

TWIN VALLEY UNIFIED UNION SCHOOL DISTRICT

ANNUAL REPORT 2019



Budget Informational & Annual Meeting: FEBRUARY 26, 2019

Budget Informational Meeting at 6:00PM

Annual Meeting at 7:00PM

**at Twin Valley Elementary School
Wilmington**

Voting:

**March 5, 2019 at Town Meeting
by Australian Ballot**

Whitingham: Whitingham Municipal Center 10AM-7PM

Wilmington: Twin Valley Elementary 7AM-7PM

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TWIN VALLEY UNIFIED UNION SCHOOL BOARD MEMBERS

Sharon Berry, Chair
Kathy Larsen, Vice Chair
Janna Ewart
Therese Lounsbury
Dennis Richter
Maria Cunningham
James Walker

PRINCIPALS:

Rebecca Fillion, Twin Valley Elementary School
Thomas Fitzgerald, Twin Valley Middle-High School
Lee Ann Monroe, Assistant Principal Twin Valley Middle-High School

SUPERINTENDENT OF SCHOOLS:

Barbara Anne Komons-Montroll

WSWSU BUSINESS MANAGER:

Karen Atwood



Windham Southwest Supervisory Union Superintendent Report

2018-2019

Dear Families and Friends,

I am pleased to offer my first report to you, the community members that comprise Windham Southwest Supervisory Union. It is a privilege to serve as your superintendent. Over these past months, I have been getting to know the people that work across our supervisory union and I am impressed by their high level of skill, passion, and dedication to their work. This includes our board members and community partners who demonstrate an ongoing commitment to our schools. It is this ethic of care and hard work that makes Windham Southwest Supervisory Union special.

Windham Southwest has been on the path of transformation to create schools that provide 21st century learning environments where every child succeeds. We are moving steadily forward on this path which has been prescribed by Vermont's Act 77, directed by the Agency of Education, and is outlined in our Continuous Improvement Plan (CIP). Our CIP plan has three major components that together guide the work that we are doing over the next few years:

1. *Improve student learning and ensure students are proficient in, or demonstrate mastery in, the core subject areas and transferable skills (the soft skills needed to succeed in the workplace): a.k.a. Proficiency Based Learning*
2. *Make learning more personalized, meaningful and engaging: a.k.a. Personalized Learning*
3. *Ensure that students have their social and emotional needs met and are ready to learn.*

All WSWSU professionals are invested in this important work. The WSWSU Administrative Leadership Team works with our educators to realize these goals. We are all engaged in ongoing professional development to help ensure that our students are ready to learn, are mastering what they need to learn and that the Act 77 requirement that our students have a Personalized Learning Plan (PLP) results in student-centered plans that inspire our students to know themselves as learners and be invested in their learning path.

While we at WSWSU are proud of our accomplishments, we know that the work must continue. We are committed to offering the best education for our students and we will not stop working towards our goal of ensuring that every child reach their full potential.

Lastly, and most importantly, I want to express my appreciation to the residents and taxpayers for your continued support of the students in our districts. We can not do the important work that we do without you. Thank you.

Sincerely,
Barbara Anne Komons-Montroll
Superintendent of Schools

Twin Valley Schools Budget Information 2018-19

Submitted by: Tom Fitzgerald, Principal TVMHS and Rebecca Fillion, Principal TVES

Financial Statement:

The TV administration has not made any budget increases outside of personnel contracts and special education since consolidation, five years ago. We feel this budget is fiscally responsible while also supporting the learning needs of our students.

Celebrations/Accomplishments:

Proficiency Based Learning - We are a K-12 system that has made the transition to proficiency based graduation requirements per state law. Our report cards and transcripts reflect this shift. Proficiency Based Learning is based on a set of expectations of what students will know and will be able to do at the time of graduation. These expectations were developed by the Vermont Agency of Education and have been adopted as written by the TVUUSD. PBL as it is known by its acronym is about mastery through repeated practice and assessment.

TVES- Each grade level report card K-5 is focused on the Common Core Standards and outcomes that demonstrate high expectations for all students.

TVMHS- The middle high school has completed a four year process to a proficiency based assessment system based on the state of Vermont's Proficiency Based Graduation Requirements that includes both report cards and a proficiency based transcript.

Culture/Climate- Twin Valley schools are proud of our healthy culture, where relationships are highly valued.

TVES-Community building events such as Trunk or Treat, math night, author's night, concerts, field day, student led conferences, and family picnic, nurture the connections we have to our families. Whole school celebration happens each week where we celebrate learning and expected behaviors as a school community.

TVMHS- recently added events like our holiday dinner, our house days, our welcome barbeque for incoming 6th graders and our opening day in-service days for students, have all enhanced our sense of community and connections with families. Senior Awards Night, National Honor Society Induction ceremony, Science Fair, Bridge Night and student led conferences all celebrate the strengths and achievements of our students.

The budget is supporting each TV student to have the opportunity to

Multi-Tiered System of Supports- Each student is supported by system of supports that meets their unique learning needs.

TVES- The school's support team supports the social emotional and behavioral needs of students while para-educators, special educators and Math and Literacy coaches support the academic needs of students alongside of strong classroom instruction from our highly qualified teaching staff. High expectations, strong assessment and curriculum, and goal setting lead to our students' growth.

TVMHS- Proficiency based learning is at the core of meeting the individual learning needs of our students. Supports such as focused advisory time help, proficiency blocks, after school tutoring or Saturday and Vacation school if necessary, all support the needs of our learners.

Innovation- The TV mission is to "grow innovators who will change the world."

We are preparing students for jobs / careers that have yet to be invented. What employers are asking for are students who have what we used to call "soft skills" which are now known as the "Transferrable Skills" - being able to communicate effectively; self direction or being able to work independently; being able to creatively and practically solve problems; use informed and integrative thinking; and be responsive and involved citizens.

TVES- We nurture the 21st century learning values such as; creative problem solving, perseverance, making mistakes, being flexible, and collaborating. Innovation happens through genius hour, the arts, after school programing, technology instruction such as coding, artist in residence, winter sports, outdoor learning programing, Four Winds, to name a few.

TVMHS- Clear and effective communication, self direction, creative and practical problem solving, responsible and involved citizenship and informed and integrative thinking are the 21st century skills needed for our students to be successful. Through new initiatives like the Wild Program's "J-Term", and the promotion of Act 77 Flexible Pathways our students have opportunities to customize their education.

PLP- Personalized learning plans are developed Pre K-12 grade in our schools. This was a direct result of state legislation.

