

**Annual Report  
of the  
School District of  
Tamworth  
New Hampshire  
for the fiscal year ending  
June 30, 2008**



Eileen MacDonald taught at the K. A. Brett School for 23 years. Everyone was touched by Eileen's positive, energetic and adventuresome personality. She gave 100% to whatever it was she was doing. Eileen was a dedicated member of the 7/8 team as the Language Arts teacher. She was a role model for her colleagues and her students with her friendly personality and positive attitude. Eileen could take a contentious issue and diplomatically word it in such a way so that no one was offended and all could work towards a solution.

Along with her teaching responsibilities she was in charge of the after school program, student council and 8<sup>th</sup> grade class trips and served as President of the Tamworth Education Association. She was responsible for many worthwhile community activities being accomplished such as the annual food drive.

Outside of school, she participated monthly in both a book club and bridge club with her many friends. She was an active church member in Jackson, plays the piano, plays tennis, and has a flair for interior decorating as evidenced by the many homes she has remodeled. This first year of Eileen's retirement has been an adventure. She has lived in New Zealand and is presently in Australia. The staff and students of the K. A. Brett School were fortunate to know Eileen MacDonald. Her presence is missed but we are happy she is enjoying her retirement.



We proudly dedicate this year's Annual School District Report to Mrs. Mary Ann Smith. Mrs. Smith has dedicated herself to the students of Kenneth A. Brett School for over 30 years. She has been room-mom, classroom aide, gifted and talented teacher, and school guidance counselor in her time at the Brett school. Her compassion, empathy, and gentleness with all the students and staff will be forever remembered. Mrs. Smith's kind and caring nature, as well as her warm and welcoming smile would warm our hearts. She was always available to listen and solve problems in her quiet and soft-spoken way. As many of us remember her, "She was always nice and never raised her voice. She was always smiling. She could fix your problems when you were sad."

Mrs. Smith is an inspiring example of the Kenneth A. Brett School philosophy of promoting lifelong learners. Her pursuit of continuing her education and ultimately attaining a Masters Degree later in life remains an example to all of us to hold on to our dreams.

We wish nothing but the best to Mrs. Smith and her family. We thank her for sharing her talents and love with us all. Her friendly smile, professionalism, and dedication to her students will never be forgotten among the Kenneth A. Brett School community.

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Tamworth School District  
Kenneth A. Brett School Staff 2008-2009

Allen, Terri	Grade 1 Teacher
Arnold, William	Alternative Education Teacher
Ashe, Judith	Special Education Aide
Bachman, Sally	Grade 2 Teacher
Badger, Kathy	Special Education Aide
Blanchard, Ellen	School Nurse
Booska, Heather	Grade 1 Teacher
Boothby, Heidi	Special Education Aide
Brooks, Kerry	Physical Education/Athletic Director
Brown, Kathi	Administrative Assistant
Caron, Patricia	Cashier
Chant, Anne	Grade 7/8 Math Teacher
Costello, Gail	Grade 4 Teacher
Davis, Ellsworth	Custodian
DeLong, John	Head Custodian
Deussen, Marsha	Kindergarten Aide
DeSousa, Noel	Principal
Devine, Mary Pat	School Psychologist
Dubuque, Kerry	Special Education Teacher
Eldridge, Terri	Office Secretary/Receptionist
Ferguson, Lisa	Music Teacher
Furnbach, Cynthia	Speech Therapist
Greene, Kathleen	Spanish Teacher
Hambrook, Abigail	Grade 7/8 Social Studies Teacher
Hayman, Scott	Grade 6 Teacher
Jones, Thomas	Custodian
Kennedy, Christopher	Behavioral Specialist
Krug, Matthew	Grade 3 Teacher
Leathers, Jacqueline	Reading Specialist/Literacy Teacher
Lessard, Paula	Occupational Therapy
Marlowe, John	Title 1 Teacher
McBrian, Melanie	Art Teacher/Assistant Principal
McKenna, Marcia	Gifted/Talented
McNevich, Charles	Computer Technician
Morgan, Susan	Physical Therapist
Nation, Johanna	ESOL Teacher
Nordlund, Karl	Grade 4 Teacher
Noyes, Tracey	Special Education Aide
Oktavec, Cynthia	Special Education Aide
O'Neil, Dennis	Grade 7/8 English Teacher
Ouellette, Kara	Grade 6 Teacher
Patton, Michelle	Grade 5 Teacher
Perkins, John	Library Media Specialist
Prive, Marilyn	Food Service Director
Ricker, Susan	Assistant Cook
Robarts, Mary Jane	Special Education Aide
Roberts, Sharon	Special Education Teacher
Salazar, Calida	Special Education Aide
Santuccio, Karen	Title 1 Aide
Sharman, Kelly	Grade 2 Teacher
Shinners, Jennifer	Grade 5 Teacher
Spence, Camilla	Library Aide
Steward, Robin	Special Education Teacher
Thurston, Alan	Head Custodian
Tucker, Lisa	Assistant Cook
Ulitz, Donna	Guidance Counselor
Upton, Joyce	Occupational Therapist Assistant
Vienneau, Johanna	Grade 7/8 Science Teacher
Wald, Susan	Kindergarten Teacher
Wheeler, Lisa	Diagnostic Prescriptive Teacher
Whitted, Kim	Special Education Aide

# **TAMWORTH SCHOOL DISTRICT**

## **SCHOOL BOARD**

Lisa Remick, Chairperson	Term Expires 2009
Brenda Robinson, Vice Chairperson	Term Expires 2011
Dana Littlefield	Term Expires 2010
Laura Pike	Term Expires 2010
Daniel Rowe	Term Expires 2011

### **MODERATOR**

Paul Chant

### **TREASURER**

Janet Conner

### **CLERK**

Kathi Brown

### **AUDITORS**

Plodzick & Sanderson Professional Association

## **SCHOOL ADMINISTRATIVE UNIT #13 STAFF**

Dr. Gwen M. Poirier, Superintendent  
Patricia Kehoe, Director of Special Services  
Joanne Dolbear, Finance Manager  
Kathrine Barrett, Administrative Assistant  
Sandie Hill, Secretary / Assistant to Finance Manager  
Bruce Brooks, Transportation Coordinator  
Cheryl Littlefield, Office Clerk

# TAMWORTH SCHOOL DISTRICT

## Election of Officers

To the Inhabitants of the School District in the Town of Tamworth, County of Carroll, State of New Hampshire, qualified to vote on District affairs:

You are hereby notified to meet in the Town Hall in said district on Tuesday, the 10<sup>th</sup> day of March 2009 to vote for School District Officers. Polls will be open for this purpose at 10:00 A.M. and will not close before 7:00 P.M.

- ARTICLE 1: To elect a Moderator for the ensuing year.  
ARTICLE 2: To elect a Clerk for the ensuing year. ARTICLE  
3: To elect two members of the School Board  
for the ensuing three years.  
ARTICLE 4: To elect a Treasurer for the ensuing year.

Given under our hands, this 4th day of February 2009.

Lisa Remick  
Brenda Robinson  
Dana Littlefield  
Laura Pike  
Daniel Rowe

Tamworth School Board

**TAMWORTH SCHOOL DISTRICT WARRANT  
STATE OF NEW HAMPSHIRE**

To the Inhabitants of the School District in the Town of Tamworth, County of Carroll, State of New Hampshire, qualified to vote on District affairs:

You are hereby notified to meet in the Kenneth A. Brett Elementary School on Wednesday, the 4th day of March 2009, at 7:30 P.M. to act upon the following subjects:

**ARTICLE I:** To see if the School District will raise and appropriate the sum of twenty thousand dollars (\$20,000.00) to be placed in the renovations and emergency repairs Capital Reserve Fund previously established. (The School Board recommends this appropriation.)

**ARTICLE II:** To see if the School District will vote to approve the cost items included in the Collective Bargaining Agreement reached between the Tamworth School Board and the Tamworth Educational Support Personnel Association, which calls for the following increases in salaries and benefits at the current staffing levels:

	Estimated Increase
Year 2009-2010	\$39,837
Year 2010-2011	\$42,814
Year 2011-2012	\$29,892

and further to raise and appropriate the sum of thirty nine thousand eight hundred thirty seven dollars (\$39,837.00) for the 2009-2010 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year. (The School Board recommends this appropriation.)

**ARTICLE III:** To see if the School District will vote to raise and appropriate the sum of (\$5,864,519.00) for the support of schools, for the payment of salaries for school district officials and agents, and for payment of statutory obligations of the District. (The School Board recommends this appropriation.)

**ARTICLE IV:** Shall the voters of Tamworth School District adopt a school administrative unit budget of \$ 521,176.00 for the forthcoming fiscal year in which \$ 197,004.00 is assigned to the school budget of this school district? (The School Board recommends this appropriation.)

This year's adjusted budget of \$ 503,042.00 , with \$ 190,150.00 assigned to the school district budget, will be adopted if the article does not receive a majority vote of all of the district voters voting in this administrative unit.

