

Little Compton School Department



The Wilbur & McMahon School

RIDE Stage II Submission

February 15, 2022

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Section 01

Project Summary & Prioritization

Little Compton
School Department

Wilbur-McMahon School

EAGLES



PROJECT SUMMARY & PRIORITIZATION

The intent of this section is to summarize and clearly justify why the proposed project is necessary. Projects must also be prioritized per the district's perceived needs with justification that clearly aligns any proposed capital improvements with the priorities established by statute (RIGL 16-105.3) and recommended by the SBA Advisory Board.

DISTRICT/BUILDING OVERVIEW

Little Compton School Department (Grades PK - 12)

Located in Little Compton, Rhode Island, Little Compton School Department currently serves 208 students in grades PK – 8 in a single school, the Wilbur and McMahon School. Ninety students in grades 9-12 attend neighboring Portsmouth High School.

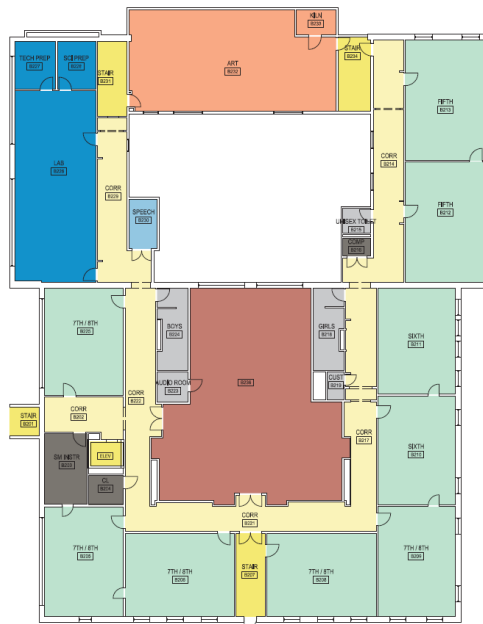
Wilbur and McMahon School (Grades PK – 8)

The Wilbur and McMahon School is located at 28 Commons in Little Compton, Rhode Island, is a 2-story building, 61,000 SF in size, built in 1929 with several additions and improvements in 1992 and 2014. Currently the school has 29 instructional spaces with a capacity of 339 students. Current 2021-22 RIDE October enrollment is 208 students with 10% of those students having IEPs and 6% having free or reduced lunch.

Floor plans of both floors follow.



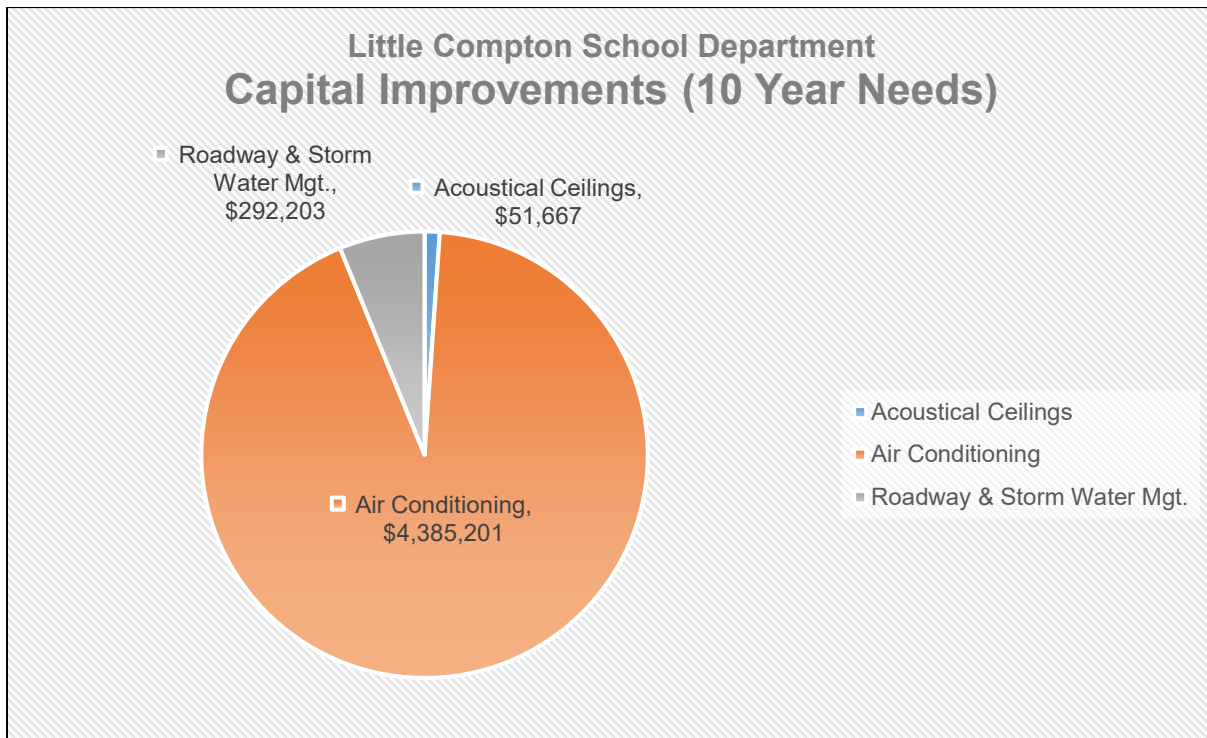
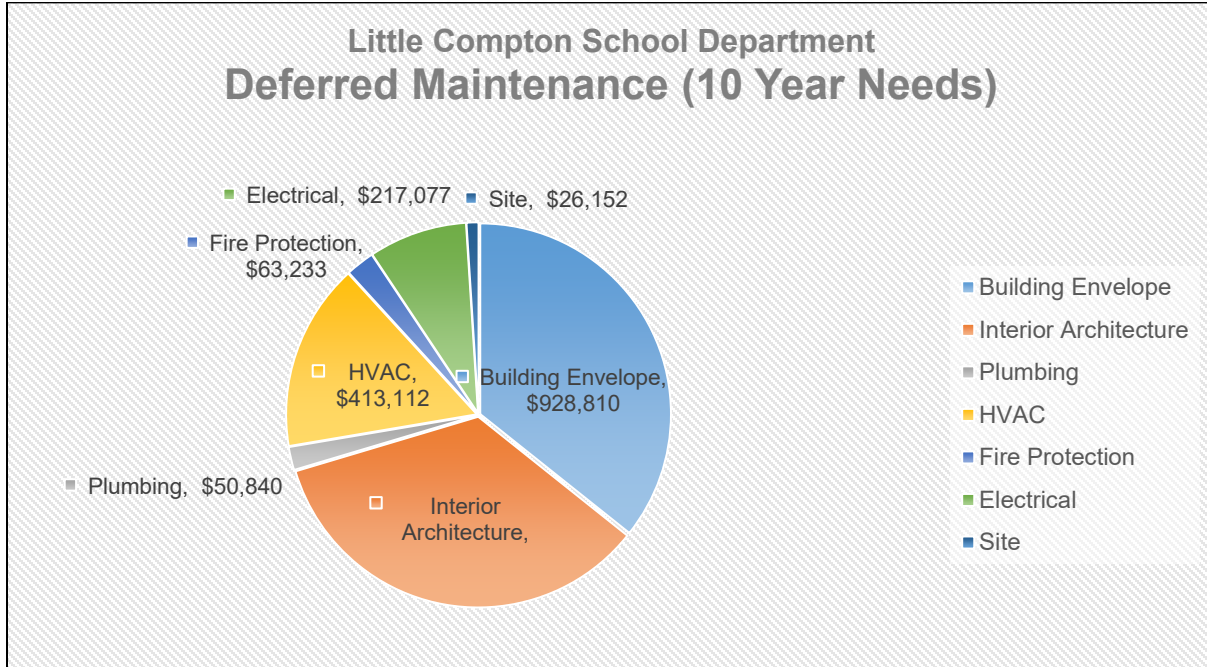
FIRST LEVEL PROGRAMMING PLAN



SECOND LEVEL PROGRAMMING PLAN

PROJECT JUSTIFICATION/SCOPE OF WORK

As outlined in the Stage I submission, the deferred maintenance and capital improvement needs of the Wilbur McMahon School is presented below:



Given this information and after discussions with the community, teaching staff, administration, Building Committee, School Committee, and Town Council, a path forward to address both the pressing deferred maintenance needs, capital improvement needs, asset renewal needs, and the need for educational enhancements, the following scope of work is presented for approval.