TVES- PLP's focus on community goals in the early grades and transition to including academic goals in grades 1-3. By 4 & 5th grades students create their own technology based PLP's that reflect academic goals as well as areas of personal interest.

TVMHS- As students continue to build their PLP's and learn more about themselves and their passions they build a roadmap to meet their future goals. Their plan for becoming the best they can be and securing the future they desire through their education is constantly monitored, assessed and modified as needed.

Summary of Budget Highlights 2019-2020

- The Twin Valley budget amount for 2018-2019 is \$9,537,733 which is combination of Elementary \$3,717,310 and Middle / High School \$5,199,768, plus \$497,354 needed for repayment of the Bond for Construction totaling \$9,414,432. The Federal School-wide budget for Twin Valley Elementary and Twin Valley Middle High School is \$123,301 which brings the total budget amount to be voted on to \$9,537,733. Federal School-wide budget of \$123,301 is funded through federal monies.
- Both Teachers' Union and Para Union Contracts settled for FY 20 this fall, with the State only allowing (1) year contracts to be negotiated, while a statewide contract and health insurance benefit package are being researched.
- This budget number represents a 4.16% increase in the Elementary School overall costs over last year and an increase of 3.5% % at the Middle – High level
- Health insurance costs have increased, partially due to a projected increase overall of up to 11% on the most used plan and secondly due to an increased usage by staff and more family plans than last year.
- Supervisory Union budget assessments for both regular education and special education have increased for the Twin Valley Schools for FY'20. WSWSU assessment increased overall by \$ 323,246 total for all districts from 2018-2019 partially due to the WSWSU having a lesser regular ed fund balance going into FY 20, and the increased need for special education services to meet the needs of our students.
- Building maintenance costs (not including salaries and benefits) also are increasing for FY 20. Both schools are looking to complete maintenance projects on boilers and have budgeted for financing of those projects for the next (3) years.
- Transportation costs are also budgeted at the Supervisory Union, with the costs in the FY '20 budget being only the net costs of services after the State Transportation Grant revenues are received, by the WSWSU. We will continue to replace older buses with newer ones as needed to eliminate costly repairs as the buses age, in order to keep an operational fleet at all times.
- The Twin Valley Unified Union School District continues to consider the educational needs of the local students as well as the possible tuition students when preparing its budget. What is needed to provide the best education for the students and maintain fiscal responsibility to the tax payers are the primary factors in making these decisions.

**Twin Valley School District
FY 20
Budget Summary**

	<u>Twin Valley Actual FY-2018</u>	<u>Twin Valley Budget FY-2019</u>	<u>Twin Valley Budget FY-2020</u>
<u>Budget Summary</u>			
Bond Payment	511,979.91	505,126	\$497,354
Elementary	3,482,533.66	3,568,885	\$3,717,310
Middle/High School	4,698,897.14	5,022,637	\$5,199,768
TOTAL BUDGET	8,693,410.71	9,096,648	\$9,414,432
Pension on Behalf OPEB on Behalf	2,268,520.00 540,680.00	0	\$0
SchoolWide	185,008.20	123,301	\$123,301
Total TV Budget w/Sch Wide	11,687,618.91	9,219,949	\$9,537,733



**Twin Valley Elementary
Budget Comparison
FY 19**

	TVES Actual 2017-2018	TVES Budget FY-2019	TVES Budget FY-2020	+ / - FY-2020	
Elementary Instruction	1,678,131.27	1,673,609	1,686,460	12,851.00	
Technology	52,133.58	58,080	58,954	874.00	
Guidance	128,984.65	132,609	125,197	(7,412.00)	
Health Services	70,454.87	73,803	76,223	2,420.00	
Professional Services	880.00	150	150	0.00	
Inservice	4,467.48	6,200	6,200	0.00	
Library	88,596.63	91,433	96,650	5,217.00	
School Board Services	33,540.34	18,476	16,726	(1,750.00)	
Supervisory Union Assessment	190,224.00	212,931	227,626	14,695.00	
Principal's Office	217,653.17	226,119	227,085	966.00	
Building & Grounds Maintenance	234,800.09	244,395	269,113	24,718.00	
Elementary Transportation	64,898.26	89,883	93,665	3,782.00	
Interest on Loan	11,353.69	11,600	11,600	0.00	
Pre-School Tuition	48,781.80	52,368	55,539	3,171.00	
	2,824,899.83	2,891,656	2,951,188	59,532.00	
<u>Elementary Special Education</u>					
Elementary School Special Education	3,574.13	1,500	1,500	0.00	
WSSU Special Ed Assessment ES	184,617.74	134,236	131,820	(2,416.00)	
Sped Services Assessment	347,904.00	400,924	501,455	100,531.00	
Total Elementary School Special Ed	536,095.87	536,660	634,775	98,115.00	
<u>Elementary Remedial Education</u>					
Elementary School Remedial	109,228.89	105,569	96,347	(9,222.00)	
Total Elementary School Remedial	109,228.89	105,569	96,347	(9,222.00)	
<u>Elementary Food Service</u>					
Elementary School Food Service	12,309.07	35,000	35,000	0.00	
Total Elementary Food Service	12,309.07	35,000	35,000	0.00	
Total Elementary	3,482,533.66	3,568,885	3,717,310	148,425.00	
Elementary Bond	149,707.87	147,704.00	145,431.00	(2,273.00)	3.932%
Elementary Schoolwide	102,687.27	75,545	75,545	0.00	
Total Elementary	3,734,928.80	3,792,134	3,938,286	146,152.00	

