

Part V

Norwich School District

Norwich School District Officers

School Board

| | Term Expires |
|------------------------|--------------|
| Justin Campfield | 2016 |
| Tom Candon | 2017 |
| Kelley Hersey | 2015 |
| Jim Mackall | 2017 |
| Neil Odell | 2015 |

Administration

| | |
|--------------------------|---------------------------------------|
| Franklyn G. Bass | Superintendent of Schools |
| John P. Aubin | Assistant Superintendent for Business |
| Rhett Darak | Director of Special Education |
| William S. Hammond | Principal, Marion W. Cross School |

Superintendent's Report

Marion Cross School (MCS) and the Norwich community have much to be proud of indeed! Our school continues to be the centerpiece of the community with multiple activities and events both during and after school that literally draw hundreds of parents and interested community members on a regular basis. In fact, it's not uncommon to find four score and more at the start and end of each school day as parents tend to gather, sharing with faculty and the ever-present Mr. Bill, Principal of Marion Cross. To be sure, "connections" are not only found in the classroom, but on the Green, in the halls, and throughout Norwich as the principal's noted emphasis on collaboration, communication, and community is paying huge dividends.

Last year it was the success of the Science NECAP scores and Governor Shumlin's visit to MCS during "Flight Week." This year we celebrate the energy sustainability and conservation award our students have engineered. Mr. Bill and a delegation of students will be in Montpelier later this year to be properly feted for their outstanding achievement. Of course that's only one of many highlights we can look to in heralding the quality opportunities for demonstrated success and excellence by staff and students alike. Case in point, Mr. Minnelli, our ebullient technology coordinator, was named as one of Vermont's "outstanding educators" of the year, a prestigious award that he received during the national conference on technology education. However, as Mr. Bill will quickly point out, it's more about the totality of events and activities than any singular award or meritorious event that means the most to Marion Cross. In short, our school is a family, a community of like-minded individuals who want only the opportunity to explore and imagine a veritable world without end as they seamlessly move from one discipline to the next through a thematic arcade that yields new vistas and horizons around every corner.

Ever to excel, Mr. Bill has imbued his faculty, student body, and greater MCS community with an unfettered spirit of inquiry and investigation. The classroom has been truly transformed to the "marketplace of ideas" which in turn spill out into every facet of MCS life. In short, one readily acknowledges a palpable energy that permeates the building, but one that has voice, tone, and direction. Learning for learning's sake takes on new meaning as our children grow and mature through a carefully constructed network of guidance and nurture. One has only to see any of the myriad student projects and presentations to glean the full measure of what that means for the future of our children as they move on to middle school, high school, and beyond.

As always, we are ever grateful and appreciative of the outpouring of support and dedication from the Norwich community. The growth and direction of our elementary school here

in Norwich is in good hands, for not only do we have a dedicated professional staff and a true visionary for a principal, we have the collective care and consideration of our parents and community... and in the end, that makes all the difference!

Frank Bass, Ph.D., Superintendent of Schools

Norwich School Board Annual Report

"We cannot always build the future for our youth, but we can build our youth for the future."

– Franklin Delano Roosevelt

As I reflect on the 2014-2015 school year, I am truly amazed by the extraordinary sense of community that is ever present within the building. Marion Cross is not just our Town's school, it is a focal point of the community. It is where our children learn and play, where our adults play sports or debate challenging issues, where our community comes together for a fair or to share a bowl of soup for a good cause.

At the heart of the school is the academic community. Students at MCS continue to score well above the state average on the NECAP exams. And while this collective, statewide comparison is telling, it is the result of an approach focused on individual growth in student learning. And as many school communities across the nation struggle with adoption of the Common Core, it is this approach at MCS that provides us with an almost seamless transition to the new standards. Our programs will remain mostly unchanged as we transition to Common Core and the new Smarter Balanced assessments.

Perhaps more telling, however, are the student-initiated and student-led efforts, born from classroom instruction but that extend beyond the walls of the building and engage the entire community: the group of 5th grade girls who initiated and led a campaign that raised over \$500 for breast cancer research and childhood leukemia; the student Sustainable Energy Resource Group (SERG), which created comics, produced commercials and wrote a press release for the Valley News; and the entire student body's participation in the 19 Days of Norwich.

The school's active participation in the broader environmental community led to an agreement this year with Norwich-based solar energy company Solaflect to purchase solar electricity at a discount rate. Also, thanks to your generous support, the heating and ventilation upgrades completed two years ago played a large role in Marion Cross receiving Energy Star Certification. Our school boasts an Energy Star rating of 80, placing us in the top 20% of similar-sized schools nationwide.

The Norwich School Board itself is actively engaged in state level education issues. We are active members of the Vermont School Boards Association (VSBA) and this year submitted two resolutions for consideration at the annual VSBA conference. The resolutions, related to portable teacher tenure and reduction-in-force criteria, were both approved by membership, allowing the resources at the VSBA to pursue changes at the legislative level.

Additionally, the Board has been actively participating in all of the state discussions concerning school consolidation and property tax reform. While it is important to note that legislative proposals have thus far excluded Norwich, as we are an interstate school district, the School Board continues to closely monitor the work being done in the Vermont legislature. We strive to be participants in this dialogue that could help determine the future of Vermont education.

Once again, I am amazed and honored to be a part of this wonderful school that is Marion Cross. Thank you all for your continued support. I look forward to finding out what our children, teachers, and community can teach us all in the coming year.

Neil Odell, Chair, Norwich School Board

Marion Cross School Principal's Report

In September, out on the playground, a kindergartener dashed up to me to talk about what he was thinking. He talked non-stop for a minute, then two, then three minutes when he suddenly stopped and looked up at me, surprised that he'd been talking so long.

"You better go do your job," he advised.

And then he thought and spoke again. "Because if you don't do your job, we won't have a school." He looked sadder. "And if we don't have a school, we won't be learning." With that, he turned around and ran back to the play structure.

