIONAL GUIDELINES
 HARRIMAN

CA = CORE AREAS
 ESA = EDUCATIONAL SUPPORT AREAS
 FSA = FACILITY SUPPORT AREAS

GC = GENERAL CLASSROOMS
 SC = SPECIALIZED CLASSROOMS
 SSC = SPECIAL SERVICES CLASSROOMS

1. Includes min. requirements as detailed in New Code of Administrative Rules Ed. 321. Others are recommended
 minimums from the Manual for Planning and Construction of School Buildings, 2005 by the NH Department of Education

ROOM #	ROOM NAME	STAFF NAME	EXISTING SQ. FT.	STUDENTS MAX PER CLASSROOM	PROGRAM	NOTES	EDUCATIONAL GUIDELINES
101	Grade 5	L. Belford, S. Jean-Gilles, J. Malloy	934	25 GC			General Classrooms Department of Education (2005), Air Guard for Grades A through 6
102	Grade 5	S. Jean-Gilles, A. Prosser	987	25 GC		Includes storage and bathroom	
104	PK	K. Gallagher, D. Hill, R. Milette	986	20 GC		Includes storage and bathroom	4. Kindergarten classroom has 20 sq. ft. including storage w/ 50 sq. ft. floor space whenever is greater
107	Grade 1	K. Simpson, K. Penier, P. Gaud	946	20 GC		Includes storage and bathroom	Recommendation limit of 20 pupils per group
108	Grade 1	T. Sanchi, V. Kephart, P. Gaud	941	20 GC		Includes storage and bathroom	
109	Grade 2	A. Collins, G. Raydon, P. Gould	940	20 GC		Includes storage and bathroom	B. Grades 1 - 6 classroom min. 900 sq. ft., including storage of 75 sq. ft. per pupil
110	Grade 2	A. Evans, W. Holbrook	929	20 GC		Includes storage and bathroom	whichever is greater
111	Grade 2	K. Marraud, W. Holbrook	933	20 GC		Includes storage	
114	K	M. Madenec (Staff List/Floor Plan flip 11/4/15 teacher), K. Page, J. Smith	1439	20 GC		Includes storage	
115	K	C. Marks (Staff List/Floor Plan flip 11/4/15 teacher), J. Larrck, J. Felch, A. Glava, J. Smith	1453	20 GC		Includes storage	
202	Grade 3/4	M. McNeil, D. Stewart, K. Jurgens	922	25 GC		Includes storage	2. Kids - grade 2 - 25 students or fewer per teacher provided that each student has at least 1.5 sq. ft. of floor space per teacher.
204	Grade 3/4	K. Crichard, D. Stewart	975	25 GC		Includes storage	3. Grades 3 - 5 - 30 students or fewer per teacher.
205	Grade 3/4	A. Galley, D. Stewart, K. Blackey	923	25 GC		Includes storage	4. Provide that each student shall have 1.5 sq. ft. of floor space per teacher.
206	Grade 3/4	S. Elliott, D. Dustin, C. Darling	923	25 GC		Includes storage	5. Grades 3-5 - 30 students or fewer per teacher. The total area of 25 pupils or fewer per teacher
207	Grade 3/4	NEW	922	25 GC		Includes storage	

GC

ROOM #	ROOM NAME	STAFF NAME	EXISTING SQ. FT.	STUDENTS MAX PER CLASSROOM	PROGRAM	NOTES	EDUCATIONAL GUIDELINES
103	Art Room	L. Stevens	1023	SC		Includes storage	Science Classroom 4. Science is usually conducted in a general purpose classroom 5. The minimum classroom width is 10 ft. 6. Enclosed storage is required for 48 to 40 sq. ft. per student 6. 8 min. 48 sq. ft. for 20 students 1. 20 sq. ft. for 10 students 7. Max. capacity of 24 pupils for works stations
122	300m	B. Bolser	4035	SC			Art 1. Although not recommended in every elementary school, art may be taught in the left 1/3 of classroom by a non-art teacher when in a special art room
125	Boys Locker		394				2. Capacity limit of 25 sq. ft. per student with a min. square of 50 sq. ft.
126	Girls Locker		390				3. Floor Capacity is determined by 70 sq. ft. per pupil. Classroom area of 500 sq. ft. minimum
201	Music	N. Gallant	903	SC		Includes storage	Music

SC

EXISTING PES SPACE ALLOCATION WORKBOOK

future room needed for UA coding (900sf)

1168	AV Storage	73	CA
	Patricia Coding		

- Follows that has the best overview (the 100 sq. ft. min.)
- Circulation deck (100 - 300 sq. ft.)
- Open reading, research, viewing area & alcove
- 300 sq. ft. for 10% of the design capacity
- Group instruction room (500-700 sq. ft.)
- Electronic multimedia production area (700-750 sq. ft.)
- Office for administrator (150 sq. ft.)
- Equipment room (500-750 sq. ft.)

Notes: Major changes in libraries are occurring due to volumes of books being replaced by e-books via the Internet. The Library is now becoming a Media Tech Center and the use of the Internet, research, AV equipment are being replaced by adaptability of LCD projection and wireless technology.

Cafeteria

- a) * Capacity based on 12 to 15 sq. ft. per pupil
 - Take into sq. ft. and design by the # of students.
- ### Kitchen
- a) * Sufficient area to allow the proper installation of all necessary equipment & gas duct building codes
 - b) * Adequate overhead storage that provides to meet the requirements of the food service program including food-stuff after paper products to be purchased in bulk

Old Standards:

- Sq. Ft. based on 3 sq. ft. times the Elementary

ESA

ROOM #	ROOM NAME	STAFF NAME	EXIST'G SQ. FT.	PROGRAM	EDUCATIONAL GUIDELINES
126B	Office	Pam Miller, E. Ward	345	ESA	<p>Administrative Areas</p> <p>a) Min. amount of administrative office space in a school building shall be 1,200 sq. ft. The min. sq. ft. shall be based on eight (8) students. For schools with more than 10 staff members and 125 sq. ft. per additional person for office and 60 sq. ft. per person in an open office arrangement.</p> <p>See Also:</p> <ul style="list-style-type: none"> - Sq. Ft. based on 18 sq. ft. per pupil plus one school <p>Nurse's Area</p> <p>a) * Min. area of the nurse suite shall be 500 sq. ft. for schools with a design capacity greater than 750 pupils. Nurse suite for school with a design capacity of 750 or less shall be 300 sq. ft.</p> <p>b) * The nurse shall be provided with:</p> <ul style="list-style-type: none"> - Dedicated administrative space - A waiting area - Exam area with a sink - Stools, tray & refrigerated storage - Isolation area one sq. per 300 pupils - Separate restroom <p>Bulldozer Area</p> <p>a) One bulldozer office for every 500 pupils</p> <p>Min. 100 sq. ft. office.</p> <p>b) Recommended design considerations:</p>
126A	File Storage		49	ESA	
127	Principal	M. Wiley	185	ESA	
128	Asst. Principal	K. Lemay	113	ESA	
129	Guidance	M. Curtin	113	ESA	
130	Teachers Room	T. Wicks	352	ESA	
311	Nurse	A. Godwin	282	ESA	

EXISTING RES SPACE ALLOCATION WORKBOOK

- Near elementary center to encourage public use.
- Meeting room for research/education, work table thinking for books and binders, and filing cabinets
- Conference room for 12 people
- Storage space for testing materials

Facility Areas

- a) Each teacher will be provided with his or her own set of personal materials which the teacher is not providing classroom instruction. This requirement may be fulfilled if the space is adequately sized to use

level

Old Rule

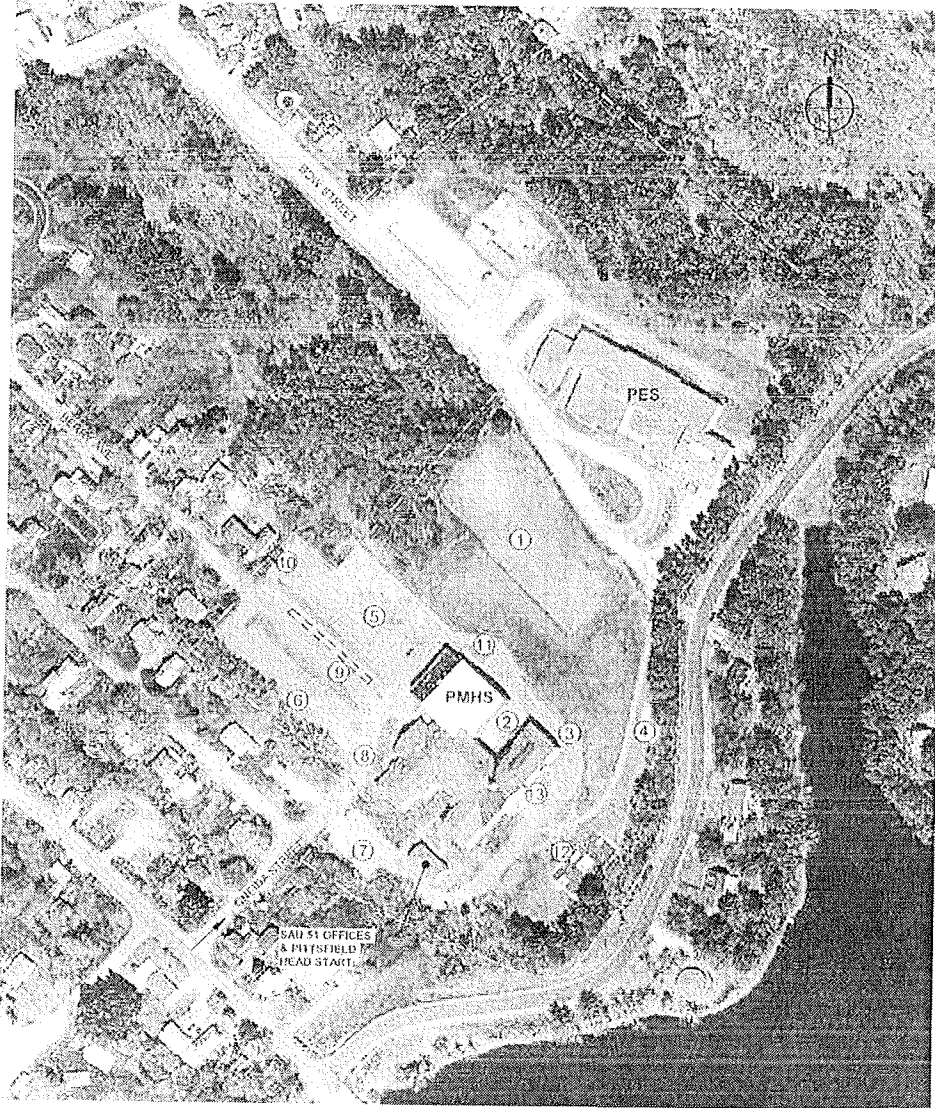
Sq. Ft. based on 200 sq. ft. per pupil based on

enrollment

FSA

ROOM #	ROOM NAME	STAFF NAME	EXIST'G SQ. FT.	PROGRAM	EDUCATIONAL GUIDELINES
101	Curriculum Office	S. Barrett, L. Van P. Linderman	584	FSA	<p>Facility Support Areas</p> <ul style="list-style-type: none"> a) DDD has not standards other than visiting a subject storage area be provided. b) High dependent on School District's Use & Abuse c) Storage of material will vary pending bulk ordering supplies, in-house or contracted maintenance & custodial services. d) Public use of facilities will other this required rules, policies, tables and call center work. e) The use of computers and other computer equipment requires IT support, office space and security will require utility support & energy equipment (water cooler, other such options). f) Mechanical space will vary pending size of roof top units, unit ventilation, use of office and mechanical equipment. <p>Notes: Mechanical use of space required - not of theme On roof top of grade building as it include space use of grade building as it</p>

EXISTING PMHS SITE PLAN

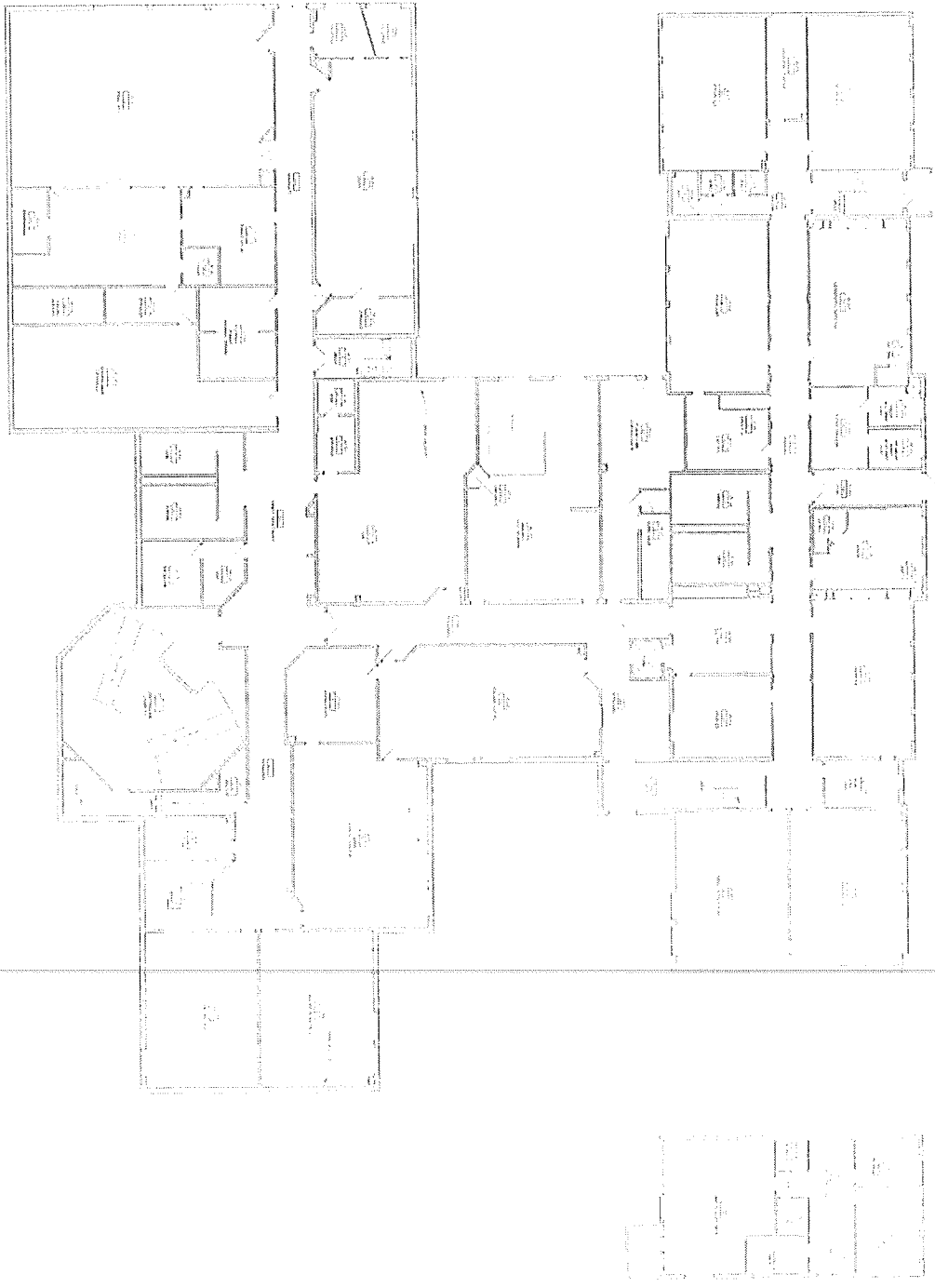


SITE NOTES

- ① LOWER FIELD SHARED WITH ELEMENTARY
- ② SERVICE YARD
- ③ BASKETBALL HOOP
- ④ VOLLEYBALL COURT
- ⑤ STUDENT (35), STAFF & VISITORS PARKING 85 PARKING SPACES
- ⑥ STAFF & VISITORS PARKING 51 PARKING SPACES
- ⑦ SAU 51 & PITTSFIELD HEAD START PARKING 24 PARKING SPACES
- ⑧ PARENT DROP OFF/PICK UP 40-50% STUDENTS
- ⑨ (5) BUS DROP/PICK UP
- ⑩ (2) STORAGE/ SHOPS
- ⑪ STEEP NON VEHICULAR CONNECTION TO PARKING LOT
- ⑫ SKATE PARK
- ⑬ PICNIC TABLE

LEGEND

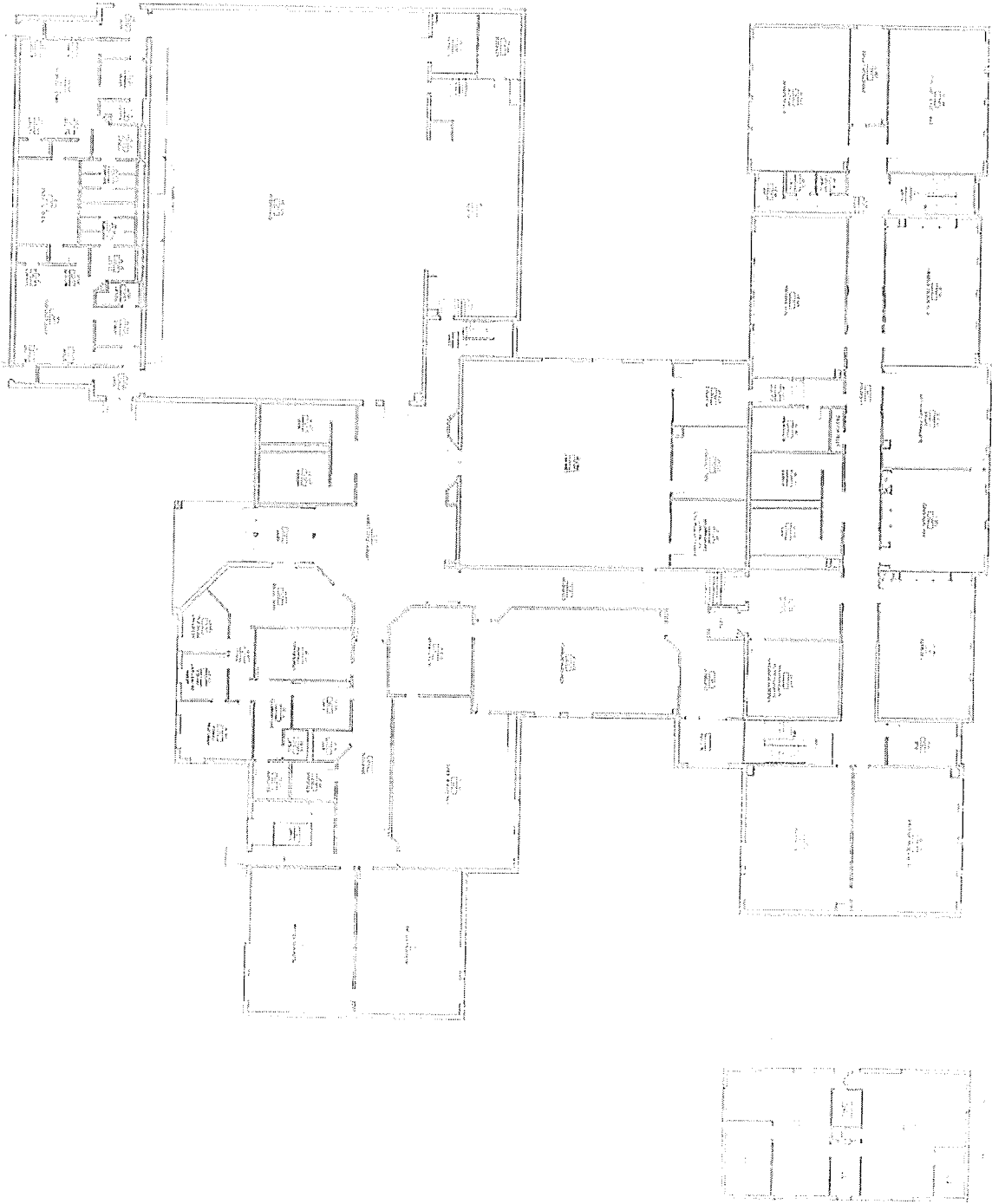
- GENERAL CLASSROOMS
- SPECIALIZED CLASSROOMS
- SPECIAL SERVICE CLASSROOMS
- CORE AREAS
- EDUCATIONAL SUPPORT AREAS
- FACILITY SUPPORT AREAS
- CIRCULATION



