

Part VI

Dresden School District

Dresden School District Officers

School Board

	Term Expires
Alisa Brisson	2014
Carey Callaghan	2016
Tom Candon	2014
Kevin Cotter	2014
Anne Day	2014
Bruce Duncan	2016
Mimi Lichtenstein	2014
Neil Odell	2015
Lauren Morando Rhim (non-voting member)	2014
Gordon Spaeth	2015
Andrea Tarnowski	2015

District Officers

Michael B. Mayor, Moderator	2014
Deborah M. Carter, Clerk	2014
Cheryl A. Lindberg, Treasurer	2014
James Dwinell, Auditor	2014
Two auditor vacancies	

Administration

Franklyn G. Bass	Superintendent of Schools
John P. Aubin	Assistant Superintendent for Business
Joanne Roberts	Director of Curriculum, Instruction and Assessment
Rhett Darak	Director of Special Education
Justin Campbell	Principal, Hanover High School
Ian Smith	Dean of Students, Hanover High School
James Nourse	Principal, Frances C. Richmond Middle School
Michael Lepene	Associate Principal, Frances C. Richmond Middle School

**Warrant for the 2014 Annual Meeting of the
Dresden School District
Hanover, New Hampshire • Norwich, Vermont**

Note: The following warrant articles apply to the operation of the Dresden School District, which includes the operation of the Frances C. Richmond School and Hanover High School, grades 7-12, and sixth grade students from Hanover who are tuitioned to the Frances C. Richmond School by the Hanover School District.

The legal voters of the Norwich (Vermont) Town School District and the legal voters of the Hanover (New Hampshire) School District are hereby notified and warned that the two phases of the Annual School District Meeting will be held as follows:

Discussion Phase: Thursday, February 27, 2014, at 7:00 P.M., at the Richmond Middle School Gymnasium, Hanover, New Hampshire.

Voting Phase: Tuesday, March 4, 2014, from 7:00 A.M. to 7:00 P.M. in the Hanover High School Gymnasium in Hanover, New Hampshire (for Hanover voters) and in Tracy Hall in Norwich, Vermont (for Norwich voters).

During the discussion phase, the voters shall have the opportunity to discuss the following Warrant Articles and to transact any non-substantive business that may legally be acted on during the discussion phase under Article 7.

All voting on Warrant Articles 1 through 6 shall be conducted by secret written ballot during the voting phase, as provided in the Dresden School District Procedures for Australian Ballot.

Article 1: To elect by written ballot for one-year terms a Moderator, a Clerk, a Treasurer; an auditor for a three-year term, an auditor for a two-year term, and an auditor for a one-year term.

Article 2: Shall the District raise and appropriate the sum of Two Hundred Twenty-Five Thousand Dollars (\$225,000) to construct a softball field at the Dresden fields in Norwich, erect a shelter, and install a scoreboard, fencing, dugouts, and bleachers? The said sum is to be raised through the issuance of bonds and notes in accordance with the Municipal Finance Act, RSA 33:1, et seq., and to authorize the School Board to issue, negotiate, sell and deliver said bonds and notes to determine the rate of interest thereon and the maturity and other terms thereof.

Article 3: Shall the District raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to establish a contingency fund to meet the cost of unanticipated expenses that may arise during the year?

Article 4: Shall the School District vote to authorize, indefinitely until rescinded, the retention of year-end unassigned general funds in an amount not to exceed, in any fiscal year, 2.5 percent of the current fiscal year's net assessment, in accordance with RSA 198:4-b, II? Such fund balance retained can be used only to reduce the tax rate or for emergency expenditures and over-expenditures under RSA 32:11, which are approved by the Commissioner of Education.

Article 5: Shall the District determine and fix the salaries of School District officers as follows: School Board members \$700 per member; School District Treasurer \$2,409; School District Clerk \$200; and School District Moderator \$200 in accordance with Article V-A of the NH/VT Interstate School Compact, and further raise and appropriate the amount of Eleven Thousand, Two Hundred Nine Dollars (\$11,209) to fund these salaries?

Article 6: Shall the District raise and appropriate the amount of Twenty-Four Million, Forty-Three Thousand, Four Hundred Thirty-Four Dollars (\$24,043,434), for the support of schools, for the payment of salaries for the teachers and other school employees, School District officials, and agents, and for the payment of the statutory obligations of the District for the 2014-2015 fiscal year? This sum does not include the sums appropriated in any of the other articles.

Article 7: To transact any non-substantive business that may legally come before the discussion phase of this meeting.

Given under our hands and the seal of the District this 31st day of January 2014.

Alisa Brisson
Tom Candon
Anne Day
Mimi Lichtenstein
Jona Roberts
Andrea Tarnowski

Carey Callaghan, Chair
Kevin Cotter
Bruce Duncan, Vice Chair
Neil Odell
Gordon Spaeth

*Dresden School Board Dresden School District
Deborah McLane Carter, Clerk*

2014 Dresden School District Article Descriptions

Article 1: *To elect by written ballot for one-year terms a Moderator, a Clerk, a Treasurer; and three auditors for three-, two- and one-year terms respectively.*

The positions noted above are voted upon annually. Information on each position is available at the Superintendent's Office.

Article 2: *Shall the District raise and appropriate the sum of Two Hundred Twenty-Five Thousand Dollars (\$225,000) to construct a softball field at the Dresden fields in Norwich, erect a shelter, and install a scoreboard, fencing, dugouts, and bleachers? The said sum is to be raised through the issuance of bonds and notes in accordance with the Municipal Finance Act, RSA 33:1, et seq., and to authorize the School Board to issue, negotiate, sell and deliver said bonds and notes to determine the rate of interest thereon and the maturity and other terms thereof.*

This proposal provides an even playing field for girls' softball by building a softball field at the Route 5 facility, including a shelter for protection from inclement weather, and access to bus transportation. The proposal also includes adding a scoreboard, fencing, dugouts and bleachers. The improvements will cost approximately \$225,000, which would be financed over 5 years, at \$54,000 per year. If approved, this would add a penny to the estimated Hanover tax rate (0.09%) and a quarter of a penny (0.15%) to the Norwich tax rate.

Article 3: *Shall the District raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to establish a contingency fund to meet the cost of unanticipated expenses that may arise during the year?*

A contingency fund can be used to cover unanticipated expenses in any part of the budget. If the funds are not used in a given year, they are not allowed to accumulate. Instead they are used to lessen the next year's tax burden. The contingency fund was not used in the 2012-13 fiscal year.

Article 4: *Shall the school district vote to authorize, indefinitely until rescinded, the retention of year-end unassigned general funds in an amount not to exceed, in any fiscal year, 2.5 percent of the current fiscal year's net assessment, in accordance with RSA 198:4-b, II? Such fund balance retained can be used only to reduce the tax rate or for emergency expenditures and over-expenditures under RSA 32:11, which are approved by the Commissioner of Education.*

This article is in response to recent legislation allowing school districts to retain a lim-

ited amount of surplus funds for contingency or emergency purposes. The Dresden School Board will craft a policy governing the use of such funds and the amount that may be retained in a given year.

Article 5: *Shall the District determine and fix the salaries of School District officers as follows: School Board members \$700 per member; School District Treasurer \$2,409; School District Clerk \$200; and School District Moderator \$200 in accordance with Article V-A of the NH/VT Interstate School Compact, and further raise and appropriate the amount of Eleven Thousand, Two Hundred Nine Dollars (\$11,209) to fund these salaries?*

The Treasurer's salary is a \$104 increase; the other salaries are unchanged.

Article 6: *Shall the District raise and appropriate the amount of Twenty-Four Million, Forty-Three Thousand, Four Hundred Thirty-Four Dollars (\$24,043,434), for the support of schools, for the payment of salaries for the teachers and other school employees, school district officials, and agents, and for the payment of the statutory obligations of the District for the 2014-2015 fiscal year? This sum does not include the sums appropriated in any of the other articles.*

The amounts in all the articles combined represent an increase of \$642,627 (or 2.7%) over the current budget. The total K-12 Hanover tax rate is expected to increase by 56¢ or 4.79%, and the Norwich rate is expected to increase by about 10.47¢ or 6.03%.

Article 7: *To transact any non-substantive business that may legally come before the discussion phase of this meeting.*

Minutes of the Dresden School District Annual Meeting Richmond Middle School Gymnasium February 28 and March 5, 2013

Moderator Michael Mayor called the meeting to order at 7:05 p.m. on Thursday, February 28, 2013. Present were School Board members Carey Callaghan, Tom Candon, Robin Carpenter, Kevin Cotter, Anne Day, Erika Finlayson, Christopher Kubik, Neil Odell, Lauren Rhim, Gordon Spaeth, Andrea Tarnowski; Administrators Frank Bass, John Aubin, Justin Campbell, Jim Nourse and Jonathan Brush; School District Attorney Laura Beliveau; and 12 members of the public.

Dr. Mayor reviewed the structure of the Dresden School District and District meeting process, explaining that this was the discussion phase of the meeting, and that the voting phase will take place Tuesday, March 5, from 7 a.m. until 7 p.m. in Tracy Hall in Norwich for Norwich voters, and Hanover High School Gymnasium in Hanover for Hanover voters.

Moderator Mayor then recognized Dresden School Board Chair Carey Callaghan, who noted that a new brochure with budget and voting information will be arriving to residences soon, and that the annual report is available at the SAU's website and can be picked up at the libraries, town halls, and the SAU office. He then introduced the members of the Dresden School Board.

After Dr. Mayor reviewed the guidelines for the meeting, he read the Warning and noted that the Warrant was duly posted in both New Hampshire and Vermont.

Article 1: *To elect by written ballot for one-year terms a Moderator, a Clerk, a Treasurer; an auditor for a three-year term, an auditor for a two-year term, and an auditor for a one-year term.*

Moderator Mayor read the positions to be voted on, and the names of the candidates running. No public comment was offered.

Article 2: *Shall the District raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to establish a contingency fund to meet the cost of unanticipated expenses that may arise during the year?*

Erika Finlayson presented this article. Because of tight budgeting, the Board feels it prudent to create a contingency fund that can be used to cover expenses not anticipated in the budget. She stated that the contingency fund was not used this year, and actually it has never been necessary to use it in the past. No public comment was offered.

Article 3: *Shall the District determine and fix the salaries of School District officers as follows: School Board members \$700 per member; School District Treasurer \$2,304; School District Clerk \$200; and School District Moderator \$200 in accordance with Article V-A of the NH/VT Interstate School Compact, and further raise and appropriate the amount of Eleven Thousand One Hundred Four Dollars (\$11,104) to fund these salaries?*

Anne Day presented this article. All proposed salaries are the same as in the past several years. She noted that that hourly rate is very small indeed considering the number of hours spent by Board members.

One member of the public encouraged the Board to give themselves a raise, not only because of the amount of work they do but because of such expenses as hiring babysitters.