**ARTICLE V:** To see if the School District will accept the inclusion of the Food Service Director position in the School Administrative Unit 13 budget and the removal of that position from the Madison School District budget beginning in the 2010-2011 school year. (The School Board recommends this article)

**ARTICLE VI:** Shall the School District accept the provisions of RSA 198:20-b providing that any school district at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the school board to apply for, accept and expend, without further action by the school district, unanticipated money from a state, federal or other governmental unit or a private source which becomes available during the fiscal year? (The School Board recommends this article)

ARTICLE VII: (Submitted by Petition) To have the town establish a planning committee to study the consolidation of SAUs 9 and 13 and present a consolidation recommendation. The committee members would consist of two (2) school board members and five (5) at large members appointed by the Moderator. The committee will make its recommendation no later than October 1, 2009.

ARTICLE VII: To transact any other business that may legally come before this meeting.

Given under our hands, this 4th day of February, 2009.

Lisa Remick  
Brenda Robinson  
Dana Littlefield  
Laura Pike  
Daniel Rowe

**Tamworth School Board**





Motion to vote on amended article \$5,883,597.00.

Yes Votes . 89

No Votes: 69 (by show of hands)

Motion Amended

Motion made to amend the article to \$5611,369.48.

Motion: Moved

Second: Yes

Discussions followed and a motion to move the question.

Motion: Moved

Second: Yes

By ballot vote by petition request.

Yes in favor to reduce the amount.

No is against the amount.

Yes Votes: 53 No Votes: 107

Amendment defeated. Prior amendment is in effect at \$5,883,597.00

Motion: Moved

Second: Yes

Move to vote: Yes

Paper ballot vote by petition request

Yes Votes: 96

No Votes: 59

Motion made to restrict reconsideration of article per RSA: 40-10.

Motion: Moved

Second: Yes

Motion passed by voice vote.

ARTICLE V: Shall the voters of Tamworth School District adopt a school administrative unit budget of \$512,959.00 for the forthcoming fiscal year in which \$200,055.00 is assigned to the school budget of this school district? (The School Board recommends this appropriation.)

This year's adjusted budget of \$492,339.00 with \$192,012.00 assigned to the school district budget will be adopted if the article does not receive a majority vote of all of the district voters voting in this administrative unit.

Motion: Moved

Second: Yes

Discussions followed and moved to vote. Vote by ballot

Yes Votes: 73

No Votes: 63

Article VI: To see if the School District will vote to discontinue the Mount Washington Valley Academy Capital Reserve Fund created in 1993. Said funds with accumulated interest to date of withdrawal, are to be transferred to the school districts general fund. (Majority vote required). (The School Board recommends this Article.)

Motion: Moved          Second: Yes

Discussions followed and question moved. Passed by voice vote

ARTICLE VII: To transact any other business that may legally come before this meeting. ( The School Board recommends this Article.)

Motion: Moved          Second: Yes

Charlie Pugh made a motion for an advisory vote to see about entering into SAU 9.

Motion: Moved          Second: Yes

Motion passed by voice vote.

Herb Cooper asked about the status of the long range strategic planning committee formed last year and was responded to.

Deb Maille asked about the cost the SAU pays for health insurance. It is 10%. Also inquired about the buses and drivers and bus coordinator position. The board will look into these issues.

Don Harte encouraged people to go to monthly school board meetings.

Lisa Remick thanked Sue Creswell for her input and knowledge on the school board

Motion: Moved          Second: Yes

The meeting was adjourned at 10:55PM.

Respectfully submitted.

Kathi S. Brown  
School Clerk

# Superintendent's Report

School Administrative Unit #13

January 2009

It is with great pride that I submit my annual superintendent's report. I continue to be truly amazed by the professionalism and dedication our entire staff has towards the development of children. We are so fortunate to be trusted with such precious cargo! Those little faces are full of wonderment and sheer joy when the thrill of success engulfs them. If you are ever in need of a little pick me up, come in and volunteer in one of our classrooms, you will have a memorable experience.

I would like to review some of the highlights of the past academic year in SAU #13. The academic focus has remained in the area of language arts. The teachers have completed the development of consensus maps at all of the various grade levels. Utilizing the individual teacher diary maps and collaborating with other teachers at the same grade level accomplished this process. Together teachers discussed the state curriculum standards and put together a template for their grade level indicating when each of those standards would be addressed throughout the year.

These grade level meetings also resulted in the sharing of ideas and activities as well as common assessments. The value of dialogue is immeasurable and promotes individual knowledge of the curriculum and state expectations.

In addition to our work in curriculum mapping, we have implemented a consistent program in language arts. The primary grades are participating in direct instruction in skills and comprehension. This program is intended to provide a structured approach that follows a developmental progression and provides students with the necessary independence and success with the written word.

As we continue our professional development efforts we will be switching our focus to mathematics. Many staff members attended a conference last summer in the Everyday Mathematics program. This has gained momentum across the three districts and more training will be planned and provided.

Oftentimes individuals express concerns over the programs offered to students at either end of the ability spectrum, particularly advanced students. In an effort to meet the needs of all of our students and support our teachers in their abilities to provide for a diverse student population, we are engaging in a program on differentiating instruction with ASCD (Association for Supervision and Curriculum Development). On each of the remaining early release days, our teachers will participate in the workshops with the instructor. We are fortunate to be able to bring such qualified instructors into our district. This is possible due to

grant funds and is more cost effective bringing trainers in rather than sending staff to attend workshops.

On behalf of our students I would like to express my appreciation for the wonderful support we have received from our three communities. It is truly remarkable and we look forward to showcasing our students in as many ways as we can. For example, the Tri-Town Event this spring will feature our friend Steve Seskin along with our own students performing some of the songs they wrote that have been published in Steve's recently released book titled "Sing My Song". Please watch the newspapers and newsletters for the date and specifics for the annual event and be sure to join us in celebrating our students.

Respectfully submitted,

Gwen M. Poirier

Annual Report of the Principal  
Noel J DeSousa  
Kenneth A. Brett School  
Tamworth, New Hampshire  
February 12, 2009

The Tamworth community has historically shown a great deal of support for the Kenneth A Brett School - its only public school. Also historically, the programs that have received this support go above and beyond required minimum programming standards. In a time of declining enrollment, maintaining this high level of programming becomes a challenge.

Maintaining a high level of programming becomes particularly challenging when the number of needy students continues to increase, even though the overall size of the student population has been decreasing. In 2003-2004 our K-8 population was 262 students. The reported 2008-2009 school year population is 210 students. That is a 20% decrease in 6 years.

Over the same period of time our population of students with special needs has grown to include more than half of all students attending the Brett School. Students with special needs include those who are educationally handicapped (Special Education), "504" students, students receiving Title I services in either math or reading, and those students from families below the poverty level receiving free or reduced price breakfast and lunch. There is a great deal of overlap within these categories. It is not surprising to find a student who receives Title I services who is also classified as a 504 student and is from a family below the poverty level qualifying to receive free lunch. (NOTE: Section 504 of the Rehabilitation Act of 1973 is a civil rights law that prohibits discrimination against individuals with disabilities. Section 504 ensures that the child with a disability has equal access to an education. The law stipulates that a disabled child may receive accommodations and modifications to their educational program).

Over the past several years we have succeeded in near level funding our school budget without needing to make substantive cuts in programming. Some special programming features at the Brett school are:

- Small class size (an average of 12 or 13 students per class)
- Spanish taught at all grade levels (weekly in grades K-6, daily in grades 7 & 8)
- Alternative Education Class (Alt Ed) for students with different learning styles
- Talented and Gifted (TAG) program focused on literacy for more able students
- Behavior program run by a behavior specialist

Costs per pupil are a measure that many people use to gauge the costs of a school budget. Our costs per pupil are higher than other similar sized schools and school districts. Declining enrollments and maintaining the special features noted in the previous paragraph are the reasons for these higher per pupil costs. The people of Tamworth have supported these programs over the years.

There are several strategies offered for addressing the high cost per pupil. Some decrease costs substantially, some do not.

1. Eliminate some or all of the special program features. This would involve increasing class size from 12 or 13 to 24 or 26. And/Or it would involve eliminating one or more of the non-mandated programs listed above like Spanish, Alt Ed, or TAG. Doing this would require fewer professional staff, which would lower costs substantially.
2. Increase our student population. An increase of just 50 students would lower our costs per pupil by more than \$3000 and bring us closer to the costs of similarly sized schools. Absorbing those students would not require additional staff. This strategy is admittedly a little tongue and cheek. Where would we find those students?
3. Decide that we want to maintain programming the way our school is currently organized, and make moderate cuts as the situation dictates and allows. This is what we have been doing over the past couple of years, and hope to continue doing for the foreseeable future.

Current enrolment figures at the Brett School are as follows (February 2008):

K-	20	5-	25
1-	24	6-	26
2-	25	7-	24
3-	15	8-	26
4-	25		
		Total	210

Enrollment has an impact on staffing needs. However, this impact does not necessarily change proportionately as enrollment increases and/or decreases, which will explain why staffing has not decreased in proportion to decreases in enrollment over the past several years.