PITTSFIELD WEST HIGH SCHOOL
EXISTING CLASSROOM FLOOR PLAN

EXISTING PMSB FLOOR PLANS

- LEGEND
- GENERAL CLASSROOMS
 - SPECIALIZED CLASSROOMS
 - SPECIAL SERVICE CLASSROOMS
 - CORE AREAS
 - EDUCATIONAL SUPPORT AREAS
 - FACILITY SUPPORT AREAS
 - CIRCULATION



EXISTING PMSB FLOOR PLAN

5/19/2022

**PITTSFIELD MIDDLE HIGH SCHOOL
PRESENT PROGRAM vs. EDUCATIONAL GUIDELINES**
HARRIMAN - ARCHITECTS + ENGINEERS - PORTSMOUTH, NH

CA = CORE AREAS
ESA = EDUCATIONAL SUPPORT AREAS
FSA = FACILITY SUPPORT AREAS

GC = GENERAL CLASSROOMS
SC = SPECIALIZED CLASSROOMS
SSC = SPECIAL SERVICES CLASSROOMS

* Data, such as the requirements as identified in NH Code of Administrative Rules, Ed 501 - Others are recommended by the NH Department of Education, 2020 by the NH Department of Education

ROOM #	ROOM NAME	STAFF NAME	EXISTING SQ. FT.	NOTES	PROGRAM	EDUCATIONAL GUIDELINES
112	9th Math	Amber Zachos	895		GC	General Classrooms Department of Education (DOE) standard for Middle or Junior High School: a) Middle or Junior High classroom min. 890 sq. ft. including storage, or 26 sq. ft. per pupil, whichever is greater. b) Each teacher shall be provided with at least 50 sq. ft. of shared administrative space to be used for lesson preparation and grading support work during periods when that teacher is not conducting classroom instruction. Shared administrative space shall include a desk or other work surface, a seat, and task lighting. This requirement may be fulfilled within educational space if that space is exclusively assigned to one teacher.
118	MS Social Studies	Alissa Hepler	895		GC	
119	MS English	Emily Foote	895		GC	
120	MS Math	Theresa Marshall	831		GC	
124	9th Grade	Joanne Raito	817		GC	
126	9th Grade	Dave Patsos	814		GC	
218	11/12 English	Sarah Carlson	865		GC	
219	11/12 Social Studies	Loyan LeRoche	890		GC	
220	11/12 Math	Sean Smith	786		GC	
223	9/10 Social Studies	Amy Gurnond	787		GC	
224	Study Hall	Shawn Boyce	817		GC	
222	9/10 Algebra Health	James Cohen	814		GC	
227	9/10 English	Anne Kozyniowski	866		GC	
					GC	
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					GC	
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OBSERVATIONS:

ROOM #	ROOM NAME	STAFF NAME	EXIST'G SQ. FT.	NOTES	PROGRAM	EDUCATIONAL GUIDELINES
113	HS Flex	Elisha Griffin	892		SC	<u>SCIENCE</u> a) A science classroom/lab is considered a lab only based on 45 sq. ft. per pupil (500 sq. ft. min)
114	Science/Power School	Kiza Armour	1199		SC	Lab/CR based on 60 sq. ft. per pupil, 1,200 sq. ft. min
116	MS Science	Joseph Downey	412		SC	Max capacity of 24 pupils/lab work stations
131	Home Ec	No Teacher Listed	1209		SC	Lab where chemicals or hazardous fluids are used include emergency shower/eye wash
132	Art	Louisa Meehan	1431	Includes changing	SC	
212	Business Education		1656	Includes storage and kin	SC	
213	Business Education	Jennifer Massey	355		SC	
214	11/12 Science	Martha Carnes	395		SC	
215	Science Storage		1201		SC	
216	3/10 Science	Daniel Courtney	414		SC	
			1210		SC	
					SC	
					SC	
					SC	
					SC	
					SC	
					SC	

OBSERVATIONS:

- Music
- a) Instrumental: National study groups recommend that the height of instrumental music room be 14 to 18 feet. There should be 25 sq. ft. per person. Because of the volume of back stored there should be at least 750 cubic feet per person. Min 1000 sq. ft.
 - b) Consideration for practice rooms 8' x 8' for single instrument, 8' 12' x 12' for ensemble.
 - c) Choral: National study groups recommend that the volume of voice sound that is supplied be at least 175 cubic feet per person.
 - d) Choral capacity based on 15 sq. ft. per person. Min 500 sq. ft.
 - e) Location of music areas is possibly in steps 1 or the same level as theater.
- Theater
- a) If program is being offered the instructional space can be a general purpose classroom. For full cast theatrical a large main open space is preferable. This space is often used for consideration for storage for costumes and props is required.
 - c) One or two rooms totaling 500 sq. ft. are recommended for dressing & makeup with sinks & mirrors.
- PHYSICAL ED.
- a) Capacity based on 125 sq. ft. per pupil with a max capacity of 25 pupils. Min. 3000 sq. ft.
- General
- a) Sufficient space shall be provided to properly store athletic equipment, medical instruments, uniforms and other items of school property used by students or facilities.

Computer Lab

- a) Capacity based on 30 sq. ft. per pupil with a min. space of 750 sq. ft.
- b) Family & Consumer Science min 1500 sq. ft. (30 sq. ft. per student); recommended 2500 sq. ft. (50 sq. ft. per student) max 26-24 students

- c) Technology Education min. 1575 sq. ft. (75 sq. ft. per student); recommended 2840 sq. ft. (70 sq. ft. per student) max 30-24 students

World Language

- a) Classroom area 200 sq. ft. min. including storage of 25 sq. ft. per pupil, whichever is greater
- b) Variety of working arrangements to accommodate language of course (e.g. Ungraded or program)

Note: Capacity and other programs may vary depending upon the school district's educational program

ROOM #	ROOM NAME	STAFF NAME	EXISTING SQ. FT.	NOTES	PROGRAM	EDUCATIONAL GUIDELINES
117	MS Special Education	Rebecca Thompson	414		SSC	<p>Special Service Classrooms & Areas</p> <p>a) For the most part, public should be integrated into all academic programs with the special student population. There should not be distinct spaces for special education with a few exceptions.</p> <p>b) * Excess use spaces will be provided in some therapy, physical therapy (PT), occupational therapy (OT) and advice counseling.</p> <p>PT and OT may be collapsed.</p> <p>c) * Adequate of exclusive space shall be provided.</p> <p>d) * Need for these facilities will depend on what is available, although it need not be used in all cases for special education use.</p> <p>e) * A private office shall be provided for the special education coordinator (Director).</p> <p>f) Physical therapy should be able to provide a link and a link facility is recommended.</p> <p>g) Other considerations:</p> <ul style="list-style-type: none"> - use of space, this area used to house both a link for independent living - Classroom instruction shared <p>Note: Capacity is dependent on the program and needs of the school district.</p> <p>For more information, please contact the Special Services Director, SSC, 1000 S. 10th St., Grand Rapids, MI 49504.</p>
120A	MS Special Education	Mary Cole, Claire Drew	176		SSC	
122	Director of Student Services	Jessica Eckford	101		SSC	
122A	SPED Admin Assistant	Beth Colon-Pagan	103		SSC	
122B	Meeting Space		237		SSC	
125	High School SPED Room		228	Includes timeout space	SSC	
127	Special Education/Adult Skills	Charlene Van	208		SSC	
128	OT/PT		276		SSC	
217	Student Support/Adult Intervention	Joan Fairweather	414		SSC	
223A	ELC Coordinator	Wayne Fraser	176		SSC	
224	SPED 11-12 SPED	Heidi Hofmann, Laurie Hurley	604		SSC	

OBSERVATIONS:

ROOM #	ROOM NAME	STAFF NAME	EXIST'G SQ. FT.	NOTES	PROGRAM	EDUCATIONAL GUIDELINES
103	Lecture Hall		1597		CA	<p>Library (Media Center)</p> <p>a) * Min. size 18x40 sq. ft. per pupil (max. 10% of the design capacity or a min. of 1,800 sq. ft.)</p> <p>b) Recommended size for specific uses are as follows (not that the total exceeded the 1,800 sq. ft. min.):</p> <p>Circulation desk (200 - 300 sq. ft.)</p> <ul style="list-style-type: none"> - Gen. reading, research, study area & stacks (35 sq. ft. for 10% of the design capacity) - Group instruction room (600-700 sq. ft.) - Electronic multimedia production area (500-700 sq. ft.) - Office for administrator (150 sq. ft.) - Equipment room (500-700 sq. ft.) <p>Reading Center</p> <p>a) Every school should have a well-lit, unobscured area which students may go to help to become better readers.</p> <p>b) May be in the Library area, where access to materials, equipment and supplies are readily available.</p> <p>Note: Major changes in libraries are occurring due to volume of books being replaced by access via the Internet. The library is now becoming a Media Tech Center and the core of the teaching resources. AV equipment are being replaced by affordability of LCD projectors, Smart Boards and wireless technology.</p> <p>Cafeteria</p> <p>a) * Capacity based on 2 to 15 sq. ft. per person. Take total sq. ft. and divide by the # of eatings.</p> <p>Kitchen</p> <p>a) * Subfloor is to allow the proper installation of all necessary equipment & materials building codes.</p> <p>b) * Adequate dry and cold storage is to be provided to meet the requirements of the food service program including foodstuff and paper products to be purchased in bulk.</p> <p>c) * Chief food service individual shall be provided with administrative space in close proximity of storage, prep and waiting area.</p>
134	Café Service	Michelle Hill	2353		CA	
155	Staff Dining		380		CA	
136	Kitchen		1221	Includes dishwashing, office, storage, cooler/freezer	CA	
230	AV Storage		512		CA	
232	Media Specialist Librarian	Erin Muller	2667		CA	
					CA	
					CA	
					CA	
					CA	

OBSERVATIONS:

ROOM #	ROOM NAME	STAFF NAME	EXIST'S SQ. FT.	NOTES	PROGRAM
201	Receptionist, Admin Assistant	Autumn Carson, Casey Domini	416		ESA
202	Assistant principal	Melissa Brown	138		ESA
203	2nd Secretary Office		124		ESA
204	Principal	Derek Hamilton	245		ESA
205	Conference Room		288		ESA
206	Copy		183		ESA
207	Kitchenette		157		ESA
208	Storage		78		ESA
209	Supply		208		ESA
231	Fourth Coordinator of District Coordinator	Susan Brasley	300		ESA
232	Office				ESA
271	Nurse Office	Cindy Garavella	447	Includes toilet, closet	ESA
272	Lab				ESA
273	Staff Office	Lisa Gaultner	352		ESA
274	Guidance Counselor	Jeff Marini	619		ESA
275	Teacher's Lounge				ESA
276	Staff Dining		380		ESA
277	Office				ESA
278	Office				ESA
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398	Office				ESA
399	Office				ESA
400	Office				ESA

EDUCATIONAL GUIDELINES

Administrative Areas

- a) Min. amount of administrative office space in a school building shall be 1.00 sq. ft. per person, plus 100 sq. ft. based on staff at 2.00 sq. ft. per person, plus 100 sq. ft. based on staff members at 1.00 sq. ft. per additional person for office and 20 sq. ft. per person on an office office arrangement.
- b) Chief administrative staff (e.g., administrator, principal) administrative space exclusive of all-ages based end working area.
- c) Additional storage is an area that be provided for general office supplies, file folders, miscellaneous supplies, and other items as required for administrative personnel.

Nurses Area

- a) Min. size of the nurse suite shall be 125 sq. ft. for settings with a design capacity greater than 100 students. Nurse suite for schools with a design capacity of 100 or less shall be 100 sq. ft.
- b) The nurse shall be provided with:
 - Exclusive administrative space
 - A waiting area
 - Exam area with sink
 - Storage area for equipment storage
 - Isolation area that per 7.19 requires
 - Separate bathroom meeting current ADA requirements
 - Min. size of the nurse suite shall be 625 sq. ft. for schools with 750 pupils. Min. size of the nurse suite for schools with a capacity of 750 pupils shall be 100 sq. ft. in addition to conference room for consultation and health counseling.

Guidance Area

- a) One counselor office (100 sq. ft.) and 100 sq. ft. office.
- b) Recommended design considerations:
 - Near library/media center to encourage job-use.
 - Working room for receptionist/secretary with skills training for books and filing, and filing cabinets.
 - Conference room for 12 people.
 - Storage space for filing cabinets.

EXISTING PLANNING SPACE IN SPACE TWO FLOOR

Facility Areas
 a) Each teacher shall be provided with his or her own or shared administrative space when that teacher is not conducting classroom instruction. This requirement may be fulfilled if that space is exclusively assigned to one teacher.

b) Teachers need to receive, and possibly prepare, meals. Area for teachers to relax and spend the eating breaks. A teacher lounge can double as a meeting facility.

Room #	Room Name	Staff Name	Existing Sq. Ft.	Notes	Program
234	Gym	Rick Anthony	6617	Includes storage	ESA
235	Gym Office		153	Includes toilet	ESA
236	Weight/Trainer		303		ESA
237	Athletic Director	Jay Darrah	151	Includes toilet room, showers, alcove, closet	ESA
238	Boys Lockers		767		ESA
239	Girls Lockers		766	Includes toilet room, showers, alcove, closet	ESA
					ESA
					ESA
					ESA
					ESA
					ESA
					ESA
					ESA
133	Music	Kevin Cleary	1567	Includes storage and practice rooms	ESA
					ESA

OBSERVATIONS:

Room #	Room Name	Staff Name	Existing Sq. Ft.	Notes	Program
129	Maintenance Office		777		FSA
228	Server Room		196		FSA
273	IT Manager	Bill Carr	273		FSA
					FSA
					FSA
					FSA
					FSA
					FSA
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					FSA
					FSA
					FSA
					FSA

EDUCATIONAL GUIDELINES
Facility Support Areas
 a) * Chief maintenance individual shall be provided with administrative space exclusive of storage space and waiting area
 b) * Sufficient computers or other type terminals shall be provided to adequately handle refuse, based upon the refuse collection schedule
Storage
 c) * Storage space shall be provided to properly store cleaning supplies, tools, waste parts, or used furniture equipment not in use, and other like items required for essential activities.
 d) * Storage of supplies will vary pending a final building supplies list and/or contracted maintenance & custodial services.

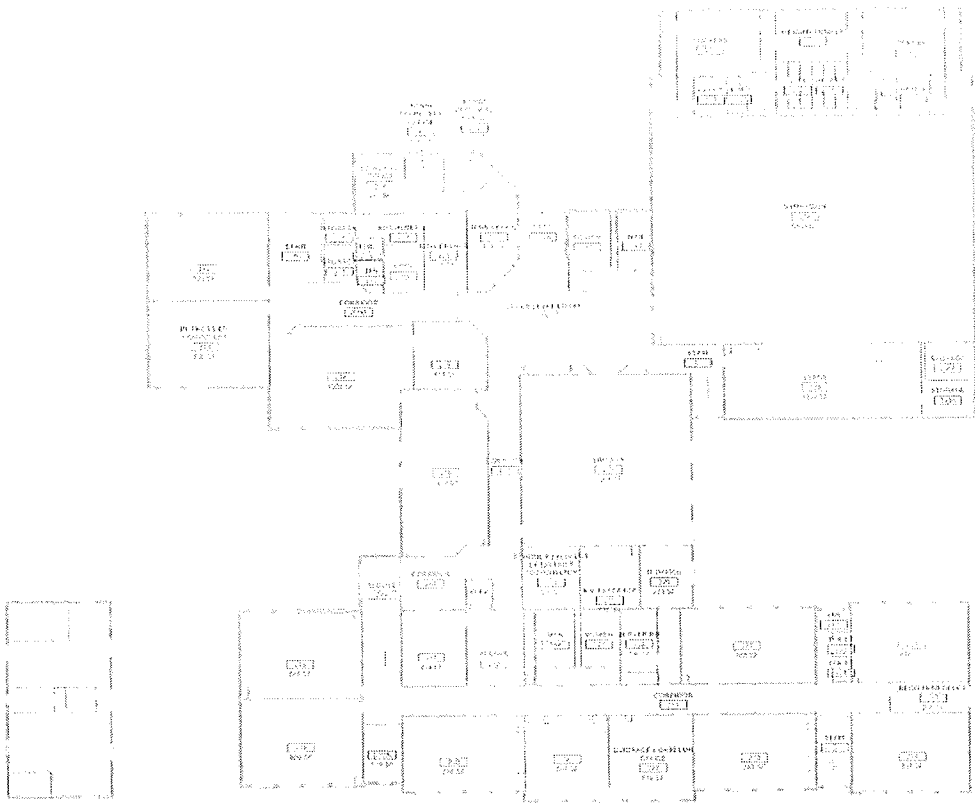
THE UNIVERSITY OF CHICAGO
DEPARTMENT OF CHEMISTRY
530 SOUTH EAST ASIAN AVENUE
CHICAGO, ILLINOIS 60607
TEL: 773/936-3100
WWW.CHEM.UCHICAGO.EDU



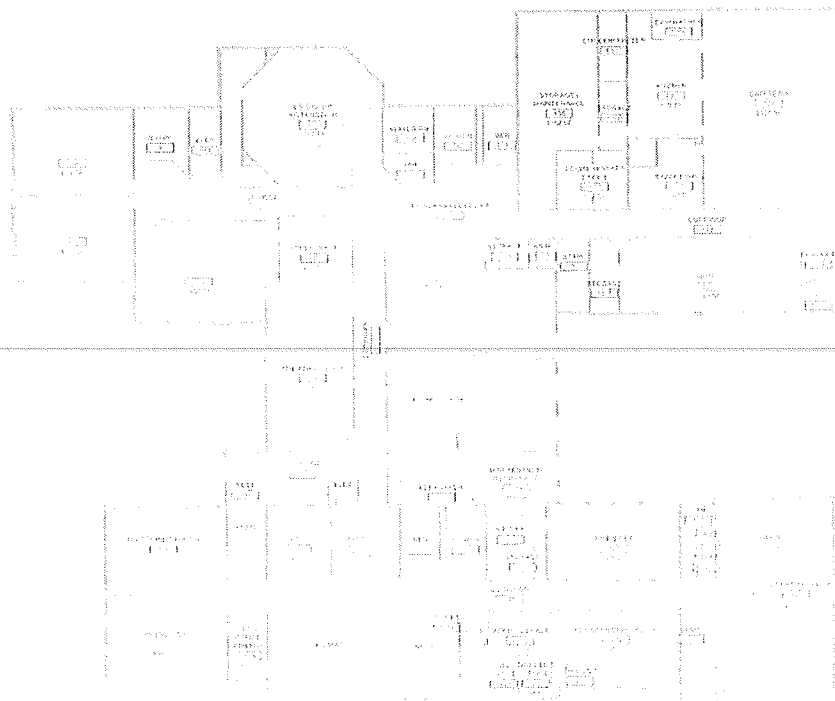
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LEGEND

AVAILABLE SPACE



PMHS UPPER LEVEL
 AVAILABLE SPACE



**PITTSFIELD MIDDLE HIGH SCHOOL
PROPOSED PROGRAM vs. EDUCATIONAL GUIDELINES**

4400 VAN LARCHE AVENUE • ENGINEERS • FORTSMOUTH, NH

GC = GENERAL CLASSROOMS
 SC = SPECIALIZED CLASSROOMS
 SSC = SPECIAL SERVICES CLASSROOMS

CA = CORE AREAS
 ESA = EDUCATIONAL SUPPORT AREAS
 PSA = FACILITY SUPPORT AREAS

LEGEND:
 Existing Function (Program) in Existing Space
 Existing and/or Required ES/MS Function (Program) in New Location
 Existing and/or Required ES/MS Functions (Programs) That do not Have a Space

ROOM #	EXISTING FUNCTION	EXISTING STAFF NAME	PROPOSED NEW FUNCTION	EXISTING SQ. FT.	NOTES	PROGRAM	EDUCATIONAL GUIDELINES
112	9th/10th Math	America Jacobs	5th Grade Classroom	855		GC	General Classrooms
113	MS Flex	Rinda Griffin	5th Grade Classroom	892		GC	
118	MS Social Studies	Alyssa Hochler	5th Grade Classroom	893		GC	
119	MS English	Emily Fook		893		GC	
120	MS Math	Theresa Marchel		894		GC	
121	9th Science	Justina Bausio		894		GC	
122	9th Science	Oliver Parise		814		GC	
212	950000000000						
214	11112 Science	Marta Curvas	5th Grade Classroom	695	Propose adding toilet room	GC	
216	Science Storage		PK Classrooms	1291	Add toilet room	GC	
218	11112 English	Sarah Gibson	Pk-4th Nurse	414	Add toilet room	GC	
219	11112 Social Studies	Loren LaRoche	2nd Grade Classroom	883	Add toilet room	GC	
220	11112 Math	Sam Smith	2nd Grade Classroom	890	Add toilet room	GC	
221	9/10 Social Studies	Andy Guimond	6th/4th Classroom	780		GC	
224	9/10 Social Studies	Shawn Byerle	6th/4th Classroom	781		GC	
225	9/10 Mathematics	Laura Coburn	6th/4th Classroom	814		GC	
227	9/10 English	Arnie Kurczowski	6th/4th Classroom	866		GC	
			Kindergarten Classroom	1000	Needs a space with bathroom	GC	
			Kindergarten Classroom	1000	Needs a space with bathroom	GC	
			1st Grade Classroom	900	Needs a space with bathroom	GC	

