



ANNUAL REPORT

OF THE

SCHOOL DISTRICT

OF

PITTSFIELD, NH

2013 - 2014

March 2015

Pittsfield School District

Vision

The Pittsfield School District is a school community in which all decisions are based on the best interests of our learners, supported by a learning environment that enables all of Pittsfield's young people to be fully engaged in their own learning, pursue their college and career aspirations, and be strongly supported to realize their dreams.

Mission

The mission of the Pittsfield School District is to ensure that our learners are supported in the achievement of their college and career goals through student centered learning practices and strong partnerships with our community. We encourage and guide our students to become self-directed, lifelong learners who demonstrate a high level of knowledge, skills, and social-emotional health through self-advocacy, self-governance, and commitment to community.

Values

In support of our vision and mission, we value:

1. A Student Centered Environment
 - Students believe and demonstrate that they have voice and choices in their education;
 - Students are treated respectfully as unique individuals by all members of the school community;
 - Students are provided with an environment that is safe and promotes their ability to learn and grow, both as individuals and as members of a larger society;
 - All decisions are based on what is in the best interests of our students.
2. Student Ownership for Learning
 - Students take responsibility for and ownership of their own learning;
 - Students are assisted to become self-directed and accountable for their own learning and personal development;
 - Students are provided with the opportunity to exercise their voice in all aspects of decision-making regarding their learning and their school.
3. Personalized Learning
 - Academic, cultural, and socio-economic diversity is respected;
 - Learning styles of students guide instruction;
 - Students are provided with the opportunity to choose and structure the learning path that best suits them;
 - Students design performance assessments based on competencies;
 - Personalization is supported through a range of practices, including student-led conferences, personalized learning plans, extended learning opportunities, student advisories, and inquiry learning.
4. Rigor
 - Students are supported in reaching their full potential through high expectations;
 - Students and teachers collaborate to develop rigorous projects and assessment rubrics;
 - Students and teachers are encouraged and inspired to reach their full potential through a school culture of high rigor.
5. Teachers as Facilitators

- Teachers serve students more as coaches of learning rather than distributors of direct instruction;
 - Teachers employ anytime, anywhere learning opportunities to the greatest extent possible;
 - Teachers utilize team and inquiry learning practices.
6. High Achievement
- High standards are established and maintained;
 - Students are provided with multiple learning opportunities to attain high levels of achievement;
 - Learning activities promote deep understanding rather than superficial knowing;
 - Learning activities focus on facilitation of learning and the personal development of students to become successful 21st Century learners.
7. Post-Secondary Readiness
- By senior year, students demonstrate mastery of the district's core curriculum;
 - Students have access to resources, support, and services to help them prepare to meet post-secondary goals;
 - Graduating seniors develop realistic and ambitious plans for college and/or careers;
 - Students report that they are confident in their skills and abilities for post-secondary pursuits.
8. Community Engagement
- Our community is well informed about the work of the school district;
 - Community members know that their voices are heard and that their opinions are valued;
 - Our community understands the connection between strong schools and a strong community.
9. Personal Accountability
- Members of the school community practice active communication to improve accountability;
 - Members of the school community accept responsibility for their own actions; we acknowledge both shortcomings and successes.

Guiding Principles

The Pittsfield School District commits to the following principles and practices in support of our values, vision, and mission:

1. Creating an environment that supports the development of meaningful voice and choice for every student;
2. Enhancing each learner's acquisition of knowledge and skills through learning that occurs anytime and anywhere;
3. Building motivation for learning through the establishment of strong partnerships;
4. Developing schools that demonstrate supportive relationships, academic relevance, and rigor through strong and mutually beneficial ties with the entire community;
5. Fulfilling post-secondary aspirations through high standards, high expectations, and high achievement, and
6. Expecting learners to demonstrate mastery of knowledge and skills through authentic assessment.

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**School Administrative Unit #51
Pittsfield School District
Officers and Administration of the District**

Erica Anthony, ClerkTerm Expires 2016
Roberta Maxfield, Treasurer.....Term Expires 2017
Ammy Ramsey, Moderator.....Term Expires 2015

School Board

Bea DouglasTerm Expires 2016
Art Morse, Interim Member.....Term Expires 2015
Gary MullenTerm Expires 2015
Ray RamseyTerm Expires 2016
Michael Wolfe, Chairperson.....Term Expires 2017

SAU #51

Superintendent of Schools John J. Freeman, Ph.D.
Financial Manager Sally Blanchette
Administrative Assistant.....Sheila Dupere

REPORT OF THE SCHOOL BOARD

To the Citizens of Pittsfield,

Thank you for another great year. The continued support of the community does not go unnoticed by the School Board. Without your support, our jobs would be considerably more difficult.