Everything I've ever needed to know I've heard from kindergarteners.

During the 2013-14 school year, teachers continued to explore math, science, English, social studies, and French with the students. The arts, culminating in Mayfest, are an elemental component of students' days, and they enhance the academic learning by weaving student projects into the topics they are studying in their academic classes. In fifth grade, for example, students study ancient Greek culture. How do the specials fit in? PE stages Olympic Games. Music and art oversee an edited production of *The Oresteia*.

In 2013-14 we enrolled 326 students at the Marion Cross School, about twelve more than we expected. This year (2014-15) we have 305 students. Forty-six students left from the sixth grade last year. Twenty-five students entered our kindergarten. Twenty-one students is the difference.

To do our jobs well—to help students learn—we need to work together, and we make time within the school day to make sure we're collaborating with each other. Ultimately, however, our collaboration is not just within the school, but within the whole community. The children are, after all, our legacy, and we all have an influence on them.

We thank you for your support.

Bill Hammond, Principal (649-1703, ext. 202)



Hanover High School's Footlighters performed the challenging Cymbeline in 2013.

Norwich School District Proposed Revenue Report

| NORWICH SCHOOL DISTRICT Proposed Revenue Budget 2015-16 School Year | | 2013-14 Actual Year End | 2014-15 Anticipated Year End | 2015-16 Proposed | \$ Chg | % Chg |
|---|---------------------------------|-------------------------------|------------------------------------|---------------------|--------------|-------------------------------|
| GENERAL FUND | | | | | | |
| Local Revenue | | | | | | |
| 1311 | Tuition from Patron | \$0 | \$11,851 | \$0 | \$11,800 | \$11,800 n/a |
| 1510 | Interest Income | 4,000 | 799 | 800 | 800 | (1,200) -60.0% |
| 1910 | Rental of District Property | 18,000 | 14,570 | 14,570 | 14,570 | 570 4.1% |
| 1980 | Refund of Prior Year Exp | 5,000 | 4,124 | 4,200 | 4,200 | (1,800) -30.0% |
| 1990 | Miscellaneous Income | 1,000 | 70 | 150 | 150 | (350) -70.0% |
| subtotal local sources | | \$28,000 | \$31,415 | \$22,500 | \$31,506 | \$31,520 \$9,020 40.1% |
| State Revenue | | | | | | |
| 3109 | Homestead Tax Liability | \$10,381,977 | \$10,381,977 | \$10,824,891 | \$10,824,891 | \$10,917,856 \$92,965 0.9% |
| 3114 | Vocational Center Grant | 13,454 | 13,454 | 13,794 | 13,794 | 25,510 11,716 84.9% |
| 3150 | Transportation Grant | 111,587 | 101,608 | 112,474 | 112,474 | 98,560 (13,914) -12.4% |
| 3201 | Special Education Block Grant | 257,935 | 257,935 | 266,264 | 266,264 | 275,667 9,403 3.5% |
| 3202 | Special Ed Exp Reimb | 411,545 | 450,404 | 447,689 | 447,689 | 389,880 (57,808) -12.9% |
| 3203 | Extraordinary Reimb | 216,856 | 169,960 | 140,400 | 140,400 | 34,650 (105,750) -75.3% |
| 3204 | Early Essential Education Grant | 44,062 | 44,062 | 48,248 | 48,248 | 50,661 2,413 5.0% |
| 5230 | Transfr from Vt Const Aid Fund | 245,309 | 245,309 | 245,391 | 245,391 | 231,412 (13,979) -5.7% |
| subtotal state sources | | \$11,682,725 | \$11,664,709 | \$12,099,151 | \$12,099,151 | \$12,024,196 (\$74,955) -0.6% |
| GENERAL FUND TOTAL | | \$11,710,725 | \$11,696,124 | \$12,121,651 | \$12,130,657 | \$12,055,716 (\$65,935) -0.5% |
| Summary: | | | | | | |
| Appropriation Total | | | | | \$12,055,716 | |
| from Prior Year Fund Balance | | | | | 0 | |
| from Other Income | | | | 1,296,760 | 1,137,860 | (158,900) |
| Total Revenue & From Fund Balance | | | | | 1,137,860 | |
| From District Assessment | | | | | \$10,917,856 | |
| Revenue for Purposes of Calculating "Ed Spending" and Estimated Tax Rate | | | | | | |
| Revenue Total | | | | | \$1,137,860 | |
| less Vocational Grant | | | | | 25,510 | |
| Revenue for Purposes of Calculating "Ed Spending" and Estimated Tax Rate | | | | | \$1,112,350 | |

In accordance with VSA Title 16 § 563 an audit of the 2013-14 accounts of the Norwich School District was conducted by Plodzik and Sanderson CPA, of Concord, New Hampshire. A copy of the audit is available for review at the Town Manager's Office, Norwich, Vermont and at the Superintendent's Office, Hanover, New Hampshire.

