

**THE EXETER REGION**

**COOPERATIVE**

**SCHOOL DISTRICT**

**ANNUAL REPORT**

For the Year Ending June 30, 2013  
For the Proposed 2014-2015 Budget

# **EXETER REGION COOPERATIVE SCHOOL DISTRICT**

## **SUPERINTENDENT'S OFFICE**

**Michael A. Morgan**  
Superintendent of Schools  
(603) 775-8653  
[mmorgan@sau16.org](mailto:mmorgan@sau16.org)

**Sandra L. MacDonald**  
Assistant Superintendent of Schools  
(603) 775-8679  
[samacdonald@sau16.org](mailto:samacdonald@sau16.org)

**Paul A. Flynn**  
Associate Superintendent of Schools  
Director of Human Resources  
(603) 775-8652  
[pflynn@sau16.org](mailto:pflynn@sau16.org)

**Amy R. Ransom**  
Business Administrator  
(603) 775-8669  
[aransom@sau16.org](mailto:aransom@sau16.org)

**Esther T. Asbell**  
Assistant Superintendent of Schools  
(603) 775-8655  
[easbell@sau16.org](mailto:easbell@sau16.org)

**Carol Y. Andre**  
Special Education Administrator  
(603) 775-8646  
[candre@sau16.org](mailto:candre@sau16.org)

# **EXETER REGION COOPERATIVE SCHOOL DISTRICT**

## **BOARD MEMBERS AND DISTRICT OFFICERS**

Chair of the School Board: Kate Segal

NAME	TERM EXPIRES	TOWN
Maggie Bishop	2015	Exeter
Darrell Chichester	2016	Exeter
Kathryn Clark	2014	Kensington
Linda Garey	2016	Brentwood
Alicia Heslop	2015	Newfields
Helen Joyce	2015	Stratham
Dave Miller	2014	East Kingston
Mark Portu	2014	Stratham
Kate Segal	2014	Exeter

School District Website: [www.sau16.org](http://www.sau16.org)

Moderator: Kate Miller

School District Clerk: Susan EH Bendroth

School District Treasurer: Luke Breton

## **BUDGET ADVISORY COMMITTEE MEMBERS**

Chair of the Budget Advisory Committee: David Pendell

NAME	TERM EXPIRES	TOWN
John Bridle	2016	Exeter
Susan Canada	2015	Stratham
Lucy Cushman	2016	Stratham
Simon Heslop	2016	Newfields
Cheryl McDonough	2014	Kensington
Roy Morrisette	2014	Exeter
David Pendell	2015	East Kingston
Carl Robertson	2015	Exeter
Elyse Gallo Seeley	2014	Brentwood
Mark Portu		ERCSD Board Rep

**January 9, 2014 Public Hearing**  
**WARRANT**  
**EXETER REGION COOPERATIVE SCHOOL DISTRICT**

**To the inhabitants of the Exeter Region Cooperative School District,  
County of Rockingham, State of New Hampshire qualified to vote upon  
District affairs:**

**You are hereby notified to meet as follows:**

**FIRST SESSION OF THE ANNUAL MEETING (Deliberative Session):** In the Arthur L. Hanson III Center for the Performing Arts at Exeter High School, 1 Blue Hawk Drive in Exeter, New Hampshire on Thursday, February 6, 2014, at 7:00 PM for explanation, discussion, debate, and possible amendment of the following warrant articles:

1. Shall the District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purposes set forth therein, totaling \$54,385,508? Should this article be defeated, the operating budget shall be \$53,941,272, which is the same as last year, with certain adjustments required by previous action of the District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (The School Board and Budget Advisory Committee both recommend \$54,385,508 as set forth on said budget.)

2. Shall the District approve the cost items included in the collective bargaining agreement reached between the Exeter Region Cooperative School Board and the Exeter Area Administrators' Association covering the three-year period from September 1, 2014 to August 31, 2017 which calls for the following increases in salaries and benefits at the current staffing levels:

Year	Estimated Increase
2014-15	\$ 49,613
2015-16	\$ 34,856
2016-17	\$ 35,553

and further raise and appropriate the sum of \$49,613 for the 2014-15 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year? Pursuant to RSA 273-A:12, if approved, the terms of this collective bargaining agreement, including the pay plan, but excluding cost of living increases, will continue in force and effect until a new agreement is executed. (The School Board and the Budget Advisory Committee both recommend this appropriation.)

3. Shall the District approve the cost items included in the collective bargaining agreement reached between the Exeter Region Cooperative School Board and the Exeter Education Association covering the three-year period from September 1, 2014 to August 31, 2017 which calls for the following increases in salaries and benefits at the current staffing levels:

Year	Estimated Increase
2014-15	\$ 412,058
2015-16	\$ 631,578
2016-17	\$ 570,343

and further raise and appropriate the sum of \$412,058 for the 2014-15 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year? Pursuant to RSA 273-A:12, if approved, the terms of this collective bargaining agreement, including the pay plan, but excluding cost of living increases, will continue in force and effect until a new agreement is executed. (The School Board and the Budget Advisory Committee both recommend this appropriation.)