Pittsfield continues to be the leader in student centered learning, with other schools visiting us on a regular basis to learn from us. Our students and staff make us proud every time we have guests. Their enthusiasm and positive attitudes are commented on regularly. The fact that Pittsfield has moved way up in the ranking of NH schools, is proof that our redesign is working. In fact, we are ranked higher than some neighboring high schools. Congratulations.

Our administrative team has done a great job keeping the budget as low as possible while slowly transitioning to a budget not supplemented by the Nellie Mae Grant. The board understands the difficulties they face while trying to give our children the best education possible, without putting undue burden on our taxpayers. Our teachers and staff also deserve a well earned thank you for their unrelenting dedication to our children. I am honored to be associated with this group of professionals.

Finally, I would like to take this opportunity to thank the rest of the board. You are all here for the right reasons, which makes it all work so much better. I would especially like to thank Vanessa Abell for stepping in to fill a vacated position and Art Morse for stepping up when Vanessa and her family moved out of town to pursue a career opportunity out of state. We need more people like these individuals, willing to work to make a difference. Thank you.

Respectfully submitted,

Mike Wolfe
Pittsfield School Board Chairperson

REPORT OF THE SUPERINTENDENT

To the Citizens of the Pittsfield School District,

This past year has seen the results of our school district's continuous efforts to fulfill our mission and vision according to the values that our community has articulated to guide our work.

At the Pittsfield Elementary School, a team of parents, citizens, and school staff have been articulating a long-term plan for school development. When the plan is completed in late spring 2015, we will have a multi-year roadmap for school development that strongly supports student success during the elementary school years as well as a solid foundation for middle school learning.

At the Pittsfield Middle High School, students, parents, citizens, and school staff have updated our logic model, our long term plan for school development. We found that, after two years of implementation of our original logic model, we have accomplished a good deal and have identified new areas for development.

Both plans place emphasis on five broad areas: (1) student engagement (strategies for involving students in decision-making for their own learning), (2) student achievement (strategies for ensuring high levels of student achievement that well-prepare all students for their post-secondary pursuits), (3) work/study skills (strategies for teaching students the so-called *soft skills* essential for success, such as collaboration, creativity, and persistence), (4) adult roles and systems (strategies to redefine jobs and systems in the schools for greater efficiency and impact), and (5) community engagement (strategies to involve our community in the work of our students and schools).

In addition to the support of our community, this important work is being supported by a number of grants from individuals or institutions. These include, but are not limited to, (1) the *Investing in Innovation* federal grant to support inquiry learning and performance assessment; (2) the Nellie Mae Education Foundation grant to support student centered learning; (3) the New Hampshire Charitable Foundation grants to support the development of work/study skills, education for prevention of substance abuse, the development of summer programming at the middle high school, and the construction of a new playground at Drake Field.

While I am proud of the district's accomplishments, I look forward to continuing our work to provide our students with a more solid foundation for their futures and to provide our community with greater value for your tax dollars.

I am honored to serve as Pittsfield's superintendent of schools, and I thank you for your support of our students and school community.

Respectfully submitted,

John J. Freeman, Ph.D.
Superintendent of Schools

REPORT OF THE DEAN OF OPERATIONS

To the Citizens of the Pittsfield School District,

One of the primary components of the school district's reinvention is changing adult roles, which included the reorganization of the administrative structure. Among several responsibilities, the role of the Dean of Operations includes the oversight and management of school attendance, behavior management, extra-curricular activities, technology, and transportation. This shift has allowed for more focused and intensive work in several areas.

Behavior Management. At the outset of the school year, the school staff at Pittsfield Elementary School (PES) engaged in a protocol that identified focus areas within our behavior management system. The results indicated a need to recommit to the Responsive Classroom model, consider more developmentally appropriate procedures in the Student Support Center, and to identify a clear communication process for student referrals; our work is ongoing in these areas. At Pittsfield Middle High School (PMHS) our efforts have been focused on reducing the detention and suspension rate by using interventions and restorative practices to support students. The Justice Committee, a student group that offers alternatives to resolve low level incidents, is now taking cases after two years of research and training.