Article 4: *Shall the District vote to approve the cost items in the three (3) year collective bargaining agreement reached between the Dresden School Board and the Hanover Education Association, NEA-NH, which calls for the following increases in teacher salaries and benefits:*

Year	Estimated Increase Over status quo budget
2013-2014	\$141,385
2014-2015	\$148,524
2015-2016	\$194,597

and further, shall the District raise and appropriate the sum of One Hundred Forty-One Thousand, Three Hundred Eighty-Five Dollars (\$141,385), such sum representing the estimated increase in teacher salaries and benefits for the 2013-2014 fiscal year brought about by this collective bargaining agreement?

NOTE 1. The sum necessary to pay the so-called status quo salaries and benefits for teachers if this article is defeated is included in the operating budget in Article 7.

NOTE 2. A favorable vote on this article shall be considered the approval of the cost items in all three years of the proposed collective bargaining agreement.

Kevin Cotter presented the article. He stated that the proposed contract was approved by both the Hanover and Dresden school boards, and that it calls for base increases of 2.0% in each of the three years, 2013-14, 2014-15 and 2015-16. Other items in the contract call for the 403(b) match to be reduced from 4% of salary to 3%; staff development reimbursement to be reduced by \$10,000; enrichment-grant monies to be reduced \$25,000; and alternative track reimbursement decreased by \$25,000. In addition, the length of service was increased from 15 to 20 years for teachers to be eligible for early retirement. The contract provides a savings of \$405,00 each year for steps, and \$65,000 in the first two years because no sabbatical is being offered.

When a member of the public asked why this contract is so lean, it was noted that the HEA wanted to draft a contract voters would approve. Asked about salaries based on performance, it was stated that the new contract has a provision that speeds up withholding of raises for low performance. Robin Carpenter pointed out that more robust evaluations are already being done. Evaluations are more frequent, and are designed to make administrators aware of what is going on in the classroom so they can help teachers improve. Teacher Liz Murray said that the new evaluation procedures have meant increased interaction between teachers and administrators, and some teachers are using “walk-throughs” to learn from each other.

Article 5: *Shall the District vote to approve the cost items in the three (3) year collective bargaining agreement reached between the Dresden School Board and the Hanover Support Staff, NEA-*

NH, which calls for the following increases in support-staff salaries and benefits:

Year	Estimated Increase Over status quo budget
2013-2014	\$66,648
2014-2015	\$66,743
2015-2016	\$66,483

and further, shall the District raise and appropriate the sum of Sixty-Six Thousand, Six Hundred Forty-Eight Dollars (\$66,648), such sum representing the estimated increase in support staff salaries and benefits for the 2013-2014 fiscal year brought about by this collective bargaining agreement?

NOTE 1. The sum necessary to pay the so-called status quo salaries and benefits for support staff if this article is defeated is included in the operating budget in Article 7.

NOTE 2. A favorable vote on this article shall be considered the approval of the cost items in all three years of the proposed collective bargaining agreement.

Andrea Tarnowski clarified that support staff are the educational assistants who help with classroom management and teacher and office support. The contract calls for a 2.5% salary increase for each of three years, and an increase in paid holidays from 4 to 6. Some nearby districts pay educational assistants more (top wage in Lebanon is \$22.76 vs. \$16.99 in Hanover). One member of the public made a comment.

Article 6: Shall the District vote to approve the cost items in the three (3) year collective bargaining agreement reached between the Dresden School Board and the Dresden and Hanover Service Employees, AFSCME, which calls for the following increases in salaries and benefits:

Year	Estimated Increase Over status-quo budget
2013-2014	\$20,185
2014-2015	\$23,394
2015-2016	\$23,746

and further, shall the District raise and appropriate the sum of Twenty Thousand, One Hundred Eighty-Five Dollars (\$20,185), such sum representing the estimated increase in service employee salaries and the benefits for the 2013-2014 fiscal year brought about by this collective bargaining agreement?

NOTE 1. The sum necessary to pay the so-called status-quo salaries and benefits for service employees if this article is defeated is included in the operating budget in Article 7.

NOTE 2. A favorable vote on this article shall be considered the approval of the cost items in all three years of the proposed collective bargaining agreement.

Gordon Spaeth presented this article. He noted that the dental plan in the new contract is now aligned with those of other unions, additional pay for working second and third shifts rises from 50¢ to 75¢, and employees would receive three snow days. Spaeth praised the work of the custodial and maintenance staff, noting their performance and friendliness. The answer to a question about the proposed cost of living increase is that it will be 1.0-2.0%. Wages for service employees start at \$15 an hour and can increase to \$19 an hour.

Article 7: Shall the District raise and appropriate the amount of Twenty-Three Million, One Hundred Seventy-Two Thousand, Six Hundred Ninety-Four Dollars (\$23,172,694), for the support of schools, for the payment of salaries for the teachers and other school employees, school district officials, and agents, and for the payment of the statutory obligations of the District for the 2013-2014 fiscal year? This sum does not include the sums appropriated in any of the other articles.

Carey Callaghan presented the article, noting that the budget is down \$11,000 even though health insurance costs are up 6%. The Special Education cohort is less challenging to treat, and expenses are therefore down in this category. The Board believes that the high quality of the schools brings in tuition students, thus adding revenue to the district. Careful trimming during the last four years has brought RMS from 4th in

the state to 15th in per-pupil costs, and HHS from 10th to 19th. Lower enrollment at RMS led to a decrease in FTEs; enrollment is virtually the same at HHS, but next year's staff is cut 5.45 FTEs (Ed Assistants) mostly because assistive technology can provide some necessary help to Special Education students. There will be a 1.07% increase in the tax rate for Hanover residents, and 1.24% for Norwich residents.

He noted another bottom line to consider: 95% of the class of 2012 class is pursuing secondary education. At Richmond Middle School, 11 students were selected for northern District Music Festival; four went to the NHBDA Honor Band Festival; a team won the Judges Trophy in the state Robotics championship; and a team won second place in MathCounts.

One member of the public had a comment.

Article 8: *To transact any non-substantive business that may legally come before the discussion phase of this meeting.*

One member of the public complained that Hanover residents had thus far not received a mailing about the annual meetings and ballot.

There being no other business, the moderator declared the meeting adjourned at 8:15 p.m.

Results of Australian Balloting on March 5, 2013

Article 1 (Record of Election of Officers)

Moderator:	.....	Michael B. Mayor (1,469)
Clerk:	.....	Deborah Carter (1,483)
Treasurer:	.....	Cheryl Lindberg (1,421)
District Auditor (three years):	.....	32 write-ins
District Auditor (two years):	.....	52 write-ins
District Auditor (one year):	.....	James Dwinell (1,376)

Article 2 (Raise \$50,000 to establish a contingency fund)

Yes: 1,361	No: 438	Blank: 47
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Article 3 (Raise \$11,104 for salaries of School District Officers)

Yes: 1,504	No: 285	Blank: 57
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Article 4 (Approve 3-year collective-bargaining agreement for teachers)

Yes: 1,221	No: 574	Blank: 51
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Article 5 (Approve 3-year collective-bargaining agreement for support staff)

Yes: 1,312	No: 468	Blank: 66
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Article 6 (Approve 3-year collective-bargaining agreement for service employees)

Yes: 1,353	No: 421	Blank: 72
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Article 7 (Raise \$23,172,694 for the school budget)

Yes: 1,297	No: 468	Blank: 81
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I hereby certify this to be a true and accurate report of the proceedings of the meeting of February 28, 2013, and results of voting held March 5, 2013.

Respectfully submitted, Deborah McLane Carter, District Clerk

Dresden School Board Annual Report

After settling three multi-year union contracts last year, your elected School Board and the District's administrative leaders are thankfully now able to redouble our focus on the classroom experience. In addition to an ongoing SAU-wide curriculum review, the other two elements of this effort are reinvigorated personnel management and strategic planning.

Excellence in our classrooms is a product of many factors, but teaching talent tops the list. Both District schools are implementing measures to attract, retain, and develop outstanding professional staff. Careful hiring and rigorous performance evaluation are the bookends of these measures. Performance evaluation in the District is now much more continuous than in the past – allowing for frequent observation and comment on classroom progress by colleagues and school leaders. This builds consensus on areas for improvement and has perceptibly advanced teacher practice, collegiality, and morale.

Strong school leadership is also crucial to educational outcomes, and we were delighted in December to select Michael Lepene as the new Principal of the Richmond Middle School. Mike is currently the Associate Principal. He has already brought to RMS his youthful enthusiasm, superb interpersonal skills, and sound judgment. As he transitions to Principal on July 1st, we know he will make a difference in a wide variety of areas. We thank current Principal Jim Nourse for his seven years of intellectually stimulating, compassionate, and dedicated service at the helm of RMS, and we wish him well in his retirement.

At the High School, we are developing a 3- to 5-year strategic plan. This effort grew out of a recommendation by NEASC (the New England Association of Schools and Colleges) during last year's reaccreditation and was adopted as a District goal. With working group members from a broad group of constituencies, including the community and the Board in addition to administrators and faculty, this process will be a valuable opportunity to thoughtfully consider and shape the future of our Towns' secondary education. The plan will be: (1) informed by an examination of school culture, values and beliefs; (2) enriched by a dialogue with some of the country's leading high schools, near and far; and (3) a reflection of our community's ongoing dedication to educational excellence at a reasonable cost to taxpayers.

The Board adopted a District expenditure budget of \$24,104,643 which is up 2.7% from the prior year. This is below the 3.0–3.5% guideline adopted by the Board and subsequently endorsed by the Dresden Finance Committee. Administrators again worked hard to contain cost pressures from rising health care and special education-related demands.

Let me close by thanking all of you, the citizens of Hanover and Norwich, for your generous and ongoing support of our schools. You make possible an exemplary District, and one that takes seriously its commitment to continuously improve in its mission to educate our children.