4. Shall the district vote for the removal of the limitation placed on the Maintenance Fund (established by the 2001 District meeting under RSA 198:20-c for the purpose of funding long term and/or unexpected maintenance/repair projects of school buildings and grounds); such change would allow the fund to exceed the \$500,000 (including interest) limitation placed on it. (School Board recommends) (Majority vote required)

5. Shall the district vote for the removal of the limitation placed on the Special Education Fund (established by the 2002 District meeting under RSA 198:20-c for the purpose of funding unanticipated special education cost); such change would allow the fund to exceed the \$500,000 (including interest) limitation placed on it. (School Board recommends) (Majority vote required)

6. Shall the district vote to authorize the school board to release all claims to a twelve foot wide easement running from the fence by the school track through the Carlisle property to Old Town Farm Road on such terms and conditions as the school board shall determine are in the best interest of the School District? (School Board recommends) (Majority vote required)

7. To hear reports of agents, auditors, and committees or officers heretofore chosen.

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

**SECOND SESSION:** At the polling places designated below on **Tuesday, March 11, 2014**, to choose the following School District Officers:

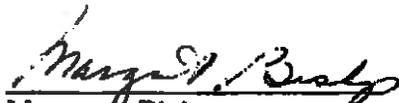
School District Board Member (Exeter)	3-year Term Expiring 2017,
School District Board Member (E. Kingston)	3-year Term Expiring 2017,
School District Board Member (Kensington)	2-year Term Expiring 2016,
School District Board Member (Stratham)	3-year Term Expiring 2017,
School District Moderator	1-year Term Expiring 2015,
Budget Committee Member (Brentwood)	3-year Term Expiring 2017,
Budget Committee Member (Exeter)	3-year Term Expiring 2017,
Budget Committee Member (Kensington)	3-year Term Expiring 2017;

and vote on the articles listed as **1, 2, and 3**, as those articles may be amended at the First Session; by ballot, the polls to be open at the polling places at the hours designated below:

<u>VOTERS IN TOWN OF</u>	<u>POLLING PLACE</u>	<u>POLLING HOURS</u>
Brentwood	Recreation Center	8:00 AM to 7:00 PM
East Kingston	East Kingston Elementary School Multi-purpose Room	8:00 AM to 7:00 PM
Exeter	Talbot Gym Tuck Learning Campus	7:00 AM to 8:00 PM
Kensington	Kensington Elementary School	8:00 AM to 7:30 PM
Newfields	Newfields Town Hall	8:00 AM to 7:00 PM
Stratham	Stratham Municipal Center	8:00 AM to 8:00 PM

Given under our hands at Exeter, NH on this 9<sup>th</sup> day of January, 2014.

**EXETER REGION COOPERATIVE SCHOOL DISTRICT SCHOOL BOARD**

  
Margaret Bishop

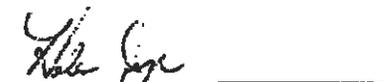
  
Linda Garey

  
Darrell Chichester

  
Alicia Heslop

  
Mark Portu

  
David Miller

  
Helen Joyce

  
Kathryn Clark

  
Kate Segal



### SCHOOL BUDGET FORM

(RSA 21-J:34)

Appropriations and Estimates of Revenue for the Fiscal Year from July 1, 2014 to June 30, 2015

Form Due Date: 20 days after meeting

#### Instructions

This form was posted with the warrant on:

1. Use this form to list **ALL APPROPRIATIONS** in the appropriate "Recommended" and "Not Recommended" fields. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the school clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

**For Assistance Please Contact:**

NH DRA Municipal and Property Division  
Phone: (603) 230-5090  
Fax: (603) 230-5947  
[http://www.revenue.nh.gov/munc\\_prop/municipalservices.htm](http://www.revenue.nh.gov/munc_prop/municipalservices.htm)

ENTITY'S INFORMATION

School District:	<input type="text" value="Exeter Coop (Regional)"/>	<input type="text" value="04R"/>
Municipalities Served:	<input type="text" value="Brentwood, East Kingston, Exeter, Kensington, Newfields, Stratham"/>	



SCHOOL BOARD MEMBERS

First Name:	Kate	Last Name:	Segal
First Name:	David	Last Name:	Miller
First Name:	Maggie	Last Name:	Bishop
First Name:	Alicia	Last Name:	Heslop
First Name:	Linda	Last Name:	Garry
First Name:	Kathryn	Last Name:	Clark
First Name:	Mark	Last Name:	Portu
First Name:	Helen	Last Name:	Joyce
First Name:	Darrell	Last Name:	Chichester