Culture and Climate. We have a number of school clubs and organizations committed to improving school culture and climate. The ABC Kindness Club continues to sponsor food drives and fundraisers for non-profit organizations. As the governing body of PMHS, the Site Council reviewed, revised, and made policy recommendations to the Student and Family Handbook. This past June the School Board accepted the proposed handbook as presented. Other initiatives include monthly school-wide gatherings to celebrate achievements in the areas of attendance, behavior, and academics. The school administration has also made a commitment to being more accessible to the student body, particularly at PMHS, with monthly round table discussions on topics such as student behavior, competencies, and technology integration.

Communication. We recognize that communication can always improve and thus we have committed ourselves to regularly and consistently providing information to students, staff, parents, guardians, and the community. On the first and third Friday of each month, a district newsletter is shared with all stakeholders. Additionally, the PES and PMHS websites have been reorganized to be more accessible, informative, and user-friendly.

Our work in the Pittsfield School District is constantly evolving and improving. All stakeholders, particularly the student leaders of PES and PMHS, are to be commended for their efforts.

Respectfully submitted,

Derek Hamilton
Dean of Operations
Pittsfield School District

REPORT OF THE DEAN OF INSTRUCTION

To the Citizens of the Pittsfield School District,

As mentioned in the Report of the Dean of Operations, we have had a reorganization of the administrative structure. Among several responsibilities, the role of the Dean of Instruction includes a focus on the areas of curriculum, instruction and assessment. This shift has allowed for more focused and intensive work in these areas.

Mathematics. Teachers continue to research instructional practices that will help all students to access and understand mathematics. In the 2013-2014 school year, PES teachers reviewed different mathematics programs. They looked at the content taught and the resources available from each program. They did a school visit to see what the preferred program looked like in practice. Teachers recommended the purchase of enVisions math. The program groups like concepts together, teaches the traditional algorithms, and includes online features that are available to families. In 2013-2014, the PMHS mathematics teachers completed a futures protocol to articulate what our graduates needed to be successful with mathematics content. This process articulated what success would look like and highlighted areas to address. In the 2014-2015 school year, mathematics teachers grades 5-12 are meeting for an additional 75 minutes each month to work on an action plan to address those areas of need.

English Language Arts. Just as our mathematics teachers are working together, our ELA teachers grades 5-12 are also working together monthly. They share strategies, develop common language and a vertical progression of writing skills. At PES, teachers in kindergarten and first grade are piloting a new program for word instruction. The Foundations program supports students with letter sounds, handwriting, sounding out words and identifying high-frequency trick words. The early results indicate that our students have neater handwriting and can apply letter sounds in age appropriate invented spelling.

Instruction. Throughout the school year, teachers use the given professional learning time to refine practice. During the once a month early release at PES in 2013-2014 teachers focused on assessment practices. This work was an extension of the work PMHS continues to do through the Investing in Innovation (i3) grant. Each week PMHS faculty works together during Late Start Wednesday. Topics for the 2014-2015 school year include teaching strategies, classroom management, technology, content specific groups and protocols to reflect on how we are meeting the needs of students.

The faculty and staff of Pittsfield appreciate the continued support of the community in the important work of educating the youth of Pittsfield.

Respectfully submitted,

Danielle Harvey
Dean of Instruction
Pittsfield School District

REPORT OF THE DIRECTOR OF STUDENT SERVICES

To the Citizens of the Pittsfield School District,

The Director of Student Services supervises Special Education Services, Section 504, and English for Speakers of Other Languages (ESOL).

It has been a pleasure to join the staff, students, and families of the Pittsfield School District this year. During my transition I have been joined by other new staff at PES (Melissa Graf, Elaine Ramsey) and PMHS (Jessica Place, Sally Oxford, Pam Casey)

We began the school year reviewing our guiding principles, and determined our own present level of performance regarding the practices which make each one measurable in our district. The result was a continued emphasis on academic achievement, meeting the needs of each student, connections between the IEP and the general curriculum, communication, and partnership. The results of our monitoring and audits from the NHDOE also indicated procedural issues to be addressed. In combining these our department has developed a focus on the following this year:

- Developing academic interventions for all students, with an emphasis on middle and high school students with disabilities at risk of failure.
- Building connections to increase behavioral and mental health supports for students in need.
- Improving partnerships with parents with the support of the Parent Information Center, and seeking to improve communication for student success.
- Streamlining the process flow of many special education procedures to keep legal compliance and eliminate miscommunications with parents and staff that could impact students.
- Improved training of paraprofessional support staff to meet student needs.
- Evaluating the resources available at PES and looking at other options of assignments and priorities to make the best use of staff.