**Twin Valley Middle-High
Budget Comparison
FY 19**

	TVMS/HS Actual FY-2018	TVMS/HS Budget FY-2019	TVMS/HS Budget FY-2020	' +/- 2020	
Core Instruction/Secondary Ed	184,741.98	183,153	175,035	(8,118)	
Art	115,021.64	121,223	145,516	24,293	
Business Ed	61,888.83	72,567	73,139	572	
English	272,125.13	285,992	296,523	10,531	
Foreign language	121,493.36	128,048	133,201	5,153	
Physical Education/ Health	141,965.39	149,130	152,742	3,612	
Driver Education	36,362.68	48,781	42,307	(6,474)	
Family & Consumer Science	55,278.16	57,750	59,519	1,769	
Industrial Arts	83,225.87	83,300	85,103	1,803	
Math	270,499.33	279,843	301,100	21,257	
Music	93,823.62	88,797	54,796	(34,001)	
Science	281,391.38	282,883	292,700	9,817	
Health Ed	44,647.80	49,739	51,887	2,148	
Social Studies	269,643.84	282,112	292,664	10,552	
Technology	190,807.37	174,400	176,031	1,631	
Tech Ctr	76,572.48	141,896	129,284	(12,612)	
Student Activities	21,540.02	34,676	27,903	(6,773)	
Athletics	100,820.60	112,496	109,702	(2,794)	
Guidance	154,906.60	182,851	184,990	2,139	
Health Services	78,679.11	81,706	85,074	3,368	
Professional Services	52,273.54	52,378	53,373	995	
Library	91,014.88	95,193	97,551	2,358	
Inservice	4,500.00	15,000	15,000	-	
School Board Services	32,546.90	31,279	26,776	(4,503)	
Supervisory Union Assessment	252,420.00	268,474	271,430	2,956	
Principal's Office	365,571.60	405,234	435,462	30,228	
Building & Grounds Maintenance	525,258.27	447,379	454,111	6,732	
Athletic Transportation	34,249.53	45,000	45,000	-	
Bus Transportation	75,398.25	116,014	120,356	4,342	
Interest on Loan	20,184.34	22,000	22,000	-	
	4,108,852.50	4,339,294	4,410,275	70,981	
<u>Special Education</u>					
Special Education	16,728.65	10,305	10,305	-	
WSSU Special Ed Assessment	211,878.00	169,250	157,187	(12,063)	
Sped Services Assessment	338,873	471,438	589,651	118,213	
Total Middle/High School Special Ed	567,479.92	650,993	757,143	106,150	
<u>Middle School Remedial Education</u>					
Middle School Remedial	-	2,350	2,350	-	
Total Middle School Remedial		2,350	2,350	-	
<u>Food Service</u>					
School Food Service	22,564.72	30,000	30,000	-	
School Food Service	22,564.72	30,000	30,000	-	
Total Middle/High School	4,698,897.14	5,022,637	5,199,768	177,131	
School Bond	362,272.04	357,422	351,923	(5,499)	3.19%
Schoolwide	82,320.93	47,756	47,756		
Total Middle/High School	5,143,490.11	5,427,815	5,599,447		

**TWIN VALLEY SCHOOL DISTRICT
REVENUES**

	Budget 2017-2018	Actual 2017-2018	Budget 2018-2019	Proposed Budget 2019-2020
Fund Balance	\$ 423,212	\$ 677,706.91	\$ 263,336	\$ 221,434
User Fees	\$ -	\$ -	\$ 200,000	\$ 200,000
Healthcare Recapture	\$ -		\$ (32,503)	\$ -
Interest	\$ 500	\$ 669.24	\$ 500	\$ 4,500
Private donations		\$ -		
Tuition (Elem & Second)	\$ 363,250	\$ 334,772.70	\$ 258,750	\$ 371,250
Misc Receipts		\$ 8,331.29		
Building Rental		\$ 7,934.66		
Misc Grant Receipts	\$ 20,765	\$ 31,597.58	\$ 20,765	\$ 20,765
Stars		\$ 1,825.00		
Vocational Transportation		\$ -	\$ 7,500	\$ 7,500
Federal Forest			\$ 675	\$ 675
Total Revenues	\$ 807,727	\$ 1,062,837.38	\$ 719,023	\$ 826,124
Expenditures	\$ 9,058,116	\$ 8,693,410.71	\$ 9,096,648	\$ 9,414,432
Federal Schoolwide Budget	\$ 232,050	\$ 185,008.20	\$ 123,301	\$ 123,301
Total Expenditures	\$ 9,092,152	\$ 8,878,418.91	\$ 9,219,949	\$ 9,537,733
Special Ed Wilm	\$ 34,786			
Special Ed Whit	\$ 163,228			
	\$ 9,290,166		\$ 9,219,949	\$ 9,537,733
Federal Schoolwide Revenue	\$ 232,050	\$ 185,008.20	\$ 123,301	\$ 123,301
Total Revenue	\$ 1,039,777	\$ 1,247,845.58	\$ 842,324	\$ 949,425
Twin Valley Assessment	\$ 8,052,375	\$ 8,250,389.00	n/a	n/a
Special Ed	\$ 198,014			
Whitingham Assessment	\$ 3,550,727	\$ 3,713,955.00	n/a	n/a
	\$ 163,228			
Wilmington Assessment	\$ 4,501,648	\$ 4,536,434.00	n/a	n/a
	\$ 34,786			
Twin Valley Education Spending			\$ 8,377,625	\$ 8,588,308
Fund Balance for FY 20		\$ 356,479.67		
Less Wilm and Whit		\$ (135,045.74)		
Fund Balance applied to FY 19		\$ 263,336.00		

**Twin Valley Unified Union School District
2019-2020
Revenues and Taxes**

	WHITINGHAM	WILMINGTON	TWIN VALLEY		TWIN VALLEY
	Actual	Actual	Actual	Budgeted	Anticipated
	2017-2018	2017-2018	2017-2018	2018-2019	2019-2020
<u>Local Revenues:</u>					
Interest Income	\$ 633.64	\$ 480	669.24	\$ 500	\$ 4,500
Tuition	\$ -	\$ -	319,449.43	\$ 258,750	\$ 371,250
Building Rental	\$ -	\$ -	7,934.66	\$ -	\$ -
User Fees	\$ 110,000.00	\$ 200,000	0.00	\$ 200,000	\$ 200,000
Misc Receipts	\$ 495.69	\$ -	39,928.87	\$ 20,765	\$ 20,765
Assessments			8,250,389.00		
<u>Federal Revenues:</u>					
Forestry Grant		\$ 1,050	0.00	\$ 675	\$ 675
<u>Fund Balance</u>	\$ 123,488.09	\$ 33,034	694,855.18	\$ 263,336	\$ 221,434
<u>Other State Revenues:</u>					
Transportation	\$ -	\$ -	0.00	\$ 7,500	\$ 7,500
Drivers Ed	\$ 2,372.53	\$ 2,373	0.00	\$ -	\$ -
Healthcare recapture				\$ (32,503)	\$ -
HS Completion	\$ 1,021.00	\$ -			
Total Revenues	\$ 238,010.95	\$ 236,937	9,313,226.38	\$ 719,023	\$ 826,124
STARS			1,825.00		
Prior year adjustments			15,323.27		
Schoolwide Revenue	\$ -	\$ -	287,695.47	\$ 248,130	\$ 123,301
Actual Expenditures	\$ 3,767,699.16	\$ 4,568,653	8,693,410.71		
Budget		\$ -		\$ 9,344,778	\$ 9,414,432
Schoolwide Budget		\$ -		\$ -	\$ 123,301
Less: Revenues	\$ 238,010.95	\$ 236,937	9,618,070.12	\$ 967,153	\$ 949,425
State Support Grant	\$ 3,398,812.00	\$ 4,270,890	0.00	\$ 8,303,435	
State Tech Center Payment	\$ 49,385.00	\$ 30,782	0.00	\$ 74,190	
Fund Balance Applied to FY 19	\$ (21,884.29)	\$ 21,685.34	254,494.56		
Fund Balance Applied to FY 20	\$ (59,606.92)	\$ (51,729.53)	365,321.11		
Education Spending (Act 68)				\$ 8,377,625	\$ 8,588,308
Equalized Pupils				415.69	410.36
Education Spending Per Pupil				\$ 20,154	\$ 20,928.72
Per Pupil Penalty					\$ 1,803.22
Equalized Union Tax Rate (ETR)					\$ 2.131
Union ETR w/ .06 incentive					\$ 2.071
	Whitingham		FY 19	Wilmington	
Estimated Tax Rate for FY'2019	Estimated****			Estimated****	
	FY '2019	FY '2020		FY '2019	FY '2019
School Tax	\$ 1.9696	\$ 2.0267		\$ 2.1523	\$ 2.2986
Town Tax (Level Funded)	\$ 0.6147	\$ 0.6147		\$ 0.5519	\$ 0.5519
Total Tax	\$ 2.5843	\$ 2.6414		\$ 2.7042	\$ 2.8505
CLA %		102.20%			90.11%