Connector road in front of the original building:

- Appropriate Surface that blends in with the building context
- Enhance tree line with landscaping and additional trees/vegetation
- Will allow for safer vehicle access and stacking

Provide new outdoor learning area at the enclosed courtyard:

- Provide additional access point and ADA access
- Current outdoor area is not ADA compliant and does not provide sufficient egress in an emergency

Reimagine the Media Center:

- Completely update the area and furniture to provide better access for multi-age/multi-grade functionality
- Provide various types of seating, including classroom type, small group, and individual study/reading

Add equipment to the kitchen:

- Need to improve food services for children and also for use as an emergency shelter
- Provide stove and dishwasher

Add air conditioning to unconditioned areas:

- Need to control temperature and especially high humidity in the old portion of the school building

Add acoustical ceilings to classrooms without them:

- Acoustic control is essential for enhanced learning in the old portion of the school building

Select paving and storm water management work on the site:

- Need to protect the building from excessive water infiltration from heavy rainfall

New stage curtain, rigging, and A/V:

- Current curtain and rigging need to be replaced
- Audio/Visual system is in need of replacement

New gymnasium floor:

- Current gymnasium flooring needs to be replaced

Select new interior/exterior components and finishes:

- Replacement/Updating of select finishes throughout, including floor, wall, and ceiling as well as exterior components such as select windows, etc.

Consolidate Art Room and create an additional classroom:

- Art Room is larger than needed and an additional classroom can be gained through reconfiguration of this area of the building

Replace select exterior doors:

- Certain exterior doors are at the end of their useful life

Add electrical outlets to classrooms:

- Classrooms are underpowered to support technology for 21st Century learning

Select deferred maintenance:

- Plumbing, mechanical, and electrical work to remediate on-going issues

LITTLE COMPTON CAPITAL PROGRAM SUMMARY	
WILBUR & McMAHON SCHOOL	
SCOPE OF WORK	BUDGET
Connector road in front of the original building	\$ 156,000
Provide new outdoor learning area at the enclosed courtyard	\$ 300,000
Reimagine the Media Center	\$ 750,000
Add equipment to the kitchen	\$ 150,000
Add air conditioning to unconditioned areas	\$ 750,000
Add acoustical ceilings to classrooms without them	\$ 210,000
Select paving and storm water management work on the site	\$ 210,000
New stage curtain, rigging, and A/V	\$ 225,000
New gymnasium floor	\$ 175,000
Select new interior/exterior components and finishes	\$ 1,250,000
Consolidate Art Room and create an additional classroom	\$ 290,000
Replace select exterior doors	\$ 75,000
Add electrical outlets to classrooms	\$ 150,000
Select deferred maintenance	\$ 250,000
TOTAL	\$ 4,941,000

With renovation projects, the application should clearly indicate that the condition of the affected facilities is poor. The application should note whether the renovations are necessary for building code compliance, health and safety concerns, security issues, etc.

The Stage 1 application previously submitted clearly indicated the need for the work presented in this Stage II application. The Deferred Maintenance Assessment conducted in 2021 had the following priorities:

Priority 1 – Immediate – Work should be performed immediately.

Priority 2 – High – Work should be performed with the next 1-2 years.

Priority 3 – Medium – Work should be performed within the next 3-5 years.

Priority 4 – Low – Work should be performed within the next 6-10 years.

In terms of the Uniformat Classification System, the overall breakdown of the priorities listed above is as follows:

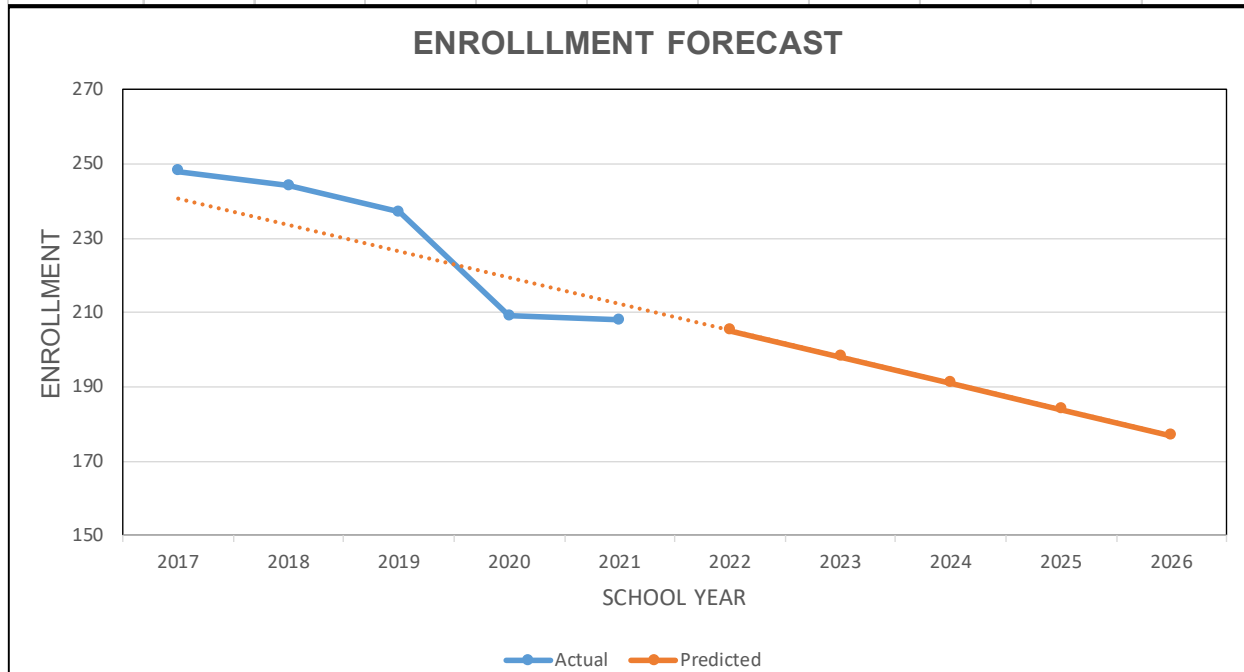
LITTLE COMPTON SCHOOL DEPARTMENT							
WILBUR & McMAHON SCHOOL							
2021 DEFERRED MAINTENANCE ASSESSMENT RESULTS BY PRIORITY							
SYSTEM NAME		PRIORITY				SYSTEM COST	% OF TOTAL \$
		1	2	3	4		
A10	Foundations		\$1,792			\$1,792	0.02%
B10	Superstructure		\$12,636			\$12,636	0.17%
B20	Exterior Enclosure		\$93,231	\$14,742	\$676,592	\$784,565	10.70%
B30	Roofing		\$880	\$128,937		\$129,817	1.77%
C30	Interior Finishes		\$89,405	\$370,371	\$81,689	\$541,465	7.39%
D20	Plumbing				\$50,840	\$50,840	0.69%
D30	HVAC		\$4,386,068		\$412,244	\$4,798,312	65.46%
D40	Fire Protection				\$63,233	\$63,233	0.86%
D50	Electrical	\$714			\$216,363	\$217,077	2.96%
E10	Equipment			\$137,364		\$137,364	1.87%
E20	Furnishings			\$261,137		\$261,137	3.56%
F20	Selective Demolition				\$13,444	\$13,444	0.18%
G20	Site Improvements		\$11,743	\$108,901	\$197,712	\$318,356	4.34%
TOTALS		\$714	\$4,595,755	\$1,021,452	\$1,712,117	\$7,330,038	100.00%

In addition, the Assessment Team indicated a justification for each deficiency correction as one or more of the following:

- Damaged/Inoperable
- Useful Life
- Energy Conservation
- Environmental Improvement
- Codes/Standards
- Life Safety

A copy of the full 2021 Assessment Report with both Priority and Justification is provided as Exhibit #1 at the end of this Section.