On behalf of student services, I would like to thank the Pittsfield School Board, the citizens and taxpayers of Pittsfield, the faculty and staff, parents, and my fellow administrators for their commitment to the education of all students, and especially the students with educational disabilities.

Respectfully submitted,

Donna Lehmann
Director Student Services

REPORT OF THE DIRECTOR OF COLLEGE AND CAREER READINESS

To the Citizens of Pittsfield,

During the 2013-2014 school year, the College and Career Readiness (CCR) Office continued efforts to present many educational opportunities and pathways to students. The Concord Regional Technology Center (CRTC) at Concord High School provides a major opportunity for our juniors, seniors, and select sophomores to pursue specialized courses. Twelve students completed classes at the CRTC for the school year 2013-2014. This year, the Extended Learning Opportunities (ELO) program joined the CCR team. The coordinator assisted students with the completion of job shadowing, internships, and independent study projects within the school, the Pittsfield community, and the larger community of New Hampshire. More than sixty students were engaged in an ELO during the 2013-2014 school year. During the 2013-2014 school year, sixty-two students were enrolled in Virtual High School (VHS), Virtual Learning Academy Charter School (VLACS), and Odysseyware classes. The General Educational Development (GED) Coordinator, provided outreach to current students and recent high school dropouts to support them in completion of their GED. In school year 2013-2014, four GED students successfully passed the GED exam. Pittsfield High School joined the New Hampshire Scholars Program in spring of 2011 and graduated five NH Scholars in 2014.

A variety of college and career planning information and activities were shared with students in Advisory, individual meetings with students, and parent meetings. The CCR Office continued to collaborate with the New Hampshire Higher Education Assistance Foundation (NHHEAF) to facilitate presentations at the district. The CCR Office coordinated programs for students at various grade levels, including seventh and ninth grade orientation and transition activities, early college planning programs, and coordination of a variety of prevention activities and guest speakers. In addition, school-based services were coordinated with a variety of agencies to provide substance abuse education and counseling, and anger management counseling. CCR staff also worked with other teams in the district to provide support to students and families in crisis situations.

The Scholastic Aptitude Test (SAT) was administered to all seniors, the Preliminary Scholastic Aptitude Test (PSAT) was administered to all sophomores and juniors, and the ReadStep test was administered to all freshmen. These tests provide early exposure to college entrance examinations, identify areas of individual strengths and weaknesses, and encourage exploration of post-secondary education and career options.

Thirty seniors graduated in the class of 2014. Twenty-one (70%) continued on to post-secondary institutions of higher education and two students (6%) enlisted in the military upon graduation. The Class of 2014 received approximately \$31,150 in scholarships. For the seventh year, Foss Family Pittsfield Town Scholarships were awarded. Recipients included thirteen graduating seniors and thirteen past graduates of Pittsfield Middle High School with scholarships totaling \$35,000 awarded through the Foss Family program at graduation ceremonies in June, 2014.

Respectfully submitted,

Sarah E. Rollins, PhD
Director, College and Career Readiness

REPORT OF THE TITLE I COORDINATOR

To the Citizens of the Pittsfield School District,

Title I is a federally supported program to help disadvantaged students meet New Hampshire curriculum standards. Title I provides opportunities for students served to acquire the knowledge and skills contained in the State curriculum framework and to meet the State proficiency standards developed for kindergarten through grade six in reading, writing, oral language, science, social studies, and mathematics.

The two means through which these purposes are accomplished are:

1. Providing an enriched and accelerated education program through additional services that increase the amount and quality of instructional time so that Title I students receive classroom instruction and additional instruction in areas of weakness; and
2. Providing Title I staff at the elementary school with substantial opportunities for professional development.