Carey Callaghan, Chair, Dresden School Board

**Marion W. Cross School
Comparative Yearly Enrollments**

For October 1 of each year

	K	1	2	3	4	5	6	Total
2004	30	41	48	46	45	53	41	.....304
2005	32	37	41	50	48	43	55	.....306
2006	28	37	41	45	58	58	47	.....314
2007	26	30	35	43	45	60	60	.....299
2008	33	34	29	36	57	46	59	.....294
2009	39	30	36	32	39	61	45	.....282
2010	41	47	36	39	40	39	63	.....305
2011	50	44	45	42	41	40	39	.....301
2012	43	48	49	45	42	44	40	.....311
2013	39	51	45	52	47	46	46	.....326

**Dresden School Districts
Comparative Yearly Enrollments**

For October 1 of each year

	7	8	9	10	11	12	Total
2004	133	166	219	170	183	186	....1057
2005	155	137	181	211	174	187	....1045
2006	157	168	161	174	215	179	....1054
2007	153	155	197	162	174	213	....1054
2008	156	160	179	193	156	184	....1028
2009	185	153	203	184	197	156	....1078
2010	140	181	177	203	179	190	....1070
2011	168	138	208	179	197	176	....1066
2012	146	166	163	205	178	190	....1048
2013	145	145	198	162	191	181	....1022

Norwich Students in Dresden School District

For October 1 of each year

	7	8	9	10	11	12	Total
2004	47	62	79	61	65	69	....383
2005	44	52	64	77	60	66	....363
2006	53	48	55	59	79	63	....357
2007	46	51	53	53	55	78	....336
2008	47	45	52	46	47	60	....297
2009	60	62	45	53	45	47	....312
2010	52	61	69	50	52	48	....332
2011	61	47	68	51	52	46	....325
2012	48	62	55	62	64	45	....336
2013	45	47	63	52	56	61	....324

**Dresden School District
Instructional Staff, 2013-2014**

*(Date indicates first year of continuous employment by the District.
Also shown is the staff member's percentage of full-time employment.)*

Frances C. Richmond School

Laura E. Abbene, Media Specialist	100%	2009
Brian Atkinson, Physical Education, Health Education	100%	2012
Elizabeth J. Auch, Learning Specialist	100%	2012
Carla E. Balch, Mathematics	100%	1994
Chad T. Behre, Mathematics, Computer Literacy	100%	2011
David B. Callaway, Social Studies	100%	1987
Patricia L. W. Callaway, Learning Specialist	100%	2005
Judith B. Csatari, French	100%	2003
Celeste R. Dakai, Social Studies	100%	1999
Stephanie J. Davis, Social Studies	100%	1996
Joanne M. Delora, 504 Coordinator	80%	2013
Adina C. Desaulniers, Science	100%	2002
Patricia B. Dodds, Special Education	100%	1999
Kristen A. Downey, English	95%	2009
David M. Drazin, School Psychologist	60%	1989
Lisa Durstin, Speech and Language Pathologist	50%	2013
Luke D. Eastman, Art	100%	2011
Ellen G. Fisher, Social Studies	100%	2010
Elise J. Foxall, English, Reading Specialist	Leave of Absence	2006
Sarah L. Glass, Art	60%	2011
Erik D. Goodling, English	Leave of Absence	2000
Melinda P. H. Goodling, French	80%	1998
Claire M. Groby, Performing Arts	60%	2012
Mary L. Grondin, Learning Specialist	100%	2004
Jennifer R. Haines, English	100%	2009
Joshua D. Hall, Music	100%	1997
Clifford M. Harriman, Science	Leave of Absence	1994
Michael W. Ivanoski, English	100%	2002
John R. Kitzmiller, Mathematics	100%	1993
John LaCrosse, Guidance Counselor	100%	2002
Jonica Leuthauser, Band	20%	2013
Erin L. R. Madory, Spanish	100%	2006
Elizabeth M. McBain, Guidance Counselor	100%	2012
Christopher McCarthy, English	100%	2013
Sarah L. Mills, French, Spanish	80%	2012
John Turner Mitchell, Mathematics	40%	2011
Anissa S. Morrison, Consumer Science	100%	1993
Catherine A. Patch, Physical Education	100%	2010
Jennifer P. Pratt, Mathematics	100%	2008
Deborah Schaner, Science	40%	2012
Eric Schluntz, Science	100%	2013
Richard L. Starr, Woodworking	100%	1972
Gregory Stott, Science	100%	2004
Suzanne T. Sylvester, English	100%	1995
Virginia L. Wallis, Science	60%	1999
Martin Warren, Technology	100%	2002

Rebecca Wipfler, Reading, Literacy Coordinator . . . . .	.80%	2013
Dorcas Wonsavage, English . . . . .	.67%	2013
Solange Zwicker, English as a Second Language20%	2013

Medical Staff

Abigale R. Pelletier, R.N.	100%	2005
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Hanover High School

Andrea V. Alsup, English, Senior Bridges	100%	1993
Todd F. Bebeau, Physical Education	100%	1996
Timothy P. Berube, Social Studies, Dresden Plan Advisor	100%	2009
Harrison C. Bourne, English & Coordinator	100%	2000
Margaret W. Caldwell, Social Studies	100%	1996
Lynn D. Ceplikas, English	100%	1996
Jennifer Chambers, Music	100%	2013
Ellen F. Clattenburg, Special Education . . . . .	.80%	1999
Tanya K. Cluff, English . . . . .	.60%	2006
Thomas M. Cochran, French	100%	2002
Sharen T. Conner, Special Education	100%	1998
Marie T. D'Amato, English	100%	2002
Eric J. Dennison, Science, Technology, Mathematics	100%	2009
Rachael DiGiovanni, Science	100%	2013
John E. Donnelly, Mathematics	100%	1998
Maureen W. Doyle, French, Spanish	100%	2010
Jessica C. Eakin, Media Specialist	Leave of Absence	2005
Eve-Lynn Ermer, Mathematics	100%	2002
Brady C. Eskilson, Latin	100%	2013
Daniel N. Falcone, Science & Coordinator	100%	2003
Anna T. Gado, English	100%	2004
Thomas B. Gamble, School Psychologist	100%	1992
Julia R. Gartner, Science	100%	2008
Cynthia M. Geilich, Reading Specialist	100%	1988
Brian P. Glenney, Latin, English, Foreign Language Coordinator .	100%	2002
Amy C. Good, Learning Specialist, Footlighters	100%	2009
Uwe Goodall-Heising, German, ESL	100%	2007
Seth H. Goodwin, Social Studies . . . . .	.20%	2012
Stephanie B. Gordon, Art	100%	1993
Elizabeth A. Greene, Art	100%	1993
Diane Guarino, Health	100%	2005
Renate Gunderman, English, Dresden Plan Advisor	100%	2010
Stephen W. Hackman, English . . . . .	.40%	1990
Alan D. Haehnel, English	100%	2008
Sally R. Hair, Physics	100%	2002
Randi S. Hallarman, Special Education . . . . .	.80%	1997
Laurie F. Harrington, Guidance Counselor . . . . .	.80%	1998
Thomas W. Hermanson, Science	100%	2006
David J. Holloway, Industrial Technology . . . . .	.60%	2007
Douglas H. Jenisch, Social Studies	100%	1969
Andrea E. Johnstone, Guidance Counselor	100%	1998
Elizabeth H. Keene, Guidance Counselor . . . . .	.80%	2001
Jeanine C. King, Mathematics & Coordinator	100%	2008
Amy E. Kono, Algebra I, Probability & Statistics	100%	2005

Jeannie M. Kornfeld, Chemistry, Environmental Science	100%	1996
Timothy D. Kurtz, Mathematics	100%	2012
Kevin A. Lavigne, Chemistry	Leave of Absence	1997
Richard J. Lloyd, Dresden Plan Director	100%	1983
John W. McCracking, Director of Guidance	100%	2006
Kathleen A. Milender, Science, Dresden Plan Advisor	100%	1993
Pamala J. S. Miller, Social Studies	100%	1997
Melissa S. Minsberg, Learning Specialist	100%	2012
Michael Morris, Mathematics	100%	2012
William N. Murphy, Social Studies	40%	1961
Elizabeth D. Murray, Social Studies, Dresden Plan Advisor . . .	100%	2005
Julie Odato, Media Specialist	100%	2013
Karen A. O'Hern, Speech Pathologist	80%	2011
Tammie T. Patten, Technology Specialist	100%	2005
John S. Phipps, Science	100%	2002
Eric A. Picconi, Spanish	100%	2008
Shannon Pogue, English	60%	2010
Maryann V. Postans, Science	100%	1996
Penelope J. K. Prendergast, Spanish	100%	1997
Matthew L. Prince, Social Studies	100%	2003
Andrew Puchalik, Learning Specialist	100%	2010
Jennifer L. Quevedo, Physical Education	100%	2005
Eric C. Richardson, 504 Service Provider	100%	1993
Cynthia M. Sanschagrin, Mathematics, Dresden Plan Advisor .	100%	1998
Christopher J. Seibel, Mental Health Counselor	100%	2005
Jarrold Shaheen, Spanish	100%	2013
Kathleen S. Shulman, Reading Specialist	50%	2008
Srinivasan, Subhadra, Mathematics	40%	2013
Joseph L. Stallsmith, Guidance Counselor	100%	2002
Julie M. Stevenson, Social Studies & Coordinator	100%	1998
Colin Tindall, Social Studies	100%	2013
Warren Tucker, Mathematics	100%	2013
Jean L. Vigneault, French	100%	2000
Karen E. Wahrenberger, English	80%	2008
Kara Waters, Art	50%	2013
Norman W. Wolfe, Band Director	50%	2002

Medical Staff

Candace A. Nattie, R.N.	60%	1997
Margaret M. Meyer. R.N.	40%	2011

Shared Dresden Staff

Melissa Rodriguez, Physical Education	100%	1994
Alexander Spivakovsky, Instrumental Music	40%	2009

Frances C. Richmond School Principal's Report

The school welcomed new staff members in September 2013: Lisa Durstin (Speech and Language), Andrea Granger (Tech Support), Jonica Leuthauser (7th & 8th Grade Band), Chris McCarthy (English), Rich Schluntz (7th & 8th Grade Science), Becky Wipfler (Reading Specialist) and Solange Zwicker (ESOL). Ginger Wallis returned to teach 7th Grade Science and Deborah Schaner (Science) and Dorcas Wonsavage (English) are filling in for staff members on leave. Joanne DeLora assumes new responsibilities as our 504 Coordinator.

Our students continue to excel academically in many state and national arenas. Our MATHCOUNTS team reigned as NH regional 7th and 8th grade champions in the New England Math League competition, and four students placed in the top 18 at the state competition. We earned a School of Merit in the AMC8 international math competition with two students in the top 1% and 10 more in the top 5% (five 7th graders and five 8th graders). We were winner of the Game Round at Phillips Exeter Academy competition (40 teams, 12 from China!), with one student finishing in the top 28 on the individual round. RMS Robotics had 52 participants in the First Lego League challenge. All five teams earned a variety of awards at the Dartmouth College regional tourney, and four teams advanced to the NH State Championship. Our French students continued their stellar showing on the national French exam. Sixty-one 8th graders were ranked in the top 10 for the state of New Hampshire, and of these, 12 were ranked first, second and third in the nation. Thirty-one 7th graders were ranked in the top 10 for the state of New Hampshire, and of these, two were ranked second in the nation. Thirteen grade 6 students participated in the FLES (Foreign Language in the Elementary School) and placed in the top 10 of the nation.

Our commitment to the fine and performing arts continues to enrich the school and local community. This year, students wrote plays and performed them in an evening showcase for parents and friends. Thirty students were involved in producing a two-night run of *The Phantom Tollbooth*, which delighted audiences of all ages. This year, seven students went to NHBDA Honors Band Festival in March, and 13 Chorus and Band students were invited to the Northern District Festival in May.

