

# Part VI

Dresden School District

## Dresden School District Officers

### School Board

	Term Expires
Linda Addante .....	2014
Kari Asmus .....	2013
Alisa Brisson .....	2014
Carey Callaghan .....	2013
Robin Carpenter .....	2013
Neil Castaldo .....	2012
John Chamberlin .....	2012
Kevin Cotter .....	2014
Anne Day .....	2014
Neil Odell .....	2012
Lauren Morando Rhim (non-voting member) .....	2012
Gordon Spaeth .....	2012

### District Officers

Michael B. Mayor, Moderator .....	2012
Deborah M. Carter, Clerk .....	2012
Cheryl Lindberg, Treasurer .....	2012
Priscilla Vincent, Auditor .....	2012
Two auditor vacancies	

### Administration

Franklyn G. Bass .....	Superintendent of Schools
John P. Aubin .....	Assistant Superintendent for Business
Joanne Roberts .....	Assistant Superintendent for Student Services
Deborah Gillespie .....	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 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, March 1, 2012, at 7:00 P.M., at the Hanover High School Auditorium, Hanover, New Hampshire.

**Voting Phase:** Tuesday, March 6, 2012, 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 6.

All voting on Warrant Articles 1 through 5 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 Fifty Thousand Dollars (\$50,000) to establish a contingency fund to meet the cost of unanticipated expenses that may arise during the year?

**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 \$2,338; 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 Thirty-Eight Dollars (\$11,138) to fund these salaries?

**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
2012-2013	\$198,300
2013-2014	\$310,657
2014-2015	\$399,700

and further, shall the District raise and appropriate the sum of One Hundred Ninety-Eight Thousand, Three Hundred Dollars (\$198,300), such sum representing the estimated increase in teacher salaries and benefits for the 2012-2013 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 5.

**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.

**Article 5:** Shall the District raise and appropriate the amount of Twenty-Three Million, One Hundred Eighty-Three Thousand, Five Hundred Sixty-Six Dollars (\$23,183,566), 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 2012-2013 fiscal year? This sum does not include the sums appropriated in any of the other articles.

**Article 6:** 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 3rd day of February 2012.

Linda Addante, Vice Chair  
Alisa Brisson  
Robin Carpenter  
John Chamberlin  
Anne Day  
Gordon Spaeth

Kari Asmus, Chair  
Carey Callaghan  
Neil Castaldo  
Kevin Cotter  
Neil Odell

*Dresden School Board Dresden School District  
Deborah M. Carter, Clerk*

### **2012 Dresden District Warning 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 in the Superintendent's Office.

**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?

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 2011-12 fiscal year.

**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 \$2,338; 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 Thirty-Eight Dollars (\$11,138) to fund these salaries?

The Treasurer's salary is a 3% increase; the other salaries are unchanged.

**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
2012-2013	\$198,300
2013-2014	\$310,657
2014-2015	\$399,700



and further, shall the District raise and appropriate the sum of One Hundred Ninety-Eight Thousand, Three Hundred Dollars (\$198,300), such sum representing the estimated increase in teacher salaries and benefits for the 2012-2013 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 5.

**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.

The Board and the Dresden and Hanover Education Association (the teachers' union) reached a three-year agreement for 2012-13, 2013-14 and 2014-15. This article raises the funds needed to implement this new agreement, which provides for base pay raises of 2.62%, 2.0% and 2.35% in the three years respectively, plus annual "step increases" for staff with up to 14 years of service. The agreement calls for funds to match employees' retirement savings up to 3% of a teacher's salary, down from 4% in the previous contract.

The District will also provide annual staff-development funds of \$115,000 (vs. \$125,000 in the previous contract) and staff-enrichment funds of \$25,000 (down from \$50,000 previously). One sabbatical leave will be offered in the 2014-15 year.

**Article 5:** Shall the District raise and appropriate the amount of Twenty-Three Million, One Hundred Eighty-Three Thousand, Five Hundred Sixty-Six Dollars (\$23,183,566) 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 2012-2013 fiscal year? This sum does not include the sums appropriated in any of the other articles.

This article indicates the cost independent of the costs associated with Article 2 through 4.

**Article 6:** 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  
Hanover High School Auditorium  
February 24 and March 1, 2011**

Thomas Csatari called the meeting to order at 7:01 pm on Thursday, February 24, 2011. Present were School Board members Linda Addante, Kari Asmus, Carey Callaghan, Anne Day, Robin Carpenter, John Chamberlin, Kevin Cotter, Erika Finlayson, Neil Odell, Gordon Spaeth, Geoffrey Vitt and Steve Woods; Administrators Wayne Gersen, John Aubin, Joanne Roberts, Deborah Gillespie, Jim Nourse, Jonathan Brush and Mike Jackson; School District Attorney Cathryn Nunlist; Council representative Abidjan Walker; and approximately 27 members of the public.

Moderator Csatari then recognized Dresden School Board Chair Kari Asmus, who introduced the members of the Dresden School Board. Superintendent Wayne Gersen introduced the members of Administration and Legal Counsel.

Mr. Csatari reviewed the structure of the Dresden School District and District meeting process, explaining that this is the discussion phase of the meeting, and that the voting phase will take place Tuesday, March 1, from 7:00 am until 7:00 pm in Tracy Hall in Norwich for Norwich voters, and Hanover High School Gymnasium in Hanover for Hanover voters.

After Mr. Csatari 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, and an auditor for a two-year term.*

Moderator Csatari read the positions up for election and the names of the candidates running for these seats. He noted that no one is running for the auditor positions. 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?*

Gordon Spaeth presented the rationale for this article. He noted that the contingency fund was not used this year, but the Board feels it is prudent to have the fund available. 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 \$2,270; 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, Seventy Dollars (\$11,070) to fund these salaries?*

Geoffrey Vitt presented this article. No public comment was offered.

**ARTICLE 4:** *Shall the District approve the cost items in the two (2) year collective bargaining agreement reached between the Dresden School Board and the Hanover Support Staff, NEA-NH, which calls for the following increases in salaries and benefits:*

Year	Estimated Increase Over Status-quo Budget
2011-2012	\$ 16,600
2012-2013	\$ 37,860

*and further, shall the District raise and appropriate the sum of Sixteen Thousand, Six Hundred Dollars (\$16,600), such sum representing the estimated increase in support staff employee salaries and benefits for the 2011-2012 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 employees if this article is defeated is included in the operating budget in Article 5.

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

NOTE 3. Pursuant to RSA 273-A:12, if approved, the terms of this collective bargaining agreement, including the pay plan, but excluding the cost of living increases, will continue in force and effect until a new agreement is executed.

John Chamberlin presented this article. He noted that there is no base increase in salaries in the year 2011-12; step increases will cost \$16,600. Raises in 2012-2013 will be based on the cost of living. Another aspect of the agreement is that educational assistants who substitute will see an increase in their pay for substituting, but this pay is not as expensive as paying for regular substitutes. No public comment was offered.

**ARTICLE 5:** *Shall the District raise and appropriate the amount of Twenty-Two Million, Four Hundred Seventy-Three Thousand, Fifty-Four Dollars (\$22,473,054) 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 2011-2012 fiscal year? This sum does not include the sums appropriated in any of the other articles.*

Steve Woods presented this article. He noted that this budget is a .5% increase over last year's expenditures. After explaining how net assessment is calculated, he pointed out that the net assessment is up 5.5%. This is due to less revenue, caused by a decrease in sixth-grade tuition, and the lack of leftover construction funds (which added \$500,000 to 2010-11 revenues). The net assessment is divided between Hanover and Norwich, based on the number of students each town sends to Dresden schools. Because of lower enrollments from Norwich, Hanover's share will be going up a little over 6%. In Hanover, the tax rate will increase 3%. Enrollment at the two schools is about the same as in the 2010-11 year.

The SAU budget is decreasing \$27,000. The Richmond Middle School's budget will decrease \$500,000. The lion's share of this decrease is from the graduation of several Special Education students. There will be a 13.39 FTE decrease in RMS staff, mostly from a decrease in Special Ed staffing. The Hanover High School budget is up \$654,648, \$290,838 of which is for Special Education. Another large increase is in payroll tax and benefits, due to increased staffing for the Special Education students. Still, there is a net loss of 3 FTEs in Dresden.

Two new initiatives to raise revenue this year are an increase in the athletic fees, which go into the general fund; and the high school's registration as a SEVIS school so that it can enroll international students, which will bring in additional tuition.

Woods noted the quality of the schools: The Richmond Middle School was recognized as a Spotlight School – one of 39 top schools in New England. Hanover High School was recognized as a Silver Medal School by U.S. News and World Report. Ninety-two percent of Hanover High School students take the SAT, and each set of scores is 100 above state and national averages. The same percentage of students goes to college.

In the fall of 2010, the Dresden Cost Reduction Committee was charged with evaluating whether there were cuts that could be made. The Committee found there was no low-hanging fruit; the administration had done a good job at tightening the budget. Woods also reported that the number of students in Special Education is less than average.

Eleven members of the public offered comments, and were about evenly divided on support of the budget.

Bill Garrity, chair of the Dresden Finance Committee, reported that the Committee voted to support the budget. The Finance Committee originally recommended that

the net assessment be no more than 2%. The majority felt that the Board did well in negotiations with the teachers' union; the minority felt that the Board could have incorporated more recommendations of the Dresden Cost Reduction Committee. Keith Moran, a member of the Dresden Finance Committee, one of the dissenting votes on the Finance Committee, expressed concern that the Committee voted to support the budget even though it did not meet its initial guideline.

**ARTICLE 6:** *To transact any non-substantive business that may legally come before the discussion phase of this meeting.*

Moderator Csatari asked if there was any other business to come before the meeting. Dresden Chair Kari Asmus came forward to thank those who are reaching milestones. She thanked Superintendent Wayne Gersen, who is retiring on June 30; John Aubin, Assistant Superintendent for Business, who has completed 10 years with the SAU; Bill Garrity, who is resigning from the Dresden Finance Committee; Tom Csatari, retiring as moderator; and Geoffrey Vitt, who is resigning from the Board.

There being no other business, Moderator Csatari thanked everyone and declared the meeting adjourned at 8:37 pm.