During the 2013-2014 school year, over 100 students participated in the Title I school year, after school, and summer programs at Pittsfield Elementary School. Title I employed one full-time educational assistant, one part-time certified teacher and one full-time certified teacher. In addition, Title I partially funded two certified teachers. The Title I program at Pittsfield Elementary School offered:

1. Leveled Literacy Intervention (LLI) for reading in grades one through four;
2. Foundations groups for reading in grades one and two;
3. In class centers for Kindergarten;
4. Home-reading connections, through books and parent contact;
5. Parent education nights in literacy;
6. Comprehension groups for grade four through six;
7. Afterschool programming in literacy and math for grades five and six;
8. Summer programming for K through sixth grade;
9. Pre-kindergarten summer program for entering kindergarteners.
10. Professional development opportunities for Title I staff members

Our summer programming allowed collaboration and pooled resources among the District, Title I, and the Special Education Department. The program utilized the Multiple Intelligence theory in the development of the curriculum. This allowed students a more varied opportunity for learning within their area of strength. Both math and literacy skills were developed, often utilizing science content.

Respectfully submitted,

Kathy LeMay
Title I Manager

REPORT OF THE FOSS FAMILY PITTSFIELD TOWN SCHOLARSHIP FUND

In late summer of 2007, Richard and Lois Foss transferred \$1,000,000 to the Pittsfield Board of Trustees to invest for the benefit of scholarships for Pittsfield Middle High School graduates. Recognizing the limited resources available to the parents of graduating seniors at Pittsfield Middle High School and the diminishing sources of public scholarships, grants and financial aid, the Fosses realized that many graduating seniors are forced by financial necessity to immediately enter the workforce, thus limiting Pittsfield the opportunity of building the stock of human capital which the Fosses feel is critical for nurturing future generations of business and civic leaders. The Fosses have since expanded their view of eligibility to those now in post-secondary school and those who seek to continue their education in their maturity. For the seventh year, scholarships were awarded to graduates of Pittsfield Middle High School in June, 2014. Awardees included 2014 graduates and those already in a post-secondary school. Individuals making a decision to go on to school, though some years have passed since graduation, are also eligible for the scholarship award.

The Scholarship Committee will continue its efforts to identify worthy candidates and award scholarships again this June.

2014 Foss Family Scholarship Recipients:

| | |
|------------------|-----------------------------------|
| Timothy Laflamme | New Hampshire Technical Institute |
| Dominic Brooks | Plymouth State University |
| Cassidy Kearns | New Hampshire Technical Institute |
| Bryce Paradise | UNH |
| Craig Paggi | UNH |
| Eric Chapman | UNH |
| Jennifer Tyrell | Frostburg State University |
| Kelsey Wrye | Plymouth State University |
| Sage Anthony | UNH |
| Denise Grattage | Keene State College |
| Elizabeth Cyr | New Hampshire Technical Institute |
| Colleen Corliss | UMass Lowell |
| Derek Pike | Champlain College |
| Stefani Gauthier | New Hampshire Technical Institute |
| Nicholas Halpin | New Hampshire Technical Institute |
| Ryan Oliver | New Hampshire Technical Institute |
| Maxwell Tuttle | Endicott College |
| Gregory Hill | White Mountain Community College |

| | |
|------------------|-----------------------------------|
| Courtney Chagnon | Johnson & Wales University |
| Sarah Adams | UNH Manchester |
| Christopher Farr | Fisher College |
| Katrina Haynes | Franklin Pierce University |
| Jossie Rowell | New Hampshire Technical Institute |
| Katie Small | Rivier University |
| Towle, Jillian | Lakes Region Community College |
| Polizotti, James | New Hampshire Technical Institute |

**PUPIL ENROLLMENT
2014-2015**

ELEMENTARY SCHOOL

| Grade | Home Schooled | Pupils | Total |
|--------------|----------------------|---------------|--------------|
| P | 0 | 18 | 18 |
| K | 0 | 49 | 49 |
| 1 | 3 | 33 | 36 |
| 2 | 2 | 48 | 50 |
| 3 | 5 | 42 | 47 |
| 4 | 2 | 48 | 50 |
| 5 | 1 | 45 | 46 |
| 6 | 5 | 42 | 47 |
| <hr/> | | | |
| Total | 18 | 325 | 343 |

MIDDLE HIGH SCHOOL

| Grade | Home Schooled | Pupils | Total |
|------------------------------------|----------------------|---------------|--------------|
| 7 | 4 | 49 | 53 |
| 8 | 5 | 50 | 55 |
| 9 | 3 | 70 | 73 |
| 10 | 2 | 40 | 42 |
| 11 | 5 | 26 | 31 |
| 12 | 1 | 40 | 41 |
| <hr/> | | | |
| Total Grades 7 - 8 | 9 | 99 | 108 |
| Total Grades 9 - 12 | 11 | 176 | 187 |
| <hr/> | | | |
| Grand Total 7 - 12 | 20 | 275 | 295 |

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

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

We have audited, in accordance with 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, each major fund and the aggregate remaining fund information of the Pittsfield School District as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Pittsfield School District's basic financial statements, and have issued our report thereon dated November 5, 2014.