LITTLE COMPTON SCHOOL DEPARTMENT											
WILBUR & McMAHON SCHOOL											
ENROLLMENT FORECAST USING LINEAR REGRESSION											
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	
Actual	248	244	237	209	208						
Predicted						205	198	191	184	177	



Project Summary & Prioritization Exhibits:

1. 2021 Assessment Report

Deferred Maintenance & Asset Renewal Report

Wilbur & McMahon School

Project Name: 2021 LCSD Facilities Condition Assmt

Building Type: K-8 School

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System Name / Corrective Action	Subsystem Name	Location Description	Correction Notes	Project Type	Priority (Years)	Justification	Quantity UOM	Estimated Assessment Cost
Wilbur & McMahon School								
A10 Foundations								
A1010-01-07C Correct Foundation Wall Cracking by Epoxy Injection	A1010 Standard Foundation	Building Exterior		Def Maint	P2 / 1-2 Yrs	Damaged / Inoperable	100 LNFT	\$1,792
Total Estimated Cost for A10 Foundations								\$1,792
B10 Superstructure								
B1015-01-06C Correct Handrail with Guardrail Deterioration by Prep & Refinish	B1015 Exterior Handrail or Guardrail	Building Exterior		Def Maint	P2 / 1-2 Yrs	Damaged / Inoperable	200 LNFT	\$12,636
Total Estimated Cost for B10 Superstructure								\$12,636
B20 Exterior Enclosure								
B2010-03-02C Correct Brick Masonry Thru-Wall Flashing Deterioration by Demolition & Replacement	B2010 Exterior Wall	Building Exterior		Def Maint	P2 / 1-2 Yrs	Damaged / Inoperable	75 LNFT	\$13,135
B2010-03-09C Correct Brick Masonry Wall Mortar Deterioration by Repointing	B2010 Exterior Wall	Building Exterior		Def Maint	P2 / 1-2 Yrs	Damaged / Inoperable	1,500 SQFT	\$59,520
B2011-06-10C Correct Exterior Wood Soffit or Fascia Finish Deterioration by Prep & Refinish	B2011 Exterior Wall Specialties	Building Exterior		Def Maint	P3 / 3-5 Yrs	Damaged / Inoperable	2,500 SQFT	\$14,742

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Deferred Maintenance & Asset Renewal Report

Wilbur & McMahon School

Project Name: 2021 LCSD Facilities Condition Assmt

Building Type: K-8 School

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B2011-06-10C Correct Exterior Wood Soffit or Fascia Finish Deterioration by Prep & Refinish	B2011 Exterior Wall Specialties	Building Exterior		Def Maint	P2 / 1-2 Yrs	Damaged / Inoperable	500 SQFT	\$2,948
B2011-07-04C Correct Exterior Wall Trim Finish Deterioration by Prep & Refinish	B2011 Exterior Wall Specialties	Building Exterior		Def Maint	P2 / 1-2 Yrs	Damaged / Inoperable	250 LNFT	\$1,819
B2020-02-01C Correct Aluminum Frame Window Deterioration by Demolition & Replacement	B2020 Exterior Window	Building Wide		Def Maint	P4 / 6-10 Yrs	Useful Life	3,750 SQFT	\$621,896
B2030-01-02C Correct Aluminum Frame Storefront Door & Frame Deterioration by Demolition & Replacement	B2030 Exterior Door	Building Exterior		Def Maint	P4 / 6-10 Yrs	Useful Life	12 EACH	\$54,696
B2030-07-01C Correct Fiberglass Door Only Deterioration by Demolition & Replacement	B2030 Exterior Door	Building Exterior		Def Maint	P2 / 1-2 Yrs	Useful Life	4 EACH	\$15,809
Total Estimated Cost for B20 Exterior Enclosure								\$784,565
B30 Roofing								
B3010-09-04C Correct Elastomeric Roof Deterioration by Coating	B3010 Roof Covering	Roof		Def Maint	P3 / 3-5 Yrs	Energy Conservation	25,000 SQFT	\$127,281
B3020-03-01C Correct Skylight Deterioration by Demolition & Replacement	B3020 Roof Opening	Roof		Def Maint	P3 / 3-5 Yrs	Damaged / Inoperable	8 SQFT	\$1,656

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Deferred Maintenance & Asset Renewal Report

Wilbur & McMahon School

Project Name: 2021 LCSD Facilities Condition Assmt

Building Type: K-8 School

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System Name / Corrective Action	Subsystem Name	Location Description	Correction Notes	Project Type	Priority (Years)	Justification	Quantity UOM	Estimated Assessment Cost
B3030-05-02C Correct Splash Pad Required by Install New	B3030 Roof Drainage	Roof		Cap Impvmt	P2 / 1-2 Yrs	Damaged / Inoperable	12 EACH	\$880
Total Estimated Cost for B30 Roofing								\$129,816
C30 Interior Finishes								
C3010-01-01C Correct Painted Wall Finish Deterioration by Prep & Repaint (SQFT)	C3010 Wall Finish	Building Wide		Def Maint	P2 / 1-2 Yrs	Damaged / Inoperable	20,000 SQFT	\$81,689
C3010-01-01C Correct Painted Wall Finish Deterioration by Prep & Repaint (SQFT)	C3010 Wall Finish	Building Wide		Def Maint	P4 / 6-10 Yrs	Damaged / Inoperable	20,000 SQFT	\$81,689
C3010-01-01C Correct Painted Wall Finish Deterioration by Prep & Repaint (SQFT)	C3010 Wall Finish	Building Wide		Def Maint	P3 / 3-5 Yrs	Damaged / Inoperable	20,000 SQFT	\$81,689
C3020-02-01C Correct Resilient Tile Floor Finish Deterioration by Demolition & Replacement	C3020 Floor Finish	Building Wide		Def Maint	P3 / 3-5 Yrs	Damaged / Inoperable	10,000 SQFT	\$97,654
C3020-08-01C Correct Ceramic Tile Floor Finish Deterioration by Demolition & Replacement	C3020 Floor Finish	Locker Room		Def Maint	P2 / 1-2 Yrs	Damaged / Inoperable	150 SQFT	\$4,962
C3020-11-01C Correct Hard Wood Floor Finish Deterioration by Demolition & Replacement	C3020 Floor Finish	Gymnasium		Def Maint	P3 / 3-5 Yrs	Useful Life	6,000 SQFT	\$139,362

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Deferred Maintenance & Asset Renewal Report

Wilbur & McMahon School

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Building Type: K-8 School

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System Name / Corrective Action	Subsystem Name	Location Description	Correction Notes	Project Type	Priority (Years)	Justification	Quantity UOM	Estimated Assessment Cost
C3030-05-01C Correct Suspended Acoustical Ceiling Tile Only Finish Deterioration by Demolition & Replacement	C3030 Ceiling Finish	Building Wide		Def Maint	P2 / 1-2 Yrs	Damaged / Inoperable	500 SQFT	\$2,754
C3030-05-04C Correct Suspended Acoustical Ceiling Tile & Grid Finish Required by Install New	C3030 Ceiling Finish	Classroom		Cap Impvmt	P3 / 3-5 Yrs	Environ Imprvmt	7,500 SQFT	\$51,667
Total Estimated Cost for C30 Interior Finishes								\$541,465
D20 Plumbing								
D2010-07-01C Correct Drinking Fountain Deterioration by Demolition & Replacement	D2010 Plumbing Fixtures	Building Wide		Def Maint	P4 / 6-10 Yrs	Useful Life	6 EACH	\$15,784
D2020-06-01C Correct Plumbing Pump Deterioration by Demolition & Replacement	D2020 Domestic Water Distribution	Boiler & Mechanical Rooms	<i>RP-1, RP-2, RP-3, & RP-4</i>	Def Maint	P4 / 6-10 Yrs	Useful Life	4 EACH	\$35,056
Total Estimated Cost for D20 Plumbing								\$50,840
D30 HVAC								
D3010-02-01C Correct Oil Fuel Transfer Pump Deterioration by Demolition & Replacement	D3010 Energy Supply	Boiler Room	<i>Simplex Fuel Oil pump set</i>	Def Maint	P4 / 6-10 Yrs	Useful Life	2 EACH	\$11,310
D3010-04-03C Correct Gas Fuel Distribution Piping (2") Pipe, Valves & Fittings Deterioration by Demolition & Replacement	D3010 Energy Supply	Exterior	<i>Allowance to address exposed propane piping near front entrance</i>	Def Maint	P2 / 1-2 Yrs	Damaged / Inoperable	10 LNFT	\$868

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Deferred Maintenance & Asset Renewal Report