Add Board Member



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**APPROPRIATIONS**

INSTRUCTION	Account #	Purpose of Appropriations (RSA 32:2-V)	Operating Budget Warrant Article	Expenditures for Prior Year	Appropriations Current Year As Approved by DRA	Appropriations, Enclosing FY (Recommended)	Appropriations Enclosing FY (Not Recommended)
	1100-1199	Regular Programs	Add Warrant Article -	\$14,321,559	\$15,286,914	\$13,552,661	
	1200-1299	Special Programs	Add Warrant Article -	\$4,193,449	\$4,798,516	\$6,593,749	
	1300-1399	Vocational Programs	Add Warrant Article -	\$1,407,759	\$1,513,500	\$6,593,749	
	1400-1499	Other Programs	Add Warrant Article -	\$738,401	\$815,784	\$1,342,891	
	1500-1599	Non-Public Programs	Add Warrant Article -			\$815,784	
	1600-1699	Adult/Continuing Ed. Programs	Add Warrant Article -	\$120,124	\$145,941	\$146,141	
	1700-1799	Comm./Jr. College Ed. Programs	Add Warrant Article -			\$146,141	
	1800-1899	Community Service Programs	Add Warrant Article -				
	<b>Instruction Subtotal</b>			\$20,781,292	\$22,560,655	\$22,451,226	



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<b>SUPPORT SERVICES</b>						
Account #	Purpose of Appropriations (RSA 32:3-V)	Operating Budget Warrant Article #	Expenses for Prior Year	Appropriations Current Year As Approved by DBA	Appropriations Enacting FY (Recommended)	Appropriations Enacting FY (Not Recommended)
2000-2199	Student Support Services	Add Warrant Article	\$1,936,302	\$2,338,253	\$2,499,955	
		-			\$2,499,955	
2200-2299	Instructional Staff Services	Add Warrant Article	\$380,400	\$440,009	\$1,329,578	
		-			\$1,329,578	
Support Services Subtotal				\$2,316,702	\$3,829,533	

<b>GENERAL ADMINISTRATION</b>						
Account #	Purpose of Appropriations (RSA 32:3-V)	Operating Budget Warrant Article #	Expenses for Prior Year	Appropriations Current Year As Approved by DBA	Appropriations Enacting FY (Recommended)	Appropriations Enacting FY (Not Recommended)
2310 (840)	School Board Contingency	Add Warrant Article				
		-				
2310-2319	Other School Board	Add Warrant Article	\$61,045	\$99,500	\$99,500	
		-			\$99,500	
General Administration Subtotal				\$61,045	\$99,500	

<b>EXECUTIVE ADMINISTRATION</b>						
Account #	Purpose of Appropriations (RSA 32:3-V)	Operating Budget Warrant Article #	Expenses for Prior Year	Appropriations Current Year As Approved by DBA	Appropriations Enacting FY (Recommended)	Appropriations Enacting FY (Not Recommended)
2320 (310)	SAU Management Services	Add Warrant Article	\$964,436	\$980,032	\$1,062,231	
		-			\$1,062,231	
2320-2399	All Other Administration	Add Warrant Article	\$245,631	\$247,124	\$241,020	
		-			\$241,020	



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Account #	Purpose of Appropriations (RSA 223:1)	Operating Budget Warrant Article #	Expenditures for Prior Year	Appropriations Current Year As Approved by DE	Appropriations Ending FY (Not Recommended)	Appropriations Ending FY (Not Recommended)
2400-2499	School Administration Service	Add Warrant Article 1	\$1,762,910	\$1,815,986	\$1,802,945	
2500-2599	Business	Add Warrant Article -			\$1,802,945	
2600-2699	Plant Operation & Maintenance	Add Warrant Article -				
2700-2799	Student Transportation	Add Warrant Article 1	\$3,801,942	\$4,290,366	\$4,602,906	
2800-2999	Support Service, Central & Other	Add Warrant Article -	\$1,741,848	\$1,803,965	\$1,874,098	
		Add Warrant Article -	\$9,721,135	\$11,406,722	\$11,729,886	
	Executive Information Subtotal		\$18,237,902	\$20,544,195	\$21,313,086	

Account #	Purpose of Appropriations (RSA 223:1)	Operating Budget Warrant Article #	Expenditures for Prior Year	Appropriations Current Year As Approved by DE	Appropriations Ending FY (Not Recommended)	Appropriations Ending FY (Not Recommended)
3100	NON-INSTRUCTIONAL SERVICES	Add Warrant Article -	\$904,617	\$1,100,000	\$1,100,000	
3200	Food Service Operations	Add Warrant Article 1			\$1,100,000	
	Enterprise Operations	Add Warrant Article -		\$818,510	\$818,510	
	Non-Instructional Services Subtotal		\$904,617	\$1,918,510	\$1,918,510	