Community outreach plays an important role in shaping our school program as well. The Student Council coordinated several community service activities, beginning with our annual October Haven Food Drive in which students collected more than 2,500 items. In December we participated in the Toys for Tots campaign, coordinated by the US Marine Corps. We ended the year with a fundraising dance complete with a dunk tank and a "pie in the face" contest. This year we designated the Children's Hospital at Dartmouth as the recipient of our donation, which meant that Positive Tracks matched our \$2,000 contribution. Student Council also helped with the Occom Pond party and the Hanover Easter Egg Hunt.

We continue to enjoy a close relationship with Kendal of Hanover as our students hosted teas and jazz concerts, honed writing skills and made friends via a structured correspondence with residents of Kendal in biweekly journal and poetry exchanges. Our 7th graders researched Norwich soldiers who served in the Civil War, and our 8th grade science program continues its collaborative relationship with scientists of CRREL, monitoring our own atmospheric "buoy" to record data from the Arctic. Our sustainability program continues to expand its successful composting program. We welcome all to come see us in action – it is truly a vibrant learning community!

Jim Nourse, Principal

Hanover High School Principal's Report

Hanover High School is a comprehensive high school serving the students of Hanover, New Hampshire and Norwich, Vermont. Approximately 13% of the 737 students who currently attend HHS are public or private tuition students. US News and World Report has repeatedly selected Hanover High School as one of the top high schools in the nation.

As an active learning community, it is our mission to engage all students' minds, hearts and voices so that they become educated, caring and responsible adults. We believe students learn responsibility by being given the opportunity to exercise responsibility, that they learn decision-making by having the opportunity to make decisions, and that they make the strongest commitment to education when they are given a real say in the process. We are a democratic school where students, staff, and community members work together to make governance decisions.

If you would like to learn more about Hanover High School please visit our website at www.hanoverhigh.us or ask to be added to the Principal's weekly email by sending your request to Cathy.Niboli@dresden.us.

Justin M. Campbell, Principal

Dresden Finance Committee

Position on the Proposed Dresden School District Warrant for FY15 (2014-15)

The Dresden Finance Committee (DFC) consists of seven Hanover town residents (all appointed); including one Hanover Selectboard member representative and one Hanover School Board (HSB) member representative and seven Norwich town residents (six appointed; one elected), currently with five seats open.

The DFC's recommendation to the Dresden School Board (DSB) and School administration at the beginning of the FY15 budget development process was that the DSB adopts a budget that provides for an increase in expenditures of no more than 3.5% for the coming year, FY 2014-2015. The proposed budget for 2014-2015 falls within the guideline with a 2.74% increase in expenditures over the current year budget.

During a public meeting on January 24, 2014, the DFC voted 7 to 1 to support the proposed FY15 (2014-2015) Dresden School District budget of \$24,043,434 (Warrant Article 6). The principal role of the DFC in the school budget process is advising the towns on the budget's affordability and fiscal prudence. Given that the budget met the DFC's expenditure guidelines, the Committee supports it, notwithstanding reservations which several DFC members have about the school budget process, as articulated by the minority below.

The minority opposed the budget for several reasons. First, the budgeting process is done on a budget-to-budget basis and not an actual-to-budget basis, thus the actual results are not factored into the next budget and can require more tax dollars to be raised than necessary. Second, the budget includes the increases in compensation and benefits for the teachers related to three-year teacher's contract, which the minority did not support. Negotiating annually can keep the momentum going to bring the more generous aspects of total compensation in line with other NH school districts. Third, one-time expenditures continue to be part of the annual budget. The FY14 technology budget included approx. \$100,000 of one-time expenditures. The FY15 budget was not reduced for these one-time expenditures but instead funds a new initiative to provide chrome books for every 9th grader.

The DFC voted 7 to 1 to support Warrant Article 2 for \$225,000 to construct a softball field and erect a shelter, among other improvements. The majority supported the Article as this funding would eliminate the safety issue that currently exists at the playing field.

The minority opposes making the field improvement a separate article on the warrant, thus allowing the budget to come within the corridor, when this expenditure should be included in the operating budget.

The DFC also voted unanimously to support all the remaining Articles on the Warrant.

*Kristi Fenner, Chair, Jay Buckey, Mary Fowler, Michael Gerling,
Cheryl Lindberg, Heidi Postupack, Daryl Press, Jona Roberts, John Ruth*



*The photograph shows Anna and Ray Royce at the Five Churches Rummage Sale in Tracy Hall.
In July 2013 they finally retired from heading up the event after many years.*

Dresden School District Proposed Revenue Report

DRESDEN SCHOOL DISTRICT Proposed Revenue Budget 2014-15 School Year		2012-13 Revised Budget	2012-13 Year End Actual	2013-14 Revised Budget	2013-14 Anticipated Year End	2014-15 Proposed Budget	\$ Chg	% Chg
Local Sources								
1121	District Assmt--Hanover	\$11,973,841	\$11,973,841	\$11,862,619	\$11,862,619	\$12,531,419	\$668,800	5.6%
1122	District Assmt--Norwich	6,398,727	6,398,727	6,554,065	6,554,065	6,763,887	209,822	3.2%
Sub-Total		\$18,372,568	\$18,372,568	\$18,416,684	\$18,416,684	\$19,295,306	\$878,622	4.8%
Tuition								
1311	Parents	\$169,452	\$134,457	\$133,295	\$144,463	\$148,357	\$15,062	11.3%
1311	International Tuitions (SEVIS)	0	0	0	0	0	0	n/a
1315	Sp Ed Excess Cost Recov	47,954	45,840	47,680	47,680	51,844	4,164	8.7%
1321	In-State LEA	1,192,285	1,135,030	1,009,834	994,040	1,020,837	11,003	1.1%
1321	Hanover 6th Gr Curr Yr	1,722,116	1,722,116	1,922,484	1,922,484	1,749,201	(173,283)	-9.0%
1321	Hanover 6th Gr Prior Yr	(95,952)	(95,952)	(78,905)	(78,905)	49,794	128,699	-163.1%
1331	Out-of-State LEA	579,611	623,924	633,666	639,488	656,727	23,061	3.6%
Sub-Total		\$3,615,466	\$3,565,415	\$3,668,054	\$3,669,250	\$3,676,760	\$8,706	0.2%
Other Local Sources								
1511	Interest Income	\$7,500	\$2,107	\$5,000	\$2,500	\$2,500	(\$2,500)	-50.0%
1710	Gate Receipts	7,000	10,005	17,000	10,000	0	(17,000)	-100.0%
1740	Athletic User Fees	145,000	145,650	155,000	145,000	145,000	(10,000)	-6.5%
1910	Rent	35,000	34,183	35,000	35,000	35,000	0	0.0%
1930	Sale of Dist Property	500	0	500	250	250	(250)	-50.0%
1931	From Hanover Town	100,000	100,000	100,000	100,000	100,000	0	0.0%
1980	Refund of Prior Year Expense	1,500	8,779	5,000	7,500	7,500	2,500	50.0%
1990	Miscellaneous	5,000	17,124	7,500	15,000	15,000	7,500	100.0%
Sub-Total		\$301,500	\$317,848	\$325,000	\$315,250	\$305,250	(\$19,750)	-6.1%
State Sources								
3190	Other State Aid	\$0	\$0	\$0	\$0	\$0	\$0	n/a
3210	Building Aid--NH	\$543,525	\$461,111	\$518,801	\$518,801	\$494,477	(\$24,324)	-4.7%
3223	Voc Transportation--Vt	5,000	15,827	10,000	15,000	15,000	5,000	50.0%
3241	Voc Tuition--NH	15,000	15,415	10,000	15,000	15,000	5,000	50.0%
3242	Voc Transportation--NH	250	0	350	250	250	(100)	-28.6%
Sub-Total		\$563,775	\$492,353	\$539,151	\$549,051	\$524,727	(\$14,424)	-2.7%
Federal Sources								
4xxx	Ed Jobs Fund Grant	\$0	\$0	\$0	\$0	\$0	\$0	n/a
4350	Medicaid	0	0	0	0	0	0	n/a
4710	Agriculture Grant	2,700	2,624	3,000	2,600	2,600	(400)	-13.3%
Sub-Total		\$2,700	\$2,624	\$3,000	\$2,600	\$2,600	(\$400)	-13.3%
From Long Term Borrowing								
51XX	From Long Term Borrowing	\$0	\$0	\$0	\$0	\$0	\$0	n/a
Sub-Total		\$0	\$0	\$0	\$0	\$0	\$0	n/a
General Fund Revenue Total		\$22,856,009	\$22,750,808	\$22,951,889	\$22,952,835	\$23,804,643	\$852,754	3.7%

from Prior Year's Fund Balance	\$638,852	\$638,852	\$510,127	\$510,127	\$300,000	(\$210,127)	-41.2%
Total Revenues and from Fund Balance	\$23,494,861	\$23,389,660	\$23,462,016	\$23,462,962	\$24,104,643	\$642,627	2.74%

Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT		2012-13	2012-13	2013-14	2013-14	2014-15	Budget	
2014-15	School Year	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	% Chg
Func	Obj	Proposed Budget						
<u>DISTRICT WIDE</u>								
Coordinator of Volunteers								
1110	100	Salaries	8,765	8,247	14,024	14,304	9,164	(4,860) -34.7%
1110	200	Fringe Transfer in	864	1,415	1,464	1,430	(5,139)	(6,603) -451.0%
1110	400	Purch Prop Svcs	300	0	300	0	0	(300) -100.0%
1110	500	Purch Prof & Tech Svcs	200	596	200	0	0	(200) -100.0%
1110	600	Materials & Supplies	250	0	200	0	0	(200) -100.0%
1110	800	Dues	50	0	50	0	0	(50) -100.0%
1110	900	Pmts from Districts	0	0	(5,611)	0	0	5,611 -100.0%
Function Total			10,429	10,258	10,627	15,735	4,025	(6,602) -62.1%
Computer Technician								
1120	400	Purch Prof & Tech Svcs	2,100	1,790	4,100	0	5,000	900 18.0%
1120	600	Materials & Supplies	2,000	1,945	5,000	3,500	4,500	(500) -7.1%
1120	700	Equipment	12,000	12,393	7,000	2,355	8,000	1,000 6.2%
Function Total			16,100	16,128	16,100	5,855	17,500	1,400 8.7%
SCHOOL BOARD SERVICES								
2310	100	Salaries	12,188	12,630	12,154	9,675	12,259	105 0.9%
2310	200	Payroll Tax & Benefit	985	966	982	36	1,001	19 1.9%
2310	300	Purch Prof & Tech Svcs	51,000	38,328	51,000	40,472	35,000	(16,000) -31.4%
2310	500	Other Purch Svcs	1,000	1,751	1,000	1,695	1,000	0 0.0%
2310	800	Other Objects	60,300	6,536	60,300	5,960	60,300	0 0.0%
Function Total			125,473	60,210	125,436	57,838	109,560	(15,876) -12.7%
SUPERINTENDENT SERVICES								
2320	300	Purch Prof & Tech Svcs	757,961	757,961	794,870	794,870	852,150	57,280 7.2%
Function Total			757,961	757,961	794,870	794,870	852,150	57,280 7.2%
BUILDING MAINTENANCE								
2610	100	Salaries	299,664	284,792	329,992	333,097	339,449	9,457 2.9%
2610	200	P/R Tax and Benefits	150,680	121,635	177,205	138,321	182,911	5,706 3.2%
2610	500	Other Purch Svcs	60,000	59,429	61,089	62,555	65,511	4,422 7.2%
2610	600	Supplies	1,000	1,027	800	623	1,100	300 37.5%
2610	700	Equipment	1,400	2,142	1,400	0	1,800	400 28.6%
2610	900	Other Uses	(37,000)	(37,000)	(40,000)	0	(40,000)	0 0.0%
Function Total			475,724	432,025	530,486	534,596	550,771	20,285 3.8%
DEBT SERVICE								
5100	800	Interest	1,124,713	1,124,713	1,222,889	1,222,899	1,329,426	106,537 8.7%
5100	900	Principal	2,354,211	2,354,211	2,247,521	2,247,520	2,142,144	(105,377) -4.7%
Function Total			3,478,924	3,478,924	3,470,410	3,470,419	3,471,570	1,160 0.0%
DISTRICT WIDE TOTAL			4,864,611	4,755,506	4,947,929	4,879,312	5,005,576	57,647 1.2%

Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT		2012-13	2012-13	2013-14	2013-14	2014-15	Budget	
2014-15	School Year	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	% Chg
Func	Obj Proposed Budget							
<u>RICHMOND MIDDLE SCHOOL</u>								
REGULAR INSTRUCTION								
1100	110 Salaries Teacher	2,150,636	2,079,242	2,116,355	2,133,028	2,278,755	162,400	7.7%
1100	112 Salaries Ed Asst	80,200	77,482	79,060	81,270	71,741	(7,319)	-9.3%
1100	114 Substitutes	30,000	28,908	30,000	6,683	30,000	0	0.0%
1100	115 Tutors & Sabbatical	32,374	0	2,000	0	2,000	0	0.0%
1100	200 Payroll Tax & Benefit	834,181	683,322	788,023	742,724	860,725	72,702	9.2%
1100	300 Purch Prof'l & Tech Svcs	2,810	1,918	4,515	2,426	2,500	(2,015)	-44.6%
1100	400 Purch Prop Svcs	30,430	27,147	31,330	20,057	29,445	(1,885)	-6.0%
1100	600 Supplies	65,183	66,659	70,102	35,259	62,435	(7,667)	-10.9%
1100	700 Property	11,110	10,148	21,030	6,622	21,250	220	1.0%
1100	800 Other Objects	665	663	450	175	450	0	0.0%
1100	900 Other Uses	0	0	0	0	0	0	n/a
Function Total		3,237,589	2,975,489	3,142,865	3,028,243	3,359,301	216,436	6.9%
TECHNOLOGY								
1120	100 Salaries	45,147	46,467	47,356	0	43,265	(4,091)	-8.6%
1120	200 Payroll Tax & Benefit	34,853	13,685	15,517	0	22,610	7,093	45.7%
1120	400 Purch Prop Svcs	6,993	7,163	24,873	17,238	35,907	11,034	44.4%
1120	600 Supplies	10,540	10,226	14,400	6,739	13,650	(750)	-5.2%
1120	700 Property	86,165	104,495	112,480	93,824	54,250	(58,230)	-51.8%
Function Total		183,698	182,036	214,626	117,801	169,682	(44,944)	-20.9%
SPECIAL EDUCATION								
1200	110 Salaries--Teacher	384,847	394,277	394,919	375,844	408,507	13,588	3.4%
1200	112 Salaries--Ed Asst	272,766	306,708	282,923	332,648	408,684	125,761	44.5%
1200	115 Tutors	1,000	0	1,000	0	1,000	0	0.0%
1200	200 Payroll Tax & Benefit	354,411	421,490	432,284	418,638	504,818	72,534	16.8%
1200	300 Purch Prof'l & Tech Svcs	30,200	48,680	51,500	12,837	11,300	(40,200)	-78.1%
1200	400 Purch Prop Svcs	0	0	250	0	135	(115)	-46.0%
1200	500 Other Purch Svcs	0	0	3,000	0	2,770	(230)	-7.7%
1200	600 Supplies	4,530	3,503	4,891	1,801	4,900	9	0.2%
1200	700 Property	1,500	2,876	1,975	338	1,605	(370)	-18.7%
Function Total		1,049,234	1,177,534	1,172,742	1,142,106	1,343,719	170,977	14.6%
CO-CURRICULAR								
1420	100 Salaries	20,175	14,360	20,385	10,150	18,600	(1,785)	-8.8%
1420	200 Payroll Tax & Benefit	1,705	1,558	1,722	570	1,757	35	2.0%
1420	300 Purch Prof'l & Tech Svcs	6,500	5,665	5,005	2,751	5,380	375	7.5%
Function Total		28,380	21,583	27,112	13,471	25,737	(1,375)	-5.1%
GUIDANCE								
2120	100 Salaries	159,994	128,855	134,289	133,780	141,872	7,583	5.6%
2120	200 Payroll Tax & Benefit	63,771	48,071	54,757	52,914	56,943	2,186	4.0%
2120	600 Supplies	600	124	600	123	600	0	0.0%
Function Total		224,365	177,050	189,646	186,817	199,415	9,769	5.2%
HEALTH SERVICES								
2134	100 Salaries	55,930	55,720	59,142	58,906	62,412	3,270	5.5%
2134	200 Payroll Tax & Benefit	33,396	32,896	36,257	35,941	37,846	1,589	4.4%
2134	300 Purch Prof'l & Tech Svcs	500	853	500	0	500	0	0.0%
2134	400 Purch Prop Svcs	0	0	105	0	105	0	0.0%
2134	600 Supplies/Prof Dues	2,380	2,374	2,480	1,943	2,480	0	0.0%
2134	700 Equipment	0	0	0	0	0	0	n/a
2134	800 Dues	100	100	125	0	125	0	0.0%
Function Total		92,306	91,942	98,609	96,790	103,468	4,859	4.9%

Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT		2012-13	2012-13	2013-14	2013-14	2014-15	Budget	
2014-15	School Year	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	% Chg
Func	Obj	Proposed Budget						
CURRICULUM DEVELOPMENT								
2212	300	Purch Prof'l & Tech Svcs	5,000	3,311	5,000	438	5,000	0 0.0%
		Function Total	5,000	3,311	5,000	438	5,000	0 0.0%
STAFF DEVELOPMENT								
2213	100	Salaries	1,500	5,224	1,500	2,405	1,500	0 0.0%
2213	200	P/R Tax and Benefits	85,515	79,958	62,886	27,293	63,724	838 1.3%
		Function Total	87,015	85,182	64,386	29,698	65,224	838 1.3%
MEDIA (Library)								
2221	100	Salaries	80,652	79,572	85,188	84,034	88,251	3,063 3.6%
2221	200	Payroll Tax & Benefit	20,734	18,736	21,655	20,625	22,827	1,172 5.4%
2221	400	Purch Prop Svcs	395	395	600	425	4,342	3,742 623.7%
2221	500	Other Purch Svcs	1,580	1,533	2,000	500	1,200	(800) -40.0%
2221	600	Supplies	23,540	22,633	25,800	15,775	24,800	(1,000) -3.9%
2221	700	Property	9,635	9,593	5,750	4,049	3,860	(1,890) -32.9%
		Function Total	136,536	132,462	140,993	125,408	145,280	4,287 3.0%
SCHOOL ADMINISTRATION								
2410	100	Salaries	271,096	274,286	279,020	286,496	283,900	4,880 1.7%
2410	200	Payroll Tax & Benefit	311,517	336,450	272,001	303,374	232,433	(39,568) -14.5%
2410	300	Purch Prof'l & Tech Svcs	7,645	5,017	11,850	2,229	11,340	(510) -4.3%
2410	400	Purch Prop Svcs	275	273	1,000	670	1,000	0 0.0%
2410	500	Other Purch Svcs	15,310	14,172	20,500	10,437	19,500	(1,000) -4.9%
2410	600	Supplies	3,410	2,928	3,850	1,367	3,850	0 0.0%
2410	800	Other Objects	800	800	800	795	800	0 0.0%
		Function Total	610,053	633,927	589,021	605,368	552,823	(36,198) -6.1%
BUILDING MAINTENANCE								
2610	400	Purch Prop Svcs	39,570	49,895	45,850	41,749	54,900	9,050 19.7%
2610	600	Supplies	11,980	6,846	13,100	7,925	12,000	(1,100) -8.4%
2610	700	Property	1,000	422	2,000	583	1,500	(500) -25.0%
2610	800	Other Objects	50	0	0	0	50	50 n/a
		Function Total	52,600	57,163	60,950	50,257	68,450	7,500 12.3%
CUSTODIAL SERVICES								
2620	100	Salaries	207,593	206,852	216,322	212,163	221,625	5,303 2.5%
2620	200	P/R Tax and Benefits	100,607	89,971	102,381	96,675	105,920	3,539 3.5%
2620	400	Purch Prop Svcs	10,700	7,550	9,100	6,928	8,600	(500) -5.5%
2620	500	Other Purch Svcs	0	0	0	0	0	0 n/a
2620	600	Supplies	106,550	84,978	93,370	82,423	95,755	2,385 2.6%
2620	700	Property	1,600	12,996	4,600	962	2,000	(2,600) -56.5%
		Function Total	427,050	402,347	425,773	399,150	433,900	8,127 1.9%
GROUNDS MAINTENANCE								
2630	400	Purch Prop Svcs	40,484	37,871	41,483	36,230	41,109	(374) -0.9%
2630	600	Supplies	500	0	500	125	500	0 0.0%
		Function Total	40,984	37,871	41,983	36,355	41,609	(374) -0.9%
STUDENT TRANSPORTATION								
2700	500	Other Purch Svcs	5,400	5,236	5,400	5,556	5,750	350 6.5%
		Function Total	5,400	5,236	5,400	5,556	5,750	350 6.5%
SPECIAL ED TRANSPORTATION								
2722	500	Other Purch Svcs	22,000	2,983	9,500	2,565	0	(9,500) -100.0%
		Function Total	22,000	2,983	9,500	2,565	0	(9,500) -100.0%

Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT 2014-15 School Year			2012-13	2012-13	2013-14	2013-14	2014-15	Budget	
Func	Obj	Proposed Budget	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	% Chg
		FIELD TRIPS							
2725	500	Other Purch Svcs	2,840	1,803	4,975	118	4,195	(780)	-15.7%
		Function Total	2,840	1,803	4,975	118	4,195	(780)	-15.7%
		SITE IMPROVEMENTS							
4200	400	Purch Prop Svcs	12,360	38,313	3,800	242	7,000	3,200	84.2%
		Function Total	12,360	38,313	3,800	242	7,000	3,200	84.2%
		BUILDING IMPROVEMENTS							
4600	400	Purch Prop Svcs	1,940	17,469	8,200	2,349	10,200	2,000	24.4%
		Function Total	1,940	17,469	8,200	2,349	10,200	2,000	24.4%
		INTERFUND TRANSFER OUT							
5221	0	Other Objects	15,000	11,915	15,000	17,491	15,000	0	0.0%
		Function Total	15,000	11,915	15,000	17,491	15,000	0	0.0%
		RICHMOND MIDDLE SCHOOL TOTAL	6,234,370	6,055,618	6,220,581	5,860,225	6,555,753	335,172	5.4%

Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT		2012-13	2012-13	2013-14	2013-14	2014-15	Budget	
2014-15	School Year	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	% Chg
Func	Obj	Proposed Budget						
<u>HANOVER HIGH SCHOOL</u>								
REGULAR INSTRUCTION								
1100	110	Salaries--Teacher	3,936,629	3,921,480	3,984,219	3,926,583	4,041,173	56,954 1.4%
1100	112	Salaries--Ed Assts	237,455	240,051	200,205	238,363	215,206	15,001 7.5%
1100	114	Substitutes	28,500	44,555	28,500	14,013	28,500	0 0.0%
1100	115	Tutors/Other	43,438	25,460	25,971	10,528	19,142	(6,829) -26.3%
1100	200	Payroll Tax & Benefit	1,499,936	1,410,167	1,563,198	1,457,358	1,507,506	(55,692) -3.6%
1100	300	Purch Profi & Tech Svcs	6,860	5,844	7,825	3,545	7,925	100 1.3%
1100	400	Purch Prop Svcs	50,545	36,108	65,242	41,716	62,766	(2,476) -3.8%
1100	500	Other Purch Svcs	1,550	1,402	1,550	0	1,550	0 0.0%
1100	600	Supplies	126,546	119,696	141,817	57,985	140,853	(964) -0.7%
1100	700	Property	21,845	32,320	32,885	17,792	37,165	4,280 13.0%
1100	800	Other Objects	13,520	9,669	14,355	2,047	15,375	1,020 7.1%
Function Total		5,966,824	5,846,753	6,065,767	5,769,929	6,077,161	11,394	0.2%
TECHNOLOGY								
1120	100	Salaries	45,147	47,611	51,594	0	49,945	(1,649) -3.2%
1120	200	Payroll Tax & Benefit	37,353	22,241	26,394	0	25,476	(918) -3.5%
1120	400	Purch Prop Svcs	0	0	3,000	0	5,600	2,600 86.7%
1120	700	Equipment	0	0	115,986	0	104,000	(11,986) -10.3%
Function Total		82,500	69,852	196,974	0	185,021	(11,953)	-6.1%
SPECIAL EDUCATION								
1200	100	Salaries--Teachers	579,556	544,947	563,991	560,876	588,591	24,600 4.4%
1200	100	Salaries--Ed Assts	352,706	313,315	298,142	297,469	375,371	77,229 25.9%
1200	200	Payroll Tax & Benefit	474,168	398,462	429,581	406,281	451,215	21,634 5.0%
1200	300	Purch Profi & Tech Svcs	97,090	75,384	79,700	14,622	90,495	10,795 13.5%
1200	400	Purch Prop Svcs	0	150	400	0	400	0 0.0%
1200	500	Other Purch Svcs	75	72	5,940	3,400	4,700	(1,240) -20.9%
1200	600	Supplies	14,375	13,400	10,290	4,694	11,100	810 7.9%
Function Total		1,517,970	1,345,728	1,388,044	1,287,341	1,521,872	133,828	9.6%
ENGLISH AS A SECOND LANGUAGE								
1260	100	Salaries	11,790	11,790	12,483	12,483	13,198	715 5.7%
1260	200	Payroll Tax & Benefit	5,423	4,220	5,884	5,629	8,715	2,831 48.1%
Function Total		17,213	16,010	18,367	18,111	21,913	3,546	19.3%
VOCATIONAL PROGRAM								
1300	500	Other Purch Svcs	50,000	33,899	33,898	53,242	56,000	22,102 65.2%
Function Total		50,000	33,899	33,898	53,242	56,000	22,102	65.2%
ATHLETICS								
1410	100	Salaries	331,054	332,643	353,182	225,967	357,057	3,875 1.1%
1410	200	P/R Tax and Benefits	83,805	96,479	90,479	87,962	96,368	5,889 6.5%
1410	300	Purch Profi & Tech Svcs	1,500	1,500	1,500	400	1,500	0 0.0%
1410	400	Purch Prop Svcs	138,527	152,498	153,821	133,753	158,075	4,254 2.8%
1410	500	Other Purch Svcs	2,700	2,582	3,000	1,478	3,000	0 0.0%
1410	600	Supplies	12,230	10,543	13,930	5,848	14,555	625 4.5%
1410	700	Property	26,505	29,346	34,761	14,535	35,742	981 2.8%
1410	800	Other Objects	3,875	3,875	4,980	4,885	5,180	200 4.0%
Function Total		600,196	629,466	655,653	474,829	671,477	15,824	2.4%
CO-CURRICULAR								
1420	100	Salaries	51,696	49,834	55,862	31,776	63,870	8,008 14.3%
1420	200	Payroll Tax & Benefit	4,103	4,783	4,592	3,260	5,611	1,019 22.2%
1420	300	Purch Profi & Tech Svcs	12,590	12,590	12,970	12,970	12,970	0 0.0%
Function Total		68,389	67,206	73,424	48,006	82,451	9,027	12.3%

Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT		2012-13	2012-13	2013-14	2013-14	2014-15	Budget	
2014-15	School Year	Budget	Actual	Budget	Exp'd & Enc'd	Proposed	Increase/ (Decrease)	% Chg
Func	Obj	Proposed Budget						
GUIDANCE								
2120	100	Salaries	549,254	534,247	546,558	554,644	559,903	13,345 2.4%
2120	200	Payroll Tax & Benefit	224,938	236,156	263,963	256,778	265,283	1,320 0.5%
2120	300	Purch Profi & Tech Svcs	0	0	0	0	2,250	2,250 n/a
2120	400	Purch Prop Svcs	180	198	250	216	225	(25) -10.0%
2120	500	Other Purch Svcs	4,554	4,023	4,225	2,178	4,250	25 0.6%
2120	600	Supplies	6,970	6,967	6,470	3,331	7,470	1,000 15.5%
2120	800	Other Objects	225	225	280	115	280	0 0.0%
		Function Total	786,121	781,816	821,746	817,263	839,661	17,915 2.2%
HEALTH SERVICES								
2134	100	Salaries	73,612	66,219	67,471	68,531	70,148	2,677 4.0%
2134	200	Payroll Tax & Benefit	10,065	8,044	8,448	7,626	8,757	309 3.7%
2134	300	Purch Profi & Tech Svcs	1,360	1,443	1,360	0	1,360	0 0.0%
2134	400	Purch Prop Svcs	100	60	175	0	175	0 0.0%
2134	600	Supplies	2,383	2,726	3,655	926	5,335	1,680 46.0%
2134	700	Property	0	399	0	0	0	0 n/a
2134	800	Other Objects	125	0	125	0	175	50 40.0%
		Function Total	87,645	78,891	81,234	77,084	85,950	4,716 5.8%
CURRICULUM DEVELOPMENT								
2212	300	Purch Profi & Tech Svcs	3,000	0	3,000	5,182	3,000	0 0.0%
		Function Total	3,000	0	3,000	5,182	3,000	0 0.0%
STAFF DEVELOPMENT								
2213	100	Salaries	5,500	5,715	5,500	1,405	5,500	0 0.0%
2213	200	P/R Tax and Benefits	118,037	89,938	92,134	40,221	92,603	469 0.5%
		Function Total	123,537	95,653	97,634	41,626	98,103	469 0.5%
DRESDEN PLAN								
2214	100	Salaries	7,245	0	7,245	7,165	7,245	0 0.0%
2214	200	Payroll Tax & Benefit	0	0	0	868	0	0 n/a
		Function Total	7,245	0	7,245	8,033	7,245	0 0.0%
MEDIA (Library)								
2221	100	Salaries	128,854	131,944	136,793	134,320	145,493	8,700 6.4%
2221	200	Payroll Tax & Benefit	30,723	42,234	31,874	62,954	70,190	38,316 120.2%
2221	400	Purch Prop Svcs	4,690	6,686	5,000	1,891	6,000	1,000 20.0%
2221	500	Other Purch Svcs	3,750	3,745	4,500	597	3,000	(1,500) -33.3%
2221	600	Supplies	52,160	52,096	51,200	30,385	55,450	4,250 8.3%
2221	700	Property	122,566	136,526	25,750	19,118	16,000	(9,750) -37.9%
2221	800	Other Objects	720	716	840	639	740	(100) -11.9%
		Function Total	343,463	373,945	255,957	249,903	296,873	40,916 16.0%
SCHOOL ADMINISTRATION								
2410	100	Salaries	606,684	604,434	613,648	622,937	637,309	23,661 3.9%
2410	200	Payroll Tax & Benefit	622,932	582,686	704,002	720,637	648,573	(55,429) -7.9%
2410	300	Purch Profi & Tech Svcs	22,455	21,113	3,980	1,988	3,010	(970) -24.4%
2410	400	Purch Prop Svcs	6,660	5,643	8,000	4,152	9,420	1,420 17.8%
2410	500	Other Purch Svcs	49,360	46,454	48,970	31,752	49,450	480 1.0%
2410	600	Supplies	20,005	18,891	20,160	3,038	22,410	2,250 11.2%
2410	700	Equipment	1,730	0	0	0	0	0 0.0%
2410	800	Other Objects	4,960	4,928	4,810	4,804	5,000	190 4.0%
		Function Total	1,334,786	1,284,149	1,403,570	1,389,307	1,375,172	(28,398) -2.0%

Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT		2012-13	2012-13	2013-14	2013-14	2014-15	Budget	
2014-15	School Year	Budget	Actual	Budget	Exp'd &	Proposed	Increase/	% Chg
Func	Obj	Proposed Budget		Budget	Enc'd	Budget	(Decrease)	
BUILDING MAINTENANCE								
2610	400	Purch Prop Svcs	48,155	45,479	48,600	32,408	47,350	(1,250) -2.6%
2610	600	Supplies	19,090	19,227	21,000	19,219	20,400	(600) -2.9%
2610	700	Property	1,000	785	2,800	1,446	1,400	(1,400) -50.0%
2610	800	Other Objects	0	0	0	0	0	0 n/a
Function Total		68,245	65,491	72,400	53,073	69,150	(3,250)	-4.5%
CUSTODIAL SERVICES								
2620	100	Salaries	363,139	372,443	373,124	347,315	375,376	2,252 0.6%
2620	200	P/R Tax and Benefits	169,607	147,063	169,836	145,356	169,339	(497) -0.3%
2620	400	Purch Prop Svcs	18,500	17,674	19,000	12,002	19,000	0 0.0%
2620	500	Other Purch Svcs	300	131	0	0	300	300 n/a
2620	600	Supplies	189,190	189,228	186,800	170,477	196,200	9,400 5.0%
2620	700	Property	2,000	13,867	6,200	2,568	2,050	(4,150) -66.9%
Function Total		742,736	740,406	754,960	677,717	762,265	7,305	1.0%
GROUPS MAINTENANCE								
2630	400	Purch Prop Svcs	126,963	122,223	124,963	127,066	126,202	1,239 1.0%
2630	600	Supplies	1,600	873	1,200	473	1,600	400 33.3%
2630	700	Property	600	475	600	0	600	0 0.0%
Function Total		129,163	123,571	126,763	127,540	128,402	1,639	1.3%
SPECIAL ED TRANSPORTATION								
2722	500	Other Purch Svcs	0	3,503	0	63	5,400	5,400 n/a
Function Total		0	3,503	0	63	5,400	5,400	n/a
VOCATIONAL TRANSPORTATION								
2723	500	Other Purch Svcs	19,000	22,058	19,000	20,416	20,283	1,283 6.8%
Function Total		19,000	22,058	19,000	20,416	20,283	1,283	6.8%
ATHLETIC TRANSPORTATION								
2724	500	Other Purch Svcs	116,670	124,453	141,780	47,584	144,690	2,910 2.1%
Function Total		116,670	124,453	141,780	47,584	144,690	2,910	2.1%
FIELD TRIPS								
2725	500	Other Purch Svcs	16,020	13,365	18,290	3,545	21,225	2,935 16.0%
Function Total		16,020	13,365	18,290	3,545	21,225	2,935	16.0%
SITE IMPROVEMENTS								
4200	400	Purch Prop Svcs	14,700	28,260	15,900	19,168	13,600	(2,300) -14.5%
Function Total		14,700	28,260	15,900	19,168	13,600	(2,300)	-14.5%
BUILDING IMPROVEMENTS								
4600	400	Purch Prop Svcs	20,300	29,694	20,900	17,969	29,400	8,500 40.7%
Function Total		20,300	29,694	20,900	17,969	29,400	8,500	40.7%
INTERFUND TRANSFER OUT								
5221		Other Objects	30,000	26,825	21,000	37,576	27,000	6,000 28.6%
Function Total		30,000	26,825	21,000	37,576	27,000	6,000	28.6%
HIGH SCHOOL TOTAL		12,145,723	11,800,993	12,293,506	11,244,507	12,543,314	261,761	2.1%
DISTRICT TOTAL		23,244,704	22,612,116	23,462,016	21,984,045	24,104,643	642,627	2.7%

Independent Auditor's Report – Excerpts



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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INDEPENDENT AUDITOR'S REPORT

To the Members of the School Board
Dresden School District
Hanover, New Hampshire

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 Dresden School District as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Dresden School District as of June 30, 2013, and the respective changes in financial position, and the respective budgetary comparison for the general fund and the major grants fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter – Management's Discussion and Analysis

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (pages 3 through 8) and the Schedule of Funding Progress for Other Postemployment Benefit Plan (page 32) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers them 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

***Dresden School District
Independent Auditor's Report***

United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Emphasis of Matter – Supplementary Information

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

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

January 15, 2014

*Plodzik & Sanderson
Professional Association*

EXHIBIT C-1
DRESDEN SCHOOL DISTRICT
Governmental Funds
Balance Sheet
June 30, 2013

	General	Grants	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 791,268	\$ -	\$ 13,819	\$ 805,087
Receivables:				
Accounts	6,437	-	11,932	18,369
Intergovernmental	93,234	83,928	176	177,338
Interfund	86,036	-	-	86,036
Prepaid items	5,062	-	-	5,062
Total assets	<u>\$ 982,037</u>	<u>\$ 83,928</u>	<u>\$ 25,927</u>	<u>\$ 1,091,892</u>
LIABILITIES				
Accounts payable	\$ 159,973	\$ -	\$ 11,540	\$ 171,513
Accrued salaries and benefits	28,915	-	-	28,915
Interfund payable	-	83,928	2,108	86,036
Total liabilities	<u>188,888</u>	<u>83,928</u>	<u>13,648</u>	<u>286,464</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - donations	3,000	-	-	3,000
FUND BALANCES (DEFICIT)				
Nonspendable	5,062	-	-	5,062
Restricted	66,002	-	12,392	78,394
Committed	56,125	-	10,556	66,681
Assigned	58,222	-	-	58,222
Unassigned	604,738	-	(10,669)	594,069
Total fund balances	<u>790,149</u>	<u>-</u>	<u>12,279</u>	<u>802,428</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 982,037</u>	<u>\$ 83,928</u>	<u>\$ 25,927</u>	<u>\$ 1,091,892</u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-3
DRESDEN SCHOOL DISTRICT
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2013

	General	Grants	Other Governmental Funds	Total Governmental Funds
REVENUES				
School district assessment	\$ 18,372,568	\$ -	\$ -	\$ 18,372,568
Other local	4,029,443	-	499,088	4,528,531
State	574,767	-	1,042	575,809
Federal	2,624	245,254	969	248,847
Total revenues	22,979,402	245,254	501,099	23,725,755
EXPENDITURES				
Current:				
Instruction	12,662,466	245,254	31,558	12,939,278
Support services:				
Student	1,130,885	-	-	1,130,885
Instructional staff	684,491	-	-	684,491
General administration	60,210	-	-	60,210
Executive administration	757,961	-	-	757,961
School administration	1,922,128	-	-	1,922,128
Operation and maintenance of plant	1,858,027	-	-	1,858,027
Student transportation	173,401	-	-	173,401
Noninstructional services	-	-	544,191	544,191
Debt service:				
Principal	2,354,211	-	-	2,354,211
Interest	1,124,713	-	-	1,124,713
Facilities acquisition and construction	66,070	-	-	66,070
Total expenditures	22,794,563	245,254	575,749	23,615,566
Excess (deficiency) of revenues over (under) expenditures	184,839	-	(74,650)	110,189
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	38,740	38,740
Transfers out	(38,740)	-	-	(38,740)
Capital lease	129,289	-	-	129,289
Total other financing sources (uses)	90,549	-	38,740	129,289
Net change in fund balances	275,388	-	(35,910)	239,478
Fund balances, beginning, as restated (see Note 12)	514,761	-	48,189	562,950
Fund balances, ending	\$ 790,149	\$ -	\$ 12,279	\$ 802,428

The notes to the basic financial statements are an integral part of this statement.

SCHEDULE 1
DRESDEN SCHOOL DISTRICT
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2013

	Estimated	Actual	Variance Positive (Negative)
School district assessment:			
Current appropriation	\$ 18,372,568	\$ 18,372,568	\$ -
Other local sources:			
Tuition	3,615,466	3,565,415	(50,051)
Investment earnings	7,500	2,108	(5,392)
Student activities	248,646	252,300	3,654
Rentals	42,000	34,183	(7,817)
Miscellaneous	129,232	175,437	46,205
Total from other local sources	<u>4,042,844</u>	<u>4,029,443</u>	<u>(13,401)</u>
State sources:			
School building aid	543,525	543,525	-
Vocational aid	20,250	31,242	10,992
Total from state sources	<u>563,775</u>	<u>574,767</u>	<u>10,992</u>
Federal sources:			
Other	2,700	2,624	(76)
Total revenues	22,981,887	<u>\$ 22,979,402</u>	<u>\$ (2,485)</u>
Use of fund balance to reduce school district assessment	388,695		
Total revenues and use of fund balance	<u>\$ 23,370,582</u>		

SCHEDULE 2
DRESDEN SCHOOL DISTRICT
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2013

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
Instruction:					
Regular programs	\$ 1,759	\$ 9,502,405	\$ 9,116,973	\$ -	\$ 387,191
Special programs	-	2,583,602	2,537,889	3,875	41,838
Vocational programs	-	50,000	33,898	-	16,102
Adult and community programs	-	817,293	844,417	-	(27,124)
Total instruction	<u>1,759</u>	<u>12,953,300</u>	<u>12,533,177</u>	<u>3,875</u>	<u>418,007</u>
Support services:					
Student	-	1,189,442	1,130,885	-	58,557
Instructional staff	-	695,936	684,491	6,359	5,086
General administration	-	125,473	60,210	-	65,263
Executive administration	-	757,961	757,961	-	-
School administration	800	1,954,219	1,922,128	-	32,891
Operation and maintenance of plant	3,650	1,937,102	1,858,027	323	82,402
Student transportation	-	186,025	173,401	-	12,624
Total support services	<u>4,450</u>	<u>6,846,158</u>	<u>6,587,103</u>	<u>6,682</u>	<u>256,823</u>
Debt service:					
Principal of long-term debt	-	2,354,211	2,354,211	-	-
Interest on long-term debt	-	1,124,713	1,124,713	-	-
Total debt service	<u>-</u>	<u>3,478,924</u>	<u>3,478,924</u>	<u>-</u>	<u>-</u>
Facilities acquisition and construction	4,000	47,200	66,070	47,665	(62,535)
Other financing uses:					
Transfers out	-	45,000	38,740	-	6,260
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 10,209</u>	<u>\$ 23,370,582</u>	<u>\$ 22,704,014</u>	<u>\$ 58,222</u>	<u>\$ 618,555</u>

*SCHEDULE 3
DRESDEN SCHOOL DISTRICT
Major General Fund
Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2013*

Unassigned fund balance, beginning		\$ 376,573
Changes:		
Unassigned fund balance used to reduce school district assessment		(388,695)
2012-2013 Budget summary:		
Revenue surplus (Schedule 1)	\$ (2,485)	
Unexpended balance of appropriations (Schedule 2)	<u>618,555</u>	
2012-2013 Budget surplus		616,070
Decrease in nonspendable fund balance		13,032
Increase in restricted fund balance		<u>(12,242)</u>
Unassigned fund balance, ending		<u>\$ 604,738</u>