**Results of Australian Balloting on March 1, 2011**

**Article 1** (Record of Election of Officers)

Moderator: .....	Michael B. Mayor (1,820)
Clerk: .....	Deborah Carter (1,800)
Treasurer: .....	Cheryl Lindberg (1,765)
District Auditor (three years): .....	69 write-ins
District Auditor (two years): .....	39 write-ins

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

Yes: 1,534	No: 697	Blank: 99
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**Article 3** (Raise \$11,070 for salaries of School District Officers)

Yes: 1,760	No: 454	Blank: 116
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**Article 4** (Approve 2-year collective-bargaining agreement for support staff employees)

Yes: 1,367	No: 885	Blank: 78
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**Article 5** (Raise \$22,473,054 for the school budget)

Yes: 1,342	No: 922	Blank: 66
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I hereby certify this to be a true and accurate report of the proceedings of the meeting of February 24, 2011, and results of voting held on March 1, 2011.

*Respectfully submitted, Deborah M. Carter, District Clerk*

## **Dresden School Board Annual Report**

This year Dresden welcomed Dr. Frank Bass as the new Superintendent. He wasted no time before joining administrators and staff in the important work of building on our foundation of exceptional educational programs. Whether reaching out to Dartmouth or discussing technology integration, his energy and enthusiasm are always in evidence.

Major initiatives are also taking place at the building level. At Hanover High School, faculty members are engaged in a school reaccreditation process through NEASC, the New England Association of Schools and Colleges. This process, which occurs once every ten years, requires that teachers and community members study all aspects of school operations as a means of identifying strengths as well as areas in need of improvement.

Teachers at the Richmond Middle School have used their staff development days learning how to incorporate principles of Understanding by Design (UbD) into their lesson plans. UbD is a framework for improving student learning of the curriculum by emphasizing effective activities as well as meaningful assessments of student comprehension.

Likewise, our Dresden Board dedicated significant time to school issues, from the HHS Code of Conduct and more equitably funding athletic teams to negotiations and developing an appropriate budget for the 2012-13 school year. As stated elsewhere, the Board adopted a District-wide total expenditure budget of \$23,443,004 (including a proposed teacher settlement), an increase of \$892,280 or 3.96% from the current year.

After several years of austerity in response to the poor economic climate and falling revenues, the Board felt that it could no longer delay basic investments in our technology program. The main budget warrant article (Article 5) includes sufficient funds to hire a Technician for each school, staff development in the area of technology integration, infrastructure upgrades, and the purchase of 25 iPads for each of the 7th and 8th grades. These investments account for approximately \$172,500 (or .76%) of the total increase.

The Board also strongly endorses the settlement with the Hanover Education Association (HEA) representing teachers and other certified staff members. After a year without a contract and receiving no raises, the new agreement would provide for annual base salary increases of 2.62%, 2.00% and 2.35% plus steps for each of the next three years. At the same time, the District match to 403(b) accounts would decrease from 4% to 3%. The Board believes the agreement shows significant cooperation on behalf of the HEA and encourages all District voters to give this separate warrant article (Article 4) their most serious and positive consideration.

In closing, I thank the many individuals who have supported our schools this past year. I would also like to offer best wishes and appreciation to our retiring Hanover High School Principal, Deborah Gillespie, for her 15 years of service to our students and our community—first as Dean of Students and then as Captain of our Marauder ship. Her innumerable contributions to our District will long be remembered.

*Kari Asmus, 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
2002	41	39	44	50	36	42	63	.....315
2003	38	48	45	41	54	38	44	.....308
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

**Dresden School Districts  
Comparative Yearly Enrollments**

*For October 1 of each year*

	7	8	9	10	11	12	Total
2002	182	167	190	193	187	185	....1104
2003	166	189	186	190	184	189	....1104
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

**Norwich Students in Dresden School District**

*For October 1 of each year*

	7	8	9	10	11	12	Total
2002	73	66	70	71	75	57	.....412
2003	62	76	68	69	67	74	.....416
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

**Dresden School District  
Instructional Staff, 2011-2012**

*(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
Jennifer Ankner-Edelstein, French	60%	2011
Carla E. Balch, Mathematics	100%	1994
Carmen Bascunan, Spanish	100%	2011
Chad T. Behre, Math, Computer Literacy	100%	2011
Patricia S. Buchanan, Learning Specialist	100%	1988
David B. Callaway, Social Studies	100%	1987
Judith B. Csatari, French	100%	2003
Celeste R. Dakai, Social Studies	100%	1999
Stephanie J. Davis, Social Studies	100%	1996
Adina C. Desaulniers, Science	100%	2002
Patricia B. Dodds, Special Education	100%	1999
Kristen A. Downey, English	100%	2009
David M. Drazin, School Psychologist	60%	1989
Luke D. Eastman, Art	100%	2011
Linda J. Fellows, 504, ESL	100%	1993
Ellen G. Fisher, Social Studies	100%	2010
Elise J. Foxall, English, Reading Specialist	100%	2006
Sarah L. Glass, Art	60%	2011
Erik D. Goodling, English	100%	2000
Melinda P. H. Goodling, French	80%	1998
Mary L. Grondin, Learning Specialist	100%	2005
Jennifer R. Haines, English	50%	2009
Joshua D. Hall, Music	100%	1997
Clifford M. Harriman, Science	40%	1994
Josephine C. Horan, English	67%	1986
Michael W. Ivanoski, English	100%	2002
John R. Kitzmiller, Mathematics	100%	1993
John LaCrosse, Guidance Counselor	100%	2002
Donna J. Largent, Guidance Counselor	100%	1999
Patricia L. W. MacDonald, Learning Specialist	100%	2005
Erin L. R. Madory, Spanish	Leave of Absence	2006
Nicole Marcoe, French	Leave of Absence	2008
John Turner Mitchell, Math	60%	2011
Anissa S. Morrison, Consumer Education	100%	1993
Maryann B. Nugent, Social Studies	20%	2009
Christopher R. O'Brien, Science	100%	2004
Catherine A. Patch, Physical Education	100%	2010
Jennifer P. Pratt, Mathematics	100%	2008
Jennifer L. Quevedo, Physical Education, Health	100%	2005
Bridget Robbins, Spanish	100%	2010
Kate B. Schaefer, Drama	60%	1987
Richard L. Starr, Woodworking	100%	1972
Judith A. Sterndale, Learning Specialist	20%	2010
Gregory Stott, Science	100%	2004



Suzanne T. Sylvester, English	100%	1995
Virginia L. Wallis, Science	.80%	1999
Klaran W. Warner, Speech and Language Pathologist	.60%	1999
Martin Warren, Technology	100%	2002

### Medical Staff

Abigail R. Pelletier, R.N.	100%	2005
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### Hanover High School

Andrea V. Alsup, English, Senior Bridges	100%	1993
Lawrence Baio, Algebra II, Calculus	100%	1995
Paul H. Barker, Spanish	100%	1997
Todd F. Bebeau, Physical Education	100%	1996
Timothy P. Berube, Social Studies, Dresden Plan	100%	2009
Paul L. Borsh, Learning Specialist	100%	2009
Harrison C. Bourne, English & Coordinator	100%	2000
Donald T. Buck, Latin	100%	2001
Margaret W. Caldwell, Social Studies	100%	1996
Lynn D. Ceplikas, English, Dresden Plan	100%	1996
Ellen F. Clattenburg, Special Education	100%	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, Computer, Science	.80%	2009
John E. Donnelly, Advanced Math, Algebra I	100%	1998
Maureen W. Doyle, French, Spanish	100%	2010
Jessica C. Eakin, Media Specialist	100%	2005
Eve-Lynn Ermer, Advanced Math, Algebra II	100%	2002
Daniel N. Falcone, Science & Coordinator	100%	2003
Anna T. Gado, English	100%	2004
John A. Galton, English	.40%	1989
Thomas B. Gamble, School Psychologist	100%	1992
Julia R. Gartner, Physical Science	100%	2008
Cynthia M. Geilich, Reading Specialist	100%	1988
Brian P. Glenney, Latin, English, Foreign Language Coord	100%	2002
Amy C. Good, Learning Specialist	100%	2009
Uwe Goodall-Heising, German, ESL, Technology	.90%	2007
Stephanie B. Gordon, Art	.60%	1993
Elizabeth A. Greene, Art	.90%	1993
Diane Guarino, Health	100%	2005
Renate Gunderman, English	.40%	2010
Stephen W. Hackman, English	100%	1990
Alan D. Haehnel, English	Leave of Absence	2008
Sally R. Hair, Physics	100%	2002
Randi S. Hallarman, Special Education	100%	1997
William S. Hammond, Drama, Math, NEASC Coordinator	100%	1986
Laurie F. Harrington, Guidance Counselor	.80%	1998
Thomas W. Hermanson, Biology	100%	2006
David J. Holloway, Industrial Technology	.60%	2007
Douglas H. Jenisch, Social Studies & Coordinator	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
Nancy E. Kress, Mathematics . . . . .	.60%	1999
Peter A. Lange, Art . . . . .	100%	1978
Kevin A. Lavigne, Chemistry . . . . .	100%	1997
Richard J. Lloyd, Dresden Plan Director . . . . .	100%	1983
Martha E. Lorden, Social Studies . . . . .	100%	1978
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
Greta S. Mills, Mathematics . . . . .	100%	2000
William N. Murphy, Social Studies . . . . .	.40%	1961
Elizabeth D. Murray, Social Studies & Dresden Plan . . . . .	100%	2005
Karen A. O'Hern, Speech Pathologist . . . . .	.60%	2011
Tammie T. Patten, Technology Specialist . . . . .	100%	2005
John S. Phipps, Astronomy, Chemistry, Honor Methods . . . . .	100%	2002
Eric A. Picconi, Spanish . . . . .	100%	2008
Erin E. Piro, English, Footlighters . . . . .	100%	2009
Shannon Pogue, English . . . . .	Leave of Absence First Semester, 20%	2010
Maryann V. Postans, Biology . . . . .	100%	1996
Penelope J. K. Prendergast, Spanish . . . . .	100%	1997
Matthew L. Prince, Social Studies . . . . .	100%	2003
Andrew Puchalik, Learning Specialist . . . . .	100%	2010
Glyn E. Reinders, Physical Education . . . . .	100%	1977
Eric C. Richardson, 504 Service Provider . . . . .	100%	1993
Cynthia M. Sanschagrín, Alg. II, Geometry, Dresden Plan Advisor	100%	1998
Christopher J. Seibel, Mental Health Counselor . . . . .	100%	2005
Joseph L. Stallsmith, Guidance Counselor . . . . .	100%	2002
Julie M. Stevenson, Social Studies . . . . .	100%	1998
Jean L. Vigneault, French . . . . .	100%	2000
Karen E. Wahrenberger, English, Dresden Plan . . . . .	.90%	2008
Jane M. Woods, Music . . . . .	100%	1990

### **Medical Staff**

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

### **Shared Dresden Staff**

Carmen Bascunan Noguera, Spanish . . . . .	.60%	2011
Melissa Rodriguez, Physical Education . . . . .	100%	1994
Kathleen S. Shulman, Reading Specialist . . . . .	.50%	2008
Alexander Spivakovsky, Instrumental Music . . . . .	.40%	2009
Norman W. Wolfe, Band Director . . . . .	.50%	2002

## **Frances C. Richmond School Principal's Report**

The school said goodbye to four staff members in June. Janet Rae (art), Paula Dorr (photography and cultural arts), and Carol Keighley retired after a combined 68 years of service to the district, and Julie Porrazzo (Mathematics) left to teach at another school. We miss their expertise and commitment to our students. We welcomed six new staff members: Luke Eastman and Sarah Glass teach a variety of art classes; Chad Behre teaches math and computer literacy; John Mitchell teaches math; Jennifer Ankner-Edelstein teaches French; and Carmen Bascunan teaches Spanish.