Adding just 10 students at most grade levels would bring our average class size from the current 12 or 13 up to 17 or 18. This could be done without a need for additional classroom or special area teachers. Unfortunately, the Brett School does not have the efficiency of this kind of “economy of scale”, nor is this a realistic option.

It would be convenient if there was a more uneven distribution of students at each grade level that would allow more grades to be contained in one classroom (like the current grade 3) or provide us with a stronger justification for two classes at a grade level. This would also require fewer teachers. Unfortunately, at The Brett School, seven of nine grade levels have enrollments in the mid-twenties. With this kind of configuration we have two options. The option we have chosen is to have two classes of 12 or 13 students at most grade levels. The other option is to have one class of 24 to 26 students at each grade level. So far, Tamworth citizens have supported the smaller class size.

There are a number of non-mandated programs that we provide at the Brett School. These are listed on the previous page. Here they are described in a little more detail.

Spanish is taught at all grade levels. In grades K-6, Spanish is taught as a “special” subject one day each week (on average) along with the other specials (art, music, etc.) In grade 7 it is taught to all students every other day. In grade 8, Spanish is taught every day to about half of the students (the other half are taught “Literacy” by the reading specialist). The students who take Spanish in grade 8 are afforded the opportunity to move into the second year of the language when they enter high school in grade 9.

The Talented and Gifted (TAG) program currently services 25 students in grades 3-8. Students must qualify for TAG through standardized test scores, individual test scores or teacher recommendation. Individual TAG classes are composed of 3-7 students from the same grade. TAG replaces all or a portion of the regular language arts program (reading/writing/literacy). TAG follows a parallel curriculum to that taught in the regular classroom. Classes require a higher degree of participation and contribution from each student in the program. TAG is definitely a more intense and more challenging program.

The Alternative Education Program (Alt Ed) serves the needs of students who have a difficult time learning in the regular classroom following the normal classroom routine. There are currently about a dozen students from grades 4 through 8 in the Alt Ed class for different subjects at various times during the school day. The focus is on addressing the specific learning styles and intelligences of these students. In addition to students being pulled out of the regular classroom to attend Alt Ed, these same students and others are provided with support in their regular classes. Students in the Alt Ed program may be coded (special ed), or have a “504” plan. For a few, the Alt Ed program is part of their behavior plan, while others simply need extra support in order to be successful. The Alt Ed class provides a parallel curriculum that is activity based. “Hands-On” projects are often used.

The behavior program addresses the needs of about eighteen students who are behaviorally involved, (actually those who would be behavior problems except for the interventions and

behavior plans provided by the behavior specialist, who is their case manager). Again, some students in this program are coded (special ed), several are classified as "504" students, while several others do not have a disability per se, but who still require intervention and monitoring through a specific plan.

It is important to note that both the Alt Ed and behavior program have a dual purpose. The primary goal is to address the needs of the students who are in the two programs as already described. A second – and equally important goal – is to provide a classroom environment where all children can learn. If we were not able to address the needs of the students in these two programs, these students would disrupt the learning of others.

At the Kenneth A Brett School it is our goal to educate all students with special needs (those coded as special education or 504, those in the alt ed program or behavior program, as well as Title I students and economically disadvantaged students) within the regular classroom when possible. Providing students with the "least restrictive environment" for learning is a Brett School policy and also federal law.

The staff, administration and school board will continue to monitor program needs and especially student population factors to see where cutbacks can be made without affecting the quality of our programs. This year's budget again reflects several cutbacks in personnel as well as cuts in supplies and materials so as to provide a nearly level funded budget.

The Brett School professional staff, support staff, administration and the Tamworth School Board are working hard to hold the line on school expenses. However, we will not forsake the needs of the children of this community. The expansion of school programs over the years has led to growth of the school budget. This gradual growth was supported and approved by the community. Assuming that school programming needs, i. e. our student population, continue to decline, the budget will adjust with it. This is a balancing act that we all are a part of. As your principal, I am committed to administering a quality public school education for the youth of the Tamworth Community. I am also committed to taking a critical and objective look at the way we provide that education so that the fiscal support that you grant to the school district is expended responsibly.

**Annual Report  
Special Education  
2008-2009**

Special educators, in conjunction with regular education initiatives, continue to place literacy as the top priority in addressing the needs of students. Both regular education and special education teachers are utilizing the reading intervention program, *Fundations*, and special education teachers and reading specialists are providing learning opportunities using the *Wilson Reading Program*. Another literacy intervention that continues to be utilized is the *Six Plus One Traits* Writing Program. Again, this is an initiative shared by regular and special educators and instruction is provided to students through team teaching in the regular education classroom as well as supplemental instruction in the resource room.

We are in our third year of the *Ready Readers* program and continue to experience good results for the students participating in this literacy-rich, half-day, kindergarden program. Using the results of the kindergarten screening conducted in the spring, students are selected to participate in this program that emphasizes phonological awareness skills, sound-symbol recognition and other pre-reading skills. The students participate in their home school in the morning and then are bussed to Madison Elementary for the afternoon program of *Ready Readers*.

We have created a new program for children diagnosed with autism at the Madison Elementary School. This program is designed to meet the unique and individual needs of children who are diagnosed on the autism spectrum. The FAR (Functional, Academic, Behavior) Program is available to provide services to children in the three SAU #13 districts as well as surrounding districts, if the need arises. The FAB teacher provides consultation services to Freedom and Tamworth case managers who have children with autism spectrum disorder on their caseloads.

The statewide average for special education students continues to increase and is currently at 14.3%. The percentage of special education students in each of our districts remains relatively stable, with all three districts falling below the state average. Tamworth currently has the lowest percentage at 11.85%, Freedom follow at 12.99% while Madison has 13.25% of their students eligible for special education services .

The IDEA grant funds received from the federal government and based on the number of students receiving special education services has increased slightly to \$120,691.00. These funds are used to support special education programs and staffing, including paraprofessionals and a diagnostic prescriptive teacher. The law allows for 15% of these grant funds to be allocated to early intervention for those students not identified as having special needs and we utilize this portion of the funds to support the *Ready Readers* program. In addition, grant funds are used for the purchase of classroom materials and supplies, assessment materials, software and books as well as providing opportunities for professional development for professionals and paraprofessionals.

The Department of Education issued a Special Education District Report for each of our districts, identifying fourteen different indicators to evaluate the effectiveness of special education programs at the elementary, middle and high school levels. All three of our districts had very good results, performing at or above state targets and state averages in nearly all areas.

The SAU once again provided a summer enrichment program for a six-week period during the months of July and August. This program is available to students from Madison, Tamworth and Freedom who would benefit from additional intervention and review during the summer months. The enrichment program combines a variety of fun activities with instruction in reading, writing and math. The special events provided as part of the summer program included airplane rides out of Windsock Village, a ride on the Silver Lake Train and a ride on the Budd Car at the North Conway Scenic Railroad.

Respectfully Submitted,  
Patricia A. Kehoe  
Director of Special Services

## **Freedom Integrated Preschool**

This is the fifteenth year that the Freedom Integrated Preschool has been in operation. The program was created based on the need for special education services at the preschool level within SAU # 13. Prior to the development of an SAU program, all preschoolers who were identified as having educational disabilities were tuitioned out of district to specialized preschool programs in neighboring communities. By providing this service within the SAU, resources are not duplicated within each school district and creativity is harnessed and utilized to maximize the potential of children. In some cases the preschool educational team has effectively developed individual student programs that extend beyond the typical preschool hours of 12:30 to 3:30. In addition to benefiting the special needs preschoolers within SAU # 13, the preschool program in Freedom allows typically developing preschoolers to attend a preschool program within their own community.

The towns of Madison and Tamworth create revenue for the Freedom School district by tuitioning their preschool children identified with special needs to the Freedom Integrated Preschool. Additionally, children who are not disabled and attend the preschool generate revenue for the district. The tuition revenue is used to defray the cost of the preschool teachers salary. Most other costs, including the program staff, supplies and equipment are generated through the Special Education Preschool Grant.

We have seen an increase in preschool participation during the last couple of years with daily enrollment averaging 12 to 14 students. Approximately half of our preschoolers are identified with special needs, while the other half is comprised primarily of Freedom children, ages three to five.

The New Hampshire Department of Education is now requiring that preschool outcomes be measured and reported in a consistent and structured manner. Initiated in November of 2006 all preschool children identified with special needs have participated in assessments to determine progress in three areas: positive social relationships, use of knowledge and skills, and the ability to take action to meet their needs. The results of these assessments are forwarded to the New Hampshire Department of Education and then on to the Federal Office of Special Education Programs.

Currently, the preschool educational team includes a preschool teacher, a half-time speech and language pathologist/preschool coordinator, two part-time paraprofessionals, and contracted physical therapy and occupational therapy services. The preschool program operates Monday through Friday from 12:30 to 3:30. Visitors are welcome and should coordinate their visits with Corinne Rocco, Freedom Elementary Principal or Pat Kehoe, SAU #13 Director of Special Services.