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FACILITIES ACQUISITION AND CONSTRUCTION										
Account #	Purpose of Appropriations (BSA 323-V)	Operating Budget Warrant Article #	Exp. Indicators for Fiscal Year	Appropriations Current Year As Approved by DBA	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)				
4100	Site Acquisition	Add Warrant Article -								
4200	Site Improvement	Add Warrant Article -								
4300	Architectural/Engineering	Add Warrant Article -								
4400	Educational Specification Development	Add Warrant Article -								
4500	Building Acquisition/Construction	Add Warrant Article -								
4600	Building Improvement Services	Add Warrant Article -								
4900	Other Facilities Acq. & Construction	Add Warrant Article -								
<b>Facilities Acquisition and Construction Subtotal</b>										



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Account #	Purpose of Appropriations (RSA 323:1)	Operating Budget Warrant Article #	Expenses for Prior Year	Appropriations Current Year As Approved by DRA	Appropriations Existing FY (Recommended)	Appropriations Existing FY (Not Recommended)
5110	Debt Service - Principal	Add Warrant Article		\$2,541,720	\$2,421,409	
		-			\$2,421,409	
5120	Debt Service - Interest	Add Warrant Article		\$1,957,158	\$2,072,244	
		-			\$2,072,244	
	Other Outlays Subtotal			\$4,498,878	\$4,493,653	

Account #	Purpose of Appropriations (RSA 323:1)	Operating Budget Warrant Article #	Expenses for Prior Year	Appropriations Current Year As Approved by DRA	Appropriations Existing FY (Recommended)	Appropriations Existing FY (Not Recommended)
5220-5221	To Food Service	Add Warrant Article				
		-				
5222-5229	To Other Special Revenue	Add Warrant Article				
		-				
5230-5239	To Capital Projects	Add Warrant Article				
		-				
5254	To Agency Funds	Add Warrant Article				
		-				
5300-5399	Intergovernmental Agency Alloc	Add Warrant Article		\$300,000	\$280,000	
		-			\$280,000	



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	Add Warrant Article				
<b>Supplemental Appropriation</b>	-				
<b>Deficit Appropriation</b>	-				
<b>Fund Transfers Subtotal</b>			\$300,000		\$280,000
<b>Operating Budget Total</b>			\$52,700,000		\$54,385,508



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**SPECIAL WARRANT ARTICLES**

Special warrant articles are defined in RSA 323:11 as: 1) appropriations in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) an appropriation designated on the warrant as a nonbinding or nontransferable article

Account #	Purpose of Appropriations (RSA 323:11)	Operating Budget Warrant Article #	Expenses For Prior Year	Appropriations Existing		Appropriations Existing	
				Year As Approved by CRA	FY (Recommended)	Year As Approved by CRA	FY (Not Recommended)
5251	To Capital Reserves ①	Add Warrant Article -					
5252	To Expendable Trust ②	Add Warrant Article -					
5253	To Non-Expendable Trust ③	Add Warrant Article -					
	Additional Special Articles ④	Add Warrant Article -					
<b>Special Articles Recommended</b>							



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INDIVIDUAL WARRANT ARTICLES						
Account #	Purpose of Appropriations (RSA 322-V)	Operating Budget Warrant Article #	Expenditures for Prior Year	Appropriations Current FY (Recommended)	Appropriations Existing FY (Not Recommended)	Appropriations Existing FY (Not Recommended)
	Individual Articles (describe below)	Add Warrant Article				
	Collective Bargaining Agreement	- 2		\$49,613		
	Collective Bargaining Agreement	- 3		\$412,058		
	<b>Individual Articles Recommended</b>			<b>\$461,671</b>		

You have reached the end of the Appropriations Section. Please review this section for accuracy, then move on to the Revenues Section.



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**REVENUES**

FROM LOCAL SOURCES		Operating Budget Warrant Article #	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues Enacting Fiscal Year
Account #	Purpose of Appropriations (RSA 373:3)				
1300-1349	Tuition	Add Warrant Article -	\$899,740	\$900,000	\$900,000
1400-1449	Transportation Fees	Add Warrant Article -			\$900,000
1500-1599	Earnings on Investments	Add Warrant Article -	\$1,145	\$1,000	\$1,000
1600-1699	Food Service Sales	Add Warrant Article -	\$734,043	\$910,000	\$910,000
1700-1799	Student Activities	Add Warrant Article -		\$300,000	\$910,000
1800-1899	Community Services Activities	Add Warrant Article -			
1900-1999	Other Local Sources	Add Warrant Article -	\$458,869	\$470,500	\$474,000
Local Sources Subtotal			\$2,093,796	\$2,581,500	\$2,285,000