Our students continue to excel in many state and national arenas. In mathematics, RMS has placed first or second in the state MathCounts competition four years in a row. Forty students, grades 6-8, participated in RMS Robotics. Four teams, advised by a teacher and coached by parent volunteers, competed in the "Body Forward" Challenge at the Dartmouth Invitational Tourney in November 2010, where they earned top awards for research and robot design as well as first and second place for the Champions Award. Three of the four teams advanced to the NH State Championship and finished in the top half of the competition. In the National French Contest, 17 students placed 11th or higher in the state competition, and 52 8th graders placed in the top 10 at the state and/or national levels. The school continues to perform well on the New England Common Assessments, with 80% of the students scoring in the proficient or above categories on all tests for all grade levels.

Our commitment to the fine and performing arts continues to enrich the school and local community. Play Production class put on "Childhood Stories from Tots to Teens," an original play composed of a variety of scenes and songs about events and issues in children's lives. The spring plays, "Marmalade Atkins in Space" and "Kindness" – were one-act plays: a British farce, and a reality-based middle school situation, both dealing with middle school concerns and conflicts through humor, imagination and inventiveness! In addition, "The Lorax," an original adaptation of the Dr. Seuss book by a class of 7th and 8th graders, was presented to the 6th and 7th grades to call attention to our present environmental crisis. Last May more than 20 Richmond Middle school students were accepted to perform in the Northern District Music Festival at Merrimack Valley Middle School. Four dozen of our photography students had their work accepted in the local Elden Murray Exhibition and Competition and six won juried prizes.

Community outreach plays an important role in shaping our school program as well. Two highly successful fundraisers sponsored by the Student Council were completed, with 2,000 canned food items collected for The Upper Valley Haven in October and a benefit dinner in the winter to raise funds for a pediatric hospital in Japan after the earthquake and massive flooding. Our service group, Children Helping Children, raised almost \$18,000. After the devastating earthquake and tsunami hit coastal Japan in March, members of our community with relatives in Kessenuma asked for our help, and we were able to join fundraising forces with the Ray School and others to send almost \$13,000 to support children in the schools and the pediatric unit at the local hospital. We also sent funds for the construction of a teen and women's center in Tanzania, helped an orphanage in Honduras, and were thrilled to see pictures of the completed small library in Kokech, Kenya, which we had funded over two years.

Our close relationship with Kendal of Hanover continued as students hosted teas, honed writing skills and made friends via a structured correspondence with residents of Kendal in biweekly journal exchanges, learned to write memoirs with Kendal residents in their English classes, collaborated with residents to write books of poetry that culminated in a joint RMS/Kendal poetry reading, and performed musical, dramatic and Quiz Bowl performances at Kendal.

A new initiative is our sustainability program, which dovetails with the towns' efforts to reduce their carbon footprints and to increase public awareness of local and global environmental issues. Several committed students and staff researched a school-wide composting program that was launched in the fall of 2011.

We welcome all parents, guardians and community members to come see us in action – it is truly a vibrant learning community!

*Jim Nourse, Principal (603-643-6040)*

### **Hanover High School Principal's Report**

Hanover High School is a comprehensive ninth through twelfth grade high school that serves the students of Hanover and Norwich. In 2010-2011, approximately 13% of the 749 students who attended Hanover High School were public or private tuition students. In 2010-2011, U.S. News and World Report again selected Hanover High School as one of the top high schools in the nation.

Hanover High School is an active learning community that provides broad academic and cocurricular programs. Approximately 97% of our 2011 graduates are attending or plan to attend college. During the 2010-2011 school year, Hanover High School had 14 National Merit Scholar Finalists and four students received National Merit Scholarships.

As an active learning community, it is our mission to engage students' minds, hearts, and voices so that they become educated, caring, and responsible adults. We believe that 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 real power. We are a democratic school where students, staff, and community members work together as members of Council to act as our governing body.

If you would like to learn more about Hanover High School please visit our website at [www.hanoverhigh.us](http://www.hanoverhigh.us) or ask to be added to the principal's weekly email by sending your e-mail address to [Cathy.Niboli@dresden.us](mailto:Cathy.Niboli@dresden.us).

*Deborah Gillespie, Principal (603-643-3431)*



## **Dresden Finance Committee**

### **Recommendations on the Proposed Dresden 2012-2013 School Budget and the Proposed 2012-2015 Dresden Teacher Contract**

**The Dresden Finance Committee (DFC) voted 7 to 1 to support the Dresden School Budget of \$23,443,004 which represents a 3.96% increase over the current year.**

Due to sound fiscal management by the SAU, the new budget, exclusive of the new teacher contract and new technology initiatives, increased 2% over the current year. To that base budget, the School Board added a new technology program that a majority of DFC members are ambivalent about. The School Board also agreed to a new teacher contract that a majority of the DFC members do not support. These additional expenditures caused the overall budget increase to 3.96% over the current year.

**DFC members who voted not to support the proposed budget** did so because the cost of the new teacher contract is in excess of what is necessary to attract and retain excellent teachers, because the School Board refused to vote up or down any of the recommendations of its Cost Reduction Committee in its 37 page report, "Averting a Crisis", and because greater consideration in the teacher contract negotiations should have been given to the economic reality as expressed by many Upper Valley employees experiencing job loss, wage cuts, and loss of benefits, and while employers like Dartmouth, DHMC, and other local businesses cut costs and conducted layoffs.

**DFC members voted 5 to 3 to not support the proposed teacher contract** for the reasons stated above, and because the contract did not meet our guidelines to the School Board for "level funding in total compensation". The new contract is estimated to have a three year cost of \$908,657. The DFC also asked that the "Dresden teacher premium" be reduced; however, in the first year of the last contract, Dresden was paying 32% over the New Hampshire teacher average, and now pays 36.6% over the NH average (according to the NH Department of Education). The new teacher contract, therefore, is set to increase the "Dresden premium" instead of reducing it.

The cost of step and track is as follows: it appears that the average salary increase in the proposed contract is 2.32% per year. However, a teacher in his/her first 14 years of employment also receives step 4.5% increases, thus a 6.82% annual raise. Each time the teacher earns 15 credits of post graduate education, he/she receives another 5% track raise giving the teacher an 11.82% annual raise. (There are seven tracks.)

The teachers were not asked to increase their 20% co-pay on the family policy provided, nor asked for any co-pay on their dental, disability, or life insurance provided. And thankfully the New Hampshire legislature adopted a new tenure policy effective July 1, 2011 raising the longevity for tenure from 3 years to 5 years.

**The DFC members supporting the new teacher contract** feel that the proposed contract represents a fair compromise with the teachers. Over the life of the proposed contract, salary increases would average 2.3% per year for the 65% of the teachers that no longer receive step increases. This increase is offset by a 1% reduction in employer retirement contributions for a net compensation increase of 1.3% per year for those teachers. They also recognize and appreciate the reductions in other areas including teacher sabbaticals, early retirement provisions, and professional development expenses. Additionally, they took under consideration that the teachers do not have a contract in place which resulted in no step or base salary increases for the FY12 academic year.

*James Dwinell, Chair (649-7057), Keith Moran (Norwich), Kristi Fenner, Kevin Cotter, John Ruth, Michael Gerling, Heidi Postupack, Daryl Press (all of Hanover) voting.*