The costs of the operation of the preschool are defrayed by a preschool grant through the New Hampshire Department of Education. The grant covers the cost of one of the paraprofessionals as well as material and supplies needed to operate the preschool program. The grant funds total approximately \$10,000.

Respectfully Submitted,  
Patricia A. Kehoe  
Director of Special Services

## Balance Sheet, June 30, 2008

<b>Assets</b>	<b>General Account</b>
Cash	\$243,530.18
Interfund Receivables	\$81,491.28
Intergovernmental Receivables	\$10,310.48
<b><i>Total Assets</i></b>	<b>\$335,331.94</b>
<b>Liabilities and Fund Equity</b>	
Interfund Payables	\$36,004.98
Other Payables	\$1,300.00
Unreserved Fund Balance	\$298,026.96
<b><i>Total Liabilities and Fund Equity</i></b>	<b>\$335,331.94</b>

### Statement of Revenues for the Fiscal Year Ended June 30, 2008

<b>Revenue from Local Sources</b>	<b>General Account</b>
Taxes	\$4,019,955.00
Other LEA's within NH	\$48,729.85
Earnings on Investments	\$13,327.81
Other Local Revenue	\$10,951.97
<b><i>Total Local Revenue</i></b>	<b>\$4,092,964.63</b>
<b>Revenue from State Sources</b>	
Adequacy Grant	\$542,993.00
School Building Aid	\$102,794.57
Catastrophic Aid	\$107,632.75
Medicaid	\$19,454.27
Adequacy Aid	\$824,786.00
Federal Forest Reserve	\$175.53
<b><i>Total Revenue from State Sources</i></b>	<b>\$1,597,836.12</b>
<b><i>Total Revenue</i></b>	<b>\$5,690,800.75</b>

## Financial Statement for School Lunch

### Receipts

School Lunches	\$35,017.73
State Reimbursements	\$1,012.07
Federal Reimbursements	\$30,433.74
Transfer from General Fund	\$31,494.95

***Total Receipts*** **\$97,958.49**

### Expenditures

Salaries / Benefits	\$30,176.25
Expendable Supplies	\$5,046.74
Other	\$1,931.51
Food Purchases	\$30,510.26
Equipment	\$2,421.04
Lunch Director	\$27,872.69

***Total Expenditures*** **\$97,958.49**

**Fund Balance June 30, 2007** **\$0.00**

**Fund Balance June 30, 2008** **\$0.00**

# PLODZIK & SANDERSON

*Professional Association/Accountants & Auditors*

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-i3~8~80

## ***INDEPENDENT AUDITOR'S REPORT***

To the Members of the School Board  
Tamworth School District  
Tamworth, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Tamworth School District as of and for the year ended June 30, 2008, which collectively comprise the Tamworth School District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the 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 Tamworth School District as of June 30, 2008, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information are not a required part of the basic financial statements, but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Tamworth School District's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. They have been subjected to the auditing procedures applied in the audit of the basic financial statements, and in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Plodzick & Sanderson*  
*Professional Association*

January 23, 2009

**TAMWORTH SCHOOL DISTRICT  
TREASURER'S REPORT  
JULY 1, 2007 -JUNE 30, 2008**

GENERAL FUND

GENERAL FUND BALANCE FORWARD     \$ 345,729.17

GENERAL FUND INCOME

TOWN OF TAMWORTH	\$	4,844,741.00
STATE ADEQUACY GRANT	\$	542,993.00
STATE OF NH	\$	343,592.14
SCHOOL LUNCH	\$	37,510.03
OTHER DISTRICTS	\$	49,227.09
INTEREST EARNED	\$	14,012.81
REFUNDS & REIMBURSEMENTS	\$	4,827.23
CAPITAL RESERVE FUNDS	\$	28,454.41
GRANTS	\$	64,464.41
MISCELLANEOUS INCOME	\$	<u>369.82</u>

\$ 5,930,191.94

GENERAL FUND EXPENSES

SCHOOL BOARD MANIFESTS	\$	6,031,667.43
PAID BANK FEES	\$	<u>723.50</u>

\$ 6,032,390.93

GENERAL FUND BALANCE JUNE 30, 2008 \$ 243,530.18

Janet S. Conner, Treasurer

## Budget Comparison

ACCOUNT CLASSIFICATION	EXPENDED 2007-2008	ADOPTED BUDGET 2008-2009	PROPOSED BUDGET 2009-2010
Regular Education			
Elementary	\$ 1,756,880.91	\$ 1,896,567.47	\$ 1,883,534.83
High School	\$ 987,116.00	\$ 1,105,040.00	\$ 1,162,620.00
Special Education	\$ 831,599.61	\$ 897,391.45	\$ 937,898.92
Enrichment/Gifted Program	\$ 60,537.91	\$ 75,225.30	\$ 66,955.05
Co-Curricular	\$ 17,458.90	\$ 19,642.02	\$ 17,011.51
Truant Officer	\$ 488.28	\$ 500.00	\$ 500.00
Guidance Service	\$ 70,028.86	\$ 74,720.77	\$ 65,877.69
Health Service	\$ 70,071.66	\$ 74,972.57	\$ 78,628.61
Psychological Service	\$ 82,121.70	\$ 85,573.46	\$ 89,478.26
Speech Services	\$ 83,913.55	\$ 105,368.16	\$ 90,120.79
Improvement of Instruction	\$ 68,546.99	\$ 42,000.00	\$ 36,500.00
Educational Media	\$ 138,988.10	\$ 145,931.58	\$ 145,140.57
School Board Services	\$ 40,806.59	\$ 33,285.00	\$ 36,781.60
Office of Superintendent	\$ 195,894.37	\$ 200,055.00	\$ 197,004.00
Office of Principal	\$ 195,625.75	\$ 208,647.65	\$ 180,909.24
Operation of Plant	\$ 388,717.83	\$ 396,127.11	\$ 347,949.93
Pupil Transportation	\$ 180,539.89	\$ 187,558.00	\$ 185,492.00
Debt Service	\$ 546,192.98	\$ 581,995.00	\$ 412,998.87
Food Service	\$ 97,958.49	\$ 98,522.46	\$ 96,123.00
Transfer to Food Service	\$ 31,494.95	\$ 15,000.00	\$ 30,000.00
Capital Reserve	\$ 7,500.00	\$ 10,000.00	\$ 20,000.00
Collective Bargaining-Support Staff	\$ -	\$ -	\$ 39,837.00
<b>TOTALS</b>	<b>\$ 5,852,483.32</b>	<b>\$ 6,254,123.00</b>	<b>\$ 6,121,361.87</b>

\* Warrant article

## Statement of Revenues June 30, 2008

	ACTUAL REVENUE 2007-2008	ESTIMATED REVENUE 2008-2009	ESTIMATED REVENUE 2009-2010	
<b>Unencumbered Balance</b>	\$ 351,431.00	\$ 287,706.00	\$	-
<b>Revenue From State Sources</b>				
School Building Aid	\$ 102,795.00	\$ 101,729.00	\$ 100,000.00	
Catastrophic Aid	\$ 100,000.00	\$ 124,288.00	\$ 125,000.00	
Child Nutrition	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
National Forest	\$ 229.00	\$ 176.00	\$ 175.00	
Medicaid Reimbursements	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	
Adequacy Grant	\$ 542,993.00	\$ 542,993.00	\$ 624,442.00	
<b>Revenue From Federal Sources</b>				
Child Nutrition	\$ 29,000.00	\$ 30,000.00	\$ 30,000.00	
<b>Revenue From Local Sources</b>				
Food Sales	\$ 56,000.00	\$ 35,000.00	\$ 35,000.00	
Earnings on Investments	\$ 10,000.00	\$ 3,000.00	\$ 5,000.00	
Psychologist	\$ 47,300.00	\$ 50,000.00	\$ 53,387.00	
Other Local Revenue	\$ -	\$ 35,000.00	\$ 35,000.00	
<b>TOTAL REVENUE</b>	<b>\$ 1,250,748.00</b>	<b>\$ 1,220,892.00</b>	<b>\$ 1,019,004.00</b>	
<b>District Assessment</b>	\$ 5,387,734.00	\$ 4,490,238.00	\$ 4,302,522.00	
<b>Statewide Enhanced Education Tax</b>	\$ 542,993.00	\$ 542,993.00	\$ 542,993.00	
<b>GRAND TOTAL REVENUE</b>	<b>\$ 7,181,475.00</b>	<b>\$ 6,254,123.00</b>	<b>\$ 5,864,519.00</b>	*