<u>Whitingham</u>	<u>State Rate</u>	<u>CLA</u>	<u>Adjusted Tax Rate</u>
Non-residential School Tax Rate	1.58	102.20%	1.55
Equalized Residential School Tax Rate E'	2.133	102.20%	
ETR less .06 Incentive	2.073	102.20%	2.0284
<u>Wilmington</u>	<u>State Rate</u>	<u>CLA</u>	<u>Adjusted Tax Rate</u>
Non-residential School Tax Rate	1.58	90.11%	1.75
Equalized Residential School Tax Rate E'	2.131	90.11%	
ETR less .06 Incentive	2.071	90.11%	2.2986

- * Tax Commissioner recommendation, based on current information, of \$1.00/\$1.58
- * Residential & Non-residential base rate and Base amount to be determined by Legislature.
- * Yield per equalized pupil to be finalized by Legislature



District: **Twin Valley USD**
County: **Windham**

Property dollar
equivalent yield

U075

Windham Southwes

Homestead tax rate
per \$10,666 of
spending per equalized
pupil

1.00

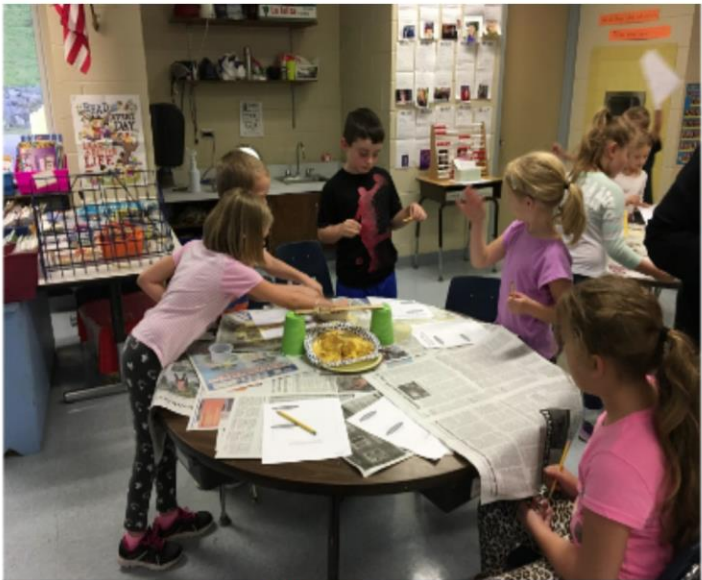
Income dollar equivalent yield per
2.0% of household income

		FY2017	FY2018	FY2019	FY2020	
Expenditures						
1.	Adopted or warned union district budget (including special programs and full technical center expenditures)	-	-	\$9,252,452	\$9,537,733	1.
2.	plus Sum of separately warned articles passed at union district meeting	-	-	-	-	2.
3.	Adopted or warned union district budget plus articles	-	-	\$9,252,452	\$9,537,733	3.
4.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-	4.
5.	plus Prior year deficit repayment of deficit	-	-	-	-	5.
6.	Total Union Budget	-	-	\$9,252,452	\$9,537,733	6.
7.	S.U. assessment (included in union budget) - informational data	-	-	-	-	7.
8.	Prior year deficit reduction (if included in union expenditure budget) - informational data	-	-	-	-	8.
Revenues						
9.	Union revenues (categorical grants, donations, tuitions, surplus, federal, etc.)	-	-	\$874,827	\$949,425	9.
10.	Total offsetting union revenues	-	-	\$874,827	\$949,425	10.
11.	Education Spending	-	-	\$8,377,625	\$8,588,308	11.
12.	Twin Valley USD equalized pupils	-	-	415.69	410.36	12.
13.	Education Spending per Equalized Pupil	-	-	\$20,153.54	\$20,928.72	13.
14.	minus Less net eligible construction costs (or P&I) per equalized pupil	-	-	\$1,195.71	\$814.50	14.
15.	minus Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup)	-	-	\$7.68	-	15.
16.	minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per eqpup)	-	-	-	-	16.
17.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	-	17.
18.	minus Estimated costs of new students after census period (per eqpup)	-	-	-	-	18.
19.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-	-	19.
20.	minus Less planning costs for merger of small schools (per eqpup)	-	-	-	-	20.
21.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	-	-	-	-	21.
22.	Excess spending threshold	-	threshold - \$17,386	threshold - \$17,816	threshold - \$18,311	22.
23.	plus Excess Spending per Equalized Pupil over threshold (if any)	-	\$17,386.00	\$17,816.00	\$18,311.00	23.
24.	Per pupil figure used for calculating District Equalized Tax Rate	-	-	\$1,103	\$1,803.22	24.
25.	Union spending adjustment (minimum of 100%)	-	-	\$21,256	\$22,731.94	25.
		based on \$9,701	based on yield \$10,160	based on \$10,220	based on yield \$10,666	
26.	Anticipated equalized union homestead tax rate to be prorated [\$22,731.94 ÷ (\$10,666 / \$1.00)]	-	-	\$1.9999	\$2.1313	26.
		based on \$1.00	based on \$1.00	based on \$1.00	based on \$1.00	
Prorated homestead union tax rates for members of Twin Valley USD						
		FY2017	FY2018	FY2019	FY2020	FY20 F
T242	Whitingham	-	-	1.9999	2.1313	100.00%
T245	Wilmington	-	-	1.9999	2.1313	100.00%
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
27.	Anticipated income cap percent to be prorated from Twin Valley USD [((\$22,731.94 ÷ \$13,104) × 2.00%)]	0.00%	0.00%	3.30%	3.47%	27.
		based on 2.00%	based on 2.00%	based on 2.00%	based on 2.00%	
Prorated union income cap percentage for members of Twin Valley USD						
		FY2017	FY2018	FY2019	FY2020	FY20 F
T242	Whitingham	-	-	3.30%	3.47%	100.00%
T245	Wilmington	-	-	3.30%	3.47%	100.00%
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