Wilbur & McMahon School

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Building Type: K-8 School

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System Name / Corrective Action	Subsystem Name	Location Description	Correction Notes	Project Type	Priority (Years)	Justification	Quantity UOM	Estimated Assessment Cost
D3040-18-01C Correct Hydronic Distribution Base Mount Pump (1.5 HP) Deterioration by Demolition & Replacement	D3040 HVAC Distribution	Boiler Room	<i>P-3 & P-4</i>	Def Maint	P4 / 6-10 Yrs	Useful Life	2 EACH	\$39,236
D3040-18-03C Correct Hydronic Distribution Base Mount Pump (5 HP) Deterioration by Demolition & Replacement	D3040 HVAC Distribution	Boiler Room	<i>P-1 & P-2</i>	Def Maint	P4 / 6-10 Yrs	Useful Life	2 EACH	\$55,942
D3040-28-02C Correct Variable Refrigerant Flow (VRF) System Required by Install New	D3040 HVAC Distribution	Building Wide	<i>To add A/C to the portions of the school that don't already have it for better humidity control</i>	Cap Impvmt	P2 / 1-2 Yrs	Environ Imprvmt	53,000 SQFT	\$4,385,201
D3050-08-02C Correct Split System Air Conditioning System Deterioration (3 Ton) by Demolition & Replacement	D3050 Terminal & Packaged Units	Exterior	<i>Mitsubishi DCVC-8</i>	Def Maint	P4 / 6-10 Yrs	Useful Life	1 EACH	\$26,973
D3050-08-02C Correct Split System Air Conditioning System Deterioration (3 Ton) by Demolition & Replacement	D3050 Terminal & Packaged Units	Oasis	<i>DCUe2, DCUc3, DCUc4, & DCUc5</i>	Def Maint	P4 / 6-10 Yrs	Useful Life	4 EACH	\$107,890
D3050-08-02C Correct Split System Air Conditioning System Deterioration (3 Ton) by Demolition & Replacement	D3050 Terminal & Packaged Units	Roof	<i>Mitsubishi DCUc1, & DCUc7</i>	Def Maint	P4 / 6-10 Yrs	Useful Life	3 EACH	\$80,918
D3050-08-02C Correct Split System Air Conditioning System Deterioration (3 Ton) by Demolition & Replacement	D3050 Terminal & Packaged Units	Roof	<i>Trane RTU-1</i>	Def Maint	P4 / 6-10 Yrs	Useful Life	1 EACH	\$26,973

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Deferred Maintenance & Asset Renewal Report

Wilbur & McMahon School

Project Name: 2021 LCSD Facilities Condition Assmt

Building Type: K-8 School

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System Name / Corrective Action	Subsystem Name	Location Description	Correction Notes	Project Type	Priority (Years)	Justification	Quantity UOM	Estimated Assessment Cost
D3050-08-04C Correct Split System Air Conditioning System Deterioration (7.5 Ton) by Demolition & Replacement	D3050 Terminal & Packaged Units	Exterior	<i>Trane ACC-1</i>	Def Maint	P4 / 6-10 Yrs	Useful Life	1 EACH	\$31,501
D3050-08-04C Correct Split System Air Conditioning System Deterioration (7.5 Ton) by Demolition & Replacement	D3050 Terminal & Packaged Units	Roof	<i>Mitsubishi 6 ton DCUc6</i>	Def Maint	P4 / 6-10 Yrs	Useful Life	1 EACH	\$31,501
Total Estimated Cost for D30 HVAC								\$4,798,313
D40 Fire Protection								
D4010-03-02C Correct Fire Pump, 60 HP, Deterioration by Demolition & Replacement	D4010 Sprinklers	Fire Sprinkler Room	<i>50 HP pump is showing corrosion</i>	Def Maint	P4 / 6-10 Yrs	Damaged / Inoperable	1 EACH	\$63,233
Total Estimated Cost for D40 Fire Protection								\$63,233
D50 Electrical								
D5010-08-21C Correct Motor Control Center Variable Frequency Drive (20 HP) Deterioration by Demolition & Replacement	D5010 Electrical Service & Distribution	Boiler Room	<i>Lower level boiler rm</i>	Def Maint	P4 / 6-10 Yrs	Useful Life	6 EACH	\$74,590
D5010-08-21C Correct Motor Control Center Variable Frequency Drive (20 HP) Deterioration by Demolition & Replacement	D5010 Electrical Service & Distribution	Boiler Room	<i>Main level boiler room</i>	Def Maint	P4 / 6-10 Yrs	Useful Life	2 EACH	\$24,863

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Wilbur & McMahon School

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Building Type: K-8 School

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D5010-08-21C Correct Motor Control Center Variable Frequency Drive (20 HP) Deterioration by Demolition & Replacement	D5010 Electrical Service & Distribution	Crawl Space		Def Maint	P4 / 6-10 Yrs	Useful Life	6 EACH	\$74,590
D5010-08-21C Correct Motor Control Center Variable Frequency Drive (20 HP) Deterioration by Demolition & Replacement	D5010 Electrical Service & Distribution	Storage Room	<i>Closet near main office</i>	Def Maint	P4 / 6-10 Yrs	Useful Life	2 EACH	\$24,863
D5010-09-06C Correct Automatic Transfer Switch (260 AMP) Deterioration by Demolition & Replacement	D5010 Electrical Service & Distribution	Storage Room		Def Maint	P4 / 6-10 Yrs	Useful Life	1 EACH	\$5,721
D5010-09-08C Correct Automatic Transfer Switch (600 AMP) Deterioration by Demolition & Replacement	D5010 Electrical Service & Distribution	Storage Room		Def Maint	P4 / 6-10 Yrs	Useful Life	1 EACH	\$11,736
D5021-01-04C Correct Receptacles Deterioration by Demolition & Replacement with Weatherproof GFCI Receptacles	D5021 Branch Wiring	Roof	<i>At RTU -2. Quantity increased to meet minimum cost.</i>	Def Maint	P1 / Immed	Damaged / Inoperable	3 EACH	\$714
Total Estimated Cost for D50 Electrical								\$217,077
E10 Equipment								
E1020-04-01C Correct Stage Curtain Deterioration by Demolition & Replacement	E1020 Institutional Equipment	Auditorium		Def Maint	P3 / 3-5 Yrs	Codes / Standards	150 SQYD	\$137,364
Total Estimated Cost for E10 Equipment								\$137,364

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E20 Furnishings								
E2010-04-01C Correct Wall Cabinet Deterioration by Demolition & Replacement	E2010 Fixed Furnishings	Building Wide		Def Maint	P3 / 3-5 Yrs	Damaged / Inoperable	150 LNFT	\$59,455
E2010-04-03C Correct Base Cabinet with Laminate Counter Deterioration by Demolition & Replacement	E2010 Fixed Furnishings	Building Wide		Def Maint	P3 / 3-5 Yrs	Damaged / Inoperable	150 LNFT	\$128,778
E2013-03-01C Correct Indoor Manual Retractable Bleacher Deterioration by Demolition & Replacement	E2013 Fixed Seating	Gymnasium		Def Maint	P3 / 3-5 Yrs	Useful Life	150 SEAT	\$72,904
Total Estimated Cost for E20 Furnishings								\$261,137
F20 Selective Demolition								
F2020-04-02C Correct Asbestos Pipe Fitting Insulation by Abatement	F2020 Hazardous Components Abatement	Building Wide	<i>From AHERA Report This would coincide with other work as needed</i>	Def Maint	P4 / 6-10 Yrs	Environ Imprvmt	200 EACH	\$13,444
Total Estimated Cost for F20 Selective Demolition								\$13,444
G20 Site Improvements								
G2010-01-04C Correct Bituminous Roadway Required by Install New	G2010 Roadways	Building Exterior		Cap Impvmt	P3 / 3-5 Yrs	Life Safety	1,000 SQYD	\$94,490
G2020-01-03C Correct Bituminous Parking Lot Deterioration by Restoration & Overlayment	G2020 Parking Lots	Building Exterior		Def Maint	P3 / 3-5 Yrs	Damaged / Inoperable	1,000 SQYD	\$14,411

Priority 1 - Work should be performed immediately. Potential Life / Safety Issue.

Priority 3 - Work to be performed within next 3-5 years. Asset will reach useful life soon.

Priority 2 - Work to be performed within next 1-2 years. Asset has reached useful life.

Priority 4 - Work to be performed within next 6-10 years or is an arch/eng "good practice".

Estimated Construction Cost is based on 2021 RSMeans data regionalized for Little Compton, RI with client defined allowances and soft costs applied.