\* Does not include warrant articles

Account	Description	FY 07-08 Budget	07-08 Expenditures	FY 08-09 Budget	FY 09-10 Budget
01.1100.110.077	Teacher Salaries	\$1,077,753.38	\$1,058,583.33	\$1,142,882.50	\$1,133,089.00
01.1100.110.078	Tutor Salaries	\$39,779.45	\$22,542.60	\$53,933.00	\$37,780.85
01.1100.120.076	Substitute Salaries	\$35,000.00	\$49,158.25	\$35,000.00	\$35,000.00
01.1100.211.039	Health Insurance	\$380,975.00	\$358,832.43	\$372,997.23	\$380,200.24
01.1100.212.077	Teacher's Dental Insurance	\$11,118.44	\$2,884.30	\$1,012.00	\$8,174.88
01.1100.212.078	Tutor's Dental Insurance	\$398.94	\$398.94	\$852.00	\$1,278.00
01.1100.214.039	Disability Insurance	\$2,500.00	\$2,178.46	\$2,500.00	\$2,405.45
01.1100.220.038	FICA	\$89,170.00	\$82,210.43	\$94,233.88	\$92,249.05
01.1100.221.078	Tutor's Annuity	\$600.00	\$600.00	\$978.38	\$909.34
01.1100.222.077	Teacher's Retirement	\$0.00	\$37.85	\$0.00	\$0.00
01.1100.232.042	Teacher Retirement	\$62,575.00	\$63,938.67	\$66,722.18	\$78,863.00
01.1100.239.042	Support Staff Retirement	\$3,500.00	\$1,870.19	\$1,370.86	\$2,218.50
01.1100.250.043	Unemployment	\$2,500.00	\$2,448.00	\$2,500.00	\$2,488.00
01.1100.260.044	Workers Compensation	\$6,500.00	\$4,038.03	\$6,444.44	\$6,270.52
01.1100.330.100	Pupil Services	\$4,634.00	\$4,592.00	\$4,346.00	\$0.00
01.1100.330.120	Special Program Fees	\$12,000.00	\$9,061.00	\$12,000.00	\$10,800.00
01.1100.440.118	Piano Repairs	\$200.00	\$0.00	\$200.00	\$200.00
01.1100.440.138	Computer Repairs	\$1,500.00	\$1,448.37	\$1,500.00	\$1,500.00
01.1100.561.103	Kennett Tuition	\$987,116.00	\$987,116.00	\$1,105,040.00	\$1,162,620.00
01.1100.562.103	Ready Readers Program	\$16,000.00	\$14,270.52	\$20,000.00	\$15,000.00
01.1100.610.010	Grades 1-6 Materials	\$9,000.00	\$8,834.21	\$9,500.00	\$9,500.00
01.1100.610.011	Art Materials	\$2,055.00	\$2,289.20	\$2,000.00	\$2,000.00
01.1100.610.024	Spanish Materials	\$500.00	\$173.73	\$500.00	\$250.00
01.1100.610.065	Instrumental Music Materials	\$220.00	\$275.02	\$220.00	\$220.00
01.1100.610.066	Chorus Materials	\$150.00	\$179.48	\$150.00	\$150.00
01.1100.610.068	Grade 7-8 Materials	\$1,000.00	\$1,085.69	\$1,000.00	\$1,000.00
01.1100.610.069	PE Materials	\$1,170.00	\$260.30	\$1,145.00	\$738.00
01.1100.610.080	Science Materials	\$2,700.00	\$2,728.50	\$2,700.00	\$2,700.00
01.1100.610.083	General Supplies	\$8,000.00	\$8,312.46	\$8,500.00	\$8,500.00
01.1100.610.084	Alternative Ed Supplies	\$700.00	\$840.84	\$700.00	\$700.00
01.1100.640.083	Periodicals	\$1,980.00	\$2,014.92	\$2,200.00	\$2,200.00
01.1100.641.011	Art Textbooks	\$200.00	\$108.75	\$200.00	\$150.00
01.1100.641.023	Lang Arts Books	\$3,500.00	\$4,053.36	\$6,000.00	\$14,500.00
01.1100.641.024	Foreign Lang Books	\$300.00	\$0.00	\$300.00	\$300.00
01.1100.641.061	Math Books	\$5,000.00	\$7,465.82	\$5,000.00	\$5,000.00
01.1100.641.067	Music Books	\$50.00	\$67.99	\$50.00	\$50.00
01.1100.641.079	Soc St Textbooks	\$200.00	\$320.91	\$200.00	\$200.00
01.1100.641.080	Science Books	\$200.00	\$177.66	\$200.00	\$200.00
01.1100.739.011	Art Equipment	\$100.00	\$253.83	\$100.00	\$100.00
01.1100.739.013	Copiers	\$8,680.00	\$9,895.07	\$9,000.00	\$10,000.00
01.1100.739.068	Music Equipment	\$600.00	\$568.31	\$600.00	\$600.00
01.1100.739.070	PE Equipment	\$500.00	\$0.00	\$500.00	\$100.00
01.1100.739.138	Technology Equipment	\$25,000.00	\$24,482.67	\$25,000.00	\$15,000.00
01.1100.752.100	Replacement Furniture	\$600.00	\$2,466.59	\$530.00	\$0.00
01.1100.810.101	Membership Dues	\$500.00	\$932.23	\$800.00	\$950.00
<b>Total Regular Education</b>		<b>\$2,806,725.21</b>	<b>\$2,743,996.91</b>	<b>\$3,001,607.47</b>	<b>\$3,046,154.83</b>
01.1210.110.002	Paraprofessionals	\$117,901.10	\$110,687.92	\$101,506.00	\$110,197.00
01.1210.110.082	SpEd Teacher Salaries	\$169,427.50	\$168,677.50	\$180,175.50	\$187,636.00
01.1210.110.120	Certified OT Assistant	\$28,336.20	\$36,293.70	\$31,480.00	\$31,480.00
01.1210.211.039	Health Insurance	\$184,577.58	\$148,047.46	\$155,502.00	\$174,675.03
01.1210.212.002	Paraprofessional Dental	\$3,887.77	\$1,464.96	\$2,812.00	\$2,769.00
01.1210.212.082	Special Education Teacher's Dental	\$1,192.77	\$2,615.47	\$1,491.10	\$1,546.44

01.1210.212.120	OT Dental Insurance	\$180.30	\$180.30	\$0.00	\$180.30
01.1210.214.039	Disability Insurance	\$640.00	\$465.20	\$640.00	\$640.00
01.1210.220.038	FICA	\$24,150.00	\$23,069.28	\$23,956.85	\$25,192.44
01.1210.232.042	SpEd Teacher Retirement	\$9,828.50	\$11,296.26	\$10,493.67	\$13,059.46
01.1210.239.042	Support Staff Retirement	\$11,289.81	\$8,344.46	\$8,872.00	\$8,872.00
01.1210.250.043	Unemployment	\$750.00	\$750.00	\$750.00	\$750.00
01.1210.260.044	Workers Compensation	\$1,885.00	\$1,699.98	\$1,632.33	\$1,699.38
01.1210.321.135	Extended Year Program	\$6,000.00	\$6,000.00	\$8,000.00	\$6,000.00
01.1210.323.120	Physical Therapy/OT	\$9,000.00	\$2,055.00	\$23,880.00	\$22,000.00
01.1210.560.109	Out of District Tuition	\$500,000.00	\$309,594.12	\$345,000.00	\$350,000.00
01.1210.610.082	SpEd Supplies	\$0.00	\$0.00	\$700.00	\$700.00
01.1210.610.139	Testing Supplies	\$500.00	\$358.00	\$500.00	\$500.00
<b>Total Special Education</b>		<b>\$1,069,546.53</b>	<b>\$831,599.61</b>	<b>\$897,391.45</b>	<b>\$937,897.05</b>

01.1270.110.002	Gifted Program Salary	\$45,227.00	\$45,227.00	\$58,270.00	\$50,508.00
01.1270.211.039	INSURANCE, HEALTH	\$7,443.00	\$7,441.88	\$7,443.00	\$7,662.00
01.1270.212.002	Dental Insurance	\$453.44	\$414.98	\$425.99	\$441.84
01.1270.214.002	Disability Insurance	\$107.00	\$68.48	\$107.00	\$101.00
01.1270.220.038	FICA	\$3,459.86	\$3,448.63	\$4,457.65	\$3,863.86
01.1270.232.042	RETIREMENT-TEACHERS	\$2,623.17	\$2,623.15	\$3,379.66	\$3,515.35
01.1270.250.002	Unemployment	\$60.00	\$60.00	\$60.00	\$60.00
01.1270.260.002	Workers Compensation	\$231.00	\$231.00	\$303.00	\$303.00
01.1270.610.002	Supplies- Gifted	\$1,000.00	\$1,022.79	\$500.00	\$500.00
01.1270.810.002	Dues and Fees	\$279.00	\$0.00	\$279.00	\$0.00
<b>Total Gifted &amp; Talented</b>		<b>\$60,883.47</b>	<b>\$60,537.91</b>	<b>\$75,225.30</b>	<b>\$66,955.05</b>