OBSERVATIONS:

ROOM #	EXISTING FUNCTION	EXISTING STAFF NAME	PROPOSED FUNCTION (FOR FORMER HS SPACES)	EXISTING SQ. FT.	NOTES	PROGRAM	EDUCATIONAL GUIDELINES
113	Science Storage			412		SC	
114	MS Science	Joseph Cowley		1209		SC	
117	Home Ec/Partly and Consumer Science	Joe Treger I, Stee		1431	Includes changing	SC	
121	Art	Laurel Meakin		1856	Includes storage and air	SC	
131	Music	Kevin Dagen		1567	Includes storage and potpourri room	SC	
210	Business Education	Christie Massey	Coding Classroom	635		SC	
				900	Needs a space	SC	
						SC	
						SC	
						SC	
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ROOM #	EXISTING FUNCTION	EXISTING STAFF NAME	PROPOSED FUNCTION (FOR FORMER HS SPACES)	EXISTING SQ. FT.	NOTES	PROGRAM	EDUCATIONAL GUIDELINES
114	Science Power School (HS)		ES Title 1 & MS Title 1	1189	Split into two rooms	SSC	Special Services Classrooms & Labs
117	US Special Education	Patricia Thompson		514		SSC	1. The room will be used for special education students who are not currently in a specialized program. The room will be used for special education students who are not currently in a specialized program. The room will be used for special education students who are not currently in a specialized program.
121	US Special Education	Mary Cole, Claire Dew		729		SSC	
122	CE room of Student Services	Jessica Bradford		101		SSC	
123	SPED admin assistance	Both Gibson-Patt		409		SSC	
124	Mailing Room			237		SSC	
125	ES Special Education			828	Includes various spaces	SSC	
127	Student Services			203		SSC	
128	CIPT	Charlene Van		888		SSC	
129	CIPT			278		SSC	
130	Science	Carol Egan	12 Student Support Services	1210	Split into two rooms	SSC	
131	Special Support/Math Intervention	Luchi Farnsworth	ES Title 1 Classroom	414		SSC	
204A	E.O. Condon	Wayne Fisher	Psychologist	178		SSC	
221	9-10 SPED 1112 SPED	Hersi Holman, Laurie Hurley	Speech	524		SSC	
222	Guidance Counselor	Jeff Karal	SPED Mail Group Mail	661		SSC	
			ABA ES SPED Classroom	388	Crapsle classroom in Library (overlapped)	SSC	
			ES SPED Classroom	480-500	Needs a table	SSC	
			ES SPED Classroom	450-500	Needs a table	SSC	
			ES SPED Classroom	450-500	Needs a table	SSC	

OBSERVATIONS:

Special Services Classrooms & Labs
 The room will be used for special education students who are not currently in a specialized program. The room will be used for special education students who are not currently in a specialized program. The room will be used for special education students who are not currently in a specialized program.

ROOM #	EXISTING FUNCTION	EXISTING STAFF NAME	PROPOSED FUNCTION (FOR FORMER HS SPACES)	EXISTING SQ. FT.	NOTES	PROGRAM	EDUCATIONAL GUIDELINES
200	Library (Media Center)			1587		CA	Library (Media Center)
201	CAI Service	Michelle Hill		2365		CA	
202	Self-Division			380		CA	
203	Mail room			1221	Includes kit/washing, office, storage, cooler/fridge	CA	
251	AV/Signage			312		CA	
252	Media Specialist/Lab	Brian Mullin		2587		CA	
						CA	
						CA	
						CA	
						CA	
						CA	
						CA	
						CA	
						CA	
						CA	

OBSERVATIONS:

Library (Media Center)
 The room will be used for library services. The room will be used for library services. The room will be used for library services.

CAI Service
 The room will be used for CAI services. The room will be used for CAI services. The room will be used for CAI services.

Self-Division
 The room will be used for self-division services. The room will be used for self-division services. The room will be used for self-division services.

Mail room
 The room will be used for mail services. The room will be used for mail services. The room will be used for mail services.

AV/Signage
 The room will be used for AV/signage services. The room will be used for AV/signage services. The room will be used for AV/signage services.

Media Specialist/Lab
 The room will be used for media specialist services. The room will be used for media specialist services. The room will be used for media specialist services.

	PSA
	PSA
	PSA
	PSA

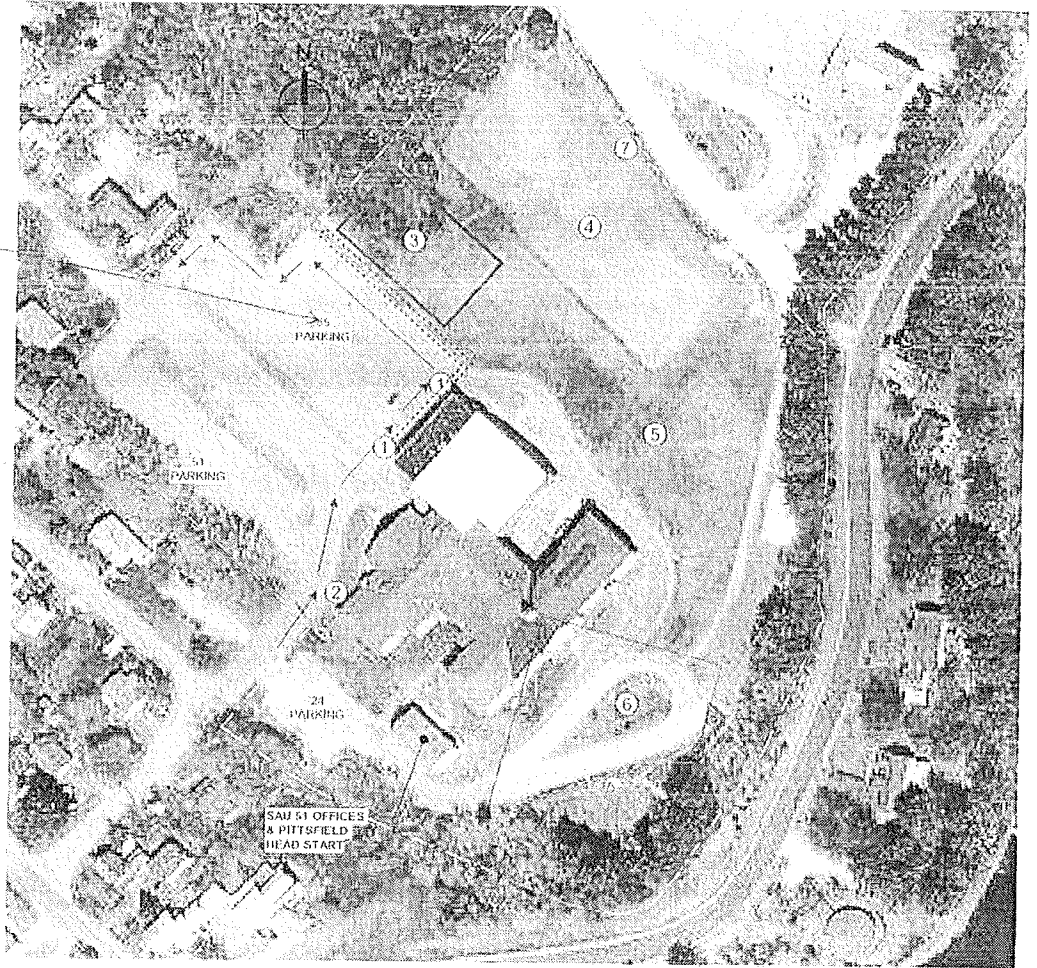
Technology
 If the use of appropriate and safe equipment is not available in the field, work should not proceed. It requires daily safety & working at height, as well as other such activities.

Methodology
 The methodology for this project will be to use a combination of field and laboratory testing to determine the strength and behavior of the materials used in the construction of the structure. The methodology will be to use a combination of field and laboratory testing to determine the strength and behavior of the materials used in the construction of the structure.

OBSERVATIONS:

PROPOSED PARENT DROP OFF AREA
 (REDUCED TO APPROXIMATELY 55 SPACES)

REDUCED TO APPROXIMATELY
 55 W/ PARENT DROP OFF AS
 SHOWN.



PROPOSED SITE NOTES

- ① CREATE SIDEWALK FOR PARENT DROP OFF
- ② PK EXIT
- ③ PK, KINDERGARTEN PLAYGROUND - MODIFY GRADE AND FENCING. RETAINING WALL REQUIRED
- ④ SHARED PLAY FIELD (GRADES 1-8) ADA CONSIDERATIONS REQUIRED (E.G. SITE RAMP)
- ⑤ GRADE 1-5 PLAYGROUND SITE GRADING REQUIRED
- ⑥ POSSIBLE BUS LOOP. REVIEW GRADING AND TRAFFIC PATTERN THROUGH SAU PARKING LOT. REQUIRES REMOVAL OF SKATE PARK.
- ⑦ FENCING
- ⑧ POSSIBLE QUEUING AND PARENT DROP OFF REQUIRES ELIMINATING 30 PARKING SPACES AND ADDING A SIDEWALK ALONG THE NORTH EDGE OF THE PARKING AREA

- INDICATES POSSIBLE PARENT DROP OFF AREA
- PARKING
- CONFIRM NUMBER OF PARKING SPACES REQUIRED. WE ARE ASSUMING 130 STAFF PARKING SPACES, 15 SAU SPACES AND 15 VISITOR. WHICH WOULD REQUIRE 160 SPACES.
- 160 APPROXIMATE NUMBER OF PARKING SPACES WITHOUT MODIFIED PARENT DROP OFF
- 130 APPROXIMATE NUMBER OF PARKING SPACES WITH MODIFIED PARENT DROP OFF
- CURRENTLY MISSING PROGRAMS, HARDSCAPE PLAY AREAS
- 6-8 GRADE OUTDOOR PLAY AREA
- OUTDOOR CLASSROOMS
- NATURE TRAILS

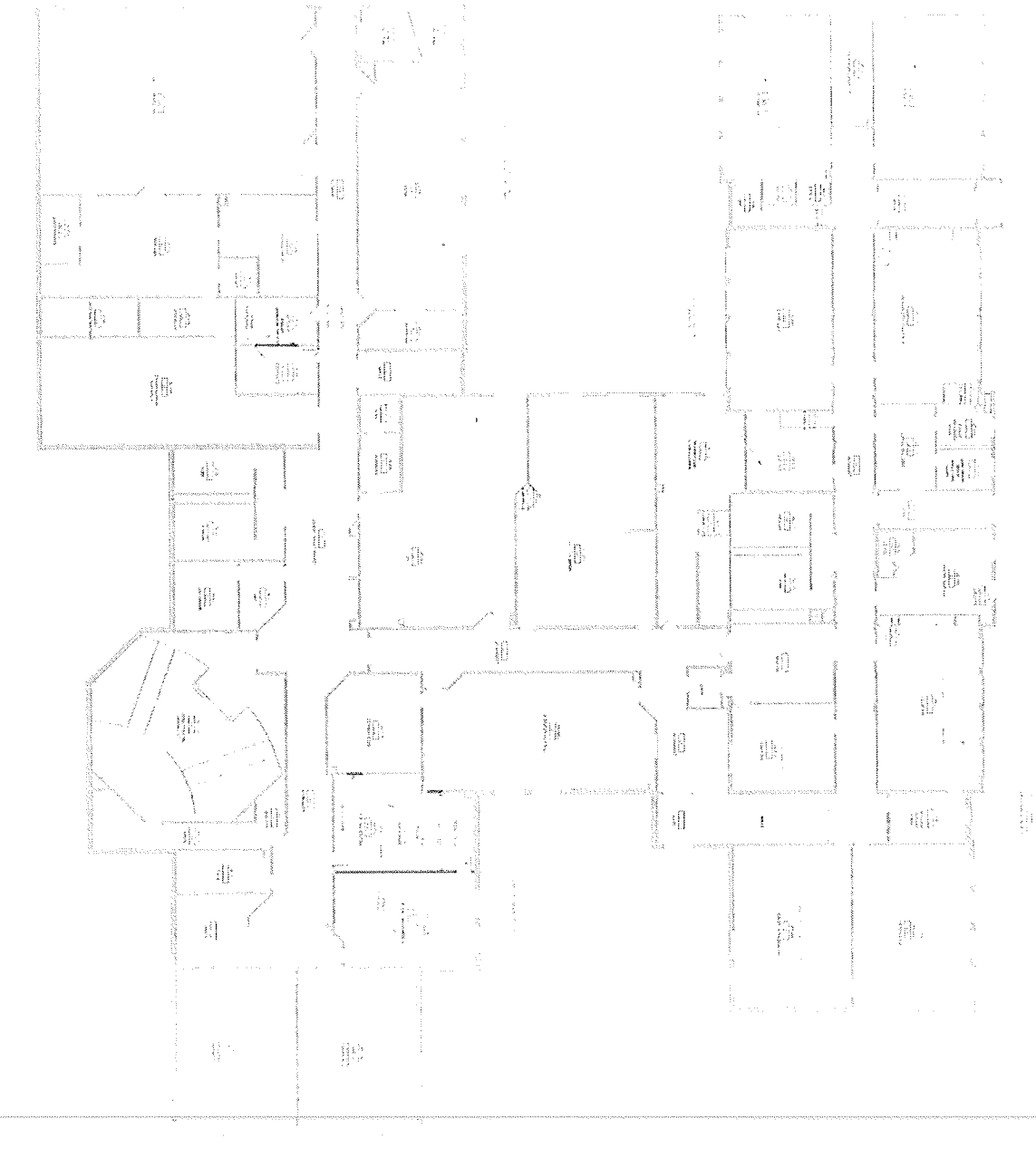
LEGEND

- EXISTING STAIRS
- EXISTING ESCALATORS
- EXISTING VESTIBULE
- EXISTING ELEVATORS
- EXISTING CORE
- EXISTING MECHANICAL
- EXISTING SERVICE AREAS
- EXISTING UTILITY AREAS
- EXISTING STORAGE AREAS
- EXISTING OFFICE AREAS
- EXISTING WAITING AREAS
- EXISTING Lobbies
- EXISTING RECEPTION AREAS
- EXISTING CONCOURSE AREAS
- EXISTING ENTRY AREAS
- EXISTING PLANT AREAS
- EXISTING ROOF AREAS
- EXISTING TERRACE AREAS
- EXISTING EXTERIOR AREAS

NOTES

1. ALL DIMENSIONS ARE IN METERS.
2. ALL DIMENSIONS ARE TO FACE UNLESS OTHERWISE SPECIFIED.
3. ALL DIMENSIONS ARE TO FACE UNLESS OTHERWISE SPECIFIED.
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19. ALL DIMENSIONS ARE TO FACE UNLESS OTHERWISE SPECIFIED.
20. ALL DIMENSIONS ARE TO FACE UNLESS OTHERWISE SPECIFIED.

MISSING SPACES ACCENT FOR APPROXIMATELY 6750 SF.



3rd FLOOR FLOOR PLAN

CONSOLIDATION ANALYSIS FLOOR PLANS AND SCOPE OF WORK

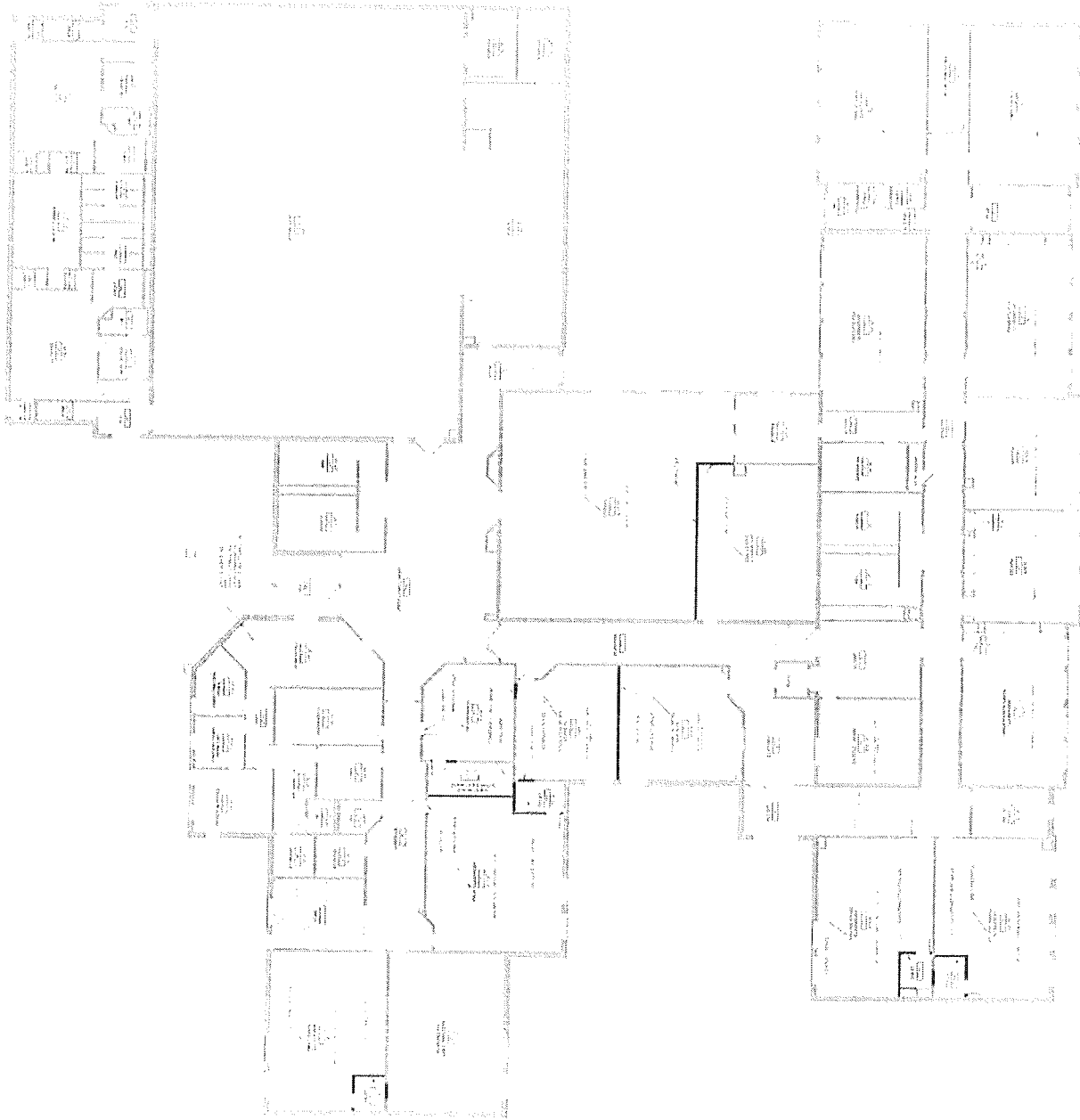


FIGURE 3-10. CONSOLIDATION ANALYSIS, UPPER LEVEL FLOOR PLAN
 (REVISIONS AND MISSING SPACES)