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Deferred Maintenance & Asset Renewal Report

Wilbur & McMahon School

Project Name: 2021 LCSD Facilities Condition Assmt

Building Type: K-8 School

Page 9 of 9

System Name / Corrective Action	Subsystem Name	Location Description	Correction Notes	Project Type	Priority (Years)	Justification	Quantity UOM	Estimated Assessment Cost
G2030-02-01C Correct Concrete Sidewalk Deterioration by Demolition & Replacement	G2030 Pedestrian Paving	Building Exterior		Def Maint	P2 / 1-2 Yrs	Damaged / Inoperable	500 SQFT	\$8,723
G2040-05-06C Correct Wood Fence & Gates (6' High) Finish Deterioration by Prep & Refinish	G2040 Site Development	Building Exterior		Def Maint	P2 / 1-2 Yrs	Damaged / Inoperable	1,000 SQFT	\$3,020
G2060-02-1C Correct Storm Drainage Piping Required By Installing New	G2060 Storm Drainage	Building Exterior		Cap Impvmt	P4 / 6-10 Yrs	Damaged / Inoperable	500 LNFT	\$75,549
G2060-03-1C Correct Storm Water Retention Pond Required by Install New	G2060 Storm Drainage	Building Exterior		Cap Impvmt	P4 / 6-10 Yrs	Environ Imprvmt	1 ACRE	\$122,164

Total Estimated Cost for **G20 Site Improvements** **\$318,356**

Wilbur & McMahon School Total Estimated Cost: \$7,330,037

Total Estimated "Deferred Maintenance" Cost: **\$2,600,087**

Total Estimated "Capital Improvement" Cost: **\$4,729,950**

Priority 1 - Work should be performed immediately. Potential Life / Safety Issue.

Priority 3 - Work to be performed within next 3-5 years. Asset will reach useful life soon.

Priority 2 - Work to be performed within next 1-2 years. Asset has reached useful life.

Priority 4 - Work to be performed within next 6-10 years or is an arch/eng "good practice".

Estimated Construction Cost is based on 2021 RSMMeans data regionalized for Little Compton, RI with client defined allowances and soft costs applied.



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Section 02

Architectural Feasibility Study



ARCHITECTURAL FEASIBILITY STUDY

Design and Educational Program - The Design and Educational Program shall begin with a thorough, in-depth explanation of curriculum goals and instructional activities that occur within the learning environment of the facility affected by the proposed project. The Design and Educational Program shall comply with all applicable laws and applicable CESE and SBA regulations, including but not limited to, those governing curriculum, basic education program, and length of school day and year.

OVERVIEW – GUIDING PRINCIPLES, VISION, MISSION, & BELIEFS

Guiding Principles During the Pandemic:

- We will put safety first. We will leverage science, data, and public health leadership to inform the choices we make.
- We will be transparent. We will share what we know and what we do not know.
- We will be clear about what we can control and what is outside of our control.
- We will center decisions on what is best for all students, families, and educators, especially those most impacted by educational inequities and COVID-19. We will remember that equitable does not mean equal, and we will strive to give students, families, educators, and communities what they need, knowing that our communities have been hit by the virus at different magnitudes.
- We will listen. We will bring together diverse stakeholders and experts to understand the realities on the ground and develop and share creative solutions.
- We will be decisive. Given the size and scope of the challenge, we must move deliberately and make tough choices. We will need to be flexible and nimble, and we will adapt quickly as variables on the ground change. This means the ability to toggle seamlessly between on-site and remote learning for some or all learners is critical for the upcoming school year.

Our Vision:

Wilbur & McMahon School is dedicated to preparing students for educational and life experiences in an atmosphere where there is respect for the dignity of every person and an enthusiasm for learning. Wilbur & McMahon School is dedicated to the principle that educational programs be both challenging and supportive, distinguished by consistent high standards and by attention to the needs and potential of individual students.

Our Mission:

The mission of the Wilbur & McMahon School is to develop a comprehensive educational community with high academic standards that challenge all students to love learning and to become skilled communicators and critical thinkers who are respectful, motivated, responsible, and self confident contributors to their community and their world.

Our Beliefs:

The following beliefs encompass the fundamental convictions, values and character of the Little Compton School District and direct the activities of our school.

- We can always improve.
- We are equitable: each student accesses an educational experience based on high standards.
- Not all children will achieve the standards in the same way or the same time.
- School must provide safe, secure, nurturing learning environments.
- School must be flexible to change.
- Education is a shared responsibility requiring the cooperation of the student, home, school and community.
- School prepares and challenges students to contribute to the community.
- Love of learning fosters lifelong educational growth.

Our Motto:

	<p>Wilbur says SOAR!</p> <p>Stop and Listen</p> <p>Open the Door to Making Good Choices</p> <p>Act Responsibly</p> <p>Respect Self and Others - Be Kind!</p>
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LITTLE COMPTON SCHOOL DEPARTMENT EDUCATIONAL PROGRAM

Curriculum maps and guiding documents are more than just artifacts, frozen in amber. When they are developed effectively, they are living documents that invite continuous improvement and become a dynamic record of institutional knowledge. Considerable work in this area has been done at Wilbur and McMahon School in ELA, Math, and Science over the past two years. However, there is always more work to do.

The information provided on our website is the foundation of our curriculum. New York state hosts [EngageNY.org](https://www.engageny.org) (and [EurekaMath](https://www.eureka-math.org)), which provides free, open educational resources, including PK-12 ELA and math curriculum modules and professional development resources. Several Rhode Island districts, including the Little Compton School Department, use the [EngageNY.org](https://www.engageny.org) curriculum framework -- and build on it. Before the start of the 2022 school year, the LCSD will replace Wilbur McMahon School's K-8 English Language Arts curriculum (EngageNY 2014) with [EL Education K-8 Language Arts from Open Up Resources](#) (to include job-embedded training in the delivery of the new resources).

The [Rhode Island Model Science Curriculum](#) includes Year-at-a-Glance, Scope and Sequence and Units of Study for K-5 grade levels, grades 6-8 grade span and high school biology, chemistry and physics. The eight districts (Beacon School of the Arts Charter, Bristol-Warren, Central Falls, Cranston, Cumberland, Tiverton, Trinity Academy of Performing Arts, and Woonsocket) that were involved in the project began implementing the scope and sequence as their curriculum during the 2014-15 school-year. RIDE encourages districts who are working on revising their science curriculum to align with the Next Generation Science Standards (NGSS) to view the [Rhode Island Model Science Curriculum](#) resources as models to guide their work. LCSD is well on its way!

The [Rhode Island Grade Span Expectations \(GSEs\) for Social Studies](#) and [Civics and Government](#) have been developed as a means to identify the content knowledge and skills expected of all students (grades K-high school). In addition, the LCSD also integrates Open Circle/Choose Love, ELA and Scholastic Classroom and News Magazines content into Social Studies and Civics and Government instruction. The LCSD K-8 Social Studies curriculum will be updated to sync with the emerging revision: in partnership with the Rhode Island History and Social Studies Advisory Committee (RIHSSAC), RIDE has launched the development of new social studies standards K-12 education in Rhode Island. This committee will also serve as a working group for a variety of initiatives, starting with one priority task--to review our current RI Social Studies Grade Span Expectations (RI SS GSEs) in light of recent legislation requiring high quality standards for all content areas ([RIGL §16-22-30](#)).

Detailed information regarding Little Compton School Department's complete educational program may be found on the School Department's website at:

<https://www.lcsd.k12.ri.us/Page/1252>.

The following components are included:

- Math Curriculum Overview
- English / Language Arts Curriculum Overview
- Science Curriculum Overview
- Learning Standards

- Common Core State Standards: Math
- Common Core State Standards: English / Language Arts
- Next Generation Science Standards
- Civics and Social Studies

The instructional programs, grade configuration, type of facility, and the spatial relationships for the functions housed at the facility; the number of students and a list of any specialized classrooms or major support areas, non-instructional support areas, or external activity spaces; gross and net square footage of any affected existing facility; the overall security and security measures taken to safeguard the facility and its occupants; the school administrative organization; and the hours of operation that include the instructional day, extracurricular activities, and any public access.

OVERVIEW

Little Compton School Department:

The Little Compton School Department includes a single school that serves students in grades PK-8 as follows:

Wilbur & McMahon School

28 Commons

P.O. Box 178

Little Compton, RI 02837

(401) 592-0363

Email: office@lcsd.k12.ri.us

Wilbur & McMahon School Current Grades Served and Enrollment:

- Current Grades Served: Grades PK – 8
- Current Enrollment (2021-22): 208

Little Compton students in grades 9-12 (2021-22 enrollment of 90) attend high school at neighboring Portsmouth High School.

Leadership:

The leadership of the Little Compton School Department is as follows:

Little Compton School Committee:

Chairperson	Polly Allen
Vice Chairperson	Rita Kenahan
Secretary	Hannah Ayotte
Member	Travis Auty
Member	Mike Rocha

Central Office Leadership Team:

Superintendent	Laurie Dias-Mitchell
Business Manager	John McNamee
Director of HR	Carolyn Sedgwick
Technology Director	Johnathan Gabriel

Wilbur & McMahon Leadership Team:

Principal	Sonya Whipp
Assistant to Principal	Heather Fitzgerald

Other General Information:

School Year – The student school year is 180 days. The entire 2021 – 2022 Little Compton School Department Calendar is included as an Exhibit in this document section.