Norwich School District Expenditure Budget Report

| NORWICH SCHOOL DISTRICT | | | | 2014-15 | 2014-15 | 2015-16 | Bgt Chg | |
|--------------------------|-----|-------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Func | Obj | Proposed Budget | 2013-14 | 2013-14 | Adopted | Exp'd & | Proposed | increase |
| | | 2015-16 | Budget | Actual | Budget | Enc'd | Budget | (decrease) |
| | | | | | | | | % |
| | | | | | | | | Chg |
| REGULAR EDUCATION | | | | | | | | |
| 1100 | 100 | Salaries-Teacher | 1,486,386 | 1,490,614 | 1,508,059 | 1,523,961 | 1,568,706 | 60,647 |
| 1100 | 100 | Salaries-Ed Asst | 65,574 | 66,251 | 79,938 | 75,339 | 85,884 | 5,946 |
| 1100 | 100 | Substitutes | 22,000 | 19,583 | 22,000 | 5,695 | 22,000 | 0 |
| 1100 | 100 | Tutors-Remedial & Homeb | 61,075 | 45,951 | 50,431 | 30,052 | 16,347 | (34,084) |
| 1100 | 200 | Payroll Tax & Benefit | 538,617 | 561,438 | 547,801 | 541,042 | 583,410 | 35,609 |
| 1100 | 300 | Purch Prof & Tech Svcs | 3,500 | 0 | 3,500 | 0 | 3,500 | 0 |
| 1100 | 400 | Purch Prop Svcs | 17,400 | 16,503 | 19,000 | 12,190 | 18,700 | (300) |
| 1100 | 5xx | Other Purch Svcs | 0 | 0 | 0 | 0 | 0 | 0 |
| 1100 | 560 | Tuition-GED | 0 | 4,000 | 4,000 | 0 | 4,000 | 0 |
| 1100 | 566 | Tuition-Pre-K | 0 | 0 | 0 | 0 | 100,000 | 100,000 |
| 1100 | 568 | Tuition-Vocational | 15,600 | 13,454 | 16,000 | 16,000 | 25,510 | 9,510 |
| 1100 | 600 | Supplies/Textbooks | 41,820 | 50,251 | 40,900 | 28,728 | 43,825 | 2,925 |
| 1100 | 700 | Property | 3,405 | 3,143 | 3,700 | 928 | 3,800 | 100 |
| | | Function Total | 2,255,377 | 2,271,188 | 2,295,329 | 2,233,935 | 2,475,682 | 180,353 |
| | | | | | | | | 7.9% |
| TECHNOLOGY | | | | | | | | |
| 1120 | 100 | Salaries | 75,939 | 76,270 | 76,736 | 76,708 | 77,733 | 997 |
| 1120 | 200 | Payroll Tax & Benefit | 26,669 | 25,330 | 27,285 | 25,964 | 26,761 | (524) |
| 1120 | 400 | Purch Prop Svcs | 1,500 | 1,110 | 1,500 | 1,215 | 1,500 | 0 |
| 1120 | 600 | Supplies | 11,375 | 11,225 | 12,000 | 7,363 | 12,000 | 0 |
| 1120 | 700 | Property | 33,125 | 33,100 | 35,400 | 33,810 | 35,400 | 0 |
| | | Function Total | 148,608 | 147,035 | 152,921 | 145,060 | 153,394 | 473 |
| | | | | | | | | 0.3% |
| SPECIAL EDUCATION | | | | | | | | |
| 1200 | 100 | Salaries-Teacher | 186,642 | 206,524 | 178,177 | 185,110 | 213,457 | 35,280 |
| 1200 | 100 | Salaries-Ed Asst | 266,470 | 282,110 | 289,647 | 227,894 | 242,428 | (47,219) |
| 1200 | 200 | Payroll Tax & Benefit | 190,935 | 188,293 | 209,586 | 207,027 | 191,437 | (18,149) |
| 1200 | 300 | Purch Prof & Tech Svcs | 154,212 | 109,248 | 166,850 | 39,424 | 100,300 | (66,550) |
| 1200 | 400 | Purch Prop Svcs | 16,500 | 22,500 | 23,500 | 0 | 20,000 | (3,500) |
| 1200 | 500 | Other Purch Svcs | 1,500 | 0 | 1,500 | 750 | 1,500 | 0 |
| 1200 | 500 | Tuition | 347,400 | 429,104 | 343,150 | 331,075 | 162,620 | (180,530) |
| 1200 | 600 | Supplies | 6,300 | 2,185 | 6,300 | 3,447 | 6,400 | 100 |
| 1200 | 700 | Property | 1,000 | 0 | 1,000 | 2,000 | 1,300 | 300 |
| | | Function Total | 1,170,959 | 1,239,964 | 1,219,710 | 996,727 | 939,442 | (280,268) |
| | | | | | | | | -23.0% |
| GUIDANCE | | | | | | | | |
| 2120 | 100 | Salaries | 75,835 | 76,892 | 76,630 | 76,951 | 77,626 | 996 |
| 2120 | 200 | Payroll Tax & Benefit | 15,985 | 14,703 | 16,252 | 9,626 | 10,354 | (5,898) |
| 2120 | 600 | Supplies | 500 | 494 | 500 | 114 | 500 | 0 |
| | | Function Total | 92,320 | 92,089 | 93,382 | 86,691 | 88,480 | (4,902) |
| | | | | | | | | -5.2% |
| HEALTH PROGRAM | | | | | | | | |
| 2134 | 100 | Salaries | 54,730 | 54,731 | 55,305 | 61,040 | 61,834 | 6,529 |
| 2134 | 200 | Payroll Tax & Benefit | 7,966 | 8,243 | 8,062 | 19,857 | 7,914 | (148) |
| 2134 | 300 | Purch Prof & Tech Svcs | 350 | 150 | 350 | 0 | 350 | 0 |
| 2134 | 600 | Supplies | 2,500 | 1,931 | 2,500 | 1,228 | 2,500 | 0 |
| 2134 | 700 | Property | 400 | 165 | 400 | 370 | 400 | 0 |
| | | Function Total | 65,946 | 65,220 | 66,617 | 82,495 | 72,998 | 6,381 |
| | | | | | | | | 9.6% |