- Following current statute, the Tax Commissioner recommended a property yield of \$10,666 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$13,104 for a base income percent of 2.0% and a non-residential tax rate of \$1.58. **New and updated data will likely change the proposed property and income yields and perhaps the non-residential rate.**

- Final figures will be set by the Legislature during the legislative session and approved by the Governor.

- The base income percentage cap is 2.0%.



ENROLLMENT

As of December 2018

2018-2019

<u>Grade</u>	<u>Whitingham/Wilmington</u>	<u>Tuition</u>	<u>Total</u>
Pre-K	24	2	26
K	30	1	31
1	27	1	28
2	22	1	23
3	23	1	24
4	33	1	34
5	31	2	33
6	31	2	33
7	29	3	32
8	27	1	28
9	19	3	22
10	27	3	30
11	32	6	38
12	18	5	23
Total:	373	32	405

TWIN VALLEY TEACHER FTE COMPARISON

	FY 18 Budget Teacher	FY 19 Budget Teacher	FY 20 Budget Teacher
Total Elementary School:	21.2	21.2	21.2
Total MS/HS	30.4	29.2	29.2
Total Special Ed:	0	0	0
Total Remedial:	1	1	1
Total Schoolwide	2.2	2	1.9
Total Teachers:	54.8	53.4	53.3

TWIN VALLEY UNIFIED UNION SCHOOL DISTRICT TEACHERS AND STAFF

<u>Teacher</u>	<u>School</u>	<u>Position</u>	<u>Degree</u>
Patricia Appel	TVES	50% FTE Elementary	M+30
Albert Banach	TVMHS	100% FTE Music	B
Connie Barton	TVMHS	20% FTE Math Coach	B+30
Cherie Bergeron-Hanley	TVES	100% FTE Elementary	M
Anna Bolognani	TVMHS	100% FTE Librarian	M+30
Frank Brower	TVMHS	100% FTE Industrial Arts	B+30
Christopher Brown	TVMHS	100% FTE PE/Health	M
Jamie Brown	TVES	60% FTE Health & Wellness	B
Laurie Cole	TVES	100% FTE FTE Elementary	B+15
Ashley Cormack	TVMHS	100% FTE Art	M
Sandra Cunningham	TVES	100% FTE ELL	B+30
Yolanda D'Alessio	TVMHS	100% FTE Mathematics	M+30
Jobi Dan'Sy	TVMHS	100% FTE Foreign Language	M
Stephen Drew	TVMHS	100% FTE Mathematics	B
Jessica Fisher	TVMHS	100% FTE Social Studies	M+30
Tracey Gamache	TVMHS	100% FTE Math/Science	B+15
Keli Gould	TVMHS	100% FTE Lang Arts/Soc Studies	B+30
Marilyn Grandy	TVES	100% FTE Elementary	B+30
Sarah Grant	TVMHS	100% FTE Science	M
Jessica Hammond	TVMHS	100% FTE Science	M+30
Leland Hayford Jr	TVMHS	100% FTE Physical Education	M+15
Charles Hess	TVMHS	50% FTE Driver's Education	M
Lon Hiebert	TVES	100% FTE Nurse	M
Jordan Hill	TVMHS	100% FTE Foreign Language	B
Paul Hoak	TVES	100% FTE Guidance Counselor	M+30
Jessica Horton	TVMHS	100% FTE Mathematics	B
Mary Immekus	TVMHS	100% FTE Language Arts	M
Melissa Jutras	TVES	100% FTE Elementary	B+30
Maryann Kinney	TVMHS	100% FTE Guidance Counselor	M
Christisne Kurucz	TVMHS	100% FTE English	M+30
Jollene Mahon	TVMHS	100% FTE Nurse	B+15
Carol Mandracchia	TVES	100% FTE Elementary	B+15
Tricia Manzke	TVES	100% FTE Librarian	M
Daniel Mehegan	TVMHS	100% FTE English	M
Carol Millett	TVES	100% FTE Elementary	M+30
Caralee Moore	TVES	100% FTE Elementary	M
Samantha Mundt	TVMHS	100% FTE Art	M
Sinead O'Mahoney	TVES	100% FTE Music	B
Marie Paige	TVES	100% FTE Elementary	M+30
Hope Phelan	TVES	60% FTE Art	B+15
Denise Piffard	TVMHS	110% FTE Guidance Counselor	M
Susan Rogers	TVMHS	100% FTE FCS/Health	B+30

<u>Teacher</u>	<u>School</u>	<u>Position</u>	<u>Degree</u>
Scott Salway	TVMHS	100% FTE Social Studies	M+15
Lyndsay Schacter	TVES	100% FTE Elementary	B
Susan Sopper	TVMHS	100% FTE Social Studies	M
Stephanie Spring	TVES	100% FTE Elementary	M+30
Melissa Sullivan	TVES	100% FTE Elementary	M
Amy Swanson	TVES	100% FTE Elementary	M
Angela Trudeau	TVES	100% FTE Elementary	M+30
Laura Urquhart	TVES	100% FTE Elementary	M
Christopher Walling	TVES	100% FTE Physical Education	M
Robert Wolf	TVMHS	100% FTE Science	B+30
Heather Woods	TVMHS	100% FTE Title I	M+15
Crista Yagjian	TVES	100% FTE Literacy Coach	M+30