School Day – The school day complies with all applicable laws and regulations and is as follows:

Wilbur & McMahon School

Morning

8:00 to 8:25 a.m. Student drop off/buses arrival
8:25 a.m. Students report to homeroom
8:30 a.m. Instructional Day Begins

Lunch

11:20 am Kindergarten, First and Second Grade Students
11:45 am Third, Fourth and Fifth Grade Students

12:15 pm Sixth & Seventh Grade Students
12:40 pm Eighth Grade Students

Recess

10:55 am Kindergarten, First and Second Grade Students
11:20 am Third, Fourth and Fifth Grade Students
2:55 p.m. Instructional Day Ends
3:00-3:10 p.m. Dismissal

Afternoon Dismissal Procedures

Students' instructional day ends at 2:55 p.m. The dismissal process is from 2:55 p.m. to 3:10 p.m. Specific dismissal procedures will be communicated to the school community that adhere to social distancing practices to ensure the safety and well-being of everyone.

School Safety Plan:

In compliance with RIGL 16-21-24 signed into effect by Governor Chafee in 2013, Little Compton School Department's Safety Committee meets regularly. Threat and risk assessments are conducted on the Wilbur & McMahon School and mitigation work is completed as necessary. The district's emergency response plan which speaks to response, mitigation, preparedness, and recovery is evaluated and amended as necessary. Additional policies and procedures regarding emergency operations is provided is referenced in the Wilbur & McMahon School Handbook (2021-2022) included in the Exhibits in this document section.

Other significant information regarding how the schools are administered and operated are contained in the school handbooks.

Architectural Feasibility Study Exhibits:

1. School Calendar 2021-2022 School year
2. Wilbur & McMahon School Handbook

FACILITIES IMPACTED

As illustrated in Section 01 of this document, the facility impacted by this proposal is the Wilbur & McMahon School, a 2-story building, 61,000 SF in size, originally built in 1929 with several additions and improvements in 1992 and 2014. Currently the school has 29 instructional spaces with a capacity of 339 students. Floor plans of the school may be found in Section 01 of this document. As explained more fully in Section 01, the scope of work includes the following:

- Connector road in front of the original building
- New outdoor learning area at the enclosed courtyard
- Reimagination of the Media Center

- Additional kitchen equipment
- Air conditioning of unconditioned areas
- Adding acoustical ceilings to areas without them
- Select site paving and storm water management
- New stage curtain, rigging, and A/V
- New gymnasium floor
- Select new interior/exterior components and finishes
- Consolidate Art Room and create an additional learning space
- Replace select exterior doors
- Add electrical outlets to classrooms
- Select deferred maintenance

Schematic design drawings detailing the complete scope of work anticipated for the Wilbur & McMahon School may be found in Section 03 of this document.

SPATIAL RELATIONSHIPS

As can be seen from the scope of work, the capital improvements planned will have a very minimal impact upon the current relationships among spaces as detailed in the floor plans presented in Section 01 of this document. No reconfiguration of spaces is anticipated except for the Art Room reconfiguration to yield an additional interior learning space (please see Section 03 schematic drawings). Also anticipated is the configuration of the enclosed courtyard into an outdoor learning environment to replace the existing outdoor learning classroom which is not currently easily accessible nor enclosed.

Educational Specifications - An itemization of spaces needed to support the educational program, complete to the degree that a designer may use it as the basic document from which to create the design of a school facility. Include an itemization of each functional space and determination of square footage allocations, a calculation of total building square footage. The education specifications section should also address external space. The district should indicate whether there is enough space for parking, bus turn around, recess areas, athletic fields, and any other external item necessary to adequately administer the school.

Educational Specifications:

To comply with the design and educational program requirements, detailed Educational Specifications for Little Compton School Department elementary and middle school spaces are presented in the Exhibits at the end of this Section. It would be expected that during Stage III, the A/E of record will continue to work with the staff and community to further define and enhance the Educational Specifications as final designs are being generated.

Architectural Feasibility Study Exhibits:

3. Educational Specifications

Include a description as to how grade organization in the district will be affected by the proposed project. For example, a new middle school may consider shifting Grade 6 from the Elementary and/or Grades 7-8 from the High School. Note how the district has planned for changes in grade organization, i.e. consolidation of services to avoid duplication.

Grade Organization:

There is not intended grade reorganization proposed in this Plan.

Comparison of costs between project and other alternatives. If the project involves new construction, the cost analysis must show clearly and fully that the proposed new construction is the best available alternative to meet the projected need based upon educational programs to be housed, total cost effectiveness (including life cycle cost analysis using twenty years as the lifetime), and the public interest. A consideration of indirect costs associated with the project, such as new sewers, roads, transportation or utilities must be included. If there are surplus buildings, include benefits or costs to the public, such as re-sale value or demolition costs.

Cost Comparisons:

Discussions were held concerning the scope of work and the ability and willingness of the community to support a program. No additions or major modifications to the current Wilbur & McMahon School are need nor anticipated. The majority of the work centers around deferred maintenance and capital improvement issues revealed by the facility condition assessment and discussions with staff and community. Various options were presented and discussed with consensus centering around the scope of work presented in this document.

Certification by Professional Structural Engineer registered in Rhode Island demonstrating that the building is structurally sound or can be made so reasonably.

Structural Certification:

Documentation regarding the structural integrity of the Wilbur & McMahon School is provided in the Exhibit Section at the end of this Section.

Architectural Feasibility Study Exhibits:

4. Wilbur & McMahon School Stage II Structural Assessment

Regulatory Compliance Documentation

Regulatory Compliance:

The Little Compton School Department is in compliance with regulations requiring periodic building inspections and radon testing. Proof of inspections is provided in these Exhibits at the end of this Section:

Architectural Feasibility Study Exhibits:

5. Fire Marshal Documentation
6. Radon Testing Documentation
7. AHERA Reports

District's High Performance Green Status/Goals - to ensure that integrated design, construction, and maintenance approaches are consistent with the goals of High Performance Schools the following policy and operations prerequisites are required:

High performance Goals and Standards:

The Little Compton School Department has implemented the assurances described above. Documentation of compliance is provided in the Exhibits referenced in this Section and included at the end of this Section.

The school district must create implement an integrated design approach that ensures that the high performance standards and the overall goals of Northeast-CHPS are met and that they are consistent with state policy. The District, School Board, Board of Trustees, or appropriate school leadership must pass a board level resolution that mandates compliance with NECHPS.

Compliance with NECHPS:

The Little Compton School Department has implemented the assurances described above. Documentation of compliance is provided in the Exhibits referenced in the Section and included at the end of this Section.

Implement the EPA's Tools for Schools program or an equivalent indoor environmental management program for the new or renovated school. Provide a resolution signed by the school district requiring participation in Tools for Schools (or equivalent) for its schools.

EPA's Tools for Schools or Equivalent:

The Little Compton School Department has implemented the assurances described above. Documentation of compliance is provided in the Exhibits referenced in the Section and included at the end of this Section.

Implement a school maintenance plan that includes an inventory of all equipment in the new or renovated school and its preventive maintenance needs.

Maintenance Plan:

The Little Compton School Department has implemented the assurances described above. Documentation of compliance is provided in the Exhibits referenced in the Section and included at the end of this Section.

Establish a written policy that all newly purchased equipment and appliances to be used in the school be ENERGY STAR compliant. Additionally, the policy must prohibit the purchase of low efficiency products, including incandescent task lights, halogen torchieres, and portable electrical resistance heaters.

Energy Star Compliance:

The Little Compton School Department has implemented the assurances described above. Documentation of compliance is provided in the Exhibits referenced in the Section and included at the end of this Section.

Adopt a no idling policy that applies to all school buses operating in the school district and all vehicles operating in the school grounds.

No Idling Policy:

The Little Compton School Department has implemented the assurances described above. Documentation of compliance is provided in the Exhibits referenced in the Section and included at the end of this Section.

Use no CFC- or HCFC-based refrigerants in building Heating, Ventilating, Air Conditioning, & Refrigeration (HVAC&R) systems.

CFC or HCRF Based Refrigerants:

The Little Compton School Department has implemented the assurances described above. Documentation of compliance is provided in the Exhibits referenced in the Section and included at the end of this Section.