Norwich School District Expenditure Budget Report

| NORWICH SCHOOL DISTRICT | | | | | 2014-15 | 2014-15 | 2015-16 | Bgt Chg | |
|---------------------------------------|-----|----------------------------|-------------------|-------------------|-------------------|------------------|--------------------|------------------------|----------|
| Func | Obj | Proposed Budget 2015-16 | 2013-14 Budget | 2013-14 Actual | Adopted Budget | Exp'd & Enc'd | Proposed Budget | increase (decrease) | % Chg |
| STAFF DEVELOPMENT | | | | | | | | | |
| 2213 | 200 | P/R Tax and Benefits | 48,000 | 48,454 | 63,500 | 26,201 | 78,500 | 15,000 | |
| 2213 | 300 | Purch Prof & Tech Svcs | 2,000 | 1,764 | 3,413 | 915 | 3,400 | (13) | |
| 2213 | 600 | Supplies | 1,000 | 0 | 1,000 | 0 | 1,000 | 0 | |
| | | Function Total | 51,000 | 50,218 | 67,913 | 27,116 | 82,900 | 14,987 | 22.1% |
| MEDIA (Library) | | | | | | | | | |
| 2221 | 100 | Salaries | 73,785 | 73,785 | 74,559 | 74,559 | 75,528 | 969 | |
| 2221 | 200 | P/R Tax and Benefits | 21,501 | 22,105 | 21,991 | 22,477 | 22,779 | 788 | |
| 2221 | 600 | Supplies | 8,288 | 8,149 | 7,500 | 5,891 | 8,854 | 1,354 | |
| 2221 | 700 | Property | 212 | 14,351 | 1,000 | 117 | 1,000 | 0 | |
| | | Function Total | 103,786 | 118,390 | 105,050 | 103,044 | 108,161 | 3,111 | 3.0% |
| SCHOOL BOARD SERVICES | | | | | | | | | |
| 2310 | 100 | Salaries | 2,732 | 5,252 | 5,416 | 430 | 5,509 | 93 | |
| 2310 | 200 | Payroll Tax & Benefit | 236 | 419 | 457 | 65 | 532 | 75 | |
| 2310 | 300 | Purch Prof & Tech Svcs | 18,500 | 15,435 | 17,000 | 21,880 | 14,500 | (2,500) | |
| 2310 | 500 | Other Purch Svcs | 1,500 | 2,226 | 1,500 | 0 | 1,500 | 0 | |
| 2310 | 800 | Other Objects | 3,700 | 5,293 | 4,100 | 3,291 | 4,100 | 0 | |
| | | Function Total | 26,668 | 28,625 | 28,473 | 25,666 | 26,141 | (2,332) | -8.2% |
| SCHOOL ADMINISTRATIVE UNIT #70 | | | | | | | | | |
| 2320 | 300 | Purch Prof & Tech Svcs | 206,626 | 206,626 | 230,702 | 230,702 | 237,334 | 6,632 | |
| | | Function Total | 206,626 | 206,626 | 230,702 | 230,702 | 237,334 | 6,632 | 2.9% |
| SCHOOL ADMINISTRATION | | | | | | | | | |
| 2410 | 110 | Salary-Principal | 94,119 | 94,119 | 96,236 | 98,486 | 98,486 | 2,250 | |
| 2410 | 11x | Salary-Support | 47,189 | 50,379 | 55,163 | 53,022 | 55,429 | 266 | |
| 2410 | 115 | Salary Admin Team | 21,607 | 25,017 | 23,119 | 24,215 | 24,492 | 1,373 | |
| 2410 | 200 | Payroll Tax & Benefit | 91,359 | 90,546 | 102,012 | 90,908 | 89,410 | (12,602) | |
| 2410 | 300 | Purch Prof & Tech Svcs | 5,600 | 3,320 | 5,600 | 599 | 5,600 | 0 | |
| 2410 | 400 | Purch Prop Svcs | 1,836 | 2,068 | 1,900 | 1,440 | 1,908 | 8 | |
| 2410 | 500 | Other Purch Svcs | 12,095 | 7,479 | 11,725 | 6,273 | 11,725 | 0 | |
| 2410 | 600 | Supplies | 2,100 | 2,468 | 2,100 | 231 | 2,700 | 600 | |
| 2410 | 700 | Property | 1,000 | 219 | 1,000 | 0 | 1,000 | 0 | |
| 2410 | 800 | Other Objects | 1,500 | 928 | 1,500 | 830 | 1,500 | 0 | |
| | | Function Total | 278,405 | 276,543 | 300,355 | 276,004 | 292,250 | (8,105) | -2.7% |
| MAINTENANCE OF PLANT | | | | | | | | | |
| 2610 | 100 | Salaries | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2610 | 400 | Purch Prop Svcs | 30,347 | 34,316 | 31,675 | 29,168 | 33,431 | 1,756 | |
| 2610 | 500 | Other Purch Svcs | 550 | 764 | 760 | 695 | 800 | 40 | |
| 2610 | 600 | Supplies | 18,219 | 12,616 | 16,100 | 10,297 | 14,500 | (1,600) | |
| | | Function Total | 49,116 | 48,133 | 48,535 | 40,160 | 48,731 | 196 | 0.4% |
| CUSTODIAL SERVICES | | | | | | | | | |
| 2620 | 100 | Salaries | 107,280 | 118,817 | 118,411 | 116,316 | 122,253 | 3,842 | |
| 2620 | 200 | P/R Tax and Benefits | 55,415 | 47,342 | 74,739 | 47,136 | 53,620 | (21,119) | |
| 2620 | 400 | Purch Prop Svcs | 36,500 | 39,622 | 33,100 | 26,963 | 30,100 | (3,000) | |
| 2620 | 500 | Other Purch Svcs | 13,494 | 13,494 | 14,000 | 20,308 | 14,500 | 500 | |
| 2620 | 600 | Supplies | 93,300 | 85,395 | 87,400 | 81,024 | 83,400 | (4,000) | |
| 2620 | 700 | Property | 3,900 | 2,283 | 2,200 | 1,523 | 2,000 | (200) | |
| | | Function Total | 309,889 | 306,953 | 329,850 | 293,270 | 305,873 | (23,977) | -7.3% |
| GROUPS MAINTENANCE | | | | | | | | | |