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Account #	Purpose of Appropriation (RSA 223-V)	Operating Budget Warrant Article #	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues Ending Fiscal Year
3210	School Building Aid	Add Warrant Article	\$1,673,574	\$1,621,917	\$1,551,848
3215	Kindergarten Building Aid	Add Warrant Article			\$1,551,848
3220	Kindergarten Aid	Add Warrant Article			
3230	Catastrophic Aid	Add Warrant Article	\$333,620	\$434,868	\$450,000
3240-3249	Vocational Aid	Add Warrant Article	\$1,057,362	\$1,000,000	\$1,000,000
3250	Adult Education	Add Warrant Article			\$1,000,000
3260	Child Nutrition	Add Warrant Article	\$8,314	\$10,000	\$10,000
3270	Driver Education	Add Warrant Article			\$10,000
3290-3299	Other State Sources	Add Warrant Article			
<b>State Sources Subtotal</b>			<b>\$3,072,870</b>	<b>\$3,066,785</b>	<b>\$3,011,848</b>



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FROM FEDERAL SOURCES		Operating Budget Warrant Article	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues Encompassing Fiscal Year
Account #	Purpose of Appropriation (RSA 322:3, 4)				
4100-4539	Federal Program Grants	Add Warrant Article -	\$541,902	\$478,510	\$478,510
4540	Vocational Education	Add Warrant Article -			\$478,510
4550	Adult Education	Add Warrant Article -	\$291,287	\$340,000	\$540,000
4560	Child Nutrition	Add Warrant Article -	\$177,009	\$180,000	\$340,000
4570	Disabilities Programs	Add Warrant Article -			\$180,000
4580	Medicaid Distribution	Add Warrant Article -	\$168,531	\$214,881	\$200,000
4590-4999	Other Federal (except 4810)	Add Warrant Article -	\$22,415		\$200,000
4810	Federal Forest Reserve	Add Warrant Article -			
<b>Federal Sources Subtotal</b>			<b>\$1,201,144</b>	<b>\$1,213,391</b>	<b>\$1,198,510</b>



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OTHER FINANCING SOURCES		Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues Eggsing Fiscal Year
Account #	Purpose of Appropriations (RSA 322:3)	Warrant Article #		
5110-5139	Sale of Bonds or Notes	Add Warrant Article		
5221	Trans from Food Service-Spec Rev Funds	-		
5222	Transfer from Other Spc Rev Funds	Add Warrant Article		
5230	Transfer from Capital Project Funds	-		
5251	Transfer from Capital Reserve Funds	Add Warrant Article		
5252	Transfer from Expendable Trust Funds	-		
5253	Trans. from Non-Expend. Trust Funds	Add Warrant Article		
5500-5699	Other Financing Sources	-		
5140	This Section for Calculation of RAN's (Reimbursement Anticipation Notes) Per RSA 198:20-d for Catastrophic Aid Borrowing RAN, Revenue This FY	-		less
	NET RAN	Add Warrant Article		



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	Add Warrant Article				
<b>Supplemental Appropriation (Contra)</b>	-				
<b>Voted From Fund Balance</b>	Add Warrant Article				
	-				
<b>Fund Balance to Reduce Taxes</b>	Add Warrant Article	\$1,080,880	\$1,326,904	\$1,000,000	\$1,000,000
	-			\$1,000,000	\$1,000,000
<b>Other Financing Sources Subtotal</b>		\$1,080,880	\$1,326,904		\$1,000,000
<b>Total Estimated Revenue &amp; Credits</b>		\$7,448,690	\$8,188,580		\$7,495,358



**BUDGET SUMMARY**

	<b>Current Year</b>	<b>Expanding Year</b>
Operating Budget Appropriations Recommended	\$52,700,000	\$54,385,508
Special Warrant Articles Recommended		
Individual Warrant Articles Recommended		\$461,671
<b>TOTAL Appropriations Recommended</b>	<b>\$52,700,000</b>	<b>\$54,847,179</b>
Less: Amount of Estimated Revenues & Credits	\$8,188,580	\$7,495,358
Less: Amount of State Education Tax/Grant	\$5,463,225	\$5,887,442
<b>Estimated Amount of Local Taxes to be Raised For Education</b>	<b>\$39,048,195</b>	<b>\$41,464,379</b>



Exeter Coop (Regional) (04R)

PREPARER'S CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

Amy

Preparer's Last Name

Ransom

*Amy Ransom*

1-13-14

Preparer's Signature and Title

Date

Check to Certify Electronic Signature: You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

SCHOOL BOARD CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

*[Signature]*  
School Board Member's Signature and Title

*Kate Seane chair*  
School Board Member's Signature and Title

*[Signature]*  
School Board Member's Signature and Title

*[Signature]*  
School Board Member's Signature and Title

*Megan Bradford*  
School Board Member's Signature and Title

*Kanda Harvey*  
School Board Member's Signature and Title

**Submit**  
**Print**

Please save and e-mail the completed PDF form to your Municipal Account Advisor:

- Michelle Clark: michelle.clark@dra.nh.gov
- Jennie Dow: jennie.dow@dra.nh.gov
- Shelley Gerfameau: shelly.gerfameau@dra.nh.gov
- Jean Samms: jean.samms@dra.nh.gov

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL AND PROPERTY DIVISION  
P.O. BOX 487, CONCORD, NH 03302-0487

# DEFAULT BUDGET OF THE SCHOOL

OF: Exeter Region Cooperative School District, NH

Fiscal Year From July 1, 2014 to June 30, 2015

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

1. Use this form to list the default budget calculation in the appropriate columns.
2. Post this form or any amended version with proposed operating budget (MS-26 or MS-27) and the warrant.
3. Per RSA 40:13, XI, (a), the default budget shall be disclosed at the first budget hearing.