Internal Control Over Financial Reporting. In planning and performing our audit of the financial statements, we considered the Pittsfield School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the basic financial statements, but, not for the purpose of expressing an opinion on the effectiveness of the Pittsfield School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Pittsfield 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the School District's basic 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 the Pittsfield School District's basic financial statements are free of 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 determination of financial statement amounts. 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 School District'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 report is not suitable for any other purpose.

Paul J. Mercier, Jr. cpa for

The Mercier Group, *a professional corporation*

Canterbury, New Hampshire

November 5, 2014

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements. 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, 2014, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

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

Auditor's Responsibility. Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards 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 basic financial statements are free of 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 risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School District's procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we express no such opinion. An audit also includes evaluation of the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluation of 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 basic 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, 2014, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Report on Required Supplementary Information. Management has not presented a *Management's Discussion and Analysis* of the financial statements. Although it is not required to

be part of the basic financial statements, accounting principles generally accepted in the United States of America requires it along with the budgetary information presented in the section marked *Required Supplementary Information* to be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by 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 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.

Report on Combining and Individual Fund Statements and Schedules. Our audit was performed for the purpose of forming opinions on the basic financial statements taken as a whole. The accompanying schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly presented 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 November 5, 2014 on our consideration of Pittsfield School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements. The purpose of that report is 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 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 the Pittsfield School District's internal control over financial reporting and compliance.

Paul J. Mercier, Jr. cpa for

The Mercier Group, *a professional corporation*

Canterbury, New Hampshire

November 5, 2014

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

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

Report on Compliance for Each Major Federal Program. We have audited the Pittsfield School District's compliance with the types of compliance requirements described in the *OMB circular A-133 Compliance Supplement* that could have a direct and material effect on the Pittsfield School District's major federal program for the year ended June 30, 2014. The Pittsfield School District's major federal program is 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 the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility. Our responsibility is to express an opinion on compliance for the Pittsfield School District's major federal program 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 OMB Circular A-133, *Audits of State and Local Governments and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 the 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 its major federal program. However, our audit does not provide a legal determination of Pittsfield School District's compliance.

Opinion on Major Federal Program. In our opinion, Pittsfield School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2014.

Internal Control Over Compliance. Management of the 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 the Pittsfield School District's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for its major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 the 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 a 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 the 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 considered 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Paul J Mercier Jr, cpa for

The Mercier Group, a *professional corporation*

Canterbury, New Hampshire

November 5, 2014

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**TOWN OF PITTSFIELD
ANNUAL SCHOOL DISTRICT MEETING
March 13, 2014**

The Annual Pittsfield School District Meeting was held at the Pittsfield Elementary School in said district on Thursday March 13, 2014. Moderator Ammy Ramsey called the meeting to order at 7:04PM. The Pittsfield Boy Scout Troop 84 and Pittsfield Girl Scouts led the *Pledge of Allegiance*.

Moderator Ramsey pointed out the emergency exits and requested cell phones be turned off. She reviewed the rules and voting instructions for the meeting.

Moderator Ramsey reported the results of the School District elections:

One School Board Member for a three (3) year term –
Michael “Mike” Wolfe elected – 243 votes

One School District Treasurer for a three (3) year term –
Roberta J. Maxfield elected – 262 votes

Moderator Ramsey asked both newly elected officials to stay after the meeting to be sworn in.

ARTICLE I

To hear the reports of agents, auditors, committees, or officers chosen, and to pass any vote relating therefore. **Recommended** by the Pittsfield School Board. **Recommended** by the Pittsfield Budget Committee (10 yes, 0 no). (Majority vote required.)

Motion made by School Board Member Ray Ramsey to approve Article I as read, seconded by School Board Member Gary Mullen.