Norwich School District Expenditure Budget Report

| NORWICH SCHOOL DISTRICT | | | | | 2014-15 | 2014-15 | 2015-16 | Bgt Chg | |
|----------------------------------|-----|----------------------------|-------------------|-------------------|-------------------|------------------|--------------------|------------------------|----------|
| Func | Obj | Proposed Budget 2015-16 | 2013-14 Budget | 2013-14 Actual | Adopted Budget | Exp'd & Enc'd | Proposed Budget | increase (decrease) | % Chg |
| 2630 | 400 | Purch Prop Svcs | 12,300 | 7,199 | 12,400 | 7,300 | 10,000 | (2,400) | |
| 2630 | 600 | Supplies | 8,400 | 2,658 | 8,100 | 2,432 | 5,000 | (3,100) | |
| | | Function Total | 20,700 | 9,857 | 20,500 | 9,732 | 15,000 | (5,500) | -26.8% |
| PUPIL TRANSPORTATION | | | | | | | | | |
| 2711 | 500 | Other Purch Svcs | 240,988 | 232,068 | 245,193 | 235,042 | 237,501 | (7,692) | |
| 2711 | 600 | Supplies | 21,560 | 13,438 | 21,560 | 21,560 | 15,000 | (6,560) | |
| | | Function Total | 262,548 | 245,506 | 266,753 | 256,602 | 252,501 | (14,252) | -5.3% |
| SPECIAL EDUCATION TRANSPORTATION | | | | | | | | | |
| 2722 | 500 | Other Purch Svcs | 11,500 | 1,836 | 31,094 | 38,860 | 44,000 | 12,906 | |
| | | Function Total | 11,500 | 1,836 | 31,094 | 38,860 | 44,000 | 12,906 | 41.5% |
| FIELD TRIPS | | | | | | | | | |
| 2725 | 500 | Other Purch Svcs | 5,000 | 6,169 | 9,250 | 4,966 | 10,250 | 1,000 | |
| | | Function Total | 5,000 | 6,169 | 9,250 | 4,966 | 10,250 | 1,000 | 10.8% |
| STUDENT LUNCH SUPPLIES | | | | | | | | | |
| 3100 | 600 | Supplies | 7,500 | 10,923 | 12,000 | 0 | 12,000 | 0 | |
| | | Function Total | 7,500 | 10,923 | 12,000 | 0 | 12,000 | 0 | 0.0% |
| SITE IMPROVEMENTS | | | | | | | | | |
| 4200 | 400 | Purch Prop Svcs | 7,900 | 3,275 | 11,800 | 5,587 | 7,700 | (4,100) | |
| | | Function Total | 7,900 | 3,275 | 11,800 | 5,587 | 7,700 | (4,100) | -34.7% |
| BUILDING IMPROVEMENTS | | | | | | | | | |
| 4600 | 400 | Purch Prop Svcs | 8,000 | 31,318 | 12,000 | 3,623 | 14,100 | 2,100 | |
| | | Function Total | 8,000 | 31,318 | 12,000 | 3,623 | 14,100 | 2,100 | 17.5% |
| DEBT SERVICE | | | | | | | | | |
| 5100 | 800 | Other Objects | 56,700 | 49,715 | 55,530 | 55,530 | 49,000 | (6,530) | |
| | | Function Total | 56,700 | 49,715 | 55,530 | 55,530 | 49,000 | (6,530) | -11.8% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| 5220 | 900 | Trnsfr to Food Svce Fund | 0 | 14,758 | 0 | 1,792 | 2,783 | 2,783 | n/a |
| 5300 | 930 | Trnsfr to Spec Ed Rsv | 0 | 0 | 0 | 0 | 0 | 0 | n/a |
| 5300 | 930 | Trnsfr to Bldg Maint Rsv | 25,000 | 25,000 | 0 | 0 | 0 | 0 | n/a |
| | | Function Total | 25,000 | 39,758 | 0 | 1,792 | 2,783 | 2,783 | n/a |
| SCHOOL TOTAL | | | | | | | | | |
| | | | 5,163,548 | 5,249,341 | 5,357,764 | 4,917,562 | 5,238,720 | (119,044) | -2.2% |

Notes:

1. "Func" and "Obj" are federally required accounting designations which refer to "function" and "object". A function might be "regular education" or "transportation". "Objects" designate the type of expense being reported, for example, wage expense, or equipment expense, relating to a particular function.
2. The "budget" columns represent the adopted budget for the particular line item or group of line items. "Actual" represents the amount actually spent in the prior year. Exp'd & Enc'd represents, in salary and benefit accounts, the expected expenditure through year end; and in other accounts, the actual expenditure, plus amount for which the school has issued purchase orders or contracts for goods or services. It may represent an estimate of year end, but more likely not.
3. The "Bgt Chg" column represents the difference between the proposed budget and the current year's budget. The "% Chg" is computed based on the same columns.

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
Norwich School District
Norwich, Vermont

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Norwich School District as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 aggregate remaining fund information of the Norwich School District as of June 30, 2014, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information - 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 29) 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

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

historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information - Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Norwich 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 9, 2015

*Plodryk & Sanderson
Professional Association*

EXHIBIT C-1
NORWICH SCHOOL DISTRICT
Governmental Funds
Balance Sheet
June 30, 2014