### SCHOOL BOARD

or

Budget Committee if RSA 40:14-b is adopted

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Kate Segal  
Shelly Jones  
Maggie Busby  
DMH

AKH  
Linda Harey

NH DEPARTMENT OF REVENUE ADMINISTRATION  
 MUNICIPAL SERVICES DIVISION  
 P.O. BOX 487, CONCORD, NH 03302-0487  
 (603)230-5090

Default Budget - School District of Exeter Region Cooperative\_ FY 14-15

1	2	3	4	5	6
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
<b>INSTRUCTION</b>					
1100-1199	Regular Programs	15,006,914	(1,180,137)		13,826,777
1200-1299	Special Programs	4,798,916	1,795,233		6,594,149
1300-1399	Vocational Programs	1,813,500	(170,809)		1,642,691
1400-1499	Other Programs	815,784	-		815,784
1500-1599	Non-Public Programs				
1600-1699	Adult/Continuing Ed. Programs	145,941	-		145,941
1700-1799	Community/Jr.College Ed. Programs				
1800-1899	Community Service Programs				
<b>SUPPORT SERVICES (2000-2999)</b>					
2000-2199	Student Support Services	2,338,253	181,702		2,499,955
2200-2299	Instructional Staff Services	440,000	889,580		1,329,578
<b>GENERAL ADMINISTRATION</b>					
2310 840	School Board Contingency		-		
2310-2319	Other School Board	89,500	-		89,500
<b>EXECUTIVE ADMINISTRATION</b>					
2320-310	SAU Management Services	990,832	82,199		1,032,231
2320-2399	All Other Administration	247,124	(6,104)		241,020
2400-2499	School Administration Service	1,815,988	(13,041)		1,802,945
2500-2599	Business		-		
2600-2699	Operation & Maintenance of Plant	4,290,368	(5,385)		4,284,981
2700-2799	Student Transportation	1,903,965	70,134		1,974,099
2800-2899	Support Service Central & Other	11,403,722	(77,864)		11,325,858
<b>NON-INSTRUCTIONAL SERVICES</b>					
3100	Food Service Operations	1,100,000	-		1,100,000
3200	Enterprise Operations	1,118,610	(300,000)		818,610
<b>FACILITIES ACQUISITION AND CONSTRUCTION</b>					
4100	Site Acquisition				
4200	Site Improvement				
4300	Architectural/Engineering				
4400	Educational Specification Develop.				
4500	Building Acquisition/Construction				
4600	Building Improvement Services				
4800	Other Facilities Acquisition and Construction Services				

Default Budget - School District of Exeter Region Cooperative FY14-15

1	2	3	4	5	6
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
<b>OTHER OUTLAYS (3300-5399)</b>					
5110	Debt Service - Principal	2,841,720	(120,311)		2,021,409
5120	Debt Service - Interest	1,957,163	115,086		2,072,244
<b>FUND TRANSFERS</b>					
5220-5221	To Food Service				
5222-5223	To Other Special Revenue				
5230-5239	To Capital Projects				
5254	To Agency Funds				
5300-5399	Intergovernmental Agency Alloc.	280,000			280,000
	<b>SUPPLEMENTAL</b>				
	<b>DEFICIT</b>				
	<b>TOTAL</b>	<b>52,706,000</b>	<b>1,241,273</b>		<b>53,947,272</b>

Please use the box below to explain increases or reductions in columns 4 & 5.

Acct #	Explanation for Increases	Acct #	Explanation for Reductions
1200-1299	Increase in required services	1100-1199	reallocation to proper accounting function
2000-2199	Increase in services	1300-1399	change in staff/program
2200-2299	reallocation to proper accounting function/change in services	2320-2399	reduction in budget
2320-310	change in apportionment	2400-2499	change in staff/reduction in budget
2700-2799	Increase in contract	2600-2699	reduction in utilities
		2800-2899	change in benefit elections
		3200	reduction in budget

**EXETER REGION COOPERATIVE SCHOOL DISTRICT  
SPECIAL EDUCATION EXPENSES/REVENUES**

**SPECIAL EDUCATION EXPENSES**

	<u>2011-2012</u>	<u>2012-2013</u>
1200/1230 Special Programs	3,995,126	4,159,897
1430 Summer School**	3,670	33,553
2140 Psychological Services	146,398	149,546
2150 Speech and Audiology	266,473	215,464
2159 Speech Summer School	0	0
2162 Physical Therapy	23,150	17,675
2163 Occupational Therapy	4,473	8,393
2332 Administration Costs	141,592	155,438
2722 Special Transportation	348,153	439,187
	<hr/>	<hr/>
<b>TOTAL EXPENSES</b>	<b>4,929,035</b>	<b>5,179,153</b>