## Dresden School District Proposed Revenue Report

DRESDEN SCHOOL DISTRICT Proposed Revenue Budget 2012-13 School Year	2010-11 Revised Budget	2010-11 Year End Actual	2011-12 Budget	2011-12 Anticipated Year End	2012-13 Proposed Budget	\$ Chg	% Chg
<b>Local Sources</b>							
1121 District Assmt--Hanover	\$10,860,501	\$10,860,501	\$11,541,085	\$11,541,085	\$12,194,482	\$653,397	5.7%
1122 District Assmt--Norwich	5,651,526	5,651,526	5,843,561	5,843,561	6,512,909	669,348	11.5%
<b>Sub-Total</b>	<b>\$16,512,027</b>	<b>\$16,512,027</b>	<b>\$17,384,646</b>	<b>\$17,384,646</b>	<b>\$18,707,391</b>	<b>\$1,322,745</b>	<b>7.6%</b>
<b>Tuition</b>							
1311 Parents	\$120,605	\$121,968	\$117,967	\$166,434	\$169,452	\$51,485	43.6%
1311 International Tuitions (SEVIS)	0	0	52,500	0	0	(52,500)	-100.0%
1315 Sp Ed Excess Cost Recov	98,131	62,463	86,495	86,495	47,954	(38,541)	-44.6%
1321 In-State LEA	1,118,770	1,089,905	1,094,304	1,171,047	1,192,285	97,981	9.0%
1321 Hanover 6th Gr Curr Yr	2,030,339	2,030,339	1,831,037	1,831,037	1,722,116	(108,921)	-5.9%
1321 Hanover 6th Gr Prior Yr	57,936	57,936	32,870	32,870	(95,952)	(128,822)	-391.9%
1331 Out-of-State LEA	564,837	542,508	552,485	569,286	579,611	27,126	4.9%
<b>Sub-Total</b>	<b>\$3,990,618</b>	<b>\$3,905,118</b>	<b>\$3,767,658</b>	<b>\$3,857,169</b>	<b>\$3,615,466</b>	<b>(\$152,192)</b>	<b>-4.0%</b>
<b>Other Local Sources</b>							
1511 Interest Income	\$6,500	\$9,251	\$7,500	\$9,000	\$7,500	\$0	0.0%
1710 Gate Receipts	6,000	5,627	7,000	6,000	7,000	0	0.0%
1740 Ahtletic User Fees	95,000	145,747	117,500	145,000	145,000	27,500	23.4%
1910 Rent	26,000	34,657	25,000	35,000	35,000	10,000	40.0%
1930 Sale of Dist Property	500	0	750	500	500	(250)	-33.3%
1931 From Hanover Town	100,000	100,000	100,000	100,000	100,000	0	0.0%
1980 Refund of Prior Year Expense	1,000	1,473	1,750	1,500	1,500	(250)	-14.3%
1990 Miscellaneous	4,000	5,466	2,000	3,000	5,000	3,000	150.0%
<b>Sub-Total</b>	<b>\$239,000</b>	<b>\$302,221</b>	<b>\$261,500</b>	<b>\$60,300</b>	<b>\$301,500</b>	<b>\$40,000</b>	<b>15.3%</b>
<b>State Sources</b>							
3210 Building Aid--NH	\$598,905	\$598,905	\$570,182	\$570,182	\$545,697	(\$24,485)	-4.3%
3223 Voc Transportation--Vt	4,000	0	6,000	500	5,000	(1,000)	-16.7%
3241 Voc Tuition--NH	12,000	15,571	9,000	15,000	15,000	6,000	66.7%
3242 Voc Transportation--NH	500	0	250	250	250	0	0.0%
<b>Sub-Total</b>	<b>\$615,405</b>	<b>\$614,476</b>	<b>\$585,432</b>	<b>\$585,932</b>	<b>\$565,947</b>	<b>(\$19,485)</b>	<b>-3.3%</b>
<b>Federal Sources</b>							
4xxx Ed Jobs Fund Grant	\$0	\$0	\$50,263	\$50,679	\$0	(\$50,263)	-100.0%
4350 Medicaid	0	0	0	0	0	0	n/a
4710 Agriculture Grant	2,700	2,891	2,700	2,700	2,700	0	0.0%
<b>Sub-Total</b>	<b>\$2,700</b>	<b>\$2,891</b>	<b>\$52,963</b>	<b>\$53,379</b>	<b>\$2,700</b>	<b>(\$50,263)</b>	<b>-94.9%</b>
<b>Interfund Transfers In</b>							
5230 From Capital Projects Fund	\$500,000	\$444,410	\$0	\$0	\$0	\$0	n/a
<b>Sub-Total</b>	<b>\$500,000</b>	<b>\$444,410</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>n/a</b>
<b>General Fund Revenue Total</b>	<b>\$21,859,750</b>	<b>\$21,781,143</b>	<b>\$22,052,199</b>	<b>\$21,941,426</b>	<b>\$23,193,004</b>	<b>\$1,140,805</b>	<b>5.2%</b>
<b>from Prior Year's Fund Balance</b>	<b>\$638,852</b>	<b>\$638,852</b>	<b>\$498,525</b>	<b>\$493,810</b>	<b>\$250,000</b>	<b>(\$248,525)</b>	<b>-49.9%</b>
<b>Total Revenues and from Fund Balance</b>	<b>\$22,498,602</b>	<b>\$22,419,995</b>	<b>\$22,550,724</b>	<b>\$22,435,236</b>	<b>\$23,443,004</b>	<b>\$892,280</b>	<b>3.96%</b>

## Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT		2010-11	2010-11	2011-12	2011-12	2012-13	Budget	
2012-13	School Year	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	% Chg
Func	Obj	Proposed Budget						
<i>DISTRICT WIDE</i>								
<i>Coordinator of Volunteers</i>								
1110	100	Salaries	13,414	13,414	13,414	13,615	8,765	(4,649) -34.7%
1110	200	Firng Transfer in	0	0	0	1,292	864	864 n/a
1110	400	Purch Prop Svcs	0	0	300	0	300	0 0.0%
1110	500	Purch Profi & Tech Svcs	200	24	200	0	200	0 0.0%
1110	600	Materials & Supplies	300	102	250	0	250	0 0.0%
1110	800	Dues	0	0	50	0	50	0 0.0%
1110	900	Pmnts from Districts	0	(5,529)	(5,529)	0	0	5,529 -100.0%
<i>Function Total</i>			13,914	8,011	8,685	14,907	10,429	1,744 20.1%
<i>Computer Technician</i>								
1120	100	Salaries	0	2,242	0	0	0	0 n/a
1120	200	Payroll Tax & Benefit	0	0	0	0	0	0 0.0%
1120	400	Purch Profi & Tech Svcs	12,991	12,528	21,489	13,849	2,100	(19,389) -1077.2%
1120	600	Materials & Supplies	4,398	4,185	1,800	509	3,000	1,200 7.5%
1120	700	Equipment	21,900	21,912	16,000	6,690	11,000	(5,000) -12.7%
<i>Function Total</i>			39,289	40,866	39,289	21,048	16,100	(23,189) -59.0%
<i>SCHOOL BOARD SERVICES</i>								
2310	100	Salaries	17,920	10,050	12,120	11,066	12,188	68 0.6%
2310	200	Payroll Tax & Benefit	0	0	931	700	985	54 5.8%
2310	300	Purch Profi & Tech Svcs	50,000	45,473	50,000	38,794	51,000	1,000 2.0%
2310	500	Other Purch Svcs	1,000	1,861	1,000	0	1,000	0 0.0%
2310	800	Other Objects	60,800	8,052	60,300	4,908	60,300	0 0.0%
<i>Function Total</i>			129,720	65,435	124,351	55,468	125,473	1,122 0.9%
<i>SUPERINTENDENT SERVICES</i>								
2320	300	Purch Profi & Tech Svcs	665,712	665,712	692,241	692,241	757,961	65,720 9.5%
<i>Function Total</i>			665,712	665,712	692,241	692,241	757,961	65,720 9.5%
<i>BUILDING MAINTENANCE</i>								
2610	100	Salaries	287,595	265,489	296,467	270,332	299,664	3,197 1.1%
2610	200	P/R Tax and Benefits	166,362	139,899	161,618	106,394	150,765	(10,853) -6.7%
2610	500	Other Purch Svcs	51,500	53,615	56,505	59,417	60,000	3,495 6.2%
2610	600	Supplies	1,100	828	1,100	185	1,000	(100) -9.1%
2610	700	Equipment	1,850	1,793	1,400	223	1,400	0 0.0%
2610	900	Other Uses	(37,000)	(37,000)	(37,000)	0	(37,000)	0 0.0%
<i>Function Total</i>			471,407	424,625	480,090	436,551	475,829	(4,261) -0.9%
<i>DEBT SERVICE</i>								
5100	800	Interest	953,093	953,093	1,018,616	1,018,616	1,124,713	106,097 10.4%
5100	900	Principal	2,576,079	2,576,078	2,459,844	2,459,844	2,354,211	(105,633) -4.3%
<i>Function Total</i>			3,529,172	3,529,171	3,478,460	3,478,460	3,478,924	464 0.0%
<b>DISTRICT WIDE TOTAL</b>			<b>4,849,214</b>	<b>4,733,821</b>	<b>4,823,116</b>	<b>4,698,675</b>	<b>4,864,716</b>	<b>41,600 0.9%</b>

## Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT		2010-11	2010-11	2011-12	2011-12	2012-13	Budget		
2012-13	School Year	2010-11	2010-11	2011-12	2011-12	2012-13	Budget	Budget	
Func	Obj	Proposed Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget		Increase/ (Decrease)	
								% Chg	
<b><u>RICHMOND MIDDLE SCHOOL</u></b>									
<b>REGULAR INSTRUCTION</b>									
1100	110	Salaries Teacher	2,217,355	2,255,221	2,165,253	2,134,435	2,168,612	3,359	0.2%
1100	112	Salaries Ed Asst	103,413	87,560	80,738	71,348	80,200	(538)	-0.7%
1100	114	Substitutes	30,000	29,515	30,000	6,926	30,000	0	0.0%
1100	115	Tutors & Sabbatical	16,398	5,425	16,398	2,660	14,398	(2,000)	-12.2%
1100	200	Payroll Tax & Benefit	0	0	794,197	710,207	834,181	39,984	5.0%
1100	300	Purch Prof'l & Tech Svcs	2,590	2,561	4,100	0	8,515	4,415	107.7%
1100	400	Purch Prop Svcs	28,010	25,904	31,805	26,865	32,530	725	2.3%
1100	600	Supplies	78,940	66,693	63,341	24,749	64,343	1,002	1.6%
1100	700	Property	10,055	8,801	12,275	4,637	10,850	(1,425)	-11.6%
1100	800	Other Objects	450	175	450	0	450	0	0.0%
1100	900	Other Uses	0	0	0	0	0	0	n/a
		<b>Function Total</b>	<b>2,487,211</b>	<b>2,481,855</b>	<b>3,198,557</b>	<b>2,981,826</b>	<b>3,244,079</b>	<b>45,522</b>	<b>1.4%</b>
<b>TECHNOLOGY</b>									
1120	100	Salaries	0	0	0	0	45,147	45,147	n/a
1120	200	Payroll Tax & Benefit	0	0	0	0	34,853	34,853	n/a
1120	400	Purch Prop Svcs	10,980	6,866	15,008	5,886	15,528	520	3.5%
1120	600	Supplies	13,450	11,902	9,400	4,349	9,800	400	4.3%
1120	700	Property	33,222	32,785	35,334	24,041	63,560	28,316	80.1%
		<b>Function Total</b>	<b>57,652</b>	<b>51,554</b>	<b>59,742</b>	<b>34,276</b>	<b>168,978</b>	<b>109,236</b>	<b>182.8%</b>
<b>SPECIAL EDUCATION</b>									
1200	110	Salaries--Teacher	519,777	529,340	446,404	440,067	366,547	(79,857)	-17.9%
1200	112	Salaries--Ed Asst	392,613	398,833	209,596	291,902	272,766	63,170	30.1%
1200	115	Tutors	1,000	0	1,000	0	1,000	0	0.0%
1200	200	Payroll Tax & Benefit	0	0	348,426	385,257	354,411	5,985	1.7%
1200	300	Purch Prof'l & Tech Svcs	89,500	68,166	42,200	43,697	48,500	6,300	14.9%
1200	400	Purch Prop Svcs	250	0	550	0	250	(300)	-54.5%
1200	500	Other Purch Svcs	400	253	400	0	0	(400)	-100.0%
1200	600	Supplies	5,735	4,802	3,950	922	3,905	(45)	-1.1%
1200	700	Property	2,590	1,386	4,430	338	1,500	(2,930)	-66.1%
		<b>Function Total</b>	<b>1,011,865</b>	<b>1,002,780</b>	<b>1,056,956</b>	<b>1,162,183</b>	<b>1,048,879</b>	<b>(8,077)</b>	<b>-0.8%</b>
<b>CO-CURRICULAR</b>									
1420	100	Salaries	20,175	11,399	20,175	7,000	20,175	0	0.0%
1420	200	Payroll Tax & Benefit	0	0	1,543	510	1,705	162	10.5%
1420	300	Purch Prof'l & Tech Svcs	10,100	7,907	8,000	1,703	4,000	(4,000)	-50.0%
		<b>Function Total</b>	<b>30,275</b>	<b>19,305</b>	<b>29,718</b>	<b>9,213</b>	<b>25,880</b>	<b>(3,838)</b>	<b>-12.9%</b>
<b>GUIDANCE</b>									
2120	100	Salaries	159,994	157,929	159,994	158,477	159,994	0	0.0%
2120	200	Payroll Tax & Benefit	0	0	56,106	60,391	63,771	7,665	13.7%
2120	600	Supplies	680	385	600	182	600	0	0.0%
		<b>Function Total</b>	<b>160,674</b>	<b>158,315</b>	<b>216,700</b>	<b>219,050</b>	<b>224,365</b>	<b>7,665</b>	<b>3.5%</b>
<b>HEALTH SERVICES</b>									
2134	100	Salaries	56,019	53,559	56,386	55,550	55,930	(456)	-0.8%
2134	200	Payroll Tax & Benefit	0	0	11,691	31,269	33,396	21,705	185.7%
2134	300	Purch Prof'l & Tech Svcs	800	820	500	820	500	0	0.0%
2134	400	Purch Prop Svcs	200	197	180	0	180	0	0.0%
2134	600	Supplies/Prof Dues	2,275	2,241	2,175	1,498	2,175	0	0.0%
2134	700	Equipment	0	0	0	0	0	0	n/a
2134	800	Dues	125	100	125	0	125	0	0.0%
		<b>Function Total</b>	<b>59,419</b>	<b>56,917</b>	<b>71,057</b>	<b>89,137</b>	<b>92,306</b>	<b>21,249</b>	<b>29.9%</b>



## Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT		2010-11	2010-11	2011-12	2011-12	2012-13	Budget		
2012-13	School Year	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	% Chg	
Func	Obj	Proposed Budget		Budget					
<b>CURRICULUM DEVELOPMENT</b>									
2212	300	Purch Prof & Tech Svcs	7,660	6,743	5,000	364	5,000	0	0.0%
		<i>Function Total</i>	7,660	6,743	5,000	364	5,000	0	0.0%
<b>STAFF DEVELOPMENT</b>									
2213	100	Salaries	1,500	4,220	1,500	650	1,500	0	0.0%
2213	200	P/R Tax and Benefits	43,789	35,233	78,643	37,918	85,490	6,847	8.7%
		<i>Function Total</i>	45,289	39,453	80,143	38,568	86,990	6,847	8.5%
<b>MEDIA (Library)</b>									
2221	100	Salaries	80,092	78,532	80,092	78,563	80,652	560	0.7%
2221	200	Payroll Tax & Benefit	0	0	30,944	17,737	20,734	(10,210)	-33.0%
2221	400	Purch Prop Svcs	2,155	2,140	1,505	395	600	(905)	-60.1%
2221	500	Other Purch Svcs	1,900	1,844	1,900	688	2,000	100	5.3%
2221	600	Supplies	23,980	23,727	29,870	20,130	26,800	(3,070)	-10.3%
2221	700	Property	2,100	2,074	2,200	1,526	5,750	3,550	161.4%
		<i>Function Total</i>	110,227	108,317	146,511	119,039	136,536	(9,975)	-6.8%
<b>SCHOOL ADMINISTRATION</b>									
2410	100	Salaries	251,498	252,563	259,294	260,039	271,096	11,802	4.6%
2410	200	Payroll Tax & Benefit	1,804,904	1,671,100	297,042	318,886	311,517	14,475	4.9%
2410	300	Purch Prof & Tech Svcs	6,730	6,358	8,340	2,777	11,845	3,505	42.0%
2410	400	Purch Prop Svcs	4,000	0	1,000	0	1,000	0	0.0%
2410	500	Other Purch Svcs	20,500	11,636	21,000	10,060	20,500	(500)	-2.4%
2410	600	Supplies	3,960	3,311	3,850	1,287	3,850	0	0.0%
2410	800	Other Objects	800	484	800	439	800	0	0.0%
		<i>Function Total</i>	2,092,392	1,945,451	591,326	593,487	620,608	29,282	5.0%
<b>BUILDING MAINTENANCE</b>									
2610	400	Purch Prop Svcs	38,600	34,974	33,040	26,567	38,950	5,910	17.9%
2610	600	Supplies	11,625	8,908	10,800	8,597	12,600	1,800	16.7%
2610	700	Property	1,020	356	1,000	0	1,000	0	0.0%
2610	800	Other Objects	50	0	10	0	50	40	400.0%
		<i>Function Total</i>	51,295	44,238	44,850	35,163	52,600	7,750	17.3%
<b>CUSTODIAL SERVICES</b>									
2620	100	Salaries	203,710	191,360	207,322	195,882	207,593	271	0.1%
2620	200	P/R Tax and Benefits	2,400	1,886	94,105	96,615	100,457	6,352	6.7%
2620	400	Purch Prop Svcs	11,000	9,988	10,700	8,877	10,700	0	0.0%
2620	500	Other Purch Svcs	0	0	0	0	0	0	n/a
2620	600	Supplies	109,450	95,951	114,085	90,898	106,700	(7,385)	-6.5%
2620	700	Property	1,500	1,413	1,440	0	1,600	160	11.1%
		<i>Function Total</i>	328,060	300,597	427,652	392,270	427,050	(602)	-0.1%
<b>GROUNDS MAINTENANCE</b>									
2630	400	Purch Prop Svcs	37,080	37,788	39,375	39,367	40,484	1,109	2.8%
2630	600	Supplies	0	0	500	235	500	0	0.0%
		<i>Function Total</i>	37,080	37,788	39,875	39,602	40,984	1,109	2.8%
<b>STUDENT TRANSPORTATION</b>									
2700	500	Other Purch Svcs	0	5,162	4,800	5,397	5,400	600	12.5%
		<i>Function Total</i>	0	5,162	4,800	5,397	5,400	600	12.5%
<b>SPECIAL ED TRANSPORTATION</b>									
2722	500	Other Purch Svcs	22,000	16,170	22,000	2,404	22,000	0	0.0%
		<i>Function Total</i>	22,000	16,170	22,000	2,404	22,000	0	0.0%



## Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT			2010-11	2010-11	2011-12	2011-12	2012-13	Budget	
2012-13	School Year	Proposed Budget	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	% Chg
Func	Obj								
FIELD TRIPS									
2725	500	Other Purch Svcs	5,170	4,082	8,390	229	3,415	(4,975)	-59.3%
<i>Function Total</i>			5,170	4,082	8,390	229	3,415	(4,975)	-59.3%
SITE IMPROVEMENTS									
4200	400	Purch Prop Svcs	0	987	1,000	360	12,800	11,800	1180.0%
<i>Function Total</i>			0	987	1,000	360	12,800	11,800	1180.0%
BUILDING IMPROVEMENTS									
4600	400	Purch Prop Svcs	2,500	2,381	2,500	0	1,500	(1,000)	-40.0%
<i>Function Total</i>			2,500	2,381	2,500	0	1,500	(1,000)	-40.0%
INTERFUND TRANSFER OUT									
5221	0	Other Objects	10,000	13,420	10,000	22,521	15,000	5,000	50.0%
<i>Function Total</i>			10,000	13,420	10,000	22,521	15,000	5,000	50.0%
RICHMOND MIDDLE SCHOOL TOTAL			6,518,769	6,295,513	6,016,777	5,745,090	6,234,370	217,593	3.6%

## Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT		2010-11	2010-11	2011-12	2011-12	2012-13	Budget		
2012-13	School Year	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	% Chg	
Func	Obj	Proposed Budget		Budget					
<u>HANOVER HIGH SCHOOL</u>									
REGULAR INSTRUCTION									
1100	110	Salaries--Teacher	3,876,877	3,840,438	4,012,581	3,973,354	3,938,529	(74,052)	-1.8%
1100	112	Salaries--Ed Assts	221,783	237,010	238,886	241,742	255,431	16,545	6.9%
1100	114	Substitutes	28,500	59,750	28,500	10,210	28,500	0	0.0%
1100	115	Tutors	24,720	25,209	24,720	6,111	25,462	742	3.0%
1100	200	Payroll Tax & Benefit	0	0	1,294,557	1,382,981	1,499,936	205,379	15.9%
1100	300	Purch Prof & Tech Svcs	6,153	4,480	7,615	468	7,575	(40)	-0.5%
1100	400	Purch Prop Svcs	65,487	57,006	58,212	23,174	53,640	(4,572)	-7.9%
1100	500	Other Purch Svcs	2,180	2,179	1,550	0	1,550	0	0.0%
1100	600	Supplies	137,959	120,315	131,983	57,602	135,926	3,943	3.0%
1100	700	Property	23,809	23,146	18,985	8,671	19,515	530	2.8%
1100	800	Other Objects	5,674	3,558	5,525	4,807	14,255	8,730	158.0%
<b>Function Total</b>		4,393,142	4,373,091	5,823,114	5,709,120	5,980,319	157,205	2.7%	
TECHNOLOGY									
1120	100	Salaries	0	0	0	0	45,147	45,147	n/a
1120	200	Payroll Tax & Benefit	0	0	0	0	37,353	37,353	n/a
<b>Function Total</b>		0	0	0	0	82,500	82,500	n/a	
SPECIAL EDUCATION									
1200	100	Salaries--Teachers	423,848	446,291	580,275	595,785	579,556	(719)	-0.1%
1200	100	Salaries--Ed Assts	220,588	222,806	357,744	342,625	352,706	(5,038)	-1.4%
1200	100	Tutors	0	287	0	0	0	0	n/a
1200	200	Payroll Tax & Benefit	0	0	475,115	430,562	474,168	(947)	-0.2%
1200	300	Purch Prof & Tech Svcs	80,811	73,930	89,758	77,419	97,090	7,332	8.2%
1200	400	Purch Prop Svcs	0	0	0	0	200	200	n/a
1200	500	Other Purch Svcs	1,000	449	925	0	2,245	1,320	142.7%
1200	600	Supplies	7,915	7,527	9,720	2,664	10,745	1,025	10.5%
1200	700	Property	1,909	1,894	0	0	800	800	n/a
<b>Function Total</b>		736,071	753,184	1,513,537	1,449,055	1,517,510	3,973	0.3%	
ENGLISH AS A SECOND LANGUAGE									
1260	100	Salaries	23,580	23,580	11,790	11,790	11,790	0	0.0%
1260	200	Payroll Tax & Benefit	1,000	752	4,829	2,797	5,423	594	12.3%
<b>Function Total</b>		24,580	24,332	16,619	14,587	17,213	594	3.6%	
VOCATIONAL PROGRAM									
1300	500	Other Purch Svcs	50,000	32,519	50,000	30,864	50,000	0	0.0%
<b>Function Total</b>		50,000	32,519	50,000	30,864	50,000	0	0.0%	
ATHLETICS									
1410	100	Salaries	304,683	316,010	313,553	295,704	331,054	17,501	5.6%
1410	200	P/R Tax and Benefits	3,010	3,495	80,204	84,690	83,710	3,506	4.4%
1410	300	Purch Prof & Tech Svcs	1,500	1,100	1,500	0	1,500	0	0.0%
1410	400	Purch Prop Svcs	123,334	133,259	132,569	113,919	137,087	4,518	3.4%
1410	500	Other Purch Svcs	2,700	2,690	2,700	2,000	2,700	0	0.0%
1410	600	Supplies	14,190	14,379	13,230	8,355	13,230	0	0.0%
1410	700	Property	29,625	29,050	26,825	10,855	25,315	(1,510)	-5.6%
1410	800	Other Objects	1,450	1,255	4,450	3,785	4,450	0	0.0%
<b>Function Total</b>		480,492	501,237	575,031	519,308	599,046	24,015	4.2%	
CO-CURRICULAR									
1420	100	Salaries	45,052	44,477	47,056	23,079	49,796	2,740	5.8%
1420	200	Payroll Tax & Benefit	0	0	3,600	2,102	4,103	503	14.0%
1420	300	Purch Prof & Tech Svcs	11,090	11,090	12,590	12,590	12,590	0	0.0%
<b>Function Total</b>		56,142	55,567	63,246	37,772	66,489	3,243	5.1%	

## Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT			2010-11	2010-11	2011-12	2011-12	2012-13	Budget	Budget	Increase/ (Decrease)	% Chg
2012-13	School Year	Proposed Budget	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget				
Func	Obj										
<b>GUIDANCE</b>											
2120	100	Salaries	517,331	512,074	527,571	532,310	549,254		21,683	4.1%	
2120	200	Payroll Tax & Benefit	0	0	209,626	210,050	224,938		15,312	7.3%	
2120	300	Purch Prof & Tech Svcs	200	200	375	0	375		0	0.0%	
2120	400	Purch Prop Svcs	150	150	450	0	250		(200)	-44.4%	
2120	500	Other Purch Svcs	4,392	4,588	2,850	2,194	3,904		1,054	37.0%	
2120	600	Supplies	6,580	6,554	6,135	411	6,035		(100)	-1.6%	
2120	800	Other Objects	115	2,470	320	25	370		50	15.6%	
<i>Function Total</i>			528,768	526,036	747,327	744,990	785,126		37,799	5.1%	
<b>HEALTH SERVICES</b>											
2134	100	Salaries	73,631	47,066	73,817	65,534	73,612		(205)	-0.3%	
2134	200	Payroll Tax & Benefit	0	0	15,472	7,707	10,065		(5,407)	-34.9%	
2134	300	Purch Prof & Tech Svcs	1,360	1,387	1,360	1,387	1,360		0	0.0%	
2134	400	Purch Prop Svcs	150	0	150	0	100		(50)	-33.3%	
2134	600	Supplies	2,375	2,175	2,375	880	2,383		8	0.3%	
2134	700	Property	0	(499)	0	0	0		0	n/a	
2134	800	Other Objects	125	0	125	0	125		0	0.0%	
<i>Function Total</i>			77,641	50,129	93,299	75,508	87,645		(5,654)	-6.1%	
<b>CURRICULUM DEVELOPMENT</b>											
2212	300	Purch Prof & Tech Svcs	3,000	0	3,000	0	3,000		0	0.0%	
<i>Function Total</i>			3,000	0	3,000	0	3,000		0	0.0%	
<b>STAFF DEVELOPMENT</b>											
2213	100	Salaries	5,500	4,035	5,500	1,405	5,500		0	0.0%	
2213	200	P/R Tax and Benefits	63,142	49,620	111,939	43,088	124,307		12,368	11.0%	
<i>Function Total</i>			68,642	53,655	117,439	44,493	129,807		12,368	10.5%	
<b>DRESDEN PLAN</b>											
2214	100	Salaries	7,245	7,159	7,245	7,064	7,245		0	0.0%	
2214	200	Payroll Tax & Benefit	0	0	0	0	0		0	n/a	
<i>Function Total</i>			7,245	7,159	7,245	7,064	7,245		0	0.0%	
<b>MEDIA (Library)</b>											
2221	100	Salaries	146,708	131,463	131,692	128,171	128,854		(2,838)	-2.2%	
2221	200	Payroll Tax & Benefit	0	0	50,895	25,945	30,723		(20,172)	-39.6%	
2221	400	Purch Prop Svcs	8,970	8,878	13,000	8,957	5,500		(7,500)	-57.7%	
2221	500	Other Purch Svcs	6,160	6,131	5,210	1,408	4,500		(710)	-13.6%	
2221	600	Supplies	52,510	51,954	56,138	30,181	50,175		(5,963)	-10.6%	
2221	700	Property	101,006	100,791	89,461	78,272	106,766		17,305	19.3%	
2221	800	Other Objects	692	692	832	574	840		8	1.0%	
<i>Function Total</i>			316,046	299,908	347,228	273,962	327,358		(19,870)	-5.7%	
<b>SCHOOL ADMINISTRATION</b>											
2410	100	Salaries	583,217	596,237	542,674	604,363	606,684		64,010	11.8%	
2410	200	Payroll Tax & Benefit	2,708,024	2,578,746	603,218	585,091	622,932		19,714	3.3%	
2410	300	Purch Prof & Tech Svcs	4,040	2,070	9,855	4,005	23,855		14,000	142.1%	
2410	400	Purch Prop Svcs	10,260	10,323	6,200	5,254	6,200		0	0.0%	
2410	500	Other Purch Svcs	41,923	36,439	46,804	31,509	49,730		2,926	6.3%	
2410	600	Supplies	20,170	18,335	18,755	2,313	20,160		1,405	7.5%	
2410	700	Equipment					0				
2410	800	Other Objects	3,325	3,471	2,900	1,634	4,050		1,150	39.7%	
<i>Function Total</i>			3,370,959	3,245,622	1,230,406	1,234,170	1,333,611		103,205	8.4%	
<b>BUILDING MAINTENANCE</b>											
2610	400	Purch Prop Svcs	50,850	38,406	44,575	31,576	50,700		6,125	13.7%	
2610	600	Supplies	19,605	17,258	15,670	13,539	19,100		3,430	21.9%	
2610	700	Property	1,700	418	1,200	170	1,000		(200)	-16.7%	
2610	800	Other Objects	0	0	0	0	0		0	n/a	
<i>Function Total</i>			72,155	56,082	61,445	45,285	70,800		9,355	15.2%	

## Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT		2010-11	2010-11	2011-12	2011-12	2012-13	Budget		
2012-13	School Year	2010-11	2010-11	2011-12	2011-12	2012-13	Budget	Budget	
Func	Obj	Proposed Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	% Chg	
<b>CUSTODIAL SERVICES</b>									
2620	100	Salaries	343,491	344,124	366,730	314,327	363,139	(3,591)	-1.0%
2620	200	P/R Tax and Benefits	4,350	4,064	159,001	153,083	168,837	9,836	6.2%
2620	400	Purch Prop Svcs	18,000	17,620	17,000	16,017	18,500	1,500	8.8%
2620	500	Other Purch Svcs	300	0	300	0	300	0	0.0%
2620	600	Supplies	196,715	175,796	195,700	167,504	187,900	(7,800)	-4.0%
2620	700	Property	1,200	1,409	2,030	771	2,000	(30)	-1.5%
		<b>Function Total</b>	564,056	543,013	740,761	651,701	740,676	(85)	0.0%
<b>GROUNDS MAINTENANCE</b>									
2630	400	Purch Prop Svcs	126,305	124,780	128,250	123,024	126,963	(1,287)	-1.0%
2630	600	Supplies	2,380	326	1,420	558	1,600	180	12.7%
2630	700	Property	1,000	200	600	(798)	600	0	0.0%
		<b>Function Total</b>	129,685	125,306	130,270	122,785	129,163	(1,107)	-0.8%
<b>SPECIAL ED TRANSPORTATION</b>									
2722	500	Other Purch Svcs	8,095	8,437	0	0	0	0	n/a
		<b>Function Total</b>	8,095	8,437	0	0	0	0	n/a
<b>VOCATIONAL TRANSPORTATION</b>									
2723	500	Other Purch Svcs	16,000	18,354	19,000	20,315	19,000	0	0.0%
		<b>Function Total</b>	16,000	18,354	19,000	20,315	19,000	0	0.0%
<b>ATHLETIC TRANSPORTATION</b>									
2724	500	Other Purch Svcs	102,183	110,359	104,183	37,863	117,820	13,637	13.1%
		<b>Function Total</b>	102,183	110,359	104,183	37,863	117,820	13,637	13.1%
<b>FIELD TRIPS</b>									
2725	500	Other Purch Svcs	17,250	11,532	19,481	4,759	18,390	(1,091)	-5.6%
		<b>Function Total</b>	17,250	11,532	19,481	4,759	18,390	(1,091)	-5.6%
<b>SITE IMPROVEMENTS</b>									
4200	400	Purch Prop Svcs	6,850	6,307	6,000	2,400	15,600	9,600	160.0%
		<b>Function Total</b>	6,850	6,307	6,000	2,400	15,600	9,600	160.0%
<b>BUILDING IMPROVEMENTS</b>									
4600	400	Purch Prop Svcs	0	(1,000)	8,700	3,843	17,300	8,600	98.9%
		<b>Function Total</b>	0	(1,000)	8,700	3,843	17,300	8,600	98.9%
<b>INTERFUND TRANSFER OUT</b>									
5221		Other Objects	25,480	26,930	33,500	36,423	30,000	(3,500)	-10.4%
		<b>Function Total</b>	25,480	26,930	33,500	36,423	30,000	(3,500)	-10.4%
<b>HIGH SCHOOL TOTAL</b>			11,054,482	10,827,761	11,710,831	11,066,266	12,145,618	352,287	3.0%
<b>DISTRICT TOTAL</b>			22,422,465	21,857,094	22,550,724	21,510,031	23,244,704	693,980	3.1%