LEGEND

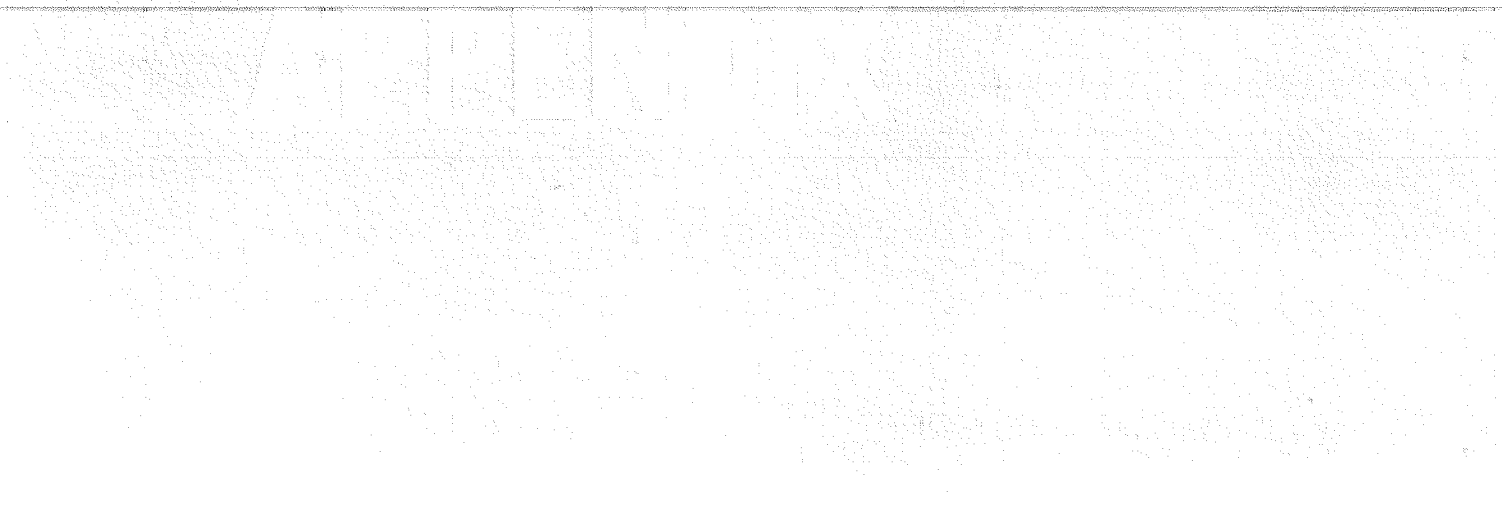
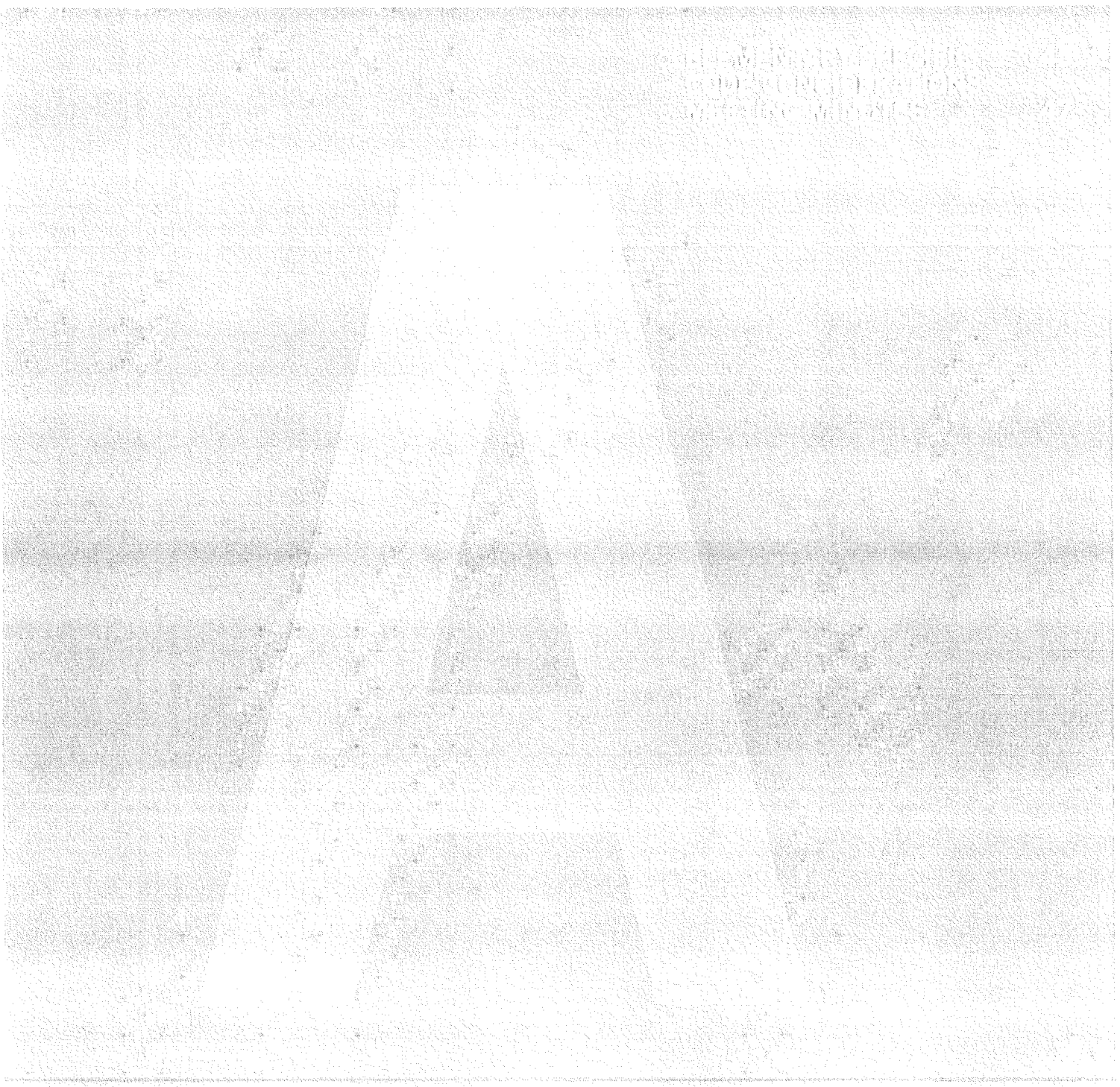
- GENERAL CLASSROOMS
- LAPTOP LABS
- STUDENT SERVICES
- OFFICE
- RECEPTION
- STUDENT SUPPLY
- CONCILIATION

NOTES

1. OFFICE TO EXTEND AREA NEED TO BE ADDED TO LABS, OFFICE AND MUSIC LABS BY STUDENTS-AGER 13 YEARS OLD
2. ONE ART ROOM, MUSIC ROOM, SYN AND CRAFT ROOM OPEN FOR DESIGN. ALL SPACES SHOWN ON PLAN ARE PART OF THE DESIGN CONCEPT PROGRAM SPACES ARE MISSING AND SPACES NOT AVAILABLE FOR THEM WITHIN THE EXISTING BUILDING.
3. 12 KITCHEN/BAR/BEH CLASSES WITH BATHROOMS AT LINK OF PATH
4. FIRST GRADE TRANSITION WITH BATHROOM AT 100 SF
5. 13 CLASS IN ASSEMBLY 17,480
6. 1000 WASH
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MISSING SPACES ACCOUNT FOR APPROXIMATELY 5,750 SF.

THE UNIVERSITY OF CHICAGO
LIBRARY



Minimum Classroom Size

NH RSA 198:15-b, I, (b)(1) - Minimum Class Size

- o Pre-Kindergarten Classroom- 1,000 SF minimum
 - Separate toilet room is provided
 - Plumbing fixtures placed at age-appropriate heights
- o Kindergarten Classroom - 1,000 SF minimum or 50 SF/child (the greater)
 - Direct exit to outside
 - Separate toilet room is provided
 - Plumbing fixtures placed at age-appropriate heights
- o 1 to 6 grade Classroom - 900 SF minimum Or 36 SF/child (the greater)
 - Grades K-1 on first floor,
 - Grade 2 no higher than second floor.
- o Library-media centers shall be sized at 40 SF per students. Max 1800 SF
- o Location of special education classes should not all be grouped together such as special education wing or cluster.

NH RSA ED 321

(1) For an elementary school the minimum site size shall be 3 acres of contiguous buildable land for schools with design capacity of less than 150 students and 5 acres of contiguous buildable land for schools with a design capacity of 150 students or higher.

(2) For a middle school the minimum site size shall be 10 acres of contiguous buildable land. For middle schools with a design capacity greater than 1000 students there shall be one additional acre for each 300 students or fraction thereof above 1000 students.

Ed 321.06 Maximum Sizes for School Buildings.

School building aid for new school buildings or additions to existing school buildings shall be limited to the following under RSA 198:15-b,IV, (b)(1) for:

- (a) Elementary schools, 120 square feet/pupil;
- (b) Middle schools, 140 square feet/pupil.

(d) The following standards shall apply to kitchens and cafeterias:

(1) The kitchen and cafeteria shall be sized so as to allow each student a minimum of 10 minutes, not including serving time, to sit at a table and consume his or her meal during a specified lunch period;

(2) The cafeteria shall be sized based upon 12-15 square feet per student for the maximum number of diners in any given lunch period. The throughput of the serving line or lines shall ensure that all students can be served in the allotted time and that no student has to wait for a seat to become vacant before eating.

(c) At a minimum, the following plumbing fixture ratios shall be provided for in each school building unless a higher number is required by the state building code under RSA 155-A:

(1) The ratio of water closets to the number of students shall be one water closet per 30 students or fraction thereof;

(2) For boys and girls in all grade levels, the ratio of lavatories to the number of students shall be 1-40. Wash fountain sinks may be substituted for lavatories as permitted by the state building code under RSA 155-A.

155:006 PLUMBING FIXTURES

Educational Facilities: WC = 1 per 50; Lav = 1 per 50; Drinking Fountains = 1 per 100.

155:007 LIFE SAFETY ROOMS FOR PRE-SCHOOL USE

Normally occupied rooms for pre-school use (ages 3-5) must be on the first floor, as it is the level of exit discharge. Secondary rooms on other levels are permitted to be used for this age group if they are not the primary classroom, such as indoor recreation, cafeteria, auditorium, provided there have independent dedicated means of egress for the pre-school students from the rooms or spaces.

STATE OF NEW HAMPSHIRE
SCHOOL ADMINISTRATIVE UNIT #51
PITTSFIELD SCHOOL BOARD

MINUTES

Pittsfield School Board Meeting
June 2, 2022
Pittsfield Middle High School

I. CALL TO ORDER

Members Present: Adam Gauthier, Chairperson
Sandra Adams, Vice Chairperson
Sarah Duval
Molly Goggin

Others Present: Bryan Lane, Interim Superintendent
Melissa Brown, Assistant Principal, PMHS
Derek Hamilton, Principal, PMHS
Kathy LeMay, Assistant Principal, PES
Mike Wiley, Principal, PES
Members of the Public

Chairman Gauthier opened the meeting at 5:31 p.m.

II. PLEDGE OF ALLEGIANCE

The pledge of allegiance was led by Mr. Gauthier.

III. DRAKE FIELD DISCUSSION WITH SELECT BOARD AND POLICE DEPARTMENT

Mr. Lane explained that the issue of student behavior at Drake Field has been a discussion at the Board for the last few meetings. Consequently, it was decided to invite representatives from the Pittsfield Police Department and Pittsfield Select Board.

Mr. Gauthier and Ms. Goggin related two personal experiences involving being subjected to negative behavior from youth.

Sergeant DiGeorge explained that the Pittsfield Police Department occasionally receives complaints from community members about negative behavior at Drake Field. He said that usually by the time the police arrive, the situation has subsided. Sergeant DiGeorge

suggested that people continue to call the police to report incidents and that they would be addressed.

In the last month, Sergeant DiGeorge said they have a record of being at Drake Field thirty (30) times in the last month. He said that sometimes it's officers playing basketball with youth and sometimes it's to do general checks. He said that they base the visits on their available time.

Ms. Duval stated that her desire is to think broadly about the issue and consider ways in which the culture at Drake Field can be improved. Discussion ensued regarding ways in which there might be a collaborative effort in making positive changes at Drake Field. Ms. Goggin reiterated the desire of the Board is to not place blame, but invite people to work together to improve the situation.

Carl Anderson, representing the Select Board, stated that the problem is rooted in lack of parent support. He suggested figuring out how to talk to parents about their responsibility relative to managing their children's behavior.

Mr. Lane stated the issue of juvenile behavior is an enduring problem. He agreed with Sergeant DiGeorge that building relationships with the youth is a good step in beginning to control behavior.

Dawn Mistler, a member of the public and employee of the district, explained the strategies she uses when dealing with reports of misbehavior at Drake Field.

Clayton Wood stated his opinion regarding the seriousness of the incidents being described of behavior at Drake Field. He stated his concern about the seriousness of the issue and how strongly he feels about dealing with the issue and educating the public. Ms. Adams reassured Mr. Wood that the Board agrees there is a problem. Sergeant DiGeorge stated that there is very little crime being committed at Drake Field and that the inappropriate language is not criminal and therefore, cannot be addressed. He encouraged people to call the police, however, when there is behavior that is concerning.

Mr. Lane and the members of the Board thanked Sergeant DiGeorge and Mr. Anderson for attending the meeting and participating in the conversation.

IV. DISCUSSION WITH DAN SCHROTH PIERMAROCCHI

Mr. Lane distributed a packet of information prepared by Mr. Schroth-Piermarocchi regarding the issue of crystal methamphetamine.

Mr. Schroth-Piermarocchi stated his concern about the problem of crystal methamphetamine and his desire to provide accurate information to the students at Pittsfield Middle High School. He has created a packet of information for each student, grades nine through twelve, and would like the school to distribute the information.

Ms. Duval expressed her opinion that she did not see any harm in distributing the information. Ms. Goggin opined that there was no likely harm in the information but wondered about the method of distribution; would there be a class in which the materials could be used to educate students.

Mr. Lane, based on a suggestion by Mr. Hamilton, suggested sending a message to parents about the offer of Mr. Schroth-Piermarocchi to provide information on this topic. Parents would then be able to opt in on receiving this information.

On a motion made by Mr. Gauthier and seconded by Ms. Goggin, the Board voted unanimously to approve the dissemination of Mr. Schroth-Piermarocchi's materials to students whose parents agree.

V. RECESS

Mr. Gauthier announced that the Board would recess until 7:00 for a tribute to the 2022 retirees.

At 7:16 Mr. Gauthier reconvened the meeting.

VI. AGENDA REVIEW

The following items were added:

- School Board Vacancy (Ms. Adams)
- Non- Public Session (Mr. Lane)
- Bus Company Request (Mr. Lane)

VII. ACTION ON AMENDED AGENDA

On a motion made by Ms. Duval and seconded by Ms. Goggin, the Board unanimously approved the amended agenda.

VIII. APPROVAL OF PREVIOUS MEETING MINUTES

The minutes of the May 19, 2022 public meeting were considered. Changes include on page one, omit Sandra Adams' name from members present; on page three, correct the spelling of Mr. Wiley's name; and on page three change Roman numerals to be in sequence. On a motion made by Ms. Goggin and seconded by Ms. Duval, the minutes were unanimously approved as amended with Mr. Gauthier, Ms. Adams, Ms. Duval voting in the affirmative and Ms. Adams abstaining from the vote.

The minutes of the May 19, 2022 non-public meeting were considered. On a motion made by Mr. Gauthier and seconded by Ms. Goggin, the Board voted and unanimously approved the minutes, as written.

IX. PUBLIC INPUT

Mr. Schroth Piermarocchi distributed some campaign materials and announced he would be running for NH State Legislation.

Louie Houle stated that he had asked to be put on the agenda. Mr. Lane stated that the topic of the School Board vacancy is on the agenda. Mr. Gauthier asked Mr. Houle if he had anything to say about the School Board vacancy. Mr. Houle stated that he was very disappointed about the process that was used to determine an appointee for the vacancy. Mr. Houle relayed the steps in the process based on his perception. He made clear his strong desire to volunteer to be an appointee to the School Board until the election in the spring of 2023.

X. PES PRINCIPAL

A. Information

Mr. Wiley stated that PES students are beginning to wrap up NHSAS and NWEA assessments.

He said that the 3,000 book challenge was met and that the PTO celebrated with students with refreshments.

The interviewing process for vacant positions continues, according to Mr. Wiley.

B. Professional Development

According to Mr. Wiley, Kathy Collins has wrapped up the book group with fourteen attendees. Staff and faculty are busy with end of the year tasks.

C. Calendar of Events

Mr. Wiley provided a list of upcoming events in his report.

VII. PMHS PRINCIPAL

A. Facilities Usage Request

Mr. Hamilton presented a request from the Old Home Day Committee on Saturday, July 23, 2022 for Drake Field. On a motion made by Ms. Adams and seconded by Ms. Duval, the Board voted unanimously to approve the use of Drake Field.

B. Calendar of Events

Mr. Hamilton provided a list of events for the month of June.

C. Commencement Ceremony

Mr. Hamilton reviewed with the Board the program of events for Awards Night and Graduation. Mr. Hamilton asked for Board members to participate in specific parts of the commencement activities.

D. Exhibition Schedule

Mr. Hamilton provided a schedule for Exhibition Night.

E. Family Information Nights

Two Family Information Nights were held for students transitioning from fifth to sixth grade and eighth to ninth grade. On Tuesday, May 24, 2022, there were more than seventy students and family members in attendance at the fifth to sixth grade Family Information Night, which was one of the largest turnouts in recent memory.

F. Statewide Assessment System

Students in grades six through eight and eleven participated in the NH Statewide Assessment System (SAS) through the month of May. Grades six through eight took English language arts and math assessments and grades eight and eleven participated in science assessments. Results will be shared at a future meeting.

G. Vision of the Learner Forum

The District Leadership Team and the PMHS Vision of the Learner Focus Group held a community forum on Saturday, May 14, 2022. During the Exhibition Night on June 9, 2022, there will be yet another opportunity to provide feedback. The goal is to have a proposal of the vision statement by the second meeting in August.

XI. INTERIM SUPERINTENDENT

A. Staffing

Mr. Lane reviewed the staffing status for 2022-2023. The following vacancies exist: Director of Student Support Services, PES Assistant Principal, Reading Specialist, Grade Level Teacher, Music Teacher, Special Education Teacher, Middle School English Teacher, PMHS Math Teacher, and three Special Education Teachers

Ms. LeMay provided her opinion relative to the change made to eliminate Title I teachers and hire Title I tutors, instead. She spoke of the disadvantages that come with hiring tutors instead of teachers and advocated for them remaining in teacher positions.

B. Team Design Harriman

A final presentation will be made by Team Design Harriman during the next

Board meeting.

C. Dumpsters

Mr. Lane is in the process of purchasing two dumpsters.

X. SCHOOL BOARD

A. Policies - First Reading

Policy EFA, Availability and Distribution of Healthy Foods; Policy IKG, Awards and Scholarships; Policy GBCD, Background Investigation and Criminal Records Check; and Policy JLDBA, Behavior Management and Intervention were presented for the first reading.

B. Nomination

Mr. Lane nominated Bailey Hildreth for the position of third grade teacher. On a motion made by Ms. Goggin and seconded by Ms. Adams, the Board voted unanimously to approve the hiring of Ms. Hildreth.

C. Policies - Second Reading

The following policies were reviewed for a second reading:

- Policy DRF, District Reserve Fund Administration - On a motion made by Mr. Gauthier and seconded by Ms. Adams, the amendment was unanimously approved as amended.
- Policy DIE, Audits - approved as written.
- Policy DGA, Authorized Signatures - approved as written.
- Policy EDC, Authorized Use of School-Owned Materials and Equipment - approved as written.

D. Board Vacancy

Mr. Gauthier explained his perception of the process used to appoint a person for the vacant Board position. Discussion ensued regarding the process and the disagreement that followed the actions at the last meeting.

A motion was made by Ms. Goggin and seconded by Ms. Duval to appoint Louie Houle to the School Board. The motion failed with Ms. Duval and Ms. Goggin voting in the affirmative and Ms. Adams and Mr. Gauthier voting to oppose.

Discussion ensued regarding the RSA that governs the process. It was made clear by Mr. Lane that because the Board cannot come to a decision about the appointment, the decision will need to be made by the Select Board. Mr. Lane suggested that Mr. Gauthier contact the chair of the Select Board to follow a process in appointing a member of the School Board.

E. Bus Company Request

Mr. Lane read a letter from the H.A. Marston, Inc. Transportation Company requesting \$29,150.00 additional payment for the bussing contract. He explained that it was a request and that the Board is not required to meet the request. He further provided suggestions on how the request could be met in the budget.

On a motion made by Mr. Gauthier and seconded by Ms. Goggin, the Board voted to approve the request of \$29,250.00 to meet the request of the H.A. Marston, Inc. with Mr. Gauthier and Ms. Goggin voting in the affirmative and Ms. Adams and Ms. Duval abstaining from the vote.