01.1400.110.072	Co-Curricular Salaries	\$12,450.00	\$10,790.00	\$12,450.00	\$10,950.00
01.1400.220.038	FICA	\$952.42	\$682.64	\$952.42	\$852.97
01.1400.232.042	RETIREMENT-TEACHERS	\$722.00	\$403.10	\$722.10	\$776.04
01.1400.260.044	Workers Compensation	\$50.00	\$48.00	\$50.00	\$50.00
01.1400.520.143	Student Accident Insurance	\$1,755.00	\$2,170.05	\$1,717.50	\$1,582.50
01.1400.610.083	Co-curricular Supplies	\$4,500.00	\$3,365.11	\$3,500.00	\$2,800.00
01.1400.610.960	Athletic Awards	\$250.00	\$0.00	\$250.00	\$0.00
<b>Total Co-Curricular</b>		<b>\$20,679.42</b>	<b>\$17,458.90</b>	<b>\$19,642.02</b>	<b>\$17,011.51</b>

01.2112.330.120	Truant Officer	\$500.00	\$488.28	\$500.00	\$500.00
<b>Total Truant</b>		<b>\$500.00</b>	<b>\$488.28</b>	<b>\$500.00</b>	<b>\$500.00</b>

01.2120.110.077	Guidance Counselor Salary	\$45,075.00	\$45,332.15	\$48,073.00	\$35,602.00
01.2120.211.039	Health Insurance	\$14,136.00	\$14,135.00	\$14,136.00	\$21,214.05
01.2120.212.039	Dental Insurance	\$453.44	\$415.20	\$425.99	\$449.00
01.2120.214.039	Disability Insurance	\$105.00	\$68.16	\$105.00	\$71.20
01.2120.220.038	FICA	\$3,448.24	\$3,340.43	\$3,677.58	\$2,723.55
01.2120.232.042	Retirement	\$2,614.35	\$5,467.60	\$2,788.23	\$2,477.89
01.2120.250.043	Unemployment	\$60.00	\$60.00	\$60.00	\$60.00
01.2120.260.044	Workers Compensation	\$235.00	\$230.00	\$249.97	\$250.00
01.2120.330.139	Contracted Guidance Supervision	\$0.00	\$0.00	\$280.00	\$280.00
01.2120.370.120	Achievement Testing	\$4,000.00	\$0.00	\$3,925.00	\$2,000.00
01.2120.610.031	Guidance Supplies	\$1,000.00	\$980.32	\$1,000.00	\$750.00
<b>Total Guidance</b>		<b>\$71,127.03</b>	<b>\$70,028.86</b>	<b>\$74,720.77</b>	<b>\$65,877.69</b>

01.2130.110.077	Nurse Salary	\$47,999.00	\$47,999.00	\$52,073.00	\$54,335.00
01.2130.211.039	Health Insurance	\$14,136.00	\$14,135.00	\$14,136.00	\$14,574.00
01.2130.212.077	Nurse Dental	\$453.44	\$414.98	\$425.99	\$441.84
01.2130.214.039	Disability Insurance	\$103.00	\$72.88	\$103.00	\$108.67
01.2130.220.038	FICA	\$3,671.93	\$3,649.39	\$3,983.58	\$4,156.62
01.2130.232.042	Retirement	\$2,783.94	\$2,783.84	\$3,020.23	\$3,781.71
01.2130.250.043	Unemployment	\$60.00	\$60.00	\$60.00	\$60.00
01.2130.260.044	Workers Compensation	\$250.00	\$245.96	\$270.77	\$270.77

01.2130.610.032	Health Supplies	\$700.00	\$513.68	\$700.00	\$700.00
01.2130.739.032	Repairs to Equipment	\$175.00	\$196.93	\$200.00	\$200.00
	<b>Total Nurse</b>	<b>\$70,332.31</b>	<b>\$70,071.66</b>	<b>\$74,972.57</b>	<b>\$78,628.61</b>
01.2140.110.120	Psychologist	\$53,920.00	\$54,670.00	\$57,584.00	\$59,892.00
01.2140.211.039	Health Insurance	\$18,819.00	\$18,819.00	\$18,819.00	\$19,413.00
01.2140.212.039	Dental Insurance	\$453.44	\$414.98	\$425.99	\$441.84
01.2140.214.039	Disability Insurance	\$140.00	\$83.68	\$140.00	\$121.78
01.2140.220.038	FICA	\$4,124.88	\$3,854.12	\$4,405.17	\$4,581.73
01.2140.232.042	Retirement	\$3,127.36	\$3,170.80	\$3,339.87	\$4,168.48
01.2140.250.043	Unemployment	\$60.00	\$60.00	\$60.00	\$60.00
01.2140.260.044	Workers Compensation	\$290.00	\$286.51	\$299.43	\$299.43
01.2140.323.120	Contracted Psy Services	\$0.00	\$272.00	\$0.00	\$0.00
01.2140.610.120	Psy Testing Supplies	\$500.00	\$490.61	\$500.00	\$500.00
	<b>Total Psychologist</b>	<b>\$81,434.68</b>	<b>\$82,121.70</b>	<b>\$85,573.46</b>	<b>\$89,478.26</b>
01.2150.110.082	Speech Therapist Salary	\$52,467.00	\$53,217.00	\$56,073.00	\$58,335.00
01.2150.110.083	SPEECH ASSIST	\$8,373.30	\$2,762.66	\$9,380.00	\$0.00
01.2150.211.039	Health Insurance	\$30,217.38	\$19,289.86	\$29,246.00	\$21,964.05
01.2150.212.039	Dental Insurance	\$0.00	\$0.00	\$426.03	\$0.00
01.2150.212.082	Speech Dental	\$581.80	\$432.69	\$0.00	\$449.00
01.2150.212.083	Speech Asst Dental	\$143.70	\$0.00	\$213.00	\$0.00
01.2150.214.039	Disability Insurance	\$135.00	\$81.44	\$135.00	\$116.67
01.2150.220.038	FICA	\$4,655.00	\$4,142.85	\$5,007.15	\$4,462.62
01.2150.221.083	Speech Assist Annuity	\$732.00	\$104.76	\$788.00	\$0.00
01.2150.222.082	Speech Retirement	\$0.00	(\$208.69)	\$0.00	\$0.00
01.2150.232.042	Teacher Retirement	\$3,043.09	\$3,431.94	\$3,295.73	\$4,060.11
01.2150.250.043	Unemployment	\$60.00	\$60.00	\$60.00	\$30.00
01.2150.260.044	Workers Compensation	\$285.00	\$232.08	\$344.25	\$303.34
01.2150.610.082	Speech Supplies	\$400.00	\$366.96	\$400.00	\$400.00
	<b>Total Speech</b>	<b>\$101,093.27</b>	<b>\$83,913.55</b>	<b>\$105,368.16</b>	<b>\$90,120.79</b>
01.2210.240.017	Course Reimbursement	\$15,000.00	\$28,542.13	\$15,000.00	\$15,000.00
01.2210.321.045	Staff Development	\$4,000.00	\$16,192.17	\$4,000.00	\$5,000.00
01.2210.321.120	Educational Grants	\$12,500.00	\$12,500.00	\$12,500.00	\$5,000.00
01.2210.321.130	Educ Initiative Prg	\$7,500.00	\$7,042.58	\$7,500.00	\$7,500.00
01.2210.580.015	Staff Conference/Travel	\$3,000.00	\$4,270.11	\$3,000.00	\$4,000.00
	<b>Total Course/Staff Development</b>	<b>\$42,000.00</b>	<b>\$68,546.99</b>	<b>\$42,000.00</b>	<b>\$36,500.00</b>
01.2220.110.077	Media Specialist Salary	\$52,467.00	\$53,217.00	\$56,073.00	\$58,335.00
01.2220.110.078	Tech Service Technician	\$26,190.00	\$28,957.24	\$27,740.00	\$27,740.00
01.2220.110.079	Media Aide	\$10,890.00	\$9,132.50	\$11,160.00	\$7,477.20
01.2220.211.039	Health Insurance	\$21,420.80	\$21,347.80	\$21,875.00	\$22,312.76
01.2220.212.077	DENTAL	\$618.44	\$830.40	\$852.00	\$844.84
01.2220.212.078	DENTAL	\$288.44	\$0.00	\$0.00	\$0.00
01.2220.214.039	Disability Insurance	\$175.00	\$121.92	\$175.00	\$175.00
01.2220.220.038	FICA	\$6,851.00	\$6,918.11	\$7,265.43	\$7,156.74
01.2220.232.042	Retirement	\$3,043.09	\$3,789.30	\$3,252.23	\$4,060.11
01.2220.239.042	Support Staff Retirement	\$3,323.72	\$1,948.12	\$2,860.07	\$2,860.07
01.2220.250.043	Unemployment	\$120.00	\$0.00	\$120.00	\$120.00
01.2220.260.044	Workers Compensation	\$540.00	\$532.69	\$493.85	\$493.85
01.2220.610.048	Library Supplies	\$800.00	\$938.37	\$800.00	\$800.00
01.2220.641.059	Periodicals	\$1,000.00	\$889.98	\$1,000.00	\$1,000.00
01.2220.641.060	Library Books	\$4,000.00	\$4,000.00	\$5,000.00	\$4,000.00
01.2220.642.120	Computer Support	\$4,265.00	\$3,545.00	\$4,265.00	\$5,265.00
	<b>Total Media</b>	<b>\$135,992.49</b>	<b>\$136,168.43</b>	<b>\$142,931.58</b>	<b>\$142,640.57</b>
01.2223.610.058	AV Supplies	\$3,000.00	\$929.15	\$3,000.00	\$2,500.00
01.2223.610.138	Educational Software	\$1,500.00	\$656.75	\$0.00	\$0.00
01.2223.733.049	Replacement Equipment	\$1,000.00	\$1,233.77	\$0.00	\$0.00
	<b>Total Media</b>	<b>\$5,500.00</b>	<b>\$2,819.67</b>	<b>\$3,000.00</b>	<b>\$2,500.00</b>
01.2310.380.074	School Board Stipends	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00