# Independent Auditor's Report – Excerpts



## PLODZIK & SANDERSON

*Professional Association/Accountants & Auditors*

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX- 603-224-1380

### INDEPENDENT AUDITOR'S REPORT

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

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, 2011, which collectively comprise the School District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Dresden School District's management. 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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, 2011 and the respective changes in financial position for the year then ended and the respective budgetary comparison for the general and major grants funds, in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (pages 2 through 9) and the Schedule of Funding Progress for Other Postemployment Benefit Plan (page 33) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

*Plodzik & Sanderson  
Professional Association*

December 23, 2011

*EXHIBIT C-1*  
**DRESDEN SCHOOL DISTRICT**  
*Governmental Funds*  
*Balance Sheet*  
*June 30, 2011*

	General	Grants	Athletic Fields	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 368,446	\$ -	\$ -	\$ 84,186	\$ 452,632
Accounts receivable	20,536	-	-	14,154	34,690
Intergovernmental receivable	4,331	114,616	104,711	4,225	227,883
Interfund receivable	215,439	-	-	-	215,439
Prepaid items	41,451	-	-	-	41,451
Cash and cash equivalents - restricted	56,606	-	-	-	56,606
<b>Total assets</b>	<b>\$ 706,809</b>	<b>\$ 114,616</b>	<b>\$ 104,711</b>	<b>\$ 102,565</b>	<b>\$ 1,028,701</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 38,463	\$ 1,330	\$ -	\$ 7,568	\$ 47,361
Accrued salaries and benefits	69,061	-	-	2,091	71,152
Intergovernmental payable	25,917	-	-	-	25,917
Interfund payable	-	113,286	98,753	3,400	215,439
Deferred revenue	-	-	104,711	10,236	114,947
<b>Total liabilities</b>	<b>133,441</b>	<b>114,616</b>	<b>203,464</b>	<b>23,295</b>	<b>474,816</b>
<b>Fund balances:</b>					
<b>Nonspendable:</b>					
Prepaid items	41,451	-	-	-	41,451
<b>Restricted:</b>					
Food service funds	-	-	-	25,443	25,443
<b>Committed:</b>					
Expendable trust funds	56,606	-	-	-	56,606
<b>Assigned:</b>					
Encumbrances	22,951	-	-	-	22,951
Drivers education	-	-	-	562	562
Athletics	-	-	-	4,659	4,659
Other	-	-	-	48,606	48,606
Unassigned	452,360	-	(98,753)	-	353,607
<b>Total fund balances</b>	<b>573,368</b>	<b>-</b>	<b>(98,753)</b>	<b>79,270</b>	<b>553,885</b>
<b>Total liabilities and fund balances</b>	<b>\$ 706,809</b>	<b>\$ 114,616</b>	<b>\$ 104,711</b>	<b>\$ 102,565</b>	<b>\$ 1,028,701</b>

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, 2011**

	General	Grants	Athletic Fields	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>					
School district assessment	\$ 16,512,027	\$ -	\$ -	\$ -	\$ 16,512,027
Other local	4,204,989	-	-	698,229	4,903,218
State	691,186	-	-	18,519	709,705
Federal	2,891	346,141	-	1,549	350,581
Total revenues	<u>21,411,093</u>	<u>346,141</u>	<u>-</u>	<u>718,297</u>	<u>22,475,531</u>
<b>Expenditures:</b>					
<b>Current:</b>					
Instruction	9,416,903	335,422	-	32,230	9,784,555
<b>Support services:</b>					
Student	791,652	-	-	-	791,652
Instructional staff	521,244	-	-	-	521,244
General administration	65,442	-	-	-	65,442
Executive administration	665,712	-	-	-	665,712
School administration	5,328,534	-	-	-	5,328,534
Operation and maintenance of plant	1,391,245	-	-	-	1,391,245
Student transportation	174,096	-	-	-	174,096
Other	-	-	-	158,542	158,542
Noninstructional services	-	-	-	566,330	566,330
<b>Debt service:</b>					
Principal	2,576,078	-	-	-	2,576,078
Interest	953,093	-	-	-	953,093
Facilities acquisition and construction	19,393	10,719	-	10,610	40,722
Total expenditures	<u>21,903,392</u>	<u>346,141</u>	<u>-</u>	<u>767,712</u>	<u>23,017,245</u>
Deficiency of revenues under expenditures	<u>(492,299)</u>	<u>-</u>	<u>-</u>	<u>(49,415)</u>	<u>(541,714)</u>
<b>Other financing sources (uses):</b>					
Transfers in	456,700	-	-	40,351	497,051
Transfers out	<u>(40,351)</u>	<u>-</u>	<u>-</u>	<u>(456,700)</u>	<u>(497,051)</u>
Total other financing sources and uses	<u>416,349</u>	<u>-</u>	<u>-</u>	<u>(416,349)</u>	<u>-</u>
Net change in fund balances	(75,950)	-	-	(465,764)	(541,714)
Fund balances, beginning, as restated (see Note 12)	649,318	-	(98,753)	545,034	1,095,599
Fund balances, ending	<u>\$ 573,368</u>	<u>\$ -</u>	<u>\$ (98,753)</u>	<u>\$ 79,270</u>	<u>\$ 553,885</u>

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, 2011*

	Estimated	Actual	Variance Positive (Negative)
School district assessment:			
Current appropriation	\$ 16,512,027	\$ 16,512,027	\$ -
Other local sources:			
Tuition	3,990,618	3,913,602	(77,016)
Investment earnings	6,500	9,251	2,751
Rentals	-	34,657	34,657
Miscellaneous	232,500	247,479	14,979
Total from other local sources	<u>4,229,618</u>	<u>4,204,989</u>	<u>(24,629)</u>
State sources:			
School building aid	598,905	598,905	-
Vocational aid	16,500	15,571	(929)
Total from state sources	<u>615,405</u>	<u>614,476</u>	<u>(929)</u>
Federal sources:			
Federal forest reserve	<u>2,700</u>	<u>2,891</u>	<u>191</u>
Other financing sources:			
Transfers in	<u>500,000</u>	<u>456,700</u>	<u>(43,300)</u>
Total revenues and other financing sources	21,859,750	<u>\$ 21,791,083</u>	<u>\$ (68,667)</u>
Use of fund balance to reduce school district assessment	561,715		
Total revenues, other financing sources, and use of fund balance	<u>\$ 22,421,465</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, 2011**

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
Instruction:					
Regular programs	\$ 805	\$ 6,915,280	\$ 6,942,595	\$ 14,742	\$ (41,252)
Special programs	-	1,811,640	1,780,486	53	31,101
Vocational programs	-	50,000	41,003	-	8,997
Adult and community programs	-	-	576,109	-	(576,109)
Other	-	566,909	-	-	566,909
Total instruction	805	9,343,829	9,340,193	14,795	(10,354)
Support services:					
Student	305	825,195	791,652	150	33,698
Instructional staff	5,542	557,049	521,244	-	41,347
General administration	-	129,720	65,442	-	64,278
Executive administration	-	665,712	665,712	-	-
School administration	-	5,667,540	5,328,534	-	339,006
Operation and maintenance of plant	2,647	1,489,771	1,391,245	4,006	97,167
Student transportation	-	168,648	174,096	-	(5,448)
Total support services	8,494	9,503,635	8,937,925	4,156	570,048
Noninstructional	-	9,350	-	-	9,350
Debt service:					
Principal of long-term debt	-	2,576,078	2,576,078	-	-
Interest on long-term debt	-	953,093	953,093	-	-
Total debt service	-	3,529,171	3,529,171	-	-
Facilities acquisition and construction	14,718	-	19,393	4,000	(8,675)
Other financing uses:					
Transfers out	-	35,480	40,351	-	(4,871)
Total appropriations, expenditures, other financing uses, and encumbrances	\$ 24,017	\$ 22,421,465	\$ 21,867,033	\$ 22,951	\$ 555,498

*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, 2011*

Unassigned fund balance, beginning		\$ 568,695
Changes:		
Unassigned fund balance used to reduce school district assessment		(561,715)
2010-2011 Budget summary:		
Revenue shortfall (Schedule 1)	\$ (68,667)	
Unexpended balance of appropriations (Schedule 2)	<u>555,498</u>	
2010-2011 Budget surplus		486,831
Increase in nonspendable fund balance		<u>(41,451)</u>
Unassigned fund balance, ending		<u><u>\$ 452,360</u></u>