XI. COMMITTEE ASSIGNMENTS

- A. Budget Committee Representative
- B. Drake Field and Facilities
- C. Negotiating Team
- D. Foss Family Scholarship

XII. NEXT MEETING

The next meeting of the Board is scheduled for Thursday, June 16, 2022 at 5:30 p.m. in the Pittsfield Middle High School Media Center.

XIII. PUBLIC INPUT

Tobi Chassie thanked the School Board for the opportunity to be the recording secretary for the past eleven years. She expressed her appreciation for the chance to serve the Pittsfield School District and offered assistance if the new recording secretary needed a back-up.

XIV. NON-PUBLIC

At 8:36 p.m. a motion was made by Mr. Gauthier and seconded by Ms. Duval to enter into a non-public session under the authority of RSA 91-A:3 (c) to discuss personnel. The Board was polled and voted unanimously to enter into a non-public session (Ms. Adams, yes; Ms. Duval, yes; Mr. Gauthier, yes; Ms. Goggin, yes).

Personnel matters were discussed; no action was taken.

At 9:02 p.m. a motion was made by Mr. Gauthier and seconded by Mrs. Adams to exit from a non-public session. The Board was polled and voted unanimously to exit the non-public session (Ms. Adams, yes; Ms. Duval, yes; Mr. Gauthier, yes; Ms. Goggin, yes).

XV. ADJOURNMENT

A motion was made by Mr. Gauthier and seconded by Mrs. Goggin to adjourn the meeting. The Board voted unanimously to adjourn the meeting at 9:03 p.m.

Respectfully submitted,

Tobi Gray Chassie
Recording Secretary

STATE OF NEW HAMPSHIRE
SCHOOL ADMINISTRATIVE UNIT #51
PITTSFIELD SCHOOL BOARD

MINUTES

Pittsfield School Board Meeting
June 2, 2022
Pittsfield Middle High School

I. CALL TO ORDER

Members Present: Adam Gauthier, Chairperson
Sandra Adams, Vice Chairperson
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Others Present: Bryan Lane, Interim Superintendent
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Mr. Gauthier explained his perception of the process used to appoint a person for the vacant Board position. Discussion ensued regarding the process and the disagreement that followed the actions at the last meeting.

A motion was made by Ms. Goggin and seconded by Ms. Duval to appoint Louie Houle to the School Board. The motion failed with Ms. Duval and Ms. Goggin voting in the affirmative and Ms. Adams and Mr. Gauthier voting to oppose.

Discussion ensued regarding the RSA that governs the process. It was made clear by Mr. Lane that because the Board cannot come to a decision about the appointment, the decision will need to be made by the Select Board. Mr. Lane suggested that Mr. Gauthier contact the chair of the Select Board to follow a process in appointing a member of the School Board.

E. Bus Company Request

Mr. Lane read a letter from the H.A. Marston, Inc. Transportation Company requesting \$29,150.00 additional payment for the bussing contract. He explained that it was a request and that the Board is not required to meet the request. He further provided suggestions on how the request could be met in the budget.

On a motion made by Mr. Gauthier and seconded by Ms. Goggin, the Board voted to approve the request of \$29,250.00 to meet the request of the H.A. Marston, Inc. with Mr. Gauthier and Ms. Goggin voting in the affirmative and Ms. Adams and Ms. Duval abstaining from the vote.

XI. COMMITTEE ASSIGNMENTS

- A. Budget Committee Representative
- B. Drake Field and Facilities
- C. Negotiating Team
- D. Foss Family Scholarship

XII. NEXT MEETING

The next meeting of the Board is scheduled for Thursday, June 16, 2022 at 5:30 p.m. in the Pittsfield Middle High School Media Center.

XIII. PUBLIC INPUT

Tobi Chassie thanked the School Board for the opportunity to be the recording secretary for the past eleven years. She expressed her appreciation for the chance to serve the Pittsfield School District and offered assistance if the new recording secretary needed a back-up.

XIV. NON-PUBLIC

At 8:36 p.m. a motion was made by Mr. Gauthier and seconded by Ms. Duval to enter into a non-public session under the authority of RSA 91-A:3 (c) to discuss personnel. The Board was polled and voted unanimously to enter into a non-public session (Ms. Adams, yes; Ms. Duval, yes; Mr. Gauthier, yes; Ms. Goggin, yes).

Personnel matters were discussed; no action was taken.

At 9:02 p.m. a motion was made by Mr. Gauthier and seconded by Mrs. Adams to exit from a non-public session. The Board was polled and voted unanimously to exit the non-public session (Ms. Adams, yes; Ms. Duval, yes; Mr. Gauthier, yes; Ms. Goggin, yes).

XV. ADJOURNMENT

A motion was made by Mr. Gauthier and seconded by Mrs. Goggin to adjourn the meeting. The Board voted unanimously to adjourn the meeting at 9:03 p.m.

Respectfully submitted,

Tobi Gray Chassie
Recording Secretary

Pittsfield School District

To: Pittsfield School Board
From: Jess Bickford
Subject: Board Meeting – June 16, 2022
Date: June 10, 2022

INFORMATION

1. IDEA/ PreSchool Grants: The 2022-2023 IDEA/ PreSchool Grant allocations will be coming out in the next couple of weeks, it is anticipated that Pittsfield's allocations will remain consistent with where they have been over the last couple of years. These grants support a paraeducator position, our out of district coordinator, our school psychologist, and some of our equipment and supplies we need for students with special needs.
2. Extended School Year Services: Our ESY services and program will run from 8:30am to 11:30 am Monday through Thursday from July 11, 2022 to August 4, 2022. Students with special needs that need continued support during the summer in order to continue to make progress in the general education curriculum will be offered these services. Letters will be sent home to families with information before the end of the school year.
3. Transitions: By the end of this school year, I will have reviewed all IEP's in the district for goal and service alignment, inclusion of medicaid language, and to prepare for the Indicator 13 (transition) audit that will be happening in the fall of 2022. This will be helpful information to pass along to the next director as well. In order to help with the transition of a new person in the Director of Student Services position, I have also been putting together materials and updating checklists to help make things as seamless as possible.



**SCHOOL ADMINISTRATIVE UNIT
#51**
23 Oneida Street, Unit 1
Pittsfield, New Hampshire 03263
Phone: (603) 435-5526 • Fax (603) 435-5331
Bryan Lane – Superintendent of Schools

Superintendent’s Report
June 16, 2022

The administration throughout the district continues to work on staffing issue. I have received on additional resignation from a teacher who requested and extension to not turn in their contract. Sarah Allen, a teacher at PES will not be returning. The open positions as of June 8 include:

SAU	Director of Student Support Services	
PES	Assistant Principal	Reading Specialist
	3 Grade level teachers	Special Education teacher
	Music teacher	School Nurse
	Student Support Specialist	
PMHS	3 Special Education teachers	2 High School Math

Financially the difference between budgeted salaries vs. new contracted salaries are as follows:

Position	Budgeted Salary	New Salary	Variance
PES Librarian	\$46,302	\$35,688	\$10,614
Kindergarten	\$44,118	\$41,315	\$ 2,803
PES SPED	\$40,689	\$35,515	\$ 5,554
HS English	\$43,884	\$42,984	\$ 860
HS SPED	\$37,102	\$42,984	\$ (5,882)
Stud. Sup.Svc.	\$56,950	\$25,600	\$31,350
PES Grade level teacher	\$66,412	\$35,315	\$ 31,097
MS English	\$39,872	\$35,688	\$ 4,184 (Pending)
		Total	\$87,704

Harriman/Team Design has submitted their report on the feasibility of moving grades Pre-K to 5 in the middle/high school building. They will present at the meeting on June 16.

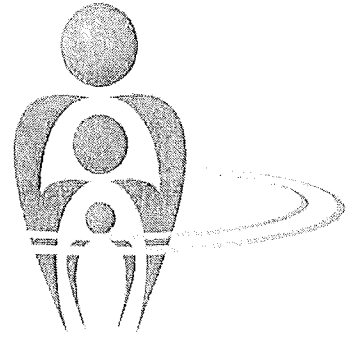
End of year festivities for staff will occur on Tuesday June 21 in the PES cafeteria for all staff.

I have arranged for a paving company to come to Drake Field with the intent of getting an estimate for replacing the walkway at the field. I have also had a conversation with our vendor for field services at Drake Field to get an estimate to repair the stone pathway by the lake.



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Bryan Lane – Superintendent of Schools

Congratulations to the students and staff of this District for Exhibition Day. The array of presentations has been amazing. Monster trucks, AC DC light shows. American history, social issues and snails are just a short list of the presentations that were brought forward. Authentic assessments are those that show a student's application of learning. This day is truly that, well done!



Strong Community • Strong Schools

PITTSFIELD SCHOOL DISTRICT

FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULES
WITH INDEPENDENT AUDITOR'S
REPORTS THEREON

FOR THE YEAR ENDED JUNE 30, 2021

PITTSFIELD SCHOOL DISTRICT
 FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2021

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Independent Auditor's Report

To the Members of the Select Board and Management of
Pittsfield School District

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Pittsfield School District as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Town'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 and the standards are applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 the aggregate remaining fund information of the Pittsfield School District, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has omitted the management 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 this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 28-30 be presented to supplement the basic financial statements. 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 Pittsfield School District's basic financial statements. The accompanying schedules of estimated and actual revenues; appropriations, expenditures, and encumbrances; and changes in assets and liabilities – all custodial funds are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The schedules of estimated and actual revenues; appropriations, expenditures, and encumbrances; and changes in assets and liabilities – all custodial funds; and the schedule of expenditures of federal awards 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 schedules of combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2022, on our consideration of the Pittsfield School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Pittsfield School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Pittsfield School District's internal control over financial reporting and compliance.

Alta CPA Group, LLC

March 30, 2022

PITTSFIELD SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2021

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 408,229
Investments	229,282
Intergovernmental receivable	1,704,219
Accounts receivable	-
Inventories	15,997
Capital assets:	
Land	197,100
Buildings and other structures	11,445,468
Equipment & furnishings	908,080
Accumulated depreciation	<u>(10,395,429)</u>
	<u>4,512,946</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension related (NHRS)	1,912,595
OPEB related (NHRS)	<u>13,259</u>
	<u>1,925,854</u>
LIABILITIES	
Accounts payable and other current liabilities	748,345
Long-term obligations:	
Due Beyond one year:	
District share of NHRS net pension liability	9,680,685
District share of NHRS OPEB liability	<u>623,353</u>
	<u>11,052,383</u>
DEFERRED INFLOWS OF RESOURCES	
Pension related (NHRS)	226,600
OPEB related (NHRS)	1,806
Grant advances	<u>99,497</u>
	<u>327,903</u>
NET POSITION	
Net investment in capital assets	2,155,219
Restricted for:	
Food service operations	31,632
Drake Field maintenance	236,876
Unrestricted (deficit)	<u>(7,415,213)</u>
	<u>\$ (4,941,486)</u>

See auditor's report and accompanying notes to financial statements.

PITTSFIELD SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		Net (Expense) Revenue and
		Charges for Services	Operating Grants and Contributions	Changes in Net Position
				Primary Governmental Activities
Primary government:				
Governmental activities:				
Instruction	\$ 6,782,238	\$ -	\$ 6,931,831	\$ 149,593
Support services:				
Student	1,321,267	-	-	(1,321,267)
Instructional staff	878,309	-	-	(878,309)
General administration	323,025	-	-	(323,025)
School administration	960,616	-	-	(960,616)
Operation & maintenance of plant	1,055,584	-	-	(1,055,584)
Student transportation	566,345	-	-	(566,345)
Non-instructional services:				
Food service operations	291,356	4,897	293,085	6,626
Depreciation-unallocated	244,042	-	89,923	(154,119)
	<u>\$ 12,422,782</u>	<u>\$ 4,897</u>	<u>\$ 7,314,839</u>	<u>(5,103,046)</u>
General revenues and transfers:				
Taxes:				
Property taxes, levied for general purposes				4,284,048
Other local revenues				134,358
Net increase (decrease) in fair value of investments				45,034
				<u>4,463,440</u>
Change in net position				(639,606)
Net position - beginning				(4,301,880)
Net position - ending			\$	<u>(4,941,486)</u>

See auditor's report and accompanying notes to financial statements.

PITTSFIELD SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021

	General	Food Service	Grant Programs	Capital & Noncapital Reserves	Georgia B. Carpenter Trust	Non-major Drake Field	Total Governmental Funds
ASSETS							
Cash	\$ 388,967	\$ 19,262	\$ -	\$ -	\$ -	\$ -	408,229
Investments	-	-	-	-	229,282	-	229,282
Intergovernmental receivable	804,523	78,993	219,809	600,894	-	-	1,704,219
Interfund receivable	194,728	8,032	-	-	-	7,594	210,354
Inventories	-	15,997	-	-	-	-	15,997
	<u>\$ 1,388,218</u>	<u>\$ 122,284</u>	<u>\$ 219,809</u>	<u>\$ 600,894</u>	<u>\$ 229,282</u>	<u>\$ 7,594</u>	<u>\$ 2,568,081</u>
LIABILITIES							
Accounts payable	\$ 163,526	\$ -	\$ 610	\$ -	\$ -	\$ -	164,136
Accrued liabilities	584,209	-	-	-	-	-	584,209
Interfund payable	-	90,652	119,702	-	-	-	210,354
	<u>747,735</u>	<u>90,652</u>	<u>120,312</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>958,699</u>
DEFERRED INFLOWS OF RESOURCES							
Grant advances	-	-	99,497	-	-	-	99,497
	<u>-</u>	<u>-</u>	<u>99,497</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>99,497</u>
FUND BALANCES							
Nonspendable:							
Inventories	-	15,997	-	-	-	-	15,997
Restricted for:							
Food service operations	-	15,635	-	-	-	-	15,635
Drake Field maintenance	-	-	-	-	229,282	7,594	236,876
Committed for:							
Contingencies	50,000	-	-	600,894	-	-	50,000
Capital acquisitions & maintenance	-	-	-	-	-	-	600,894
Unassigned	590,483	-	-	-	-	-	590,483
	<u>640,483</u>	<u>31,632</u>	<u>-</u>	<u>600,894</u>	<u>229,282</u>	<u>7,594</u>	<u>1,509,885</u>
	<u>\$ 1,388,218</u>	<u>\$ 122,284</u>	<u>\$ 219,809</u>	<u>\$ 600,894</u>	<u>\$ 229,282</u>	<u>\$ 7,594</u>	<u>\$ 2,568,081</u>

See independent auditor's report and accompanying notes to financial statements.

PITTSFIELD SCHOOL DISTRICT
RECONCILIATION OF GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2021

Total Fund Balance - Governmental Funds (page 8) \$ 1,509,885

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Land	\$ 197,100	
Buildings and other structures	11,445,468	
Equipment & furnishings	908,080	
Accumulated depreciation	<u>(10,395,429)</u>	
		2,155,219

Some liabilities are not due and payable in the current period and therefore are not reported in the funds.

Those liabilities consist of:

District's share of New Hampshire Retirement System:

Net pension liability	(9,680,685)	
Deferred outflows of resources - Pension	1,912,595	
Deferred inflows of resources - Pension	(226,600)	
OPEB liability	(623,353)	
Deferred outflows of resources - OPEB	13,259	
Deferred inflows of resources - OPEB	<u>(1,806)</u>	
		<u>(8,606,590)</u>

Net Position of Governmental Activities (page 6) \$ (4,941,486)

PITTSFIELD SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	General	Food Service	Grant Programs	Capital & Noncapital Reserves	Georgia B Carpenter Trust	Non-major Drake Field	Total Governmental Funds
REVENUES							
Property tax assessments	\$ 4,284,048	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,284,048
State support	6,067,522	5,305	-	-	-	-	6,072,827
Federal support	92,109	287,779	862,124	-	-	-	1,242,012
Charges for services	-	4,897	-	-	-	-	4,897
Other local sources	71,870	2	61,704	782	-	-	134,358
Net increase(decrease) in fair value of investments	-	-	-	-	45,034	-	45,034
	<u>10,515,549</u>	<u>297,983</u>	<u>923,828</u>	<u>782</u>	<u>45,034</u>	<u>-</u>	<u>11,783,176</u>
EXPENDITURES							
Current:							
Instruction	5,751,399	-	309,421	-	-	-	6,060,820
Support services:							
Student	1,164,853	-	156,414	-	-	-	1,321,267
Instructional staff	605,455	-	272,854	-	-	-	878,309
General administration	323,025	-	-	-	-	-	323,025
School administration	909,037	-	51,579	-	-	-	960,616
Operation & maintenance of plant	941,420	-	111,558	-	-	2,606	1,055,584
Student transportation	548,997	-	17,348	-	-	-	566,345
Non-instructional services:							
Food service operations	-	286,702	4,654	-	-	-	291,356
	<u>10,244,186</u>	<u>286,702</u>	<u>923,828</u>	<u>-</u>	<u>-</u>	<u>2,606</u>	<u>11,457,322</u>
Excess of revenues over(under) expenditures	271,363	11,281	-	782	45,034	(2,606)	325,854
OTHER FINANCING SOURCES(USES)							
Transfers in	-	-	-	153,000	-	-	153,000
Transfers out	(153,000)	-	-	-	-	-	(153,000)
	<u>(153,000)</u>	<u>-</u>	<u>-</u>	<u>153,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	118,363	11,281	-	153,782	45,034	(2,606)	325,854
Fund balances(deficit) - beginning	522,120	20,351	-	447,112	184,247	10,201	1,184,031
Fund balances - ending	<u>\$ 640,483</u>	<u>\$ 31,632</u>	<u>\$ -</u>	<u>\$ 600,894</u>	<u>\$ 229,281</u>	<u>\$ 7,595</u>	<u>\$ 1,509,885</u>

See independent auditor's report and accompanying notes to financial statements.

PITTSFIELD SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

Net change in fund balances - total governmental funds (page 10)	\$	325,854
<p>Amounts reported for governmental activities in the statement of activities (page 7) are different because:</p> <p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>		
Increase expenditures for depreciation charges		(244,042)
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p> <p>District's share of New Hampshire Retirement System:</p>		
(increase)decrease in net pension liability	\$	(2,442,333)
Increase(decrease) in deferred outflows of resources - Pension		1,522,341
(Increase)decrease in deferred inflows of resources - Pension		240,248
(increase)decrease in net OPEB liability		(54,588)
Increase(decrease) in deferred outflows of resources - OPEB		13,091
(Increase)decrease in deferred inflows of resources - OPEB		<u>(177)</u>
		<u>(721,418)</u>
Change in Net Position of Governmental Activities (page 7)	\$	<u>(639,606)</u>

See independent auditor's report and accompanying notes to financial statements.

PITTSFIELD SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2021

	<u>Custodial Funds</u>
ASSETS	
Cash	\$ <u>145,450</u>
	\$ <u><u>145,450</u></u>
FUND BALANCE	
Restricted for:	
Individuals, organizations, and other governments	\$ <u>145,450</u>
	\$ <u><u>145,450</u></u>

See independent auditor's report and accompanying notes to financial statements.

PITTSFIELD SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Pittsfield School District is a New Hampshire municipal corporation governed by an elected School Board. In New Hampshire, each town constitutes a school district and operates according to State law unless that district was enacted by a special act of Legislature in accordance with RSA 194:1. The District serves the community of Pittsfield, New Hampshire and provides public education services for approximately 560 students in pre-kindergarten through grade 12.

The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the District are described below.

Financial Reporting Entity

The accompanying financial statements present the District and any component units. A component unit is defined by GASB as a legally separate organization for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government is such that the exclusion would cause the reporting entity's financial statements to be misleading. Blended component units, although legally separate entities, are, in substance, part of the District's operations. Based on the foregoing criteria, no other organizations are included in the District's financial reporting entity and the District is not a component unit of any other primary government.

Government Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues constitute all of the District's activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. *Program revenue* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

PITTSFIELD SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government Wide and Fund Financial Statements (Continued)

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are fiduciary fund financial statements. Revenues are recorded when they occur and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

District assessments for property taxes, grants, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period when measurable and available. If any, only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following major governmental funds:

- The *General Fund* is the District's main operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund.
- The *Food Service Fund* is a special revenue fund which accounts for the activities of the District's food service program.
- The *Grant Programs Fund* is a special revenue fund which accounts for the many grants and restricted resources received annually by the District.

PITTSFIELD SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government Wide and Fund Financial Statements (Continued)

- The *Capital & Noncapital Reserves Fund* is a capital project fund which accounts for monies set aside by vote of the legislative body (the citizens of the District) for specific purposes.
- The *Georgia B. Carpenter Trust Fund* is a permanent fund used to account for resources that are legally held by Citizen's Bank in trust for Drake Athletic Field. A portion of this trust is accounted for as non-expendable which means that only income balances may be spent. The original principal of the trust net of any capital gains or losses must be preserved as capital. All other resources of the fund, including any earnings on invested resources, may be used to support the District's activities pertaining to the upkeep of the Drake Athletic Field.