Moderator Ramsey opened the floor for discussion.

No discussion. **Article I passed** by card vote.

ARTICLE II

To determine and fix the salaries of the School Board and the compensation of any other officers or agents of the Pittsfield School District as follows: Moderator, \$100.00 per meeting; Clerk, \$100.00; Chairperson of the School Board, \$700.00; School Board Members, \$600.00 per member; School Treasurer, \$600.00; and Supervisors of the Checklist, \$75.00 per Supervisor per Meeting. **Recommended** by the Pittsfield School Board. **Recommended** by the Pittsfield Budget Committee (9 yes, 0 no, 1 abstention). (Majority vote required.)

Motion made by School Board Member Mike Wolfe to approve Article II as read, seconded by School Board Member Nicole Manteau.

Moderator Ramsey opened the floor for discussion.

No discussion. **Article II passed** by card vote.

ARTICLE III

To see if the Pittsfield School District will vote to raise and appropriate “up to” fifty thousand dollars (\$50,000) to be added to the Capital Reserve Fund established in March, 1996 to fund special education programs for identified students of the district under the provisions of RSA 35:1-b, with such amount to be funded from the June 30 unreserved fund balance available for transfer on July 1. (Estimated tax impact of this article: \$0) **Recommended** by the Pittsfield School Board. **Recommended** by the Pittsfield Budget Committee (10 yes, 0 no). (Majority vote required.)

Motion made by School Board Member Nicole Manteau to approve Article III as read, seconded by School Board Member Ray Ramsey.

Moderator Ramsey opened the floor for discussion.

Dan Schroth stated he was not sure he understood the fund balance. How much do we have and where does it go?

Nicole Manteau responded this capital reserve is an emergency fund for unexpected Special Education expenses. The balance in this fund as of now is \$174,358.57. This fund is only used for a large unplanned Special Education expense. The last time money was added to this fund was in 2010, when \$20,000 added. The unreserved fund balance refers to any money left in the school budget as of the end of June 2014. If the surplus money is not appropriated to this Capital Reserve fund, the surplus would be turned back to the taxpayer. The school cannot keep unappropriated surplus.

Louie Houle clarified that any overage would be put into this capital reserve if this article passes. Last year the surplus was returned to offset the school portion of the tax rate. This process works differently from the town fund balance.

Moderator Ramsey called for vote.

Article III passed by card vote.

ARTICLE IV

To see if the Pittsfield School District will vote to raise and appropriate “up to” one hundred thousand dollars (\$100,000) to be added to the Capital Reserve Fund established in March 2004 to maintain the school buildings of the district under the provisions of RSA 35:1-b, with such amount to be funded from the June 30 unreserved fund balance available for transfer on July 1.

(Estimated tax impact of this article: \$0) **Recommended** by the Pittsfield School Board.
Recommended by the Pittsfield Budget Committee (10 yes, 0 no). (Majority vote required.)

Motion made by School Board Member Ray Ramsey to approve Article IV as read, seconded by School Board Member Mike Wolfe.

Moderator Ramsey opened the floor for discussion.

Dan Schroth asked if the School Board was expecting a \$150,000 surplus to fund these capital reserves.

Ray Ramsey clarified the request is “up to” these amounts. If there is no money left over, it would not be appropriated to the funds. He asked for public input with the heating and air conditioning issue. The School Board has a meeting scheduled for 5:30pm April 2nd and welcome and encourage public input.

Dan Schroth stated he has come to realize we need to plan for future needs and that the capital reserves are necessary to do this.

Ray Ramsey agreed. We need to plan ahead, particularly for this heating and air conditioning issue.

Moderator Ramsey called for vote.

Article IV passed by card vote.

ARTICLE V

To see if the Pittsfield School District will vote to raise and appropriate the sum of three hundred twenty thousand dollars (\$320,000) for the support of the School Lunch Program. This appropriation will be funded by a like amount of revenue from the sale of food and state and federal sources. (Estimated tax impact of this article: \$0.) **Recommended** by the Pittsfield School Board. **Recommended** by the Pittsfield Budget Committee (10 yes, 0 no). (Majority vote required.)

Motion made by School Board Member Gary Mullen to approve Article V as read, seconded by School Board Member Bea Douglas.

Moderator Ramsey opened the floor for discussion.

No discussion. **Article V passed** by card vote.