| | General | Grants | Other Governmental Funds | Total Governmental Funds |
|--|---------------------|------------------|--------------------------------|--------------------------------|
| ASSETS | | | | |
| Cash and cash equivalents | \$ 605,416 | \$ - | \$ 72,745 | \$ 678,161 |
| Investments | 1,745,570 | - | - | 1,745,570 |
| Accounts receivable | 15,090 | - | - | 15,090 |
| Intergovernmental receivable | 108,796 | 32,605 | 13,484 | 154,885 |
| Interfund receivable | 22,248 | - | - | 22,248 |
| Prepaid items | 3,167 | - | - | 3,167 |
| Total assets | <u>\$ 2,500,287</u> | <u>\$ 32,605</u> | <u>\$ 86,229</u> | <u>\$ 2,619,121</u> |
| LIABILITIES | | | | |
| Accounts payable | \$ 111,298 | \$ - | \$ 4,705 | \$ 116,003 |
| Accrued salaries and benefits | 3,428 | - | - | 3,428 |
| Interfund payable | - | 17,203 | 5,045 | 22,248 |
| Unearned revenue | - | 15,402 | 130 | 15,532 |
| Total liabilities | <u>114,726</u> | <u>32,605</u> | <u>9,880</u> | <u>157,211</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Unavailable revenue | <u>53,858</u> | <u>-</u> | <u>6,817</u> | <u>60,675</u> |
| FUND BALANCES (DEFICIT) | | | | |
| Nonspendable | 3,167 | - | - | 3,167 |
| Restricted | - | - | 74,576 | 74,576 |
| Committed | 2,373,693 | - | - | 2,373,693 |
| Assigned | 1,200 | - | - | 1,200 |
| Unassigned (deficit) | (46,357) | - | (5,044) | (51,401) |
| Total fund balances | <u>2,331,703</u> | <u>-</u> | <u>69,532</u> | <u>2,401,235</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 2,500,287</u> | <u>\$ 32,605</u> | <u>\$ 86,229</u> | <u>\$ 2,619,121</u> |

EXHIBIT C-3
NORWICH SCHOOL DISTRICT
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2014

| | General | Grants | Other Governmental Funds | Total Governmental Funds |
|--|---------------------|----------------|--------------------------------|--------------------------------|
| REVENUES | | | | |
| Local | \$ 84,678 | \$ - | \$ 34,247 | \$ 118,925 |
| State | 11,419,400 | 6,750 | 6,819 | 11,432,969 |
| Federal | - | 165,082 | 47,929 | 213,011 |
| Total revenues | <u>11,504,078</u> | <u>171,832</u> | <u>88,995</u> | <u>11,764,905</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Instruction | 3,684,389 | 171,832 | 62,030 | 3,918,251 |
| Support services: | | | | |
| Student | 157,308 | - | - | 157,308 |
| Instructional staff | 168,610 | - | - | 168,610 |
| General administration | 28,625 | - | - | 28,625 |
| Executive administration | 206,626 | - | - | 206,626 |
| School administration | 276,545 | - | - | 276,545 |
| Operation and maintenance of plant | 364,944 | - | - | 364,944 |
| Student transportation | 253,511 | - | - | 253,511 |
| Noninstructional services | 1,232 | - | 65,692 | 66,924 |
| Debt service: | | | | |
| Principal | 45,000 | - | - | 45,000 |
| Interest | 4,715 | - | - | 4,715 |
| Facilities acquisition and construction | 34,593 | - | 373,757 | 408,350 |
| Total expenditures | <u>5,226,098</u> | <u>171,832</u> | <u>501,479</u> | <u>5,899,409</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>6,277,980</u> | <u>-</u> | <u>(412,484)</u> | <u>5,865,496</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | 24,449 | 24,449 |
| Transfers out | (24,449) | - | - | (24,449) |
| Bonds and notes issued | - | - | 450,000 | 450,000 |
| Intergovernmental transfer out | (6,554,065) | - | - | (6,554,065) |
| Total other financing sources (uses) | <u>(6,578,514)</u> | <u>-</u> | <u>474,449</u> | <u>(6,104,065)</u> |
| Net change in fund balances | (300,534) | - | 61,965 | (238,569) |
| Fund balances, beginning, as restated (see Note 12) | 2,632,237 | - | 7,567 | 2,639,804 |
| Fund balances, ending | <u>\$ 2,331,703</u> | <u>\$ -</u> | <u>\$ 69,532</u> | <u>\$ 2,401,235</u> |

SCHEDULE 4
NORWICH SCHOOL DISTRICT
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2014

| | Special Revenue Funds | | | Capital Project Energy Efficiency Project | Total |
|--|-----------------------|------------------|-----------------|---|------------------|
| | Food Service | Medicaid | Other | | |
| ASSETS | | | | | |
| Cash and cash equivalents | \$ 3,697 | \$ 66,013 | \$ 3,035 | \$ - | \$ 72,745 |
| Intergovernmental receivable | 733 | 5,933 | - | 6,818 | 13,484 |
| Total assets | <u>\$ 4,430</u> | <u>\$ 71,946</u> | <u>\$ 3,035</u> | <u>\$ 6,818</u> | <u>\$ 86,229</u> |
| LIABILITIES | | | | | |
| Accounts payable | \$ 4,300 | \$ 405 | \$ - | \$ - | \$ 4,705 |
| Interfund payable | - | - | - | 5,045 | 5,045 |
| Unearned revenue | 130 | - | - | - | 130 |
| Total liabilities | <u>4,430</u> | <u>405</u> | <u>-</u> | <u>5,045</u> | <u>9,880</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Unavailable revenue | - | - | - | 6,817 | 6,817 |
| FUND BALANCES (DEFICIT) | | | | | |
| Restricted | - | 71,541 | 3,035 | - | 74,576 |
| Unassigned (deficit) | - | - | - | (5,044) | (5,044) |
| Total fund balances (deficit) | <u>-</u> | <u>71,541</u> | <u>3,035</u> | <u>(5,044)</u> | <u>69,532</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 4,430</u> | <u>\$ 71,946</u> | <u>\$ 3,035</u> | <u>\$ 6,818</u> | <u>\$ 86,229</u> |

Three Prior Years Comparisons

(Provided by VT DOE)

PRELIMINARY

Three Prior Years Comparisons - Format as Provided by AOE

ESTIMATES
ONLY

District: **Norwich**
County: **Windor**

T145

Dresden Interstate

Statutory calculation. See
note at bottom of page.

Recommended homestead
rate from Tax Commissioner.
See note at bottom of page.