**SPECIAL EDUCATION REVENUES**

1950 Service to other LEAs	0	0
3110 Special Ed Portion Adequacy Funds	863,688	863,688
3240 Catastrophic Aid	183,481	333,620
4580 Medicaid	187,336	168,531
	<hr/>	<hr/>
<b>TOTAL REVENUES</b>	<b>1,234,505</b>	<b>1,365,839</b>

**ACTUAL DISTRICT COST FOR SPECIAL EDUCATION**

<hr/> <hr/>	<hr/> <hr/>
<b>3,694,530</b>	<b>3,813,314</b>

\*\* Summer School received ARRA Grant Funds in 2011-2012  
These funds reduced Summer School Expense by \$28,374.95



Stephen D. Plodzik, PA

Edward T. Perry, CPA

James A. Sojka, CPA

Sheryl A. Pratt, CPA

January 23, 2014

To the Members of the School Board  
Exeter Region Cooperative School District  
30 Linden Street  
Exeter, NH 03833

Dear Members of the Board:

Melodie A. Frazer, CPA

Michael J. Campo, CPA

Kathryn C. Sanders, CPA

Donna M. LaClair, CPA\*

Ashley J. Miller, CPA

Tyler A. Paine, CPA

Kyle G. Gingras, CPA

We have audited the financial statements of the governmental activities, major fund, and the aggregate remaining fund information of the Exeter Region Cooperative School District for the year ended June 30, 2013. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 26, 2013. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Exeter School District are described in Note 1 to the financial statements. As described in Note 16 to the financial statements, the District changed accounting policies related to the classification of certain assets, liabilities, and net assets by adopting Governmental Accounting Standards Board (GASB) Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and applying early implementation of GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*.

We noted no transactions entered into by the School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the School District's financial statements were:

Management's estimate of the useful lives of capital assets is based on historical information and guidance provided by the industry. We evaluated the key factors and assumptions used to develop the useful lives of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the liability for other postemployment benefits is based on an actuarial valuation. We evaluated the key factors and assumptions used to develop the liability for other postemployment benefits in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

##### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

**PLODZIK & SANDERSON**  
*Professional Association | Accountants & Auditors*

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

The government-wide financial statements were not prepared by management. We prepared these financial statements which management reviews and approves.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We will be requesting certain representations from management that will be included in the management representation letter which will be forthcoming upon completion of the audit.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

During the course of our audit we noted the following matters which have been discussed with the Business Administrator:

- While performing an examination of the internal controls over purchasing and cash disbursements we found three instances where the purchase order was dated after the invoice date, and two instances in which the invoice was not paid in a timely manner. We recommend that the School District adhere to their purchasing policy to ensure that purchases are approved prior to the actual payment being made and that all invoices be made in a timely manner so that late fees can be avoided.
- In the food service fund it was noted that the program's fund balance exceeds three months' average expenditures by \$56,921. According to the *Code of Federal Regulations*, title 7, sec. 210.14, "The school fund authority shall limit its net cash resources to an amount that does not exceed 3 months average expenditures for its nonprofit school food service..." We recommend that the School District make sure that it does not retain more fund balance in the food service fund than is allowable.

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

*Exeter Region Cooperative School District*

*January 23, 2014*

*Page 3*

This information is intended solely for the use of the School Board and management of the Exeter Region Cooperative School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

*Plodzick & Sanderson*

PLODZICK & SANDERSON

Professional Association



MINUTES OF THE EXETER REGION COOPERATIVE SCHOOL DISTRICT  
FIRST SESSION OF THE 2013 ANNUAL MEETING  
DELIBERATIVE SESSION – THURSDAY, FEBRUARY 7, 2013 – 7:00 PM  
EXETER HIGH SCHOOL ARTHUR HANSON III CENTER

ERCSD BOARD MEMBERS PRESENT:

David Miller - Chair – East Kingston  
Mark Portu – Stratham  
Helen Joyce – Stratham  
Joni Reynolds – Kensington

Kate Segal – Vice Chair – Exeter  
Elizabeth Faria – Brentwood  
Kate Miller – Exeter  
Maggie Bishop – Exeter

ERCSD BOARD MEMBERS ABSENT:

Alicia Heslop – Newfields

ADMINISTRATION: Michael Morgan - Superintendent  
Amy Ransom – Business Administrator

CHAIR BUDGET ADVISORY COMMITTEE: David Pendell

ERCSD Clerk: Susan Bendroth

Moderator Charles Tucker called the meeting to order at 7:00 PM followed by the Pledge of Allegiance, introduction of the board members, administration and other parties. He explained the purpose of the meeting is to read, debate and amend the following warrant articles, which would then be voted on by paper ballot on Tuesday, March 12, 2013 at the respective voting locations in each SAU 16 town. Moderator Tucker reviewed the procedures for a deliberative session that would be followed for the evening. Moderator Tucker asked permission for Amy Ransom to speak to article #1 as she is not a resident of SAU 16. The voters present granted permission.