Additionally, the District reports the following other fund types:

- The *Custodial Fund* accounts for the assets held on behalf of student groups.

Private-sector standards of accounting and financial reporting issued on or before November 30, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

General Budget Policies

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements that govern the District's operations. At its annual meeting, the District adopts a budget for the next fiscal year for the General and all significant Special Revenue Funds. Except as reconciled below, budgets are adopted on a basis consistent with generally accepted accounting principles. Management may transfer appropriations between operating categories as they deem necessary, but expenditures may not legally exceed budgeted appropriations in total. Unexpended balances of special articles for specific purposes may not be transferred. All annual appropriations lapse at year end unless encumbered. In the case of emergency expenditures, over-expenditures are allowed under the provisions of the Municipal Budget Law (RSA Chapter 32) if prior approval is secured from the State Department of Education. State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In the 2020/2021 fiscal year, \$522,120 of the beginning General Fund balance was used for this purpose.

PITTSFIELD SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

General Budget Policies (Continued)

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at June 30 and are carried forward to supplement appropriations of the subsequent year. Amounts recorded as budgetary expenditures in the *budgetary comparison schedule (pages 28-30)* are presented on the basis budgeted by the District. Since there were no encumbered funds as of the beginning or end of the fiscal year, amounts reported in conformity with generally accepted accounting principles in the *statement of revenues, expenditures and changes in fund balances (page 10)* were the same as those reported on a budgetary basis.

NOTE 2 - ASSETS, LIABILITIES AND FUND EQUITY

Deposits and Investments

For financial reporting purposes, cash and equivalents include amounts in demand deposits and money market funds, as well as certificates of deposit and short-term investments with original maturities of 90 days or less. State statutes require the Treasurer to deposit District monies in participation units in the public deposit investment pool established pursuant to RSA 383:22, or in solvent banks in the state, except that monies may be deposited in banks outside the state if such banks pledge and deliver to a third party custodial bank or the regional federal reserve bank collateral security for such deposits United States government obligations, United States government agency obligations, or obligations of the state of New Hampshire in value at least equal to the amount of the deposit in each case. The amount of collected monies on deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus.

At least yearly, the School Board is required by law to review and adopt an investment policy for the investment of public funds in conformity with the provisions of applicable statutes. Whenever the treasurer has in custody an excess of funds which are not immediately needed for the purpose of expenditure, the treasurer shall, with the approval of the School Board, invest the same in obligations of the United States government, in participation units in the public deposit investment pool established pursuant to RSA 383:22, in savings bank deposits of banks incorporated under the laws of the state of New Hampshire or in certificates of deposits and repurchase agreements of banks incorporated under the laws of the state of New Hampshire or in banks recognized by the state treasurer.

PITTSFIELD SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 2 - ASSETS, LIABILITIES AND FUND EQUITY (CONTINUED)

Deposits and Investments (Continued)

Any person who directly or indirectly receives any such funds for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the District. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

Receivables and Revenues

Revenues are recorded when received, except for the following items for which receivables have been recorded: *District's assessment* is calculated when tax rates are set by the State Department of Revenue Administration and recognized on the first day of the fiscal year. The responsibility for the collection of taxes rests with the applicable municipality; *Interest on investments* is recorded as revenue in the year earned; *Grants* received from other governments require that eligible expenditures be made in order to recognize the revenue. Revenue for these grants is recorded for the period in which eligible expenditures are made; and *Tuition charges* are recorded as revenue for the period when service was provided. All receivables are considered to be collectible. Therefore, no provision for bad debts has been included in these financial statements.

Interfund Receivables and Payables

During the course of normal operations, the District has transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. All outstanding balances between funds are reported as "due to/from other funds."

Inventories and Prepaid Items

Inventory in the governmental funds consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life of more than one accounting period. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

PITTSFIELD SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2021

NOTE 2 - ASSETS, LIABILITIES AND FUND EQUITY (CONTINUED)

Capital Assets (Continued)

Donated capital assets are recorded at estimated acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. The District accounts for parking lots, drainage systems, lights, etc. as part of building costs.

Property, plant, and equipment of the District are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40
Building improvements	20
Vehicles	5
Office equipment, including computers	5
Classroom/school equipment & furnishings	10

Deferred Outflows of Resources

Deferred outflows of resources represent the consumption of resources that are applicable to future accounting periods. In subsequent periods, when expense recognition criteria is met, the deferred outflow is removed from the balance sheet and expense is recognized.

Compensated Absences

It is the District's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vacation pay and sick leave is accrued when incurred in the government-wide and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

PITTSFIELD SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 2 - ASSETS, LIABILITIES AND FUND EQUITY (CONTINUED)

Long Term Obligations (Continued)

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds, are reported as debt service expenditures.

Deferred Inflows of Resources

Deferred inflows of resources arise when potential non-exchange revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred inflows also arise when the government receives resources before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the deferred inflow is removed from the balance sheet and revenue is recognized.

Fund Equity

In the governmental fund balance sheet, fund balances are reported using a hierarchy based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Governmental fund balance is classified as nonspendable, restricted, committed, assigned or unassigned depending on the level of constraints. *Nonspendable fund balance* includes amounts that cannot be spent because they are not in spendable form or legally or contractually required to be maintained intact. *Restricted fund balance* is the amount that is restricted to specific purposes by external requirements such as those of creditors, grantors, contributors, laws and regulations or imposed by law through constitutional provisions or legally enforceable enabling legislation. *Committed fund balance* is the amount that can only be used for specific purposes pursuant to constraints imposed by formal action of the District's highest level of decision-making authority (the School Board). *Assigned fund balance* is the amount that is constrained by the District's intent to be used for specific purposes, but is not restricted or committed. *Unassigned fund balance* is the residual classification for the general fund. When multiple classifications of resources are available for use, it is the District's policy to use any spendable, restricted, committed and assigned resources in that order first, then unassigned resources as they are needed.

Accounting Estimates

Accounting estimates are an integral part of the financial statements. They are based on our knowledge and experience about past and current events and assumptions about future events. Actual results may differ from our estimates.

PITTSFIELD SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2021

NOTE 3 - CASH AND INVESTMENTS

Deposits

The District maintains a common bank account in which the cash balances of most funds are maintained. The common bank account is used for receipts and disbursements relating to all these funds. All time deposits are the property of the General Fund. Throughout the fiscal year, all bank deposits were insured by Federal Depository Insurance (FDIC) or collateralized with securities held by the District or its agent in the District's name.

Investments

Permanent Fund investments are under the management of Citizens Bank New Hampshire, the legal successor trustee of the Georgia B. Carpenter – Drake Athletic Field Trust. While the 1923 Will made this gift to the Pittsfield District, it named the former Amoskeag Trust Company, trustees for the fund. As of June 30, 2021, all trust assets were invested in a variety of money market savings and mutual funds having a market value of \$229,282. The fair values of mutual funds held are subject to market risks. However, as the beneficiary of this trust, the School District has no control over the investment of these monies.

Concentrations of Credit and Market Risk

Financial instruments that potentially expose the District to credit risk consist primarily of bank deposits. It is the District's policy to deposit monies in high quality financial institutions according to State Statutes and to limit risk by maintaining deposits within the Federal Depository Insurance Corporation Limits whenever possible. The District has not experienced any losses on its cash deposits during the year ended June 30, 2021 and management believes the District is not exposed to significant credit risk on those amounts.

NOTE 4 - INTERGOVERNMENTAL RECEIVABLES

Intergovernmental receivables as of June 30, 2021 for the District's individual major and non-major governmental funds in the aggregate, are as follows:

	General Fund	Food Service	Grant Programs	Capital & Noncapital Reserves	Total
<u>Federal Government:</u>					
Program grants	\$ -	\$ 78,993	\$ 219,809	\$ -	\$ 298,802
<u>Other local governments:</u>					
School district assessments	804,523		-		804,523
Trust & capital reserve funds held by Town of Pittsfield Trustees	-	-	-	600,894	600,894
	<u>\$ 804,523</u>	<u>\$ 78,993</u>	<u>\$ 219,809</u>	<u>\$ 600,894</u>	<u>\$ 1,704,219</u>

PITTSFIELD SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 5 - INTERFUND RECEIVABLES/PAYABLES

Individual fund interfund receivable and payable balances at June 30, 2021 are as follows:

	Interfund Receivable	Interfund Payable
<i>Governmental Activities:</i>		
General Fund	\$ 194,728	\$ -
Food Service	8,032	90,652
Grant Programs Fund	-	119,702
<i>Nonmajor Governmental Funds:</i>		
Drake Field	7,594	-
	\$ 210,354	\$ 210,354

NOTE 6 - CAPITAL ASSETS

A summary of changes in capital assets for the year ended June 30, 2021 is as follows:

	<i>Governmental Activities</i>			
	Balance July 1, 2020	Additions	Deductions	
Land	\$ 197,100	\$ -	\$ -	\$ 197,100
Buildings & Other Structures	11,445,468	-	-	11,445,468
Equipment & Furnishings	908,080	-	-	908,080
	12,550,648	-	-	12,550,648
Less: Accumulated Depreciation	(10,151,387)	(244,042)	-	(10,395,429)
	\$ 2,399,261	\$ (244,042)	\$ -	\$ 2,155,219

NOTE 7 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, and natural disasters. During the fiscal year, the District was a member of the following public-entity risk pools, currently operating as a common risk management and insurance programs for member Districts and school administrative units.

The *New Hampshire Public Risk Management Exchange (Primex) Workers' Compensation and Property/Liability* are pooled risk management programs under RSA 5-B and RSA 281-A. The coverage period runs from 07/01/20-06/30/21. The Board has determined to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. A summary of coverages provided during the fiscal year by *Primex*, deductibles, contributions, claims paid, and credits or balances due is on file at the District office and available upon request.

PITTSFIELD SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2021

NOTE 7 - RISK MANAGEMENT (CONTINUED)

The School District's insurance contributions for the year ended June 30, 2021 were:

Property/Liability	\$ 23,009
Workers' Compensation	\$ 19,870

The Workers' Compensation Section of the Self-Insurance Membership Agreement permits *Primex* to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the members annual contribution. At this time District management understands that *Primex* foresees no likelihood of an additional assessment for this or any prior year. Claims have not exceeded insurance coverage in any of the past three years.

NOTE 8 – LONG TERM DEBT

School Building Aid

State Law requires the State of New Hampshire to provide Building Aid to School Building Projects. Such amounts are voted annually by the legislature and paid as a percentage of debt repayments over the life of the debt. Since funding is dependent on annual appropriations at the State level, amounts are not considered available until approved. Therefore, long-term receivables are not recognized in the financial statements for these amounts.

NOTE 9 - NEW HAMPSHIRE RETIREMENT SYSTEM ~ COST-SHARING DEFINED BENEFIT PENSION AND POSTEMPLOYMENT MEDICAL SUBSIDY HEALTHCARE PLANS

Full-time employees participate in the State of New Hampshire Retirement System (NHRS), a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan) and four separate cost-sharing multiple-employer postemployment medical subsidy healthcare plans. NHRS was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code.

The cost-sharing defined benefit pension plan (pension plan) is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State are eligible

PITTSFIELD SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2021

NOTE 9 - NEW HAMPSHIRE RETIREMENT SYSTEM ~ COST-SHARING DEFINED BENEFIT PENSION AND
 POSTEMPLOYMENT MEDICAL SUBSIDY HEALTHCARE PLANS (CONTINUED)

and required to participate in the Pension Plan. Full-time employees of political subdivisions, including counties, municipalities and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation.

The pension plan is divided into two membership groups. By statute, Group I (employee and teacher) members contribute 7% of their salary to NHRS. Group II (police & fire) members contribute 11.5% and 11.8% respectively. While member rates are set by statute, employer rates are set by the NHRS Board of Trustees every two years after a biennial actuarial valuation is conducted using the *Entry Age Normal* actuarial method. Employer contributions are assessed at five different rates, one each for state employees, political subdivisions employees, teachers, police and fire. NHRS employers are required by the New Hampshire Constitution to pay 100% of the actuarial sound employer contribution rate as certified by the NHRS Board of Trustees to fully fund the pension plan and to pay down the retirement system’s unfunded actuarial accrued liability over a closed amortization period. Currently, employer contribution rates for the period July 1, 2019 through June 30, 2021 are as follows:

	Pension	Medical Subsidy	Total
Group I:			
Employees	10.88%	0.29%	11.17%
Teachers	15.99%	1.81%	17.80%

According to the requirements of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, the District recognizes their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources and pension expense. As provided in the reports above, collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions to the plan are recognized when legally due, based on statutory requirements. This information along with significant assumptions and inputs for total pension liabilities, the NHRS’s fiduciary net position and current year sources of changes to net pension liabilities are available for the plan as a whole as well as audited cost-sharing schedules by individual members in the System’s Comprehensive Annual Financial Report and other annual reports are available from the NHRS located at Regional Drive ~ Concord, NH 03301-8509 or on its web site at: <https://www.nhrs.org> and <https://www.nhrs.org/employers/employer-resources/gasb/gasb-reports>.

Benefit amounts and eligibility requirements for the cost-sharing multiple-employer postemployment medical subsidy plan (OPEB Plan) are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members.

PITTSFIELD SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 9 - NEW HAMPSHIRE RETIREMENT SYSTEM ~ COST-SHARING DEFINED BENEFIT PENSION AND
POSTEMPLOYMENT MEDICAL SUBSIDY HEALTHCARE PLANS (CONTINUED)

The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. The OPEB plan is closed to new entrants. Maximum medical subsidy rates paid during fiscal year 2021 were as follows:

- For qualified retirees not eligible for Medicare, the amounts were \$375.56 for a single-person plan and \$751.12 for a two-person plan.
- For those qualified retirees eligible for Medicare, the amounts were \$236.84 for a single-person plan and \$473.68 for a two-person plan.

According to the requirements of GASB Statement No. 75, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, the District recognizes their proportionate share of collective OPEB liability, deferred outflows of resources, deferred inflows of resources and OPEB expense. As provided in the reports above, collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions to the plan are recognized when legally due, based on statutory requirements. This information along with significant assumptions and inputs for total OPEB liabilities, the NHRS's fiduciary net position and current year sources of changes to net pension liabilities are available for the plan as a whole as well as audited cost-sharing schedules by individual members in the System's Comprehensive Annual Financial Report and other annual reports are available from the NHRS located at Regional Drive ~ Concord, NH 03301-8509 or on its web site at: <https://www.nhrs.org> and <https://www.nhrs.org/employers/employer-resources/gasb/gasb-reports>.

NOTE 10 - OTHER LONG TERM COMMITMENTS

Union Agreements

The District is obligated under union agreements that govern salary and benefits for teachers and support staff positions. Agreements vary in length depending on negotiations and amounts committed under individual employee contracts are subject to annual appropriation by the legislative body.

PITTSFIELD SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2021

NOTE 10 - OTHER LONG TERM COMMITMENTS (CONTINUED)

Equipment Leases

During the course of the fiscal year, the District was party to a number of operating leases for technology and copying equipment. All agreements include municipal funding clauses whereby if insufficient resources are appropriated assets will be returned to the vendor and no further obligation will accrue to the District with regards to leased assets.

Transportation Contracts

The District contracts for student transportation; the agreement for which includes cancellation clauses whereby with proper notice, the District could withdraw from the contract at any time. Contractual payments are subject to annual budgetary approval by the legislative body.

NOTE 11 - DEFERRED INFLOWS OF RESOURCES

The deferred inflow of resources at June 30, 2021 is as follows:

Grant Programs Fund

Grant monies received prior to the incurrence of qualifying expenditures	\$ <u>99,497</u>
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NOTE 12 - SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

NOTE 14 - CUSTODIAL FUNDS

Custodial deposits held for others at June 30, 2021 include the following:

Restricted fund balance:

Pittsfield Middle/High School Student Activities	\$ 115,046
Pittsfield Elementary School Student Activities	12,247
Alumni Association	<u>18,157</u>
	<u>\$ 145,450</u>

PITTSFIELD SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2021

NOTE 13 - FUND BALANCE

Elements of fund balance as of June 30, 2021 were as follows:

	General Fund	Food Service	Capital & Noncapital Reserves	Georgia B. Carpenter Trust	Drake Field	Total
<i>Nonspendable:</i>						
Inventories	\$ -	\$15,997	\$ -	\$ -	\$ -	15,997
Permanent fund - principal	-	-	-	229,282	-	229,282
<i>Restricted for:</i>						
Food service operations	-	15,635	-	-	-	15,635
<i>Committed for:</i>						
Capital acquisitions & maintenance:						
Special Education/Disability	-	-	277,775	-	-	277,775
School Buildings Maintenance	-	-	300,229	-	-	300,229
Drake Field maintenance	-	-	16,880	-	7,594	24,474
Dumpster Replacement	-	-	6,010	-	-	6,010
Contingencies	50,000	-	-	-	-	50,000
Unassigned	590,483	-	-	-	-	590,483
	<u>\$640,483</u>	<u>\$31,632</u>	<u>\$600,894</u>	<u>\$229,282</u>	<u>\$ 7,594</u>	<u>\$1,509,885</u>

REQUIRED SUPPLEMENTARY INFORMATION

PITTSFIELD SCHOOL DISTRICT
 BUDGETARY COMPARISON SCHEDULE
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS) - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2021

	Original & Final Budget	Actual	Variance With Final Budget
REVENUES			
Property tax assessments	\$ 5,464,048	\$ 4,284,048	\$ (1,180,000)
State support	6,033,557	6,067,522	33,965
Federal support	30,000	92,109	62,109
Other local sources	14,540	71,870	57,330
	<u>11,542,145</u>	<u>10,515,549</u>	<u>(1,026,596)</u>
EXPENDITURES			
Current:			
Instruction	6,068,697	5,751,399	317,298
Support services:			
Student	1,315,711	1,164,853	150,858
Instructional staff	560,156	605,455	(45,299)
General administration	376,611	323,025	53,586
School administration	819,948	909,037	(89,089)
Operation & maintenance of plant	982,946	941,420	41,526
Student transportation	607,195	548,997	58,198
	<u>10,731,265</u>	<u>10,244,186</u>	<u>487,079</u>
Excess of revenues over(under) expenditures	810,880	271,363	(539,517)
OTHER FINANCING SOURCES (USES)			
Transfers out	(1,333,000)	(153,000)	1,180,000
	<u>(1,333,000)</u>	<u>(153,000)</u>	<u>1,180,000</u>
Net change in fund balances	(522,120)	118,363	640,483
Fund balances - beginning	522,120	522,120	-
Fund balances - ending	\$ <u><u>-</u></u>	\$ <u><u>640,483</u></u>	\$ <u><u>640,483</u></u>

See independent auditor's report and accompanying notes to financial statements.

PITTSFIELD SCHOOL DISTRICT
 BUDGETARY COMPARISON SCHEDULE
 BUDGET TO ACTUAL (GAAP AND BUDGETARY BASIS)
 SPECIAL REVENUE FUND - FOOD SERVICE
 FOR THE YEAR ENDED JUNE 30, 2021

	Original & Final Budget	Actual	Variance with Final Budget
REVENUES			
Intergovernmental:			
Federal lunch reimbursement	\$ 150,000	\$ 165,596	\$ 15,596
Federal breakfast reimbursement	67,000	86,791	19,791
Federal fruit & vegetable program	-	16,254	16,254
USDA commodities, value received	-	19,139	19,139
State reimbursement	4,200	5,305	1,105
Charges for services			
Food service sales	108,800	4,897	(103,903)
Interest Income	-	2	2
	<u>330,000</u>	<u>297,984</u>	<u>(32,016)</u>
EXPENDITURES			
Non-instructional Services			
Food Service Operations:			
USDA Commodities, value expended	-	11,301	(11,301)
Purchased services	330,000	275,401	54,599
Expendable supplies, incl small equipment	-	-	-
	<u>330,000</u>	<u>286,702</u>	<u>43,298</u>
Excess of revenues over(under) expenditures	-	11,282	11,282
OTHER FINANCING SOURCES(USES)			
Transfers in from General Fund	-	-	-
Net change in fund balance	-	11,282	11,282
Fund balance(deficit) - beginning	-	20,351	20,351
Fund Balance(deficit) - ending	\$ <u>-</u>	\$ <u>31,633</u>	\$ <u>31,633</u>

See independent auditor's report and accompanying notes to financial statements.