9,459

1.00

Expenditures

| | | FY2013 | FY2014 | FY2015 | FY2016 | |
|----|--|---------------------|---------------------|---------------------|---------------------|----|
| 1. | Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures) | \$11,372,910 | \$11,710,725 | \$12,130,556 | \$12,055,716 | 1. |
| 2. | <i>plus</i> Sum of separately warned articles passed at town meeting | - | - | - | - | 2. |
| 3. | <i>minus</i> Act 144 Expenditures, to be excluded from Education Spending (Manchester & West Windor only) | - | - | - | - | 3. |
| 4. | Locally adopted or warned budget | \$11,372,910 | \$11,710,725 | \$12,130,556 | \$12,055,716 | 4. |
| 5. | <i>plus</i> Obligation to a Regional Technical Center School District if any | - | - | - | - | 5. |
| 6. | <i>plus</i> Prior year deficit repayment of deficit | - | - | - | - | 6. |
| 7. | Total Budget | \$11,372,910 | \$11,710,725 | \$12,130,556 | \$12,055,716 | 7. |
| 8. | S.U. assessment (included in local budget) - informational data | - | - | - | \$237,334 | 8. |
| 9. | Prior year deficit reduction (included in expenditure budget) - informational data | - | - | - | - | 9. |

Revenues

| | | FY2013 | FY2014 | FY2015 | FY2016 | |
|-----|---|---------------------|---------------------|---------------------|---------------------|-----|
| 10. | Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues) | \$1,233,822 | \$1,315,294 | \$1,282,966 | \$1,112,350 | 10. |
| 11. | <i>plus</i> Capital debt aid for eligible projects pre-existing Act 60 | - | - | - | - | 11. |
| 12. | <i>minus</i> All Act 144 revenues, including local Act 144 tax revenues (Manchester & West Windor only) | - | - | - | - | 12. |
| 13. | Offsetting revenues | \$1,233,822 | \$1,315,294 | \$1,282,966 | \$1,112,350 | 13. |
| 14. | Education Spending | \$10,139,088 | \$10,395,431 | \$10,847,590 | \$10,943,366 | 14. |
| 15. | Equalized Pupils (Act 130 count is by school district) | 632.50 | 633.24 | 638.28 | 634.03 | 15. |

Education Spending per Equalized Pupil

| | | FY2013 | FY2014 | FY2015 | FY2016 | |
|-----|--|-------------------------|-------------------------|-------------------------|-------------------------|-----|
| 16. | Less ALL net eligible construction costs (or P&I) per equalized pupil | \$1,393.69 | \$1,459.04 | \$1,424.97 | \$1,534 | 16. |
| 17. | <i>minus</i> Less share of SpEd costs in excess of \$50,000 for an individual | \$27.32 | \$10.14 | \$31.75 | \$10 | 17. |
| 18. | <i>minus</i> Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed | - | - | - | - | 18. |
| 19. | <i>minus</i> Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils | - | - | - | - | 19. |
| 20. | <i>minus</i> Estimated costs of new students after census period | - | - | - | - | 20. |
| 21. | <i>minus</i> Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition | NA | - | - | - | 21. |
| 22. | <i>minus</i> Less planning costs for merger of small schools | - | - | - | - | 22. |
| 23. | <i>minus</i> Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 | NA | NA | NA | - | 23. |
| 24. | <i>minus</i> Excess Spending per Equalized Pupil over threshold (if any) | - | - | - | - | 24. |
| 25. | <i>plus</i> Per pupil figure used for calculating District Adjustment | \$16,030 | \$16,416 | \$16,995 | \$17,260 | 25. |
| 26. | District spending adjustment (minimum of 100%) | 183.769% | 179.393% | 183.037% | 182.472% | 26. |
| 27. | ((\$17,260 / \$9,459)) | based on \$9,703 | based on \$9,191 | based on \$9,385 | based on \$9,459 | 27. |

Prorating the local tax rate

| | | FY2013 | FY2014 | FY2015 | FY2016 | |
|-----|---|-----------------|-----------------|-----------------|-----------------|-----|
| 28. | Anticipated district equalized homestead tax rate to be prorated (182.472% x \$1,000) | \$1,6355 | \$1,6963 | \$1,7938 | \$1,8247 | 28. |
| 29. | Percent of Norwich equalized pupils not in a union school district | 100.00% | 100.00% | 100.00% | 100.00% | 29. |
| 30. | Portion of district eq homestead rate to be assessed by town (100.00% x \$1.82) | \$1,6355 | \$1,6963 | \$1,7938 | \$1,8247 | 30. |
| 31. | Common Level of Appraisal (CLA) | 93.30% | 97.16% | 99.33% | 97.82% | 31. |
| 32. | Portion of actual district homestead rate to be assessed by town (\$1,8247 / 97.82%) | \$1,7529 | \$1,7356 | \$1,8059 | \$1,8654 | 32. |
| | | based on \$0.99 | based on \$0.94 | based on \$0.96 | based on \$1.00 | |

If the district belongs to a union school district, this is only a **PARTIAL** homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.

| | | FY2013 | FY2014 | FY2015 | FY2016 | |
|-----|---|--------|--------|--------|--------|-----|
| 33. | Anticipated income cap percent to be prorated (182.472% x 1.94%) | 3.31% | 3.23% | 3.55% | 3.54% | 33. |
| 34. | Portion of district income cap percent applied by State (100.00% x 3.54%) | 3.31% | 3.23% | 3.55% | 3.54% | 34. |
| 35. | Percent of equalized pupils at union 1 | - | - | - | - | 35. |
| 36. | | - | - | - | - | 36. |

- Following current statute, the base education amount is calculated to be \$9,459. The Tax Commissioner has recommended base tax rates of \$1.00 and \$1,535. The administration also has stated that tax rates could be lower than the recommendations if statewide education spending is held down.
- Final figures will be set by the Legislature during the legislative session and approved by the Governor.
- The base income percentage cap is 1.94%.