ARTICLE VI

To see if the Pittsfield School District will vote to raise and appropriate the sum of one million, four hundred thousand dollars (\$1,400,000) for the support of federal and private foundation

grant-funded educational programs of the Pittsfield School District. This appropriation is contingent upon receiving revenue from federal grants and private foundations and will be expended in accordance with federal and state requirements upon approval by the New Hampshire Department of Education or private foundation requirements. (Estimated tax impact of this article: \$0.) **Recommended** by the Pittsfield School Board. **Recommended** by the Pittsfield Budget Committee (10 yes, 0 no). (Majority vote required.)

Motion made by School Board Member Ray Ramsey to approve Article VI as read, seconded by School Board Member Gary Mullen.

Moderator Ramsey opened the floor for discussion.

Dan Schroth asked if this was a new grant.

Ray Ramsey responded no, this Article allows the School to spend federal grant money the district is already scheduled to receive.

Moderator Ramsey called for vote.

Article VI passed by card vote.

ARTICLE VII

To see if the Pittsfield School District will vote to approve the cost items included in the collective bargaining agreement reached between the Pittsfield School District and the Education Association of Pittsfield which calls for the following increase in salaries and benefits at the current staffing levels:

| <u>Fiscal Year</u> | <u>Estimated Increase</u> |
|--------------------|---------------------------|
| 2014-2015 | \$114,872 |
| 2015-2016 | \$ 99,549 |
| 2016-2017 | \$102,327 |

And to further raise and appropriate the sum of one hundred fourteen thousand, eight hundred seventy two dollars (\$114,872) for the 2014-2015 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. (Estimated tax impact of this article: \$.43/thousand.) **Recommended** by the Pittsfield School Board. **Recommended** by the Pittsfield Budget Committee (10 yes, 0 no). (Majority vote required.)

Motion made by School Board Member Bea Douglas to approve Article VII as read, seconded by School Board Member Mike Wolfe.

Moderator Ramsey opened the floor for discussion.

Dan Schroth expressed his concern over the \$.43 increase, but believed the operating budget was reduced and would offset the increase. He asked for confirmation.

Bea Douglas confirmed that was correct.

Dan Schroth noted the town is scheduled for a reevaluation coming up next year and we are currently over assessed by 25%. We need to keep that in mind. He also believes we need to reward success and the hard work of the teachers. We just need to keep the taxpayers in mind too.

Bea Douglas stated the School Board would continue to be very diligent with the school budget.

Moderator Ramsey called for vote.

Article VII passed by card vote.

ARTICLE VIII

Shall the Pittsfield School District, if Article VII is defeated, authorize the governing body to call one special meeting, at its option, to address Article VII cost items only. **Recommended** by the Pittsfield School Board. **No recommendation** considered by the Pittsfield Budget Committee. (Majority vote required.)

Motion made by School Board Member Mike Wolfe to approve Article VIII as read, seconded by School Board Member Bea Douglas.

Moderator Ramsey opened the floor for discussion.

Mike Wolfe stated this Article was no longer needed, and therefore encouraged the voters to vote “no”.

Dan Schroth stated he does not like the idea of special town meetings. It is harder to get people out to vote twice. He would prefer it stayed one meeting a year.

Moderator Ramsey called for vote.

Article VIII was defeated by card vote.

ARTICLE IX

To see if the Pittsfield School District will vote to raise and appropriate the Budget Committee’s recommended amount of nine million, four hundred fourteen thousand, five hundred seventy three dollars (\$9,414,573) for the support of schools, for the payment of salaries for the school district officials and agents, and for the statutory obligations of the district. This article does not include appropriations voted in other warrant articles. (Estimated tax impact of this article:-

\$.47/thousand.) **Recommended** by the Pittsfield School Board. **Recommended** by the Pittsfield Budget Committee (10 yes, 0 no). (Majority vote required.)

Motion made by School Board Member Ray Ramsey to approve Article IX as read, seconded by School Board Member Nicole Manteau.

Moderator Ramsey opened the floor for discussion.

No discussion. **Article IX passed** by card vote.

ARTICLE X

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

Dan Schroth thanked everyone involved in the school. He stated he is just realizing the value of a good school. Keep up the excellent work.

Moderator Ramsey adjourned the meeting at 7:26pm.

Respectfully submitted,

Erica B. Anthony
School District Clerk