Hanover High School **Class of 2013**

- Addante, Ricardo A.
- Alexander, Giulia R.
Alibozek, Rachel Ann
Anderson, Joel
- Andrews, Dashiell
Augustinowicz, Lisa L.
Austin-Washburn, Elise
Bardos, Aidan Lorraine
Bartels, Sophia M.
Barth, Brendan W.*
Beach, Matthew B.
Beaubien, Jean-Luc C.
Bedford, Hannah P.
Bedford, Monica W.**
Berger, Aurora
- Bergeron, Augustina
Boillotat, Jenna D.
Bowen, Nicholas Terry
Bradley, Katherine E.**
Brighton, Elizabeth M.
Brisson, Chloe L.
Bristol, Genevieve W.
Brooks, Sawyer W.
Brown, Alex R.
Brown, James Sinclair
- Burriss, Samuel A.
- Butler, Henry R.
Carsey, Gary Wayne
Chen, Katherine Y.*
Chobanian, Anna M.
Choukas, Nathaniel R.
- Coates, Matthew G.
Comstock, Kendra M.
- Cornell, Maxwell E.
- Couture, Matthew Robert
- Coyle, Jacqueline M.
- Cravero, Joseph M.
- Cutting, Jesse Smith
D'Orsi, Nicholas V.
- Daniels, Alexis J.
Danna, Morgan P.**
- Davis, Richard
- DeLucia, William L.
Demarest, Ethan Barnes
Denton, Bethany Ying
- DeRoy, Christian E.
Dietz, Eloise Rose*
Donnelly, Elizabeth F.
Dunfey, Edward R.
- Dwinell, Harry James
Estes, Zachary Hayden
Fall, Sarah R.
Farr, Ryan D.
Finley, Samuel R.
Fleming-Steinberg, Isaac
Foster, Aset
Gallimore, Sarah E.
Gantrish, Liam W.
Gardner, Parker T.*
Gaudet, Kelly E.
Gehlbach, John*
Glenshaw, Hannah
Goss, Parker Russell
Gow, Elizabeth H.
Greenwood, Drake D.
Grussing, Margaret D.
- Haas, Elizabeth Ann*
- Hanley, Allison E.**
Harris, Cole E.
Harris, Martin A.
Hayes, Benjamin W.
- Higgins, John L.M.
Himmelstein, Joshua D.
- Hoehn, Alexander Karl
Hum-Hyder, Thomas J.
Hurford, Paul T.**
Irwin, Katherine R.
Jayanti, Siddhartha V.**
Jin, Matthew G.*
Jodoin, Jamison P.
Johnson, Hannah M.
Keating, Carl M.
Kehler, Mira Carol
Kenkel, Jonathan K.
Kittredge, Alyssa Perry
Kuehlert, Niels Torben
LaCrosse, Carter G.*
Lacy, Suriya D.
Lahr-Pastor, Katerina
Lan, Eric
LaPoint, Jacob M.
- LaRock, Addison
Licciardi, Olivia L.
Little, John W.
Lubrano, Georgia W.
- Lyons, Gwynn G.*
- MacMillen, Dewey Lorin**
Manning, Benjamin**
Martin, Joshua M.

**Hanover High School
Class of 2013**

McGowan, Kalin**	Rollins, Atticus B.	Vincelette, Katherine E.
Mellert, Samuel B.	• Rothwell-Ferraris, Cyrus	Vogt, Lydia
• Menard, Katrina A.	• Sabatelle III, Robert C.**	• Voigt, George A.
• Merrens, Samuel J.	Salvatoriello, Mary A.	Walker, Safiya I.**
• Miller, Ellen M.	Sayles, Gregory B.	Webster, Emma K.
• Mills, Grey S.	Schwartz, Erica S.*	Weiss, Jessica T.*
Minelli, Kelli M.**	Seaman, Eleanor C.	Wetmore, Jenevra Ann*
Montgomery, James I.	Serat, Simone*	White, Augustas T.
Morrison, Brett N.	Siegel, Jacob William*	White, David G.
Mott, Sophie Cynthia	Siegel, Raina D.	Wilcox, Oren F.**
Mueller, Christian D.	• Simpson, Hunter B.	Wild, Robert G.
• Mullen, Nicholas John	Singh, Harangad	Williams, Alexis C.
Murphy, Joseph	Slayton, Daniel Gregory	• Williams, Noah N.*
• Neumann, Kyle August	Smith, Elizabeth S.	Wilson, Daniel Laurence**
Nichols, Timothy Ryan	Smith, Hannah C.	Winer, Molly Elizabeth
Noonan, Claudia L.	Smith, Ian Magan	• Yesman, Rain
• Northrup, Samantha N.	Sobel, Hannah R.	• Young, Hayden A.
Obbard, Theodore L.	• Spalding, Megan E.	Yu, Shuo**
• O'Leary, Matthew P.	• Stadler, Henry M.	Yukica, Joseph M.
O'Rourke, Ryan D.	Steiner, Vaughan M.	Zeng, Jiade
Oseid, Eric A.	• Stephenson, Rita S.**	Zerphy, Oliva Crow*
• Osheyack, Daniel	Stone, Casimir Mitchell	Zhang, Ziqi
Pentland, Lilian	• Strohbehn, Ian A.	
Pike, James T.	• Subbiah, Melanie S.*	* <i>Magna cum Laude</i>
Piper, Duncan J.*	Taylor, Austin Marshall	** <i>Maxima cum Laude</i>
Psomas, Anastasia H.	Taylor, Zachary A.	• Norwich resident
Pult, Athena T.**	Thompson, Anne C.	
• Quijano, Nicholas E.	Tosteson, Helen A.**	
Ray, Laura Taylor	• Trautlein, Sarah C.	
Reid, Graham H.	Turkington, Simon C.*	
• Richardson, Galen	Uryase, Craig	
Rogers, Ethan B.	Valentine, Halli R.	
Rollenhagen, Aline	van Leer, Samantha G.**	

Telephone Contacts

Emergency Only: Ambulance, Fire, Police	911
Non-emergency	
Ambulance	(603) 643-4123
Fire	649-1133
Police	649-1460
Game Warden	(802) 234-9933
Town Garage	649-2209
Web Page	www.norwich.vt.us

Office Hours / Contacts

Assessor/Listers, 8:11am Mon.; 8:am-12pm Tues.-Friday.	649-1419 x 110
Finance Office, 8:30am-4:30pm M-F	649-1419 x 105
Fire District, 8:30am-4:00pm M-F (appt. recommended)	649-3474
Norwich Public Library	649-1184
1 to 8pm Mon.; 10am-5:30pm Tues., Wed. and Fri.	
10am-8pm Thurs.; 10am-3pm Sat.	
Public Works	649-2209
Recreation Director	649-1419 x 109
Town Clerk, 8:30am-4:30pm M-F	649-1419 x 103
Town Manager, 8:30am-4:30pm M-F	649-1419 x 102
Manager Assistant	649-1419 x 101
Town Treasurer, by appointment	649-1678
Transfer Station & Recycling Center, 8am-4:45pm Wed. and Sat.	649-1192
Planning Director/Zoning Admin., 8:30am-4:30pm M-F ..	649-1419 x 107

Meeting Schedules

(at Tracy Hall unless otherwise noted. Please note that meeting dates and times may change.)

Conservation Commission	3rd Tuesday at 7:00pm
Development Review Board	1st and 3rd Thursdays at 7:00pm
Dresden School Board (at Hanover High School Library) ..	4th Tuesday at 7:00pm
Fire Department Training (at Fire Department) ..	2nd Monday at 6:30pm
Drill Night	3rd Monday at 6:30pm
FAST Squad Training	1st Monday at 6:30pm
Land Management Council	3rd Wednesday at 6:30pm
Norwich Energy Committee	4th Tuesday at 7:00pm
Norwich School Board (at Marion Cross School Library) ..	1st Wednesday at 7:00pm
Norwich Public Library Board of Trustees (at Library) ..	3rd Thursday at 7:00pm
Planning Commission	2nd and 4th Thursdays at 7:00pm
Prudential Committee/Fire District	3rd Monday at 5:30pm
Recreation Council	2nd Wednesday at 7:00pm
Selectboard	2nd and 4th Wednesdays at 6:30pm
Trails Committee (at Norwich Historical Society) ..	1st Wednesday at 7:00pm
Upper Valley Trails Alliance (at Howe Library) ..	2nd Wednesday at 5:30pm

General Information

Access from Highways: A written permit is required for any new or changed access from a property to a state- or Town road. A permit is also required if the use of a private road is changed, e.g., logging road changed to a residential driveway. Permit applications are available from the Town Clerk or Zoning office and should be submitted to the Norwich Zoning Administrator.

Zoning and Building Permits: No building construction or land development may commence, and no land or structure may be devoted to a new or changed use within the Town without a permit issued by the Norwich Zoning Administrator. Any business carried on within the home requires either a Home Occupation Permit or a conditional-use approval by the Development Review Board (DRB). All subdivisions require approval from the DRB.

On-site Sewage Disposal Systems: New or replacement sewage disposal systems require a wastewater permit issued by the Vermont Department of Environmental Conservation (802-885-8855). Construction, modification or expansion of any structure requiring a new or expanded sewage disposal system may not commence until a wastewater permit has been issued. Repairs or modifications to existing sewage disposal systems may also require a state permit.

Solid Waste Disposal: Use of the Town Transfer Station and Recycling Center is limited to Norwich residents. The annual windshield sticker, which costs \$15, may be obtained at the Town Clerk's office. You pay a per-bag fee for all trash that cannot be recycled. Fees are \$3.50 per ticket purchased at the Transfer Station and \$30 for a card of 10 purchased at the Town Clerk's office.

Permits for the landfill in Hartford, Vermont, are available at the Town Clerk's office, together with the rules and coupons necessary for payment. Coupons cost \$4 each, \$40 for a card of 10, and windshield stickers cost \$20.

Pet Licenses: All dogs and wolf hybrids must be licensed annually on or before April 1 of each year. A current rabies vaccination certificate must be presented before an animal can be licensed. Regular license fees are \$8 for a neutered male or spayed female, \$10 for others. A statutory fine of one-half of the license fee will be charged for dogs licensed after April 1.

Copies of all ordinances are available or on file at the Town Clerk's office.

The Norwich Town Manager and Selectboard thank John Aubin, Carol Edwards, Nancy Kramer, Jean Lawe, Douglas Lufkin, Bonnie Munday, and Roberta Robinson for their contributions to the preparation of this Town Report.

Town of Norwich
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Norwich, VT 05055

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Dresden District Meeting
7pm Thursday, February 27, 2014
Richmond Middle School Gymnasium

Norwich Town Meeting
7pm Monday, March 3, 2014
Tracy Hall

Voting Hours
7am to 7pm Tuesday, March 4, 2014
Tracy Hall

*Please bring this report with you to Town Meeting. You may recycle your report
at the Town Clerk's Office and at the Norwich Transfer Station*