<u>Staff</u>	<u>School</u>	<u>Position</u>
Stephanie Arsenault	TVES	Secretary
Shirley Beyer-Felisko	TVES	Classroom Paraprofessional
Dawn Borys	TVMHS	Student Assistant Program Counselor
Kathleen Bullock	TVES	ES Food Service Manager
Curtis Carroll	TVES/TVMHS	Technology
Sandy Crowningshield	TVMHS	Secretary
Joanne Fowler	TVES	Classroom Paraprofessional
Sarah Guevin	TVMHS	Food Service
Mark Hayes	TVMHS	Head Custodian
Kathleen Hescok	TVMHS	Food Service
Laura Hinrichs	TVES	Classroom Paraprofessional
Lia Kinglsey	TVES	Classroom Paraprofessional
Maryann Lozito	TVMHS	Accounts Manager
Julie Moore	TVES	Classroom Paraprofessional
David Moseley	TVMHS	Custodian
Sandy Murdock	TVES	Classroom Paraprofessional
Alonzo Paige	TVMHS	Food Service Manager/Director
Alfred Paraspolo	TVES	Custodian
Sara Pratt	TVES	Food Service
Stefanie Rosso	TVMHS	School Based Clinician
Trevor Rowland	TVMHS	Custodian
David Sherman	TVES	Head Custodian

<u>WSWSU Staff</u>	<u>School</u>	<u>Position</u>	<u>Degree</u>
Samantha Betit	TVES	100% FTE Special Education	M+30
Angelique Colford	TVES	100% FTE Special Education	M+30
Rebecca Hamilton	TVMHS	100% FTE Special Education	M
Brenda Kennedy	TVES	100% FTE Special Education	M
Terri Lathe	TVMHS	100% FTE Special Education	B+30
Laurie Richard	TVMHS	100% FTE Special Education	B+15
Anna Roth	TVMHS	100% FTE Special Education	M+30

<u>WSWSU Staff</u>	<u>School</u>	<u>Position</u>
Julie Ammon	TVES	Special Ed Paraprofessional
Darcy Bardwell	TVES	Special Ed Paraprofessional
Crystal Benz	TVES	Special Ed Paraprofessional
Carrie Blake	TVMHS	Special Ed Paraprofessional
Heather Boyd	TVES	Special Ed Paraprofessional
Virginia Cunningham	TVMHS	Special Ed Paraprofessional
Nina Day	TVES	Special Ed Paraprofessional
Lisa Gilbeau	TVMHS	Special Ed Paraprofessional
Earle Holland	TVMHS	Special Ed Paraprofessional
Elizabeth Inderieden	TVES	Special Ed Paraprofessional
Suzette Kingman	TVMHS	Special Ed Paraprofessional
Helen Krzeminski	TVES	Special Ed Paraprofessional
Elizabeth Marshall	TVMHS	Special Ed Paraprofessional
Rebecca Majoya	TVES	Special Ed Paraprofessional
Jill Sprague	TVES	Special Ed Paraprofessional
Karen Wheeler	TVMHS	Special Ed Paraprofessional

The VT Agency of Ed has set new standards and HQT as a stand-alone term no longer exists under ESSA new requirements. Teachers providing pK-12 instruction in Vermont’s public schools need to be “appropriately licensed” under Education Quality Standards.





**Windham Southwest Supervisory Union
Assessment
2019-2020**

	ESTIMATED ASSESSMENT <u>2019-2020</u>	ACTUAL ASSESSMENT <u>2018-2019</u>	ASSESSMENT DIFFERENCE	% INCREASE/ DECREASE
SVUUSD REG ED	120,415	123,411		
SVUUSD SPECIAL ED SU	69,733	77,801		
SVUUSD SPECIAL ED DISTRICT	168,950	147,316		
TOTAL SVUUSD	359,098	348,528	10,570	3.03%
SEARSBURG REGULAR ED	22,177	20,935		
SEARSBURG SPECIAL ED DISTRICT	12,843	13,198		
SEARSBURG SPECIAL ED	52,551	1,526		
TOTAL SEARSBURG	87,571	35,659	51,912	145.58%
STAMFORD REGULAR ED	97,569	72,086		
STAMFORD SPECIAL ED DISTRICT	56,503	45,444		
STAMFORD SPECIAL ED	151,632	149,325		
TOTAL STAMFORD	305,704	266,855	38,849	14.56%
TWIN VALLEY ELEMENTARY	227,626	212,931		
TWIN VALLEY ES SPECIAL ED DISTRICT	131,820	134,236		
TWIN VALLEY ELEMENTARY SPECIAL ED	501,455	400,924		
TOTAL TWIN VALLEY ELEMENTARY	860,901	748,091	112,810	15.08%
TWIN VALLEY MIDDLE/HIGH REGULAR ED	271,430	268,474		
TWIN VALLEY MHS SPECIAL ED DISTRICT	157,187	169,250		
TWIN VALLEY MIDDLE/HIGH SPECIAL ED	589,651	471,438		
TOTAL TWIN VALLEY MIDDLE	1,018,268	909,162	109,106	12.00%
TOTAL	2,631,542	2,308,295	323,247	



FINANCIAL SUMMARY OF WINDHAM SOUTHWEST SUPERVISORY UNION GENERAL FUND

	Actual	Budget	Proposed
	2017-2018	2018-2019	Budget 2019-2020
Revenues:			
Interest	846.45	500	500
Misc Income	5,040.10	0	0
Spec. Ed Services Assessments	978,737.26	0	0
Spec. Ed State Reim/Grants	2,063,570.56	1,597,394	1,951,587
<u>Assessments</u>	<u>1,162,265.00</u>	<u>1,308,294</u>	<u>2,631,540</u>
General Fund Revenues:	4,210,459.37	3,906,188	4,583,627
Fund Balance -Special Ed	18,983.00	50,032	202,730
Fund Balance WWSU	<u>49,551.00</u>	<u>35,195</u>	<u>41,797</u>
Total Gen Fund Revenues:	4,278,993.37	3,991,415	4,828,154
Expenditures:			
Superintendent's Office	287,585.58	293,750	318,451
Fiscal Services	274,204.16	345,412	371,134
Curriculum Specialist	83,726.04	94,370	91,929
<u>Special Education:</u>			
Special Education Teachers/Staff	1,278,863.06	1,370,248	1,363,135
Special Education Services-Districts	1,150,421.81	959,942	1,571,556
Special Education Transportation	158,027.64	104,017	216,354
Speech Services	235,106.64	258,991	279,740
Occupational Therapy Services	54,906.82	56,716	75,861
School Psychologist/Evaluations	57,414.04	58,668	60,967
Alternative Special Ed Program	283,290.38	267,016	289,948
EEE Program	58,706.66	67,471	72,163
Special Education Administration	<u>109,529.51</u>	<u>114,814</u>	<u>116,916</u>
Total Gen Fund Expenditures	4,031,782.34	3,991,415	4,828,154
Excess/(Deficiency)	247,211.03		

Revenue & Expense to record State of Vermont payments on behalf teacher retirement contributions are not included in the above figures.

The Windham Southwest Supervisory Union expects the financial budget for the (2019-2020) to be as budgeted.