PITTSFIELD SCHOOL DISTRICT
 BUDGETARY COMPARISON SCHEDULE
 BUDGET TO ACTUAL (GAAP AND BUDGETARY BASIS)
 SPECIAL REVENUE FUND - GRANT PROGRAMS
 FOR THE YEAR ENDED JUNE 30, 2021

	Original & Final Budget	Actual	Variance With Final Budget
REVENUES			
Federal Support			
Federal/restricted through State:			
Chapter I ESEA, Title I	\$ 252,129	\$ 252,129	\$ -
IDEA (incl. Part B & Preschool)	177,063	177,063	-
Esser	247,712	247,712	-
CRF - SPSRF	114,800	114,800	-
Title II-A	37,670	37,670	-
Title IV	32,750	32,750	-
	<u>862,124</u>	<u>862,124</u>	<u>-</u>
Local Programs			
Nellie Mae Grants	11,553	11,553	-
Foss Foundation - Social Worker	43,797	43,797	-
Freese Foundation - Social Worker	23	23	-
Donation - Drake Field Summer Program	6,331	6,331	-
	<u>61,704</u>	<u>61,704</u>	<u>-</u>
	923,828	923,828	-
EXPENDITURES			
Current			
Instruction	309,421	309,421	-
Supporting services:			
Student	156,414	156,414	-
Instructional staff	272,854	272,854	-
School administration	51,579	51,579	-
Operation/Maintenance of Plant	111,558	111,558	-
Student Transportation	17,348	17,348	-
Non-instructional Services:			
Food service operations	4,654	4,654	-
	<u>923,828</u>	<u>923,828</u>	<u>-</u>
Excess of revenues over(under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report and accompanying notes to financial statements.

PITTSFIELD SCHOOL DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY REPORTING
FOR THE YEAR ENDED JUNE 30, 2021

The budgetary comparison schedule – budget to actual (non-GAAP budgetary basis) presents comparisons of the original and final legally adopted budget with actual data on a budgetary basis.

General Budget Policies

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements that govern the District's operations. At its annual meeting, the District adopts a budget for the next fiscal year for the General and all significant Special Revenue Funds. Except as reconciled below, budgets are adopted on a basis consistent with generally accepted accounting principles. Management may transfer appropriations between operating categories as they deem necessary, but expenditures may not legally exceed budgeted appropriations in total. Unexpended balances of special articles for specific purposes may not be transferred. All annual appropriations lapse at year-end unless encumbered. In the case of emergency expenditures, over-expenditures are allowed under the provisions of the Municipal Budget Law (RSA Chapter 32) if prior approval is secured from the State Department of Education. State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In the 2020/2021 fiscal year, \$522,120 of the beginning General Fund balance was used for this purpose.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at June 30 and are carried forward to supplement appropriations of the subsequent year. Amounts recorded as budgetary expenditures in the *budgetary comparison schedule (pages 28 - 30)* are presented on the basis budgeted by the District. Since there were no encumbered funds as of the beginning or end of the fiscal year, amounts reported in conformity with generally accepted accounting principles in the *statement of revenues, expenditures and changes in fund balances (page 10)* were the same as those reported on a budgetary basis.

PITTSFIELD SCHOOL DISTRICT
COMPARATIVE SCHEDULE OF PENSION OBLIGATIONS
FOR THE YEAR ENDED JUNE 30, 2021

	Actuarial valuation as of June 30,							
	2014	2015	2016	2017	2018	2019	2020	2021
Proportionate share	0.16459590%	0.16369520%	0.16070613%	0.16185001%	0.14876618%	0.14822160%	0.15043374%	0.15135173%
Employer contribution	\$ 409,274	\$ 531,065	\$ 539,150	\$ 579,551	\$ 544,995	\$ 626,470	\$ 654,660	\$ 672,368
Net Pension Liability	\$ 7,083,853	\$ 6,144,440	\$ 6,366,417	\$ 8,606,529	\$ 7,316,310	\$ 7,137,170	\$ 7,238,352	\$ 9,680,685
DEFERRED OUTFLOWS OF RESOURCES								
Differences between expected and actual experience				23,917	16,589	56,967	40,022	261,425
Net difference between projected and actual investment earnings				538,469				598,761
Changes of assumptions				1,059,190	734,654	493,927	259,709	957,612
Changes in proportion and differences between employer contribution and actual experience				38,157	28,793	19,429	90,523	94,797
Total deferred outflows of resources	\$ -	\$ -	\$ -	\$ 1,659,733	\$ 780,036	\$ 570,323	\$ 390,254	\$ 1,912,595
DEFERRED INFLOWS OF RESOURCES								
Differences between expected and actual experience			139,705	108,679	93,116	57,790	155,645	103,943
Net difference between projected and actual investment earnings		786,186	170,150		93,177	153,160	59,127	
Changes of assumptions				97,656				
Changes in proportion and differences between employer contribution and actual experience		31,851	128,030		525,738	399,907	252,076	
Total deferred inflows of resources	\$ -	\$ 818,037	\$ 437,885	\$ 206,335	\$ 712,031	\$ 622,857	\$ 466,848	\$ 226,600
PENSION EXPENSE								
Proportionate share of plan pension expense		416,602	411,349	949,390	776,167	709,050	897,203	1,442,153
Net amortization of deferred amounts from changes in proportionate share of plan pension expense		(6,913)	(30,374)	(21,010)	(135,998)	(141,181)	(117,301)	(90,041)
Total employer pension expense	\$ -	\$ 409,689	\$ 380,975	\$ 928,380	\$ 640,169	\$ 567,869	\$ 779,902	\$ 1,352,112

See independent auditor's report and accompanying notes to financial statements.

PITTSFIELD SCHOOL DISTRICT
COMPARATIVE SCHEDULE OF PENSION OBLIGATIONS
FOR THE YEAR ENDED JUNE 30, 2021

This information should be read in conjunction with the audited actuarial reports presented by the NHRS. This information along with significant assumptions and inputs for total pension liabilities, the NHRS's fiduciary net position and current year sources of changes to net pension liabilities are available for the plan as a whole as well as audited cost-sharing schedules by individual members in the System's Comprehensive Annual Financial Report and other annual reports are available from the NHRS located at Regional Drive ~ Concord, NH 03301-8509 or on its web site at <https://www.nhrs.org/funding-and-investments/reports-valuations/annual-report-archive> and <https://www.nhrs.org/employers/gasb-67-68-reports>. As noted there in, the preparation of those reports requires management to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature and uncertainty of those estimates, actual results could differ, and the differences could be material. As of June 30, 2021, the School District has recognized all statutorily required contributions to the plan. Unless additional assessments are imposed by the NHRS Board due to insolvency or some other circumstances, all future obligations to the plan will become due as a percentage of qualifying wages as they are paid by the School District. At this time, management understands that the NHRS foresees no likelihood of additional assessment beyond normal contribution rates, which are established every two years by a statutorily-governed rate-setting process. All future obligations of the School District to the NHRS will be paid by current appropriations as they become due.

PITTSFIELD SCHOOL DISTRICT
 COMPARATIVE SCHEDULE OF OTHER POST-EMPLOYMENT BENEFIT (OPEB) OBLIGATIONS
 FOR THE YEAR ENDED JUNE 30, 2021

	Actuarial valuation as of June 30,				
	2017	2018	2019	2020	2021
Proportionate share	0.18079338%	0.17163297%	0.12938763%	0.12973325%	0.14241271%
Employer contribution	\$ 105,052	\$ 101,727	\$ 57,232	\$ 59,205	\$ 66,104
Net OPEB Liability	\$ 875,230	\$ 784,764	\$ 592,396	\$ 568,765	\$ 623,353
DEFERRED OUTFLOWS OF RESOURCES					
Differences between expected and actual experience	base year	-	3,477	-	-
Net difference between projected and actual investment earnings	base year	-	-	-	2,332
Changes of assumptions	base year	-	-	-	4,008
Changes in proportion	base year	-	-	168	6,919
Total deferred outflows of resources	\$ -	\$ -	\$ 3,477	\$ 168	\$ 13,259
DEFERRED INFLOWS OF RESOURCES					
Differences between expected and actual experience	base year	-	-	990	1,806
Net difference between projected and actual investment earnings	base year	2,476	1,882	639	-
Changes of assumptions	base year	-	-	-	-
Changes in proportion	base year	13,326	41,111	-	-
Total deferred inflows of resources	\$ -	\$ 15,802	\$ 42,993	\$ 1,629	\$ 1,806
OPEB EXPENSE					
Proportionate share of plan OPEB expense	base year	58,083	54,562	37,220	58,782
Net amortization of deferred amounts from changes in proportions	base year	(31,020)	(165,984)	(39,701)	48,996
Total employer OPEB expense	\$ -	\$ 27,063	\$ (111,422)	\$ (2,481)	\$ 107,778

This information should be read in conjunction with the audited actuarial reports presented by the NHRS. This information along with significant assumptions and inputs for total OPEB liabilities, the NHRS's fiduciary net position and current year sources of changes to net OPEB liabilities are available for the plan as a whole as well as audited cost-sharing schedules by individual members in the System's Comprehensive Annual Financial Report and other annual reports are available from the NHRS located at Regional Drive ~ Concord, NH 03301-8509 or on its web site at:

<https://www.nhrs.org/employers/employer-resources/gasb/gasb-reports>

As noted there in, the preparation of those reports requires management to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature and uncertainty of those estimates, actual results could differ, and the differences could be material. As of June 30, 2021, the School District has recognized all statutorily required contributions to the plan. Unless additional assessments are imposed by the NHRS Board due to insolvency or some other circumstances, all future obligations to the plan will become due as a percentage of qualifying wages as they are paid by the School District. At this time, management understands that the NHRS foresees no likelihood of additional assessment beyond normal contribution rates, which are established every two years by a statutorily-governed rate-setting process. All future obligations of the School District to the NHRS will be paid by current appropriations as they become due.

SUPPLEMENTARY INFORMATION

PITTSFIELD SCHOOL DISTRICT
GENERAL FUND
DETAILED SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
FOR THE YEAR ENDED JUNE 30, 2021

	Original Budget	Actual (GAAP Basis)	Over(Under) Budget
REVENUES			
Property Tax Assessments:			
Current appropriation - Town of Pittsfield	\$ 5,464,048	\$ 4,284,048	\$ (1,180,000)
	5,464,048	4,284,048	(1,180,000)
State Support			
Equitable education aid	5,305,524	5,301,770	(3,754)
State-wide enhanced education tax	538,061	538,061	-
School building aid	89,923	89,923	-
Special education aid	94,568	129,994	35,426
Vocational transportation	5,481	3,784	(1,697)
Other	-	3,990	3,990
	6,033,557	6,067,522	33,965
Federal Support			
Medicaid	30,000	92,109	62,109
	30,000	92,109	62,109
Other local sources			
Interest on deposits	140	88	(52)
Refund of prior year expenditures	-	57,382	57,382
Other	14,400	14,400	-
	14,540	71,870	57,330
Total revenues and other financing sources	\$ 11,542,145	\$ 10,515,549	\$ (1,026,596)
Unassigned fund balance -			
voted to offset appropriations	\$ 150,000		
used to reduce school district assessment	372,120		
	522,120		
Total revenues, other financing sources and use of fund balance	\$ 12,064,265		

See independent auditor's report and accompanying notes to financial statements.

PITTSFIELD SCHOOL DISTRICT
GENERAL FUND
DETAILED STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Voted</u> <u>Appropriations</u>	<u>Expenditures</u> <u>Net of</u> <u>Refunds</u>	<u>(Over)</u> <u>Under</u> <u>Budget</u>
EXPENDITURES			
Instruction:			
Regular programs	\$ 3,423,073	\$ 3,289,546	\$ 133,527
Special programs	2,486,821	2,336,440	150,381
Vocational programs	46,000	33,649	12,351
Other programs	112,803	91,764	21,039
	<u>6,068,697</u>	<u>5,751,399</u>	<u>317,298</u>
Support services:			
Student	1,315,711	1,164,853	150,858
Instructional staff	560,156	605,455	(45,299)
General administration	376,611	323,025	53,586
School administration	819,948	909,037	(89,089)
Operation & Maintenance of Plant	982,946	941,420	41,526
Student Transportation	607,195	548,997	58,198
Total supporting services	<u>4,662,567</u>	<u>4,492,787</u>	<u>169,780</u>
Facilities acquisition and construction			
Building improvement services	1	-	1
	<u>1</u>	<u>-</u>	<u>1</u>
OTHER FINANCING USES			
Operating transfers out - Interfund Transfers			
Special Revenue Funds	850,000	-	850,000
Food Service	330,000	-	330,000
Capital and Noncapital Reserves:			
School Dumpster	153,000	153,000	-
	<u>1,333,000</u>	<u>153,000</u>	<u>1,180,000</u>
	<u>\$ 12,064,265</u>	<u>\$ 10,397,186</u>	<u>\$ 1,667,079</u>

See independent auditor's report and accompanying notes to financial statements

PITTSFIELD SCHOOL DISTRICT
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL CUSTODIAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
ASSETS				
Cash	\$ 126,812	\$ 80,919	\$ 62,281	\$ 145,450
	<u>\$ 126,812</u>	<u>\$ 80,919</u>	<u>\$ 62,281</u>	<u>\$ 145,450</u>
FUND BALANCE				
Restricted:				
Pittsfield Middle/High School	\$ 98,794	\$ 60,822	\$ 44,570	\$ 115,046
Pittsfield Elementary School	13,100	16,161	17,014	12,247
Alumni Association	<u>14,918</u>	<u>3,936</u>	<u>697</u>	<u>18,157</u>
	<u>\$ 126,812</u>	<u>\$ 80,919</u>	<u>\$ 62,281</u>	<u>\$ 145,450</u>

See independent auditor's report and accompanying notes to financial statements.

SINGLE AUDIT REPORTS AND SCHEDULES

PITTSFIELD SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Federal grantor/Pass-through grantor/Program title	Listing Number	Grantors Number	Federal Expenditures	Expenditures to Subrecipients
U.S. Department of Agriculture				
<i>Passed through the State of New Hampshire - Department of Agriculture:</i>				
Food Distribution Cluster:				
Commodity Supplemental Food Program	10.565	N/A	\$ 19,139	\$ -
			<u>19,139</u>	<u>-</u>
<i>Passed through the State of New Hampshire - Department of Education:</i>				
Child Nutrition Cluster:				
School Breakfast Program	10.553	N/A	86,791	-
National School Lunch Program	10.555	N/A	165,596	-
			<u>252,387</u>	<u>-</u>
Fresh Fruit & Vegetable Program	10.582			
Fresh Fruit & Vegetable Grant - 19-20		N/A	16,254	-
			<u>16,254</u>	<u>-</u>
U.S. Department of Education:				
<i>Passed through the State of New Hampshire - Department of Education:</i>				
Coronavirus Relief Fund:	21.019			
Supplemental Public School Response Funds		21008	114,800	-
			<u>114,800</u>	<u>-</u>
Title I Grants to Local Educational Agencies (Title I, Part A of ESEA)				
Title I 20-21	84.010			
Title I 19-20		21000	225,339	-
			<u>26,790</u>	<u>-</u>
			<u>252,129</u>	<u>-</u>
Special Education Cluster (IDEA):				
Special Education - Grants to States (IDEA, Part B):	84.027			
IDEA-B 20-21		21003	140,510	-
IDEA-B 19-20		20003	20,770	-
IDEA-B 18-19		19003	6,414	-
IDEA-B Remote Learning		20007	3,500	-
Special Education - Preschool Grants (IDEA Preschool):	84.173			
IDEA-B Preschool 20-21		21004	1,180	-
IDEA-B Preschool 19-20		20004	2,292	-
IDEA-B Preschool 18-19		19004	2,397	-
			<u>177,063</u>	<u>-</u>
Supporting Effective Instruction State Grants (Title II, Part A):				
Title II-A 19-20	84.367A			
Title II-A 18-19		20001	21,467	-
			<u>16,203</u>	<u>-</u>
			<u>37,670</u>	<u>-</u>
Student Support and Academic Enrichment Program (Title IV, Part A):				
Title IV-A 19-20	84.424			
Title IV-A 18-19		20200529	11,000	-
			<u>21,750</u>	<u>-</u>
			<u>32,750</u>	<u>-</u>
Education Stabilization Fund (CARES Act):				
ESSER 20-21	84.425D			
ESSER 19-20		20008	10,494	-
			<u>247,712</u>	<u>-</u>
			<u>258,206</u>	<u>-</u>
			<u>\$ 1,160,398</u>	<u>\$ -</u>

See independent auditor's report and accompanying notes to financial statements

PITTSFIELD SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Pittsfield School District under programs of the federal government for the year ended June 30, 2021. The information in the schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operation of the School District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Pittsfield School District.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Indirect Costs

Pittsfield School District has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance. The grant agreements the School District has signed contain specified dollar amounts or percentages of allowable indirect costs.

PITTSFIELD SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2021.

FINDINGS - FINANCIAL STATEMENT AUDIT

None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Members of the Select Board and Management of
Pittsfield School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Pittsfield School District as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise Pittsfield School District's basic financial statements and have issued our report thereon dated March 30, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Pittsfield School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Pittsfield School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Pittsfield School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material

effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Alta CPA Group, LLC

March 30, 2022



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Members of the Select Board and Management of
Pittsfield School District

Report on Compliance for Each Major Federal Program

We have audited Pittsfield School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Pittsfield School District's major federal programs for the year ended June 30, 2021. Pittsfield School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Pittsfield School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2, U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Pittsfield School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Pittsfield School District's compliance.

Opinion on Each Major Federal Program

In our opinion, Pittsfield School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of Pittsfield School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Pittsfield School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Pittsfield School District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Alta CPA Group, LLC

March 30, 2022

PITTSFIELD SCHOOL DISTRICT
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED JUNE 30, 2021

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified? Yes No
- Significant deficiency identified? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weakness(es) Yes No
- Significant deficiency(ies) Yes None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)? Yes No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
84.010	Title I Grants to Local Educational Agencies
84.425D	Education Stabilization Fund (CARES Act)

Dollar threshold used to distinguish between Type A and Type B programs \$750,000

Auditee qualified as low-risk auditee? Yes No

FINDINGS – FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAM AUDIT

None

DJE

Pittsfield School District

BIDDING REQUIREMENTS

All contracts for, and purchases of supplies, materials, equipment, and contractual services in the amount of \$5,000 or more, shall be based, when feasible, on at least three competitive bids. All purchases less than \$5,000 in amount may be made in the open market but shall, when possible and practical, be based on at least two competitive quotations or prices. All purchases made in the open market shall be completed after careful pricing.

When bidding procedures are used, bids shall be advertised appropriately. Suppliers shall be invited to have their names placed on mailing lists to receive invitations to bid. When specifications are prepared, they will be mailed to all merchants and firms who have indicated an interest in bidding.

All bids must be submitted in sealed envelopes, addressed to the Board, and plainly marked with the name of the bid and the time of the bid opening. Bids shall be opened at the time specified and all bidders and other persons shall be invited to be present.

The Board reserves the right to reject any or all bids and to accept that bid which appears to be in the best interest of the District. The Board reserves the right to waive any formalities in, or reject any or all bids, or any part of any bid. Any bid may be withdrawn prior to the scheduled time for the opening of bids. Any bid received after the time and date specified shall not be considered. The Board also reserves the right to negotiate with a bidder when all bids exceed the budgeted appropriation.

The bidder to whom the award is made shall be required to enter into a written contract with the District.

Services provided directly to students (for example, driver education instruction) shall not be subject to the bidding requirements specified above. Services of this nature shall be awarded by the Board based upon the recommendation of the Superintendent.

Reading: February 3, 1994
Adopted: March 24, 1994
Reviewed: October 21, 1996
August 14, 2003
September 4, 2003
Amended: September 4, 2003
Reviewed: December 4, 2008
Amended: December 18, 2008
Reviewed: February 1, 2018

GBD

Pittsfield School District

BOARD – EMPLOYEE COMMUNICATIONS

The Board desires to maintain open channels of communication between itself and the staff. The basic line of communication will, however, be through the superintendent of schools.

Staff Communications to the Board. All communications or reports to the Board or any Board committee from administrators, supervisors, teachers, or other staff members shall be submitted through the superintendent.

Board Communications to the Staff. All official communications, policies, and directives of staff interest and concern will be communicated through the superintendent.