Architectural Feasibility Study Exhibits:

8. Cover letter, signed by the Superintendent outlining Coventry's Necessity of School Construction Application assurances
9. School Committee Meeting Minutes

Consideration of school district or school facility consolidation - Submit an analysis of the option of school consolidation and school district consolidation. The analysis must include acknowledgement and reconciliation of the utilization analysis of the LEA provided by Jacobs in the Statewide Assessment.

School Facility Consolidation:

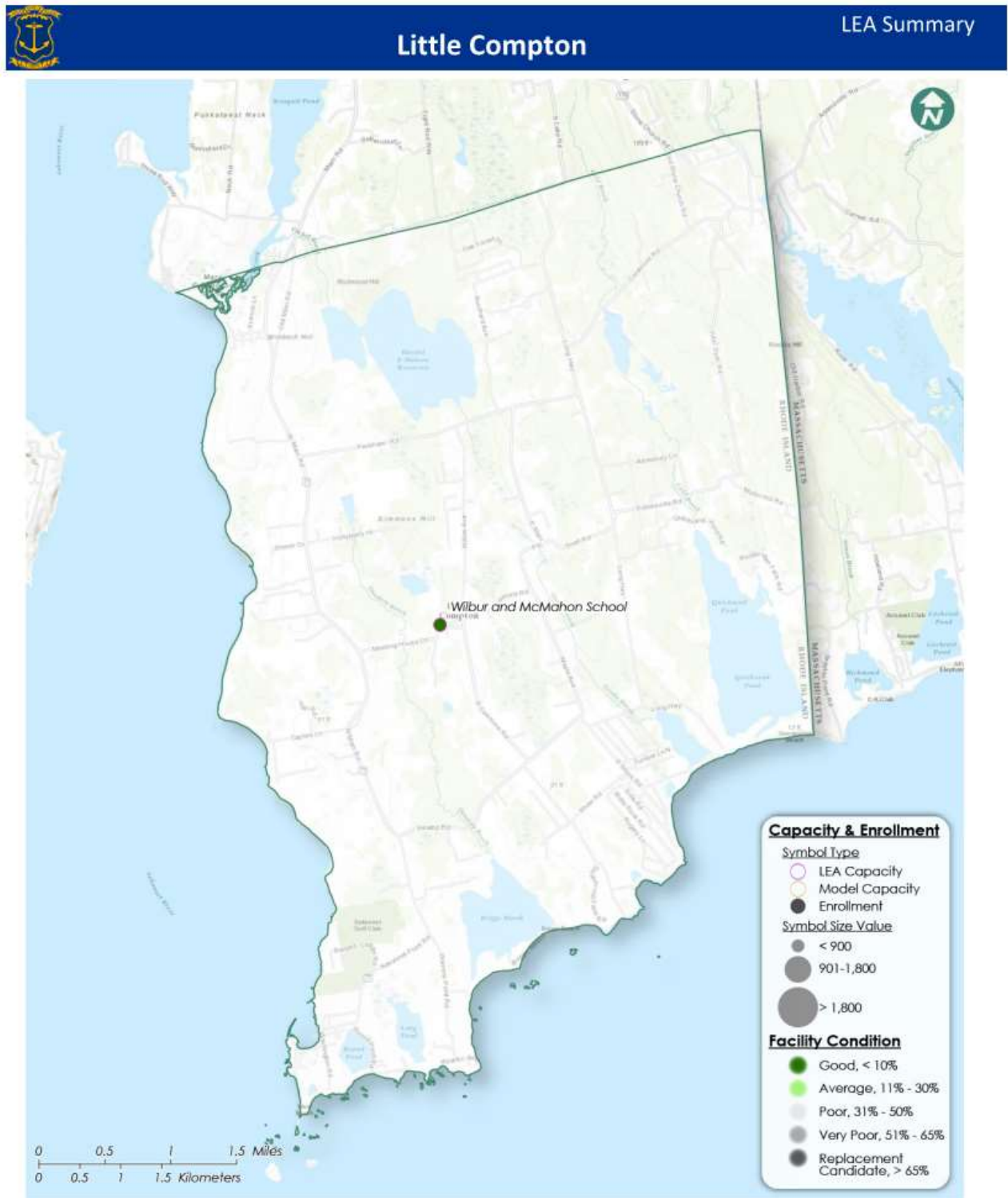
Districts surrounding Little Compton include:

- Tiverton (Contiguous by land)
- Portsmouth
- Middletown
- Newport

Little Compton students in Grades 9-12 (2021-22 enrollment of 90) currently attend Portsmouth High School. The current capacity of the Wilbur & McMahon School is 339 which currently exceeds their 2021-2022 enrollment of 208 by 131 students and furthermore, exceeds predicted enrollment over the next 5 years as well. At this time, there is no need for any further regionalization or similar consolidation, especially considering the geographics of the School Department and location with regard to neighboring school districts/departments.

A map of the district showing the location of the site or sites under consideration and the location of existing school buildings in the district.

District Map:



The attendance area to be served by the proposed school and the number of school-age children who reside within the attendance area and future demographic projections for the district and attendance area.

Attendance Zone:

An Attendance Zone Analysis is not applicable and was not completed.

Other potential non-school buildings evaluated for conversion, include information on age, location, size, nearby community services and buildings, cost, and needed modernization.

Potential Non-School Buildings:

A non-school building search would not be appropriate and thus not completed.

Information regarding any school buildings abandoned by the district or converted to other use by the community in the last ten years including a map of their location in the district.

Abandoned School Buildings:

Not applicable.

A comparative analysis of the potential impact of building sites on student transportation and local traffic conditions including traffic impact, public transportation opportunities, times of transit by school transportation, and cost of any changes that would be required to roads or the transportation system.

Traffic & Transportation:

Traffic analysis, especially during morning arrival times and afternoon dismissal times, was considered with the results including the addition of a connector road in front of the original building to the scope of work described in this document. Please see schematic drawings in Section 03 for further detailed information.

Documentation must also be provided demonstrating that a licensed professional engineer has examined soil conditions for structural integrity and drainage in order to determine the suitability or lack thereof of possible sites and identified the existence of soil conditions which may increase site development costs.

Site/Civil Investigation:

A Rhode Island licensed professional civil engineering firm has conducted a geotechnical investigation at the Wilbur & McMahon School. The report may be found in the Exhibits at the end of this Section.

Architectural Feasibility Study Exhibits:

10. Wilbur & McMahon School Geotechnical and Site/Civil Due Diligence Report

Analysis of Historic Implications - Describe whether the planning committee considered historical implications of existing facilities. If the project involves renovating or demolishing a building, please advise the Rhode Island Historical Preservation & Heritage Commission. Mr. Jeffrey Emidy, Interim Executive Director, RI Historical Preservation & Heritage Commission, Old State House, 150 Benefit Street, Providence, RI 02903-4134, Jeffrey.emidy@preservation.ri.gov.

The Little Compton School Department has contacted the Historical Preservation & Heritage Commission regarding the scope of work at the Wilbur & McMahon School.

Architectural Feasibility Study Exhibits:

11. Communications with Historical Preservation and Heritage Commission.

Traffic/Transportation Impact Plan

Traffic/Transportation Impact Plan:

A Rhode Island licensed professional civil engineering firm has conducted a Traffic and Transportation Assessment for the Wilbur & McMahon School. A copy of that report is included in the Exhibits at the end of this Section.

Architectural Feasibility Study Exhibits:

12. Wilbur & McMahon School Traffic/Transportation Impact Plan

Whenever possible, sites shall be located close to public transportation. In order to reduce automobile-related pollution and conserve energy, designs shall incorporate the use of public transportation and carpooling by minimizing parking, creating bike facilities, providing safe walking/biking access, and other appropriate design elements. Additionally, applicants shall consider the proximity of other services in the community, such as supermarkets, commercial office buildings, grocery stores, day cares, cleaners, fitness centers, hair care, hardware, laundry, medical/dental services, senior care facilities, public parks, pharmacies, post offices, banks, libraries, and community centers.

Site Proximity:

No new sites are being considered.

Preliminary energy analysis or modeling - Include an analysis of the energy use (electric and heating and/or cooling) of the facility for at least the last two years, a survey of the facility systems, and recommendations for improving energy efficiency. The use of Energy Star Portfolio Manager or ComCheck software systems to benchmark the facility against other buildings or the Rhode Island Building Energy Code is highly encouraged. The analysis must include reconciliation with the Energy Report Card provided by Jacobs in the Statewide Assessment. Consideration of the effects of initial capital costs versus maintenance costs over the life of the building with the goal of reducing such maintenance costs. LEAs must include a narrative that addresses the strategies for training, operating, and maintaining the complex HVAC systems and controls.