Assessment Breakdown by District:

	2017-2018	2018-2019	2019-2020
Halifax	95,734	0	0
Readsboro	93,715	0	0
Southern Valley UUSD	0	201,212	190,148
Searsburg	34,868	34,133	35,019
Stamford	123,754	117,529	154,072
Twin Valley	<u>814,194</u>	<u>784,891</u>	<u>788,063</u>
Total Assessment	1,162,265	1,137,765	1,167,302

Special Ed District Assessment

Halifax	77,905	0	0
Readsboro	42,237	0	0
Southern Valley UUSD	0	147,316	168,950
Searsburg	2,574	1,526	52,551
Stamford	121,138	149,325	151,632
Twin Valley	<u>878,480</u>	<u>872,362</u>	<u>1,091,106</u>
	1,122,334	1,170,529	1,464,239

FINANCIAL SUMMARY OF WINDHAM SOUTHWEST SUPERVISORY UNION

SPECIAL REVENUE FUNDS

<u>State Funds</u>	Actual <u>2017-2018</u>	Budget <u>2018-2019</u>
Act 230/BEST Grant Revenues:	9,154.18	0
State Transportation Aid	250,893.00	239,969
State Hot Lunch Revenues:	11,737.56	11,737.56
<u>Other State Revenues:</u>	<u>127,611.51</u>	<u>0</u>
Total State Revenues:	399,396.25	251,706.56
Act 230/BEST Grant Expenditures	5,438.63	0
State Transportation Aid Expenditures	250,893.00	239,969
State Hot Lunch Transfers to Towns	11,737.56	11,737.56
<u>Other State Grant Expenditures</u>	<u>2,750.40</u>	<u>0</u>
Total State Expenditures	270,819.59	251,706.56
Excess/(Deficiency)	128,576.66	0

	Actual <u>2017-2018</u>	Budget <u>2018-2019</u>
<u>Federal Funds:</u>		
Special Programs Fund Revenues:	631,852.25	432,542
Hot Lunch Revenues:	269,213.94	0
Local & Private Funds:	<u>744,623.18</u>	<u>0</u>
Total Revenues:	1,645,689.37	432,542
Special Programs Fund Expenditures:	1,090,953.62	391,941
Hot Lunch Expenditures:	265,754.08	0
Special Programs Transfer to Schools:	<u>37,282.30</u>	<u>60,601</u>
Total Expenditures:	1,394,020.00	432,542
Excess/(Deficiency)	251,699.37	
Title I Fund Revenues:	279,100.53	278,754
Title I Fund Expenditures:	28,707.84	8,103
Title I Transfer to Schools:	<u>239,682.38</u>	<u>270,651</u>
Excess/(Deficiency)	10,710.31	0
21st Century Fund Revenues:	208,383.00	208,383
Federal Funds (Part of Title I above)	0	0
Local & Private Funds:	<u>150,051.87</u>	<u>176,323</u>
Total Revenues:	358,434.87	384,706
21 st Century Fund Expenditures:	208,383.00	208,383
Federal Funds (Part of Title I above)		0
Local & Private Expenditures:	<u>145,693.93</u>	<u>176,323</u>
Total Expenditures:	354,076.93	384,706
Excess/(Deficiency)	4,357.94	0

Federal Revenues for 2017-18 include carryover from 2016-2017. Budgeted Federal Revenues for 2018-2019 include carryover from 2017-2018 and are restricted for use in those programs only.

SCHOOL WARNING
TWIN VALLEY UNIFIED UNION SCHOOL DISTRICT

The legal voters of the Twin Valley Unified Union School District are hereby notified and warned to meet at the Twin Valley Elementary School Gymnasium in said Town of Wilmington, Vermont on Tuesday, February 26, 2019 at 7:00 p.m. to act on Articles VI, VII, VIII and IX of the School District Warning.

The meeting will then be adjourned until Tuesday March 5, 2019 for voting on the remaining Articles by Australian ballot. For this purpose, the polls will open for voting at the following times:

- Wilmington, at the Twin Valley Elementary School, 7:00 a.m. (at which time the polls open) and 7:00 p.m. (at which time the polls close)
- Whitingham, at the Jacksonville Municipal Center, 10:00 a.m. (at which time the polls open) and 7:00 p.m. (at which time the polls close)

ARTICLE I

To elect a Moderator, by Australian Ballot

ARTICLE II

To elect a Clerk, by Australian Ballot

ARTICLE III

To elect a Treasurer, by Australian Ballot

ARTICLE IV

To elect (2) School Directors for two (2) year terms, by Australian Ballot

ARTICLE V

To see if the voters of the School District approve the School Board to expend \$9,537,733 which is the amount the School Board has determined to be necessary for the ensuing fiscal year. It is estimated that this proposed budget, if approved, will result in education spending of \$20,950 per equalized pupil. This projected spending per equalized pupil is 3.95% higher than spending for the current year. To be voted by Australian Ballot.

ARTICLE VI

To hear the report of the Twin Valley Unified Union School District Officers and act thereon.

ARTICLE VII

To see if the Unified Union School District will vote to authorize the School Directors to borrow money in anticipation of taxes.

ARTICLE VIII

To see if the Twin Valley Unified Union School District will vote to authorize the School Directors to deposit into a reserve fund, anticipated surplus funds at June 30, 2019, for the purpose of maintaining the facilities and/or emergency repairs, pursuant to 24 VSA §2804.

ARTICLE IX

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

Sharon Berry
Maria Cunningham
Therese M. Lounsbury
James Walker
Janna Ewart
Kathy Larsen
Twin Valley Unified Union School Directors

Dated at Wilmington, Vermont this 25th day of January 2019.

**TWIN VALLEY UNIFIED UNION SCHOOL DISTRICT
SPECIAL SCHOOL DISTRICT MEETING
February 27, 2018 (floor meeting)
March 6, 2018 (Australian ballot voting)**

The legal voters of the Twin Valley Unified Union School District met at the Twin Valley Elementary School Gymnasium in said Town of Wilmington, Vermont on Tuesday, February 27, 2018 at 7:00 p.m. to act on Articles VI, VII and VIII of the School District Warning.

Moderator Leon Corse introduced himself and shared a story about a Whitingham moderator from the 1940's in which the Town Clerk at the time did not like how the moderator was running the meeting.

He explained that registered voters from Whitingham and Wilmington were given a card when they entered the room and asked that they write their name on the card in anticipation of the possibility of paper ballot the voter could show their card as they deposit their paper ballot. He pointed out that guests would not be able to vote.