01.2310.520.037	Errors/Omissions Insurance	\$3,300.00	\$3,072.00	\$3,300.00	\$3,300.00
01.2312.330.015	School Board Conferences	\$500.00	\$0.00	\$500.00	\$500.00
01.2312.330.074	Clerk/Moderator	\$800.00	\$553.00	\$800.00	\$800.00
01.2312.380.075	Secretary Stipend	\$750.00	\$825.00	\$750.00	\$750.00
01.2312.610.083	Supplies	\$500.00	\$1,542.84	\$500.00	\$500.00
01.2312.810.021	Dues & Fees	\$3,000.00	\$3,162.17	\$3,215.00	\$3,215.00
01.2313.312.074	Treasurer Salary	\$750.00	\$750.00	\$750.00	\$750.00
01.2317.312.047	Audit Services	\$7,250.00	\$8,606.44	\$9,470.00	\$9,466.60
01.2318.330.047	Legal Services	\$4,500.00	\$11,636.08	\$4,500.00	\$4,500.00
01.2319.540.070	Advertising/Printing	\$7,000.00	\$8,159.06	\$7,000.00	\$7,000.00
01.2319.840.074	School Board Contingency	\$0.00	\$0.00	\$0.00	\$3,500.00
<b>Total School Board</b>		<b>\$30,850.00</b>	<b>\$40,806.59</b>	<b>\$33,285.00</b>	<b>\$36,781.60</b>

01.2321.330.104	SAU #13	\$195,894.37	\$195,894.37	\$200,055.00	\$0.00
<b>Total SAU #13</b>		<b>\$195,894.37</b>	<b>\$195,894.37</b>	<b>\$200,055.00</b>	<b>\$0.00</b>

01.2410.110.072	Principal Salary	\$67,200.00	\$67,200.00	\$69,888.00	\$73,941.50
01.2410.110.075	Administrative Assistant	\$27,037.00	\$27,074.50	\$28,389.00	\$28,389.00
01.2410.120.072	Assistant Principal Stipend	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
01.2410.120.075	Secretary Salary	\$18,281.25	\$18,281.00	\$19,175.00	\$10,200.00
01.2410.211.039	Health Insurance	\$51,558.00	\$51,657.48	\$52,900.00	\$33,523.20
01.2410.212.072	Dental - Principal	\$847.36	\$678.20	\$810.24	\$840.24
01.2410.212.075	Dental	\$542.64	\$613.56	\$759.76	\$441.84
01.2410.214.039	Disability Insurance	\$275.00	\$174.00	\$275.00	\$275.00
01.2410.216.040	Course Reimb Principal	\$2,700.00	\$1,471.31	\$2,700.00	\$2,700.00
01.2410.220.038	FICA	\$8,510.00	\$8,497.12	\$9,138.07	\$8,761.58
01.2410.231.042	Admin Assist Retirement	\$3,965.00	\$2,306.65	\$4,157.08	\$2,580.56
01.2410.232.042	Retirement	\$0.00	\$0.00	\$4,053.50	\$5,146.32
01.2410.239.040	Annuity	\$0.00	\$0.00	\$0.00	\$408.00
01.2410.239.042	RETIREMENT -OTHER	\$3,822.00	\$5,671.13	\$0.00	\$0.00
01.2410.250.043	Unemployment	\$180.00	\$180.00	\$180.00	\$180.00
01.2410.260.044	Workers Compensation	\$620.00	\$618.42	\$620.00	\$620.00
01.2410.430.118	MMS Software	\$3,352.00	\$3,143.00	\$3,352.00	\$3,352.00
01.2410.530.100	Postage	\$2,500.00	\$846.97	\$2,700.00	\$1,000.00
01.2410.550.070	Printing	\$2,000.00	\$1,939.59	\$2,000.00	\$2,000.00
01.2410.580.112	Travel Reimb Principal	\$1,000.00	\$50.11	\$1,000.00	\$500.00
01.2410.610.083	Office Supplies	\$3,000.00	\$2,158.51	\$3,000.00	\$2,500.00
01.2410.810.021	Dues & Fees	\$1,300.00	\$823.00	\$1,300.00	\$1,300.00
01.2410.890.029	Graduation Expenses	\$250.00	\$241.20	\$250.00	\$250.00
<b>Total Office of the Principal</b>		<b>\$200,940.25</b>	<b>\$195,625.75</b>	<b>\$208,647.65</b>	<b>\$180,909.24</b>

01.2620.110.072	Custodian Salaries	\$102,362.00	\$112,525.03	\$110,084.00	\$96,148.00
01.2620.130.072	Overtime/Substitutes	\$1,500.00	\$1,484.00	\$1,500.00	\$1,500.00
01.2620.211.039	Health Insurance	\$28,489.20	\$27,864.20	\$30,305.00	\$28,805.00
01.2620.212.039	Dental Insurance	\$1,360.32	\$1,245.24	\$1,278.00	\$1,278.00
01.2620.214.039	Disability Insurance	\$219.00	\$134.80	\$240.50	\$241.00
01.2620.220.038	FICA	\$7,946.00	\$8,630.33	\$8,536.17	\$7,355.32
01.2620.231.041	Retirement	\$7,744.34	\$9,011.40	\$9,752.44	\$8,739.85
01.2620.250.043	Unemployment	\$224.00	\$224.00	\$224.00	\$224.00
01.2620.260.044	Workers Compensation	\$5,000.00	\$3,500.00	\$5,000.00	\$3,758.76
01.2620.430.100	Contracted Services	\$10,000.00	\$12,162.44	\$10,100.00	\$10,100.00
01.2620.430.120	Contracted Maintenance	\$18,000.00	\$13,237.89	\$18,000.00	\$16,000.00
01.2620.431.120	Recycling	\$1,750.00	\$650.00	\$1,750.00	\$750.00
01.2620.520.040	Multi-peril Insurance	\$18,907.00	\$12,549.50	\$18,907.00	\$13,000.00
01.2620.531.092	Telephone	\$6,500.00	\$5,061.04	\$6,500.00	\$5,500.00
01.2620.610.053	Supplies for Bldg	\$9,500.00	\$11,911.98	\$9,500.00	\$9,500.00
01.2620.622.089	Electricity	\$41,000.00	\$45,022.24	\$41,000.00	\$47,000.00