Comparative Data for Cost Effectiveness

(Provided by VT DOE)

School: Marion W Cross School
S.U.: Dresden Interstate S.D.

A list of schools and school districts in each cohort may be found on the DOE website under "School Data and Reports":
<http://www.state.vt.us/educ/>

FY2014 School Level Data

Cohort Description: Elementary school, enrollment ≥ 300
(31 schools in cohort)

Cohort Rank by Enrollment (1 is largest)
26 out of 31

| School level data | | Grades Offered | Enrollment | Total Teachers | Total Administrators | Stu / Tchr Ratio | Stu / Admin Ratio | Tchr / Admin Ratio |
|-----------------------------|---------------------------------|----------------|---------------|----------------|----------------------|------------------|-------------------|--------------------|
| Smaller -> | Bennington Elementary School | PK - 5 | 309 | 17.70 | 2.00 | 17.46 | 154.50 | 8.85 |
| | Highgate Elementary School | PK - 6 | 320 | 29.90 | 2.00 | 10.70 | 160.00 | 14.95 |
| | Randolph Elementary School | PK - 6 | 328 | 25.25 | 2.00 | 12.99 | 164.00 | 12.63 |
| | Marion W Cross School | K - 6 | 332 | 23.00 | 1.00 | 14.43 | 332.00 | 23.00 |
| | Newport City Elementary Schools | PK - 6 | 343 | 34.00 | 2.00 | 10.09 | 171.50 | 17.00 |
| | Orchard School | K - 5 | 355 | 29.12 | 1.00 | 12.19 | 355.00 | 29.12 |
| < Larger | J J Flynn School | K - 5 | 361 | 28.50 | 1.00 | 12.67 | 361.00 | 28.50 |
| Averaged SCHOOL cohort data | | | 425.10 | 31.93 | 1.51 | 13.31 | 281.64 | 21.16 |

School District: Norwich
LEA ID: T145

Special education expenditures vary substantially from district to district and year to year. Therefore, they have been excluded from these figures.

The portion of current expenditures made by supervisory unions on behalf of districts varies greatly. These data include district assessments to SUs. Including assessments to SUs makes districts more comparable to each other.

FY2013 School District Data

Cohort Description: Elementary school district, FY2013 FTE ≥ 300
(12 school districts in cohort)

School district data (local, union, or joint district)

Grades offered in School District
Student FTE enrolled in school district
Current expenditures per student FTE EXCLUDING special education costs

Cohort Rank by FTE (1 is largest)
9 out of 12

| | | | | |
|--------------------------------------|----------------|------------|---------------|-----------------|
| Smaller -> | Bristol | PK-6 | 302.19 | \$12,364 |
| | Randolph | K-6 | 302.64 | \$11,495 |
| | Highgate | PK-6 | 316.69 | \$11,106 |
| | Norwich | K-6 | 319.04 | \$12,491 |
| | Newport City | PK-6 | 341.37 | \$10,772 |
| | Brandon | PK-6 | 359.44 | \$13,405 |
| < Larger | Cambridge | PK-6 | 369.87 | \$10,461 |
| Averaged SCHOOL DISTRICT cohort data | | | 458.53 | \$11,102 |

Current expenditures are an effort to calculate an amount per FTE spent by a district on students enrolled in that district. This figure excludes tuitions and assessments paid to other providers, construction and equipment costs, debt service, adult education, and community service.

FY2015 School District Data

| 5 School District Data | | | | | School district tax rate | | | Total municipal tax rate, K-12, consisting of prorated member district rates | | |
|------------------------|-----------------|-----------------------------------|------------------|--|---|---------------------------------|---------------------------|--|--------|--|
| LEA ID | School District | Grades offered in School District | SchIDist | SchIDist | SchIDist | MUN | MUN | MUN | | |
| | | | Equalized Pupils | Education Spending per Equalized Pupil | Equalized Homestead Ed tax rate | Equalized Homestead Ed tax rate | Common Level of Appraisal | Actual Homestead Ed tax rate | | |
| | | | | | Use these tax rates to compare towns rates. | | | These tax rates are not comparable due to CUA's. | | |
| Smaller -> | T026 | Brandon | PK-6 | 344.62 | 12,502.59 | 1.3196 | 1.4086 | 105.42% | 1.3362 | |
| | T123 | Middlebury ID #4 | PK-6 | 414.32 | 14,393.51 | 1.5192 | 1.6330 | 91.89% | 1.7772 | |
| | T204 | Swanton | PK-6 | 545.90 | 12,605.47 | 1.3305 | 1.3358 | 110.54% | 1.2084 | |
| | T145 | Norwich | K-6 | 638.28 | 16,995.03 | 1.7938 | 1.7938 | 99.33% | 1.8059 | |
| | T027 | Brattleboro | PK-6 | 805.45 | 15,010.65 | 1.5843 | 1.6588 | 100.53% | 1.6501 | |
| | T015 | Bennington ID | PK-5 | 852.78 | 11,944.90 | 1.2607 | 1.3439 | 89.08% | 1.5086 | |
| Larger | | | | | | | | | | |

The Legislature has required the Department of Education to provide this information per the following statute:

16 V.S.A. § 165(a)(2) The school, at least annually, reports student performance results to community members in a format selected by the school board. . . . The school report shall include:

(K) data provided by the commissioner which enable a comparison with other schools, or school districts if school level data are not available, for cost-effectiveness. The commissioner shall establish which data are to be included pursuant to this subdivision and, notwithstanding that the other elements of the report are to be presented in a format selected by the school board, shall develop a common format to be used by each school in presenting the data to community members. The commissioner shall provide the most recent data available to each school no later than October 1 of each year. Data to be presented may include student-to-teacher ratio, administrator-to-student ratio, administrator-to-teacher ratio, and cost per pupil.



*1901 horse-drawn town hearse was recently donated to the Norwich Historical Society
by the Norwich Cemetery Commission.*