Moderator declared the meeting open at 7:05

Articles I-V were voted by Australian ballot on Tuesday, March 6, 2018 with the polls in Wilmington, at the Twin Valley Elementary School from 7:00 a.m. at which time the polls opened and 7:00 p.m. at which time the polls closed and in Whitingham, at the Twin Valley Middle High School from 10:00 a.m. at which time the polls opened and 7:00 p.m. at which time the polls closed. Note: Whitingham voters deposited their ballots in the tabulator at the time they voted and Wilmington voters deposited their ballots in to a ballot box. The Wilmington ballots were transferred to a ballot bag that was sealed at the Wilmington polling place and transported to the Twin Valley Middle High School and run through the tabulator for a true comingling of votes. The results were as follows:

ARTICLE I

To elect a Moderator, by Australian ballot

Leon L. Corse	317
Write-in	
Steve Morse	2
Robert Fisher	1
Blanks	24
Spoiled	2

ARTICLE II

To elect a Clerk, by Australian ballot

Almira L. Aekus	315
Write-in	
Tanya Bernard	1
Steve Morse	1
Blanks	26
Spoiled	2

ARTICLE III

To elect a Treasurer, by Australian ballot

Christine Richter	317
Blanks	27
Spoiled	2

ARTICLE IV

To elect (1) School Directors for two (2) year term, (1) School Director for a three (3) year term, and (1) School Director for the remaining (1) one year of a (2) year term, by Australian Ballot. Note: The School Directors were elected by their respective town on the town ballot with the following results:

Results of elections as reported by the town clerks in Whitingham and Wilmington are as follows:

Whitingham	School Director for 1 year
Maria Cunningham	110 votes
Peter Bernard	1 vote
Blank	14 votes
Spoiled	2 votes

Whitingham	School Director for 3 years
James Walker	110 votes
Linda Corse	1 vote
Blanks	14 votes
Spoiled	2 votes

Wilmington	School Director for 2 years
Kathy Larsen	205 votes
Doug Swanson	1 votes
Blanks	13 votes
Spoiled	0 votes

ARTICLE V

To see if the voters of the School District approve the School Board to expend \$9,219,949, which is the amount the School Board has determined to be necessary for the ensuing fiscal year. It is estimated that this proposed budget, if approved, will result in education spending of \$19,889 per equalized pupil. This is the first budget of the Unified Union District; therefore no prior year education spending per equalized pupil comparison can be made. The article was voted by Australian ballot with the following results:

YES:	200
NO:	121
BLANK:	25
SPOILED:	0

ARTICLE VI

A motion was made by Kathy Larsen, seconded by John Doty to accept the report of the Twin Valley Unified Union School District Officers. **Discussion:** School Board members introduced themselves: Kathy Larsen, Janna Ewart and Therese Lounsbury from the Twin Valley Unified Union School District and Wilmington Town School District, Dennis Richter and Adam Grinold from the Wilmington Town School District and Sharon Berry, John Doty and Clare Watkin from the Twin Valley Unified Union School District and the Whitingham Town School District. Ms. Larsen stated that after July 1, 2018 there will only be one school district the Twin Valley Unified Union School District. She introduced Chris Pratt Superintendant, Rebecca Fillion, Twin Valley Elementary School Principal, and Karen Attwood, Business Manager who will be helping through the budget meeting following the school meeting. Thomas Fitzgerald, the Twin Valley Middle High School Principal was unable to attend the meeting. The motion was called and carried by voice vote.

ARTICLE VII

A motion was made by John Doty, seconded by Adam Grinold to authorize the School Directors to borrow

money in anticipation of taxes. Discussion: None. The motion was called and carried by voice vote.

A motion was made by John Doty, seconded from the floor to adjourn. All were in favor.

ARTICLE VIII

To transact any other business that may legally come before the meeting. None

Meeting adjourned at 7:11 p.m.

A TRUE RECORD

ATTEST:

Almira L. Aekus, Clerk

ATTESTED AND APPROVED:

Leon L. Corse, Moderator

Sharon Berry, Chair
Twin Valley Unified Union School District

NUMBER OF VOTERS ON THE CHECKLIST - Wilmington 1575, Whitingham 878

NUMBER WHO VOTED - AUSTRALIAN BALLOT - 346

HIGHEST NUMBER OF VOTES FROM THE FLOOR - 26 estimate

Mudgett
Jennett &
Krogh-Wisner, P.C.
Certified Public Accountants #435

January 7, 2019

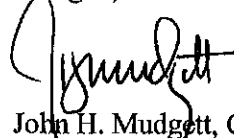
Board of Directors
Twin Valley School

AUDITOR'S CERTIFICATION

The financial statements of the Twin Valley School for the fiscal year ended June 30, 2018 were audited by Mudgett, Jennett & Krogh-Wisner, P.C. of Montpelier and are available, with our independent auditor's reports, at the Windham Southwest Supervisory Union office.

Sincerely,

Mudgett, Jennett & Krogh-Wisner, P.C.

A handwritten signature in black ink, appearing to read "J. Mudgett", written over the printed name.

John H. Mudgett, CPA
Principal

Mudgett
Jennett &
Krogh-Wisner, P.C.
Certified Public Accountants #435

January 7, 2019

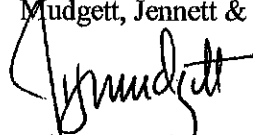
Board of Directors
Whitingham Town School District

AUDITOR'S CERTIFICATION

The financial statements of the Whitingham Town School District for the fiscal year ended June 30, 2018 were audited by Mudgett, Jennett & Krogh-Wisner, P.C. of Montpelier and are available, with our independent auditor's reports, at the Windham Southwest Supervisory Union office.

Sincerely,

Mudgett, Jennett & Krogh-Wisner, P.C.

A handwritten signature in black ink, appearing to read "J. Mudgett", is written over the printed name.

John H. Mudgett, CPA
Principal

Mudgett
Jennett &
Krogh-Wisner, P.C.
Certified Public Accountants #435

January 7, 2019

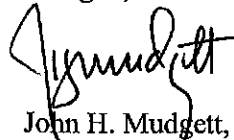
Board of Directors
Wilmington Town School District

AUDITOR'S CERTIFICATION

The financial statements of the Wilmington Town School District for the fiscal year ended June 30, 2018 were audited by Mudgett, Jennett & Krogh-Wisner, P.C. of Montpelier and are available, with our independent auditor's reports, at the Windham Southwest Supervisory Union office.

Sincerely,

Mudgett, Jennett & Krogh-Wisner, P.C.

A handwritten signature in black ink, appearing to read "J. Mudgett", is written over the printed name.

John H. Mudgett, CPA
Principal