01.2620.624.091	Fuel Oil	\$48,000.00	\$59,396.33	\$80,150.00	\$57,250.00
01.2620.739.120	Maintenance of Building	\$30,000.00	\$37,030.63	\$25,000.00	\$21,500.00
	<b>Total Custodial</b>	<b>\$338,501.86</b>	<b>\$361,641.05</b>	<b>\$377,827.11</b>	<b>\$328,649.93</b>
01.2630.440.120	Grounds Maintenance	\$17,300.00	\$27,076.78	\$18,300.00	\$19,300.00
	<b>Total Grounds</b>	<b>\$17,300.00</b>	<b>\$27,076.78</b>	<b>\$18,300.00</b>	<b>\$19,300.00</b>
01.2722.330.994	SpEd Transportation	\$5,000.00	\$2,904.98	\$10,000.00	\$5,000.00
01.2722.519.120	Pupil Transportation	\$161,220.00	\$160,156.04	\$166,058.00	\$169,492.00
01.2724.519.010	Athletic Trips	\$3,500.00	\$3,352.47	\$3,500.00	\$3,000.00
01.2725.510.010	Field Trips	\$6,000.00	\$14,126.40	\$8,000.00	\$8,000.00
	<b>Total Transportation</b>	<b>\$175,720.00</b>	<b>\$180,539.89</b>	<b>\$187,558.00</b>	<b>\$185,492.00</b>
01.5100.830.100	Interest on Debt	\$134,756.00	\$138,442.42	\$135,680.00	\$121,874.87
01.5100.910.100	Principal on Debt	\$407,752.00	\$407,750.56	\$446,315.00	\$291,124.00
	<b>Total Debt</b>	<b>\$542,508.00</b>	<b>\$546,192.98</b>	<b>\$581,995.00</b>	<b>\$412,998.87</b>
01.5240.930.105	CRF Special Education	\$5,000.00	\$5,000.00	\$500.00	\$0.00
01.5241.930.105	CRF Building	\$2,500.00	\$2,500.00	\$9,500.00	\$0.00
	<b>Total Capital Reserve</b>	<b>\$7,500.00</b>	<b>\$7,500.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>
01.5245.880.063	Transfer Food Service	\$15,000.00	\$31,494.95	\$15,000.00	\$30,000.00
	<b>Total Trans to Food Service</b>	<b>\$15,000.00</b>	<b>\$31,494.95</b>	<b>\$15,000.00</b>	<b>\$30,000.00</b>
04.3100.110.063	Food Service Salaries	\$27,783.00	\$29,601.65	\$31,168.00	\$31,168.00
04.3100.120.076	Substitutes	\$600.00	\$574.60	\$600.00	\$600.00
04.3100.214.039	Disability Insurance	\$93.00	\$0.00	\$93.00	\$93.00
04.3100.220.063	FICA	\$2,125.41	\$1,508.35	\$2,281.07	\$2,281.00
04.3100.232.063	Retirement	\$0.00	\$1,079.47	\$0.00	\$0.00
04.3100.239.042	Annuity	\$836.00	\$836.00	\$1,168.72	\$1,169.00
04.3100.250.063	Unemployment	\$168.00	\$168.00	\$168.00	\$168.00
04.3100.260.063	Workers Compensation	\$1,454.92	\$1,454.92	\$1,500.00	\$1,500.00
04.3100.440.063	Repairs	\$1,500.00	\$982.00	\$1,500.00	\$1,500.00
04.3100.590.063	MISC. SERVICES	\$35,000.00	\$26,890.69	\$23,643.67	\$23,644.00
04.3100.610.063	Expendables	\$3,500.00	\$1,438.68	\$3,500.00	\$2,000.00
04.3100.623.090	Propane	\$500.00	\$492.83	\$1,000.00	\$500.00
04.3100.630.063	Food/Milk	\$30,000.00	\$30,510.26	\$30,000.00	\$30,000.00
04.3100.733.063	Equipment	\$1,500.00	\$2,421.04	\$1,500.00	\$1,500.00
04.3100.890.063	Miscellaneous	\$400.00	\$0.00	\$400.00	\$0.00
	<b>Total Food Service</b>	<b>\$105,460.33</b>	<b>\$97,958.49</b>	<b>\$98,522.46</b>	<b>\$96,123.00</b>
	<b>Grand Total</b>	<b>\$6,095,489.22</b>	<b>\$5,852,483.32</b>	<b>\$6,254,123.00</b>	<b>\$5,864,519.00</b>
	<b>Proposed Warrant Articles:</b>				
	Building Capital Reserve				\$20,000.00
	Collective Bargaining Support Staff				\$39,837.00
	SAU #13				\$197,004.00
	<b>Total</b>				<b>\$6,121,360.00</b>

**09-10 Budget with Warrant Articles represents a 2.2% decrease over the 08-09 Approved Budget with Warrant Articles**

## Special Education Expenditures and Revenues

<u>Expenditures</u>	2006-2007	2007-2008
	\$	\$
1210 Special Education Program	847,881.51	831,599.61
	\$	\$
2140 Psychological	78,651.00	82,121.70
	\$	\$
2150 Speech	75,729.00	83,913.55
	\$	\$
2720 Transportation	2,409.00	2,904.98
	\$	\$
<b><u>Total</u></b>	<b><u>1,004,670.51</u></b>	<b><u>1,000,539.84</u></b>
<u>Revenues</u>		
	\$	\$
Medicaid	28,485.86	19,454.27
	\$	\$
Catastrophic Aid	121,842.25	107,632.75
	\$	\$
Psychological Services	47,356.21	48,729.85
	\$	\$
<b><u>Total</u></b>	<b><u>197,684.32</u></b>	<b><u>175,816.87</u></b>

## Tamworth School District

Each town's share of a SAU budget is based on 1/2 of the average number of students in attendance for the previous school year and 1/2 of the most recently available equalized property valuation of each district as of June 30 of the preceding school year. Following is a chart showing the numbers used to calculate Tamworth's share of SAU #13 expenses for five years.

Total Equalized School District Valuation Share of SAU Budget	Average Daily Membership	Percentage Equalized Valuation	Percentage Average Daily Membership	Percentage Apportionment
2005-2006 \$237,942,219.00 \$186,046	267.4	28.65	51.9	40.3
2006-2007 \$322,354,019.00 \$188,857	250.4	27.5	50.8	39.2
2007-2008 \$328,697,520.00 \$195,894	233.9	27.7	51.0	39.4
2008-2009 \$373,024,907.00 \$200,055	234.2	27.6	50.27	39.0
2009-2010 \$396,307,985.00 \$197,004	223.3	27.5	48.1	37.8

### School Administrative Unit #13 2008-2009 Budget

Tamworth's Share	SAU #13	SAU #13
	Adopted Budget 37.8% 2008-2009 2009-2010	Adopted Budget 2009-2010
Office of Support Services \$49,482	\$120,471	\$130,907
Legal Services \$ 189	\$ 500	\$ 500
School Board Expenses \$ 395	\$ 630	\$ 1,045
Audit \$ 1,701	\$ 4,125	\$ 4,500
Office of Superintendent \$66,423	\$168,591	\$175,720
Office of Business \$48,052	\$124,223	\$127,122
Operation of Plant \$15,549	\$ 36,752	\$ 41,134
Transportation \$22,774	<u>\$ 57,667</u>	<u>\$ 60,248</u>
Less Revenues 2009-2010 <u>\$ 7,561</u>		=
<b>TOTALS</b> <b>\$197,004</b>	<b>\$512,959</b>	<b>\$541,176</b>

Tamworth School District  
 Berlin City Bank Loan Request  
 Projected Repayment Schedule  
 Assumption: Rate: 4.87%  
 Term: 20 years  
 Payment Frequency: Semi-Annual  
 Amount: \$3.2 million

Payment #	Principal	Interest	Total Payment	Remaining Balance
				3,200,000.00
1	82,051.28	77,920.00	159,971.28	3,117,948.72
2	82,051.28	75,922.05	158,973.33	3,035,897.44
3	82,051.28	73,924.10	155,975.38	2,953,846.16
4	82,051.28	71,926.15	153,977.43	2,871,794.85
5	82,051.28	69,928.21	151,979.49	2,789,743.60
6	82,051.28	67,930.28	149,981.56	2,707,692.32
7	82,051.28	65,932.31	167,983.59	2,625,641.04
8	82,051.28	63,934.36	165,985.64	2,543,589.76
9	82,051.28	61,936.41	143,987.69	2,461,538.48
10	82,051.28	59,938.46	141,989.74	2,379,487.20
11	82,051.28	57,940.51	139,991.79	2,297,435.92
12	82,051.28	55,942.56	137,993.84	2,215,384.84
13	82,051.28	53,944.62	135,995.90	2,133,333.36
14	82,051.28	51,946.67	133,997.95	2,051,282.08
15	82,051.28	49,948.72	132,000.00	1,969,230.80
16	82,051.28	47,950.77	130,002.05	1,887,179.52
17	82,051.28	45,952.82	128,004.10	1,805,128.24
18	82,051.28	43,954.87	126,006.15	1,723,076.96
19	82,051.28	41,956.92	124,010.20	1,641,025.88
20	82,051.28	39,958.98	122,010.26	1,558,974.40
21	82,051.28	37,961.03	120,012.31	1,476,923.12
22	82,051.28	35,963.08	118,014.36	1,394,871.84
23	82,051.28	33,965.13	116,016.41	1,312,820.56
24	82,051.28	31,967.18	114,018.46	1,230,769.28
25	82,051.28	29,969.23	112,020.51	1,148,718.00
26	82,051.28	27,971.28	110,022.56	1,066,666.72
27	82,051.28	25,973.33	108,024.61	984,615.44
28	82,051.28	23,975.39	106,026.67	902,564.16
29	82,051.28	21,977.44	104,028.72	820,512.58
30	82,051.28	19,979.49	102,030.77	738,461.60
31	82,051.28	17,981.54	100,032.82	658,410.32
32	82,051.28	15,983.59	98,034.87	574,359.04
33	82,051.28	13,985.64	96,036.92	492,307.78
34	82,051.28	11,987.69	94,038.97	410,258.45
35	82,051.28	9,989.75	92,041.03	328,205.20
36	82,051.28	7,991.80	90,043.08	248,153.92
37	82,051.28	5,993.85	88,045.13	164,102.64
38	82,051.28	3,995.90	86,047.18	82,051.36
39	82,051.38	1,997.95	84,049.33	0.00
	3,200,000.00	1,558,400.04	4,758,400.04	

\*The first interest payment assumes the entire \$3.2 million balance is outstanding at the beginning of the loan.