**Hanover High School  
Class of 2011**

- Alexander, Samuel M.  
Allen, Anna K.
- Anderson, Darcy M.\*  
Anderson, Mackenzie
- Andrus, Erica Claire  
Balch, Elizabeth Ann  
Bardos, Zoltan  
Barrington, Alexandra\*\*
- Barth, Matthew R.
- Bauman, Brittany N.  
Baxter, Hannah F.  
Beach, Paul J.  
Beaubien, Andrew L.  
Bent, Sarah E.  
Bentivoglio, Connor
- Bernal, Holly Lynn
- Blum, Jackson\*\*  
Borowy, Lynda Anne  
Bray, Clark A.  
Brown, Nathaniel O.  
Bucciero, Lauren  
Buckey, Jessica M.\*
- Burkot, Alexandra  
Caldwell, Hannah R.
- Callahan, Katherine E.\*\*  
Carey, Joseph H.  
Carney, Samuel A.  
Cohen, Jason  
Collins, Scott A.\*\*  
Collison, Charles F.  
Cornelius, Sarah Lynn  
Coro, Rachel L.  
Crawford, Christopher
- Croituru, Sarah R.
- Cudney, Emma R.  
Dakoulas, David John
- Darling, Katelyn M.  
Dauphinais, Lucas R.  
Davis, Daniel  
Delaney, Emma C.  
Dietz, Isabelle Caron\*\*
- Dmitrovsky, Sarah  
Dodds, Alexander T.  
Dolan, Elizabeth L.  
Dow, Jaymie Lyn
- Doyle, Clio R.\*\*  
Drubel, Miriam  
Dyroff, Stefan  
Eickhoff, Emily Rose\*  
Eickhoff, Leah Anne\*\*
- Elliott, Daniel Frazer  
Erdei, Mandy Liang\*\*  
Fenton, Daniel J.  
Finlayson, Mary\*  
Forauer, Ethan R.  
Gamble, Lucy\*\*  
Gantrish, Keegan S.\*  
Gardner, Nadya T.  
Garrity, Colleen Rose  
Gautham, Diksha\*  
Geilich, Jared M.  
Geraghty, Charles C.  
Gerling, Megan J.  
Gilbert, Jacqueline E.  
Glouchevitch, Cameron\*  
Gormley, Anne Myers
- Granizo, Ambrose
- Grantham, Raven S.  
Greeley, Mariya Helene  
Greenwood, Samuel M.  
Hanley, Matthew  
Harris, Benjamin D.\*
- Haskell, Chelsea
- Hathaway, Tyler T.  
Haynes, Rebecca L.\*
- Head, Lindsey  
Hicks, Abigail M.
- Hill, Courtney L.
- Hinch, Ethan D.  
Hogue, Kelsie D.  
Ives, William Henry  
Jayne, Eric Daniel
- Johnson, Anna P.  
Johnstone, Katharine H.  
Kahan, Anastasia M.\*\*  
Kahan, Richard Elias
- Kaufman, Emma  
Keller, Carolyn Wells  
Kelley, Kira Aakre  
Kermond, Mirabel Lorna  
Kheirollah, Vahid  
Kittredge, Andrew Perry  
Kline-Schoder, Adam H.  
Kuehlert, Esra\*  
Lacy, Hannah R.  
Lawless, Nicole M.  
Lehet, Cora R.
- Leskovar, David A.  
Lettere, Isabella Gaia

**Hanover High School  
Class of 2011**

- Leva, Emily K.
- Levy, Madeline P.\*
- Licciardi, Meghan E.
- Lion, Mikhail
- Liu, Evan B.\*
- Lohr, Emily A.\*\*
- Lowrey, Nathan R.
- Lufkin, Steven F.
- Lyden, Madigan E.
- Mahler, Zoe Lennon
- Martin, Caitlin F.\*\*
- Mayers, Courtney Lynne
- McAndrew, Sarah G.
- Mellert, Hugh Thomas
- Messier, Samantha
- Metcalfe, Morgan
- Miller, Ben
- Miller, Graham
- Mills, Logan S.
- Monahan, Harrison P.
- Morgan, Andrew
- Mullen, Rebecca Marie
- Murphy, Leo M.
- Murphy-Gross, Margo
- Natarajan, Harini
- Nice, Emily Brooke\*\*
- Olmstead, Ingrid Alice
- Oparowski III, Theodore
- Osheyack, Ruth
- Papadoliopoulos, George
- Paquette, Ryan M.
- Parsonnet, Myra A.
- Pattison, Megan R.
- Patton, Mallory L.
- Paulsen, Robert Burton
- Peters, Benjamin Scott
- Piper, Winthrop W.
- Polidor, Jeffrey R.
- Porter, Arianna\*
- Pratt, Forrest A.
- Pressey-Murray, Hayden
- Pressey-Murray, Malia A
- Ramirez, Joshua T.
- Rigas, James P.
- Roberts, Gabrielle A.
- Robinson, Galen C.
- Rosen, Emma R.\*\*
- Sachsse, Eva S.
- Schlosser, Kyle Steven
- Schwarz, Katharina J.
- Simpson, Frank H.
- Slater, Thomas K.
- Smith, Tyler D.
- Soriano, Arielle F.
- Staiger, John David
- Stearne, Sharina G.
- Stedman, Tori Elisabeth
- Stephens, Christopher
- Stinson, Anna Marie
- Stone, Hannah D.
- Stone, Xavier Matthew\*\*
- Sullivan, Paul Douglas
- Sutherland, Parker C.
- Thum, Alexia Miles
- Tolman, Elizabeth A.\*
- Torrey, Ira Cooper
- Tracy, Anne S.
- Valence, Althea Lynn
- Van Leer, Jacob\*
- Van Norden, Tori
- Van Nostrand, Kellen
- Voelkel, Harry P.
- Vogt, Mason
- Waite, Abigail Leland
- Wakeman, Henry K.
- Walker, Abidjan I.S.\*
- Wallace, Scout W.\*
- Washburn, Christopher
- Waters, Amy Sylvia\*\*
- Weaver, Claire Virginia\*
- White, Aaron S.
- Wilcox, Ethan G.\*\*
- Wild, Claire Elizabeth\*
- Williamson, Katherine\*\*
- Winslow, Kiana Rae
- Woods, Maxwell J.
- Yu, Min
- Yukica, Emily Lin
- Zegans, Molly R.\*\*
- Zubkoff, Nicholas G.

\* *Magna Cum Laude*

\*\* *Maxima Cum Laude*

- Norwich resident

PROVINCE OF NEW-HAMPSHIRE.

*And*  
**GEORGE the Third** By the Grace of God of Great-Britain,

France and Ireland, King, Defender of the Faith, &c.

To all Persons to whom these Presents shall come,

GREETING.

**KNOW** ye, that We of our special grace, certain knowledge and mere motion, for the due encouragement of settling a new plantation within our said Province, by and with the advice of our truly and well beloved *John Wentworth, Esq.* our Governor and Commander in Chief of our said Province of New-Hampshire, and of our council of the said Province, have given and granted, and by these presents, do give and grant in equal shares, unto our loving subjects, inhabitants of our said Province of New-Hampshire, and to their heirs and assigns forever, whose names are entered on this Grant, to be divided to and amongst them into *sixty nine* equal shares, all the being within our said Province of New-Hampshire, containing by admeasurement, *Twenty three thousand* contain *two* miles square, and no more, of which an allowance is to be made for high-ways and unprovable lands, by rocks, ponds, mountains and rivers, one thousand and forty acres free, according to a plan and survey thereof, made by our said Governor's order, and returned into this our Secretary's office, and hereto annexed, butted and bounded as follows, viz.—

*That the same be, and hereby is incorporated into a Township by the name of Yarmouth*

And that the same be, and hereby is incorporated into a Township by the name of *Yarmouth* And the inhabitants that do or shall hereafter inhabit the said Township, are hereby declared to be enfranchised with and entitled to all and every the privileges, liberties, franchises, immunities, that other towns within our Province by us have enjoyed, exercised and enjoy: And further, that the said Town as soon as there shall be fifty families resident and settled thereon, shall have the liberty of holding two Fairs, one of which shall be held annually, which Fair shall be held on the *second* day following the said Fair, and that as soon as the said Town shall consist of fifty families, a market may be opened and kept one or more days in each week, as may be thought most advantageous to the inhabitants. Also, that the first meeting for the choice of Town Officers, agreeable to the laws of our said Province, shall be held on the *second* day following the said Fair, which said meeting shall be notified by the Governor of the said Province, which he is



## Telephone Contacts

<b>Emergency Only: Ambulance, Fire, Police</b> .....	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

Finance Office, 8:30am to 4:30pm M-F .....	649-1419 x 105
Fire District, 8:30am to 4:30pm M-F ( <i>appt. recommended</i> ) .....	649-3474
Listers, 1:30pm to 3:30pm Tues., Wed. & Thurs. ....	649-1419 x 110
Norwich Public Library .....	649-1184
<i>1 to 8pm Mon.; 10am to 5:30pm Tues., Wed. and Fri.</i>	
<i>10am to 8pm Thurs.; 10am to 3pm Sat.</i>	
Public Works .....	649-2209
Recreation Director .....	649-1419 x 109
Town Clerk .....	649-1419 x 103
<i>8:30am to 4:30pm Mon., Tues., Wed., Fri.; 8:30am to 5pm Thurs.</i>	
Town Manager .....	649-1419 x 102
Manager assistant .....	649-1419 x 101
<i>8:30am to 4:30pm M-F</i>	
Town Treasurer, by appointment .....	649-1678
Transfer Station & Recycling Center, 8am to 4:45pm Wed. and Sat .....	649-1192
Zoning Admin./Planning Coordinator, 8:30am to 4:30pm MF ..	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 Thursday at 7:00pm
Dresden School Board ( <i>at Hanover High School Library</i> ) ...	4th Tuesday at 7:00pm
Energy Committee .....	3rd Thursday at 7:00pm
Finance Committee .....	2nd Tuesday at 5:00pm
Fire Department Training ( <i>at Fire Department</i> ) ...	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 School Board ( <i>at Marion Cross School Library</i> ) .	1st Wednesday at 7:00pm
Norwich Public Library Board of Trustees ( <i>at Library</i> ) ...	3rd Thursday at 7:00pm
Planning Commission .....	2nd and 4th Thursday at 7:00pm
Prudential Committee/Fire District .....	3rd Monday at 5:30pm
Recreation Council .....	2nd Wednesday at 7:00pm
Selectboard .....	2nd and 4th Wednesday at 6:30pm
Trails Committee ( <i>at Norwich Historical Society</i> ) .	1st Wednesday at 7:00pm
Upper Valley Trails Alliance .....	last Wednesday at 6:00pm

## **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 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 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. A 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 or Transfer Station.

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 \$4.00 each, \$40.00 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, \$12 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  
PO Box 376  
Norwich, VT 05055

BULK RATE  
U.S. POSTAGE  
**PAID**  
NORWICH, VT  
PERMIT NO. 28

Postal Patron  
Norwich, VT 05055

**Dresden District Meeting**  
7pm Thursday, March 1, 2012  
Hanover High School Auditorium

**Norwich Town Meeting**  
7pm Monday, March 5, 2012  
Tracy Hall

**Voting Hours**  
7am to 7pm Tuesday, March 6, 2012  
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*