Visits to Schools. Individual Board members interested in visiting schools or classrooms will inform the superintendent of such visits and make arrangements for visitations through one of the deans. Such visits shall be regarded as informal expressions of interest in school affairs and not as “inspections” or visits for supervisory or administrative purposes. Official visits by Board members will be carried on only under Board authorization and with full knowledge of the superintendent and deans.

Social Interaction. Staff and Board members share a keen interest in the schools and in education generally, and it is to be expected that, when they meet at social affairs and other functions, they will informally discuss such matters as educational trends, issues, and innovations, and general district issues. However, individual Board members have no special authority excepting when they are convened at a legal meeting of the Board or vested with special authority by Board action. Therefore, discussions by either party of personalities or personnel grievances will be considered as evidence of unethical conduct.

Adopted: June 28, 2018

BDD

Pittsfield School District

BOARD – SUPERINTENDENT RELATIONSHIP

The Board believes that policy-making is a primary function of the School Board and that the execution of those policies is the primary function of the superintendent.

Delegation by the Board of its executive powers to the superintendent provides freedom for the superintendent to manage the schools within the Board's policies and frees the Board to devote its time to policy-making and appraisal functions.

The superintendent is responsible for the administration of Board policies, the execution of Board decisions, the operation of school programs, and for keeping the Board informed about school operations and issues.

Adopted: July 11, 2019

Pittsfield School District

BOARD – SUPERINTENDENT RELATIONSHIP

The superintendent will keep the Board current in all areas pertaining to the operation of the schools. He/she will prepare or cause to be prepared reports to the Board to facilitate its decisions. He/she will prepare the agenda for each Board meeting and will attend all meetings and participate in all deliberations except when his/her contract is being considered.

He/she will administer the schools in conformity with the adopted policies of the Board, the State Board of Education, and state law, making such administrative rules and regulations as may be necessary. He/she will be ultimately responsible for all areas reporting directly to him/her which include instruction; business management; personnel; pupil personnel; technical, vocational, and continuing education; employee relations; information and community services; and federal and special programs. He/she will coordinate these functions to obtain the efficient operation of schools for the benefit of the community.

The responsibilities of the superintendent in cooperative climate with the Board are identified as:

<u>Board</u>	<u>Superintendent</u>
1. To select a competent, established, educational leader as superintendent.	To administer effectively and provide the professional, educational leadership necessary.
2. To serve as a policy-making body.	To recommend sound policy and implement adopted policies by formulating and enforcing rules and regulations.
3. To allow the superintendent to administer the schools.	To make Board policy effective through efficient administration.
4. To exercise sound judgment in business affairs of the school corporation.	To keep the Board informed on financial matters, do sound long-range planning, and keep current expenditures within the approved budget.
5. To deal always in an ethical, honest, straight-forward, open-and-above-board	To deal always in an honest, professional, straight-forward, open-

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|---|---|
| manner with the superintendent and the community. | and-above-board manner with the staff and community. |
| 6. To provide necessary personnel within budget limitations. | To present personnel needs to the Board. |
| 7. To approve an organizational pattern for the administration. | To make assignments for each position within the Board's authorization. |
| 8. To take legal action required by law. | To recommend to the Board all action required by law. |
| 9. To examine and approve an annual budget. | To recommend an annual budget with necessary supporting data. |
| 10. To function as a Board rather than as individuals. | To deal with the Board as a whole rather than with individual members. |
| 11. To carry on communications with members through the superintendent. | To see that the staff can have necessary communication through the superintendent with the Board. |
| 12. To hold the superintendent accountable for results. | To accept responsibility for results. |
| 13. To remember that schools exist for the students and community. | To remember that schools exist for the students and community. |
| 14. To fulfill such other duties required by regulations of the State Board of Education and state law. | To fulfill such other duties required by regulations of the State Board of Education and state law. |

Adopted: July 11, 2019

Pittsfield Elementary School

Movie/Video Request

Date of Request: June 6, 2022

Date of Viewing: June 20, 2022

Requested by: Monique Medeiros

Grade Level: K

Title of Movie/Video: Toy Story

Rating: G (Permission Slip required for above PG13 Rating)

Reasons for Showing the Movie/Video (How does the movie connect to the curriculum?)

Toy Story incorporates many Social Emotional Learning (SEL) themes throughout the movie; such as, friendship, perseverance, and respect for property. Kindergarten has incorporated these SEL themes everyday throughout the school year. This movie reiterates these lessons in an engaging, and meaningful way that is developmentally appropriate for kindergarten students.

- **Friendship:** This movie discusses the importance of friendship, and how we can learn to be friends with those we may have had disagreements with (Woody initially does not want to be friends with the new toy, Buzz.).
- **Perseverance:** The characters demonstrate this skill by doing the right thing-even when it is difficult (Woody helping Buzz), and to show grit and determination during times that are tough (Woody and Buzz finding their way back home)
- **Respect for Property:** Toy Story stresses the importance of being respectful, and how to take care of not only our things, but other's things as well (Sid destroying the neighborhood toys.)

We are celebrating the end of the school year and remembering how we met our classroom friends, how we have helped each other learn and grow over the course of the year. . It is also always good to know that they "will have a friend in me" and in each other!

Principal Approval: _____

Date: _____



SCHOOL ADMINISTRATIVE UNIT #51
23 Oneida Street, Unit 1
Pittsfield, New Hampshire 03263
Phone: (603) 435-5526 • Fax (603) 435-5331
Bryan Lane – Superintendent of Schools

TO: The Pittsfield School Board
FROM: Bryan Lane
DATE: 6/9/2022
RE: Nomination for Middle School English Teacher

Please accept this as the nomination for Tianna Szarka to fill the open position for middle school English at PMHS. Ms. Szarka has a Bachelor of Arts degree from Plymouth State University and holds a current teaching credential for the position. She did her student teaching at Winnisquam Regional High School and a practicum experience with middle school students in Gilford. For the past year she has been serving as a para-educator at Interlakes Middle High School. In addition, she has served as teacher for preschool students.

Ms. Szarka has a love for American Literature and we had a good conversation about important authors in the 20th century. She wants to be able to connect the literature with the events of the day giving students a real reason to read. We spoke about the challenges of having full charge of a classroom and she spoke of making sure that all students are engaged even where there is a bit of organized chaos going on. Her background working with special needs students gives her an advantage in having the experience of identifying issues and creating supportive plans to positively affect all students.

There were four candidates for this position and the hiring committee felt Ms. Szarka would be a good fit into the middle school team. She would be pairing up with one a strong Social Studies teacher who will be able to support Ms. Szarka as she acclimates to her new position. The budgeted salary for this position is \$40,869. I recommend a motion to hire Tianna Szarka as a middle school English teacher at a salary of \$35,688, Bachelor's step 1.

Tianna Szarka

343 Old Lakeshore Rd. #24

Gilford, NH 03249

603-520-6633

tiannacurrier3275@gmail.com

Credentials:

- BA English, 5-12 Teaching Certification: *Plymouth State University, Graduation: May 8th, 2020*
- English Education 5-12: *exp. 06/30/2025, license #127326*
- Para-II Certification
- ATEM CPR & First Aid
- CPI: Non-Violent Crisis Prevention Intervention

Work Experience:

Inter-Lakes Middle/High School Paraeducator

September 2021-Present

- Provide 1:1 academic and behavioral support for various students in grades 7-12
- Adhere to and implement IEP & 504 accommodations & modifications
- Coaching Destination Imagination and assisting the team to their state tournament
- Provide collaborative classroom support, coverage and assistance for general education teachers
- Operate educational technology: Schoology, Frontline, MSB, Google Suites
- Communicate regularly with administration in regard to schedules, coverage, and student behavior
- Provide support on field trips
- Participate in school spirit festivities, after school sporting events, and other co-circulars to show support for my students and community

Internship in Teaching at Winnisquam Regional High School

January 2020 - May 2020

- Prioritized an environment of physical and psychological safety for my students
- Provided prompt grading and feedback on assignments using PowerSchool, Google Classroom, Google Meets, and Gmail
- Made an available resource of myself before and after school, and during lunch to provide student support
- Aligned formative and summative assignments with unit plans adhering to Common Core Standards
- Utilized Google Classroom to organize class assignments, materials and resources
- Planned and organized a unit summative for my 11th/12th grade Short Story course in which students examined and researched children's literature, authored and illustrated their own children's book, and performed a read aloud presentation in the media center. I communicated with and invited administrators, staff, parents/guardians and community childcare providers to attend the read aloud
- Transitioned to remote teaching in response to the COVID-19 pandemic using Google Meets to facilitate virtual classes

Inter-Lakes Daycare Center & Nursery

September 2017 - June 2021

- Honed skills in classroom and time management as the lead Pre-K teacher
- Communicated care plans, developmental milestones and daily behavior with directors, parents/guardians and other staff members
- Effectively responded to emergency situations using proper first aid and lifesaving protocols

Practicum: Gilford High School, English 9, Plymouth Middle School, 7th Grade English

March, 2019 – April, 2019, October, 2019 - November, 2019

- Cooperatively taught middle/high school English courses
- Collaboratively planned UBD lessons for 9th grade English
- Studied Common Core State Standards with depth and precision
- Constructively and critically reflected on teaching practices and experiences



SCHOOL ADMINISTRATIVE UNIT #51
23 Oneida Street, Unit 1
Pittsfield, New Hampshire 03263
Phone: (603) 435-5526 • Fax (603) 435-5331
Bryan Lane - Superintendent of Schools

TO: The Pittsfield School Board
FROM: Bryan Lane
DATE: 6/9/22
RE: Resignations

Two staff persons who have signed contracts have submitted their resignations:

Amber Goodwin- School nurse at PES
Amanda Cleveland Student support specialist

I recommend a motion for the Board to accept the resignations of these two staff persons.

Pittsfield School District

CURRICULUM DEVELOPMENT AND REVIEW

The Board will encourage and support the professional staff in its efforts to investigate new curriculum ideas, develop/improve programs and evaluate results.

The Superintendent will provide leadership for curriculum development for the school District.

- *The office of the Superintendent will establish and oversee curriculum review cycle.*
- *The office of the Superintendent will create and oversee a process for community involvement within the curriculum review cycle as well as the creation of new curriculum*
- *The office of the Superintendent will create a process for the curriculum and curriculum materials to be made available for review by parents.*
- *The office of the Superintendent will create a process for parents to voice concerns that may arise in regard to the curriculum.*
- *The office of the Superintendent will be responsible to bring forward any and all new curriculum offerings to the Board for their approval.*

The Board will make final decisions on curriculum change. *The Superintendent will make all curriculum change proposals available to the public in advance of a Board vote.* The Superintendent will submit to the Board recommendations developed by curriculum teams and the professional staff *following opportunity for the community to provide feedback.* Recommendations will be submitted to the Board for its consideration and final approval *providing community input if any.*

All teachers have professional obligations to the school program beyond regular classroom duties, and these obligations include work on curriculum teams. It is expected that all teachers will make contributions to curriculum development.

Adopted March 10, 1980 (as policy 1F)

Amended October 2, 2014

Reviewed September 20, 2018

EFA

Pittsfield School District

AVAILABILITY AND DISTRIBUTION OF HEALTHY FOODS

The School District will support the availability and distribution of healthy foods and beverages in both school buildings during the school day.

The superintendent and his/her designee is responsible for ensuring that all foods and beverages distributed within the district will meet nutritional standards established by state and federal law relative to (1) nutrient density, (2) portion size, and (3) nutrition targets, as defined in pertinent law.

It is not the Board's intent to regulate the practices of independent organizations that may support the students and schools of the district – for example, the Booster Club, the Parent Teacher Organization, and others; therefore, the Board considers such organizations exempt from this policy.

The superintendent or his/her designee is responsible for implementing developmentally appropriate opportunities to learn food preparation skills that support nationally recognized research-based nutrition standards. The superintendent or his/her designee is responsible for providing annual communication information about the policy and procedure and related curricula to the school community.

Adopted: June 6, 2013
Reviewed: April 10, 2014
Reviewed: April 19, 2018

IKG

Pittsfield School District

AWARDS AND SCHOLARSHIPS

The Board may offer a variety of awards and scholarships sponsored by groups and individuals. Any new award or scholarship must be approved by the Board. No offer of award which is discriminatory on the basis of race, color, creed, national origin, sex, or sexual orientation will be accepted.

Adopted: October 18, 2018

GBCD

Pittsfield School District

BACKGROUND INVESTIGATION AND CRIMINAL RECORDS CHECK

Background Investigation

The superintendent or his/her designee shall conduct a thorough investigation into the past employment history, criminal history records, and other applicable background of any applicant as defined in this policy. This investigation shall be completed prior to making an offer of employment, approving the contract with an individual contracting directly with the district, or approving the assignment of an employee of a contractor, a student teacher, or designated volunteer to work within the district.

The superintendent shall develop a background investigation protocol for use in completing a background investigation and shall keep a written record of all background investigations which have been completed. For the purposes of this policy, the term "applicant" shall include an applicant for employment by the district, an individual with whom the district may contract to provide services directly to students, any person identified by a contractor with the district whom the contractor proposed to assign to provide services directly to students, student teachers who are proposed to be placed in a district school, and designated volunteers.

All applicants will be subject to a criminal records history check meeting the minimum requirements of law; however, the superintendent's protocol may specify additional background check steps for specific groups of employees, such as verifying the educational achievements and employment history of an applicant for a teaching position.

The superintendent's protocol shall include a list of felonies and misdemeanors, in addition to those specified in RSA 189:13-a, V, convictions of which shall be disqualifying. The protocol shall require that an analysis be conducted of any pending charges or convictions for crimes not on the statutory list of disqualifying offenses to determine whether the applicant should be disqualified. The protocol shall take into consideration the time which has passed since the conviction, the facts and circumstances of the charge or conviction, evidence of successful rehabilitation, and an extended period of lawful behavior.

For charges pending disposition for offenses not on the statutory list of disqualifying offenses, which the applicant discloses or which come to light during the background check, the presumption of innocence shall apply; however, the superintendent shall consider all reliable information in assessing the applicant's suitability. The superintendent shall assess whether, in light of the totality of the circumstances, the pending charges or convictions raise reasonable cause to doubt the applicant's suitability for the position.

As a part of the application process, each applicant for a position shall be asked whether he/she has ever been convicted of a crime and whether there are any criminal charges pending against him/her at the time of application. The applicant will also be directed to report any criminal charges brought against him or her after the application is submitted and until either hired or notified that he or she will not be hired. The falsification or omission of any information on a job application or in a job interview including, but not limited to, information concerning criminal convictions or pending criminal charges, shall be grounds for disqualification from consideration for employment or immediate discharge from employment.

Any applicant for whom the Board requires a criminal history records check or their employer in the case of an employee of a contractor shall pay all fees and costs associated with the fingerprinting process and/or the submission or processing of the requests for the criminal history records check, unless otherwise determined by the Board.

Criminal History Records Check

Each person considered for employment must submit to a background check and a criminal history records check with the State of New Hampshire, including FBI national records. Refusal to provide the required criminal history records release form and any other required releases to authorize a background check will result in immediate disqualification and no further consideration for the position.

Volunteers

Designated Volunteers are subject to a Background Investigation / Criminal Records Check as designated in Policy IJOC. Volunteers not categorized as “designated volunteers” per Policy IJOC will not be subject to a background investigation or criminal records check.

Conditional Offer of Employment

Persons who have been selected for employment may be given a conditional offer of employment, with the final offer subject to successful completion of the State and FBI criminal history records check and a determination that there are no disqualifying pending charges or convictions.

No selected applicant for employment shall be extended a conditional offer of employment until the superintendent or his/her designee, has initiated the formal State and FBI Criminal Records Check process and a background investigation.

Any person who is offered conditional employment, by way of an individual contract or other type of letter of employment, will have clearly stated in such contract or letter of employment or approval to work within the district as a contractor or employee of a contractor is entirely conditioned upon the completion of a criminal records check and background check which is satisfactory to the District.

All persons employed under a conditional offer of employment may be covered under the District's health insurance program, at the sole discretion of the Board, and in accordance with Board policies and collective bargaining agreements, if applicable. However, any such coverage will immediately cease and will not be subject to extension under COBRA, if the Board does not tender the person with a final offer of employment by reason of application of this Policy.

Final Offer of Employment.

A person who has been extended a conditional offer of employment or conditional approval to work within the district as a contractor or employee of a contractor may be extended a final offer of employment upon completion of a criminal history records check and a background check which is satisfactory to the Board.

No person with a conditional offer of employment shall be extended a final offer of employment if such a person has been convicted of any crime listed in RSA 189:13-a, V; or where such person has been convicted of the same conduct in another state, territory, or possession of the United States, or where such person has been convicted of the same conduct in a foreign country.

In addition to the felonies listed as disqualifying in pertinent and applicable law, a person may be denied a final offer of employment if he/she has charges pending or has been convicted of any crime, either a misdemeanor or felony, provided the basis for disqualifying the candidate is job related for the position in question and is consistent with business necessity. Such determination will be made by the superintendent in accordance with the established protocol and on a case by case basis. If the superintendent chooses to nominate an applicant who has a history of conviction of a crime or with pending charges for a position that must be approved by the School Board, the Board shall be informed of that history in non-public session.

The superintendent, or his/her designee, will transmit each applicant's Criminal Record Release Authorization Form and, where inked cards are used, the applicant's fingerprint cards to the New Hampshire State Police. The State Police will then conduct the criminal history records check and will provide the superintendent with the applicant's criminal history record or confirmation that the individual does not have a record of being charged with or convicted of a crime. In accordance with RSA 189:13-a, III, only the superintendent will review the criminal history record received from the State Police and shall destroy that document as required by law.

When the District receives a notification of an employee, contractor, contractor's employee, or volunteer being charged with or convicted of a disqualifying offense under RSA 189:13-a, the superintendent's protocol, or other crime which is evidence of the individual's unsuitability to continue in their role, the superintendent shall take immediate appropriate action to remove the individual from contact with students. Employees shall be placed on paid administrative leave, if not subject to immediate

discharge. The superintendent will then take appropriate employment or other action, consistent with law and any applicable employment agreement or contract, to address the individual's ongoing relationship with the district.

Additionally, a person may be denied a final offer of employment if the superintendent becomes aware of other conduct which he/she determines would render the person unsuitable to perform the responsibilities of the position involved. Such determinations shall be made on a case-by-case basis.

Employees

Each employee shall, in a timely manner, advise the superintendent of any criminal charges brought against the employee as well as any conviction of any crime. Failure to do so shall be grounds for disciplinary action including, but not limited to, suspension and termination from employment.

Criminal charges and/or convictions of any employee shall be addressed in accordance with the guidelines provided in *Final Offer of Employment* above.

Additional Criminal Records Checks

The superintendent or Board may require a criminal history records check of any employee, an individual with whom the district has contracted to provide services directly to students, any person identified by a contractor with the district who has been assigned to provide services directly to students, student teachers who are placed in a district school, and designated volunteers at any time. In such case, the cost shall be borne by the district.

Reading: September 2, 1997
Adopted: September 15, 1997
Amended: November 17, 2005
Reviewed: January 8, 2009
Amended: January 22, 2009
Reviewed: June 26, 2014
Amended: June 28, 2018

JLDBA

Pittsfield School District

BEHAVIOR MANAGEMENT AND INTERVENTION

It is the policy of the Board to promote good behavior in a safe and orderly environment where all students can be fully engaged in the learning process. To ensure that our students and staff are protected against disruptive behavior, the Board directs the superintendent to set forth procedures for behavior management and interventions that are designed to maintain a positive environment conducive to learning.

Student conduct that disrupts class work, involves disorder, or invades the rights of others will not be tolerated and may be cause for suspension or other disciplinary action.

The administration of disciplinary action will focus both on consequences and on changing or managing the inappropriate behavior.

It is important that there be careful evaluation of the individual situation so that the school's response to the student is appropriate.

If the student has an Individualized Education Program (IEP), the process will follow federal and state laws governing special education.

All available resources should be utilized, including preventive and responsive interventions to support students' needs. These interventions should include psychological, curricular, and behavioral services, which should take place within classrooms, schools, and alternative settings. Exclusion from the classroom should be the disciplinary action of last resort.

The Superintendent will also ensure that classroom behavior management skills are addressed through professional development, and that there is an adequate system of recordkeeping regarding disciplinary infractions and interventions.

The use of corporal punishment is prohibited in the district schools.

This policy will be reviewed on an ongoing basis in accordance with the Board's policy review process.

Reading: April 16, 2009
Adopted: May 7, 2009
Reviewed: July 16, 2015
Reviewed: January 3, 2019