Moderator Tucker read Warrant Article #1:

**Warrant Article #1. *Shall the District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purposes set forth therein, totaling \$52,700,00? Should this article be defeated, the operating budget shall be \$53,048,087, which is the same as last year, with certain adjustments required by previous action of the District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (The School Board and Budget Advisory Committee both recommend \$52,700,000 as set forth on said budget.)***

David Pendell, East Kingston, moved the first article.

Kate Miller, Exeter, seconded.

Amy Ransom, Business Administrator, reviewed her Power Point presentation highlighting the proposed default changes of 2,671,481 inclusive of benefits, salaries, transportation, utilities, liability insurance, SAU assessment, non-salary items, special education non-salary and debt service. She also covered the proposed changes of a reduction of undetermined services for \$348,046.

Janet Prior, Stratham, also a teacher, asked where the reduction in the budget would be.

Amy Ransom responded by saying that it has not yet been determined but the school board will work with the superintendent and administration to identify the reductions.

Arthur Baillargeon, Exeter, asked a question about the increase in the benefit line of the budget and asked what it costs to educate a student in the cooperative.

Amy Ransom clarified the benefit line item and Michael Morgan, Superintendent, responded that on the average it is about \$12,500/student as of June 20, 2012. It is expected to be the same or a little less

taking out the debt services, food services and out of district special education.

Moderator Tucker noted that with no further questions, the article would be placed on the ballot as presented.

Chairman David Miller expressed his sincere thanks to Charlie Tucker for his fifteen (15) years of service as the ERCSD moderator wishing him the best of luck in the future. This was followed by a standing ovation.

Moderator Tucker adjourned the meeting at 7:17 PM with 49 voters from the six towns present at the meeting.

Respectfully submitted,

*Susan E.H. Bendroth*

Susan E.H. Bendroth, Exeter Region Cooperative School District Clerk

February 7, 2013

*Susan Sternberg*  
3/21/13

**SUSAN J. STERNBERG**  
Notary Public - New Hampshire  
My Commission Expires July 16, 2013

MINUTES OF THE EXETER REGION COOPERATIVE SCHOOL DISTRICT  
 SECOND SESSION OF THE 2013 ANNUAL MEETING  
 VOTING SESSION – MARCH 12, 2013

The polls were open at the polling place at the hours designated below to choose the following District Officers: School District Board Member (Exeter), School District Board Member (Brentwood), School District Board member (Kensington), School District Moderator, School District Budget Committee Member (Newfields), School District Budget Committee Member (Exeter), School District Budget Committee Member (Stratham), School District Budget Committee Member (Kensington) and vote by ballot on article listed as 1.

VOTERS IN TOWN OF	POLLING PLACE	POLLING HOURS
Brentwood	Recreation Creation	8:00 AM TO 7:00 PM
East Kingston	East Kingston Elementary School Multi-purpose Room	8:00 AM TO 7:00 PM
Exeter	Talbot Gym Tuck Learning Campus	7:00 AM to 8:00 PM
Kensington	Kensington Town Hall	8:00 AM to 7:30 PM
Newfields	Newfields Town Hall	8:00AM to 7:00 PM
Stratham	Stratham Municipal Center	8:00 AM to 8:00 PM

Results of the election of Exeter Region Cooperative School District Officers:

Brentwood Board Member, term ending 2016 election:

**Linda R. Garey 1238** Elizabeth M. Faria 1118

Exeter Board Member, term ending 2016 election:

**Darrell J. Chichester 2516**

Kensington Board Member, term ending 2016 election:

**Joni Reynolds (write-in) 17**

Noreen Hall (write-ins) 4

School District Moderator:

**Katherine B. Miller 2600**

Exeter Budget Committee Member, term ending 2016 election:

**John R. Bridle 2419**

Kensington Budget Committee Member, term ending 2014 election:

**Joni Reynolds (write-ins) 4**

Cheryl McDonough (write-ins) 3

Newfields Budget Committee Member, term ending 2016 election:

**Simon Heslop 2338**

Stratham Budget Committee Member, term ending 2016 election:

**Lucy H. Cushman 2378**

Article 1. Shall the District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purposes set forth therein, totaling \$52,700,000? Should this article be defeated, the operating budget shall be \$53,048,087, which is the same as last year, with certain adjustments required by previous action of the

District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (The School Board and Budget Advisory Committee both recommend \$52,700,000 as set forth on said budget.)

Yes

2684

No

577

Respectfully submitted,



Susan E.H. Bendroth, Exeter Region Cooperative School District Clerk

March 2013



4/8/13

**SUSAN J. STERNBERG**  
Notary Public - New Hampshire  
My Commission Expires July 16, 2013