Energy Analysis:

The Little Compton School Department is committed to the acquisition and use of the most energy-efficient systems, equipment, and materials as possible within budgetary constraints. Cognizant of the negative implications of non-efficient systems, equipment, and materials over time, and cognizant of maintenance implications of same over time, Little Compton strives to be extremely energy efficient while at the same time being budget-conscious. As such, Little Compton insists upon design professionals having the same “mind set” regarding energy-efficient systems, equipment, and materials that they choose to use in their designs.

EPA Energy Star:

Although Little Compton does not utilize EPA Portfolio Management. However, an EPA Energy Star Performance Score Card has recently been completed for the Wilbur & McMahon School. As with the Jacobs Energy Assessment Reports, these reports provide areas of recommendation for improving energy efficiency and, as such, will be an important element for consideration by the architect and engineer of record for this project.

Architectural Feasibility Study Exhibits:

13. Wilbur & McMahon School Energy Star Score Card

Feasibility of using renewable energy technologies - Consideration of life-cycle costs estimates of all feasible energy systems to identify the system with the lowest life-cycle cost estimate.

Renewable Energy Technologies:

It is the intent of the Little Compton School Department to investigate the life-cycle costs of utilizing renewable energy technologies during Stage III. The Architect/Engineer of Record for this Capital Plan will be required to consider renewable energy technologies and to determine their feasibility as part of this program. The Jacobs Draft Energy Assessment Report from 2016 will be referenced accordingly.

The upcoming renovation and addition projects in the Little Compton School Department will encompass improvements to the Wilbur & McMahon School. As previously indicated, renovations for will be geared toward Asset Protection, High Impact Visual Enhancements (HIVE), Air Quality/Conditioning, and Deferred Maintenance Renovation. Electrical upgrades will be a major scope component.

Within the bounds of the projects that have been identified and that may possibly be identified in future phases of this Program, the Little Compton School Department will continually seek opportunities to prepare for the potential future integration of renewable energy opportunities. Some examples include:

- Additional breaker space added to switchgear replacements: The additional breaker space will ensure that the potential for future photovoltaic installations are easily accomplished at the main gear.
- Organization of rooftop mounted equipment: When projects require the installation of rooftop mounted equipment, when at all possible, it will be arranged such that there is opportunity to add photovoltaic or solar-thermal panels to the roof in the future.
- Dedicated space for solar-thermal storage tanks: Where domestic hot water systems are upgraded, when at all possible, space will be dedicated to potential solar-thermal storage tanks in the same area to allow for easy installation of the system in the future.
- Combined cooling, heating, and power system integration with new central plant installations: CCHP has already been applied in multiple schools across the country, and can be reviewed for potential installation in wholesale renovation projects here. While not technically fully renewable, the efficiencies found by utilizing the waste heat of the system are typically considered to be in the spirit of renewable installations.

Further, with the constantly-changing technologies that are coming to market, the Little Compton School Department will always welcome the opportunity to review projects that are in their design

phase for additional opportunities. Some examples would be photo-voltaic-coated windows and metal wall panels, integrated wind turbines, and integrated solar thermal heating systems. Finally, each new project will continually drive the Little Compton School Department to higher efficiency systems, from envelope improvements, to lighting system improvements, to HVAC system improvements, which will pay further dividends as future projects are initiated and progress. An unused BTU is far more valuable than one even generated on-site, and this approach will continue to help lower demand on the power grid and the environment in general.

Section 02

Architectural Feasibility Study

EXHIBITS

Little Compton
School Department

Wilbur-McMahon School

EAGLES



LITTLE COMPTON SCHOOL DEPARTMENT – SCHOOL CALENDAR: 2021-2022

Month	M	T	W	T	F	(days)	Month	M	T	W	T	F	(days)
August	30	<u>31</u>				(0)							
September	X	X	<u>1</u> 8	<u>2</u> 9	X 10	(20)	February	7	1 8	2 9	3 10	4 11	(15)
	13	14	15	16	17			14	15	X 16	X 17	X 18	
	20	21	22	23	24			28					
	27	28	29	30									
October					1	(20)	March		1 8	2 9	3 10	4 11	(23)
	4	5	6	7	8			7	<u>14</u>	15	16	17	18
	X	12	13	14	15			21	22	23	24	25	
	18	19	20	21	<u>22</u>			28	29	30	31		
	25	26	27	28	29								
November	1	2	3	4	5	(18)	April					1	(15)
	8	9	10	X	12			4	5	6	7	8	
	15	16	17	18	19			11	12	13	14	X	
	22	23	X	X	X			X	X	X	X	X	
	29	30						25	26	27	28	29	
December			1	2	3	(16)	May	2	3	4	5	6	(21)
	6	7	8	9	10			9	10	<u>11</u>	12	13	
	13	14	15	16	17			16	17	18	19	20	
	20	21	22	X	X			23	24	25	26	27	
	X	X	X	X	X			X	31				
January	3	4	5	6	7	(20)	June			1	2	3	(12)
	10	11	12	13	14			6	7	8	9	10	
	X	18	19	20	21			13	14	15	16	17	
	24	25	26	27	<u>28</u>								
	31												
												TOTAL	180

X = NO SCHOOL

August

31- Staff Orientation Day

September

1- Staff PD Day – Transition Grades Orientation

2- Staff PD Day – Transition Grades Orientation

6- Labor Day (No school)

8- Students Report- 1st Day of School

October

11 – Columbus Day (No school)

22 – Staff PD/ Distance Learning Day

November

8 – End of 1st Quarter

10 – Parent Teacher Conferences (4pm-7pm)

11 – Veterans’ Day (No school)

16 – Parent Teacher Conferences (4pm-7pm)

24-26 – Thanksgiving Recess (No school)

December

23-31 – Holiday Recess (No school)

X = NO SCHOOL

January

17 – Martin Luther King Day (No school)

26 – End of 2nd Quarter

28 – Staff PD/ Distance Learning Day

February

21-25 – Winter Recess (No school)

March

14 - Staff PD/ Distance Learning Day

April

6 – End of 3rd Quarter

15 – Good Friday (No school)

18-22 – Spring Recess (No school)

May

11 - Staff PD/ Distance Learning Day

30 – Memorial Day (No school)

June

17 or 18th day – Schools Close

Wilbur & McMahon School Student Handbook

2021-2022

Little Compton Public Schools

P.O. Box 178

28 Commons

Little Compton, Rhode Island 02837

401-592-0363

<http://lcsd.k12.ri.us>



August 27, 2021

Little Compton School Committee

Polly Allen
Travis Auty
Hannah Ayotte
Rita Kenahan
Michael Rocha

Welcome

Dear Parents and Guardians of Wilbur McMahon School Students:

During this global pandemic, it is clear that, once again, we cannot plan for a “normal” school year. We have the opportunity to envision and create a new and better normal in a manner that honors the unique strengths, interests and talents of all students. We would like to extend a warm welcome to the families who make up our Little Compton learning community. We look forward to partnering with you throughout the academic year.

Guiding Principles During the Pandemic:

- We will put safety first. We will leverage science, data, and public health leadership to inform the choices we make.
- We will be transparent. We will share what we know and what we do not know. We will be clear about what we can control and what is outside of our control.
- We will center decisions on what is best for all students, families, and educators, especially those most impacted by educational inequities and COVID-19. We will remember that equitable does not mean equal, and we will strive to give students, families, educators, and communities what they need, knowing that our communities have been hit by the virus at different magnitudes.
- We will listen. We will bring together diverse stakeholders and experts to understand the realities on the ground and develop and share creative solutions.
- We will be decisive. Given the size and scope of the challenge, we must move deliberately and make tough choices. We will need to be flexible and nimble, and we will adapt quickly as variables on the ground change. This means the ability to toggle seamlessly between on-site and remote learning for some or all learners is critical for the upcoming school year.

This handbook has been compiled as a guide to our school. Please read and discuss it with your child. Should you have any additional questions that are not answered here, please do not hesitate to call the school office at 401-592-0363, ext. 1000 or reach out to your child’s teacher. It is our intent to keep you informed and the lines of communication open.

Dr. Laurie Dias-Mitchell
Superintendent

Sonya P. Whipp
Principal

Our Vision

Wilbur & McMahon School is dedicated to preparing students for educational and life experiences in an atmosphere where there is respect for the dignity of every person and an enthusiasm for learning. Wilbur & McMahon School is dedicated to the principle that educational programs be both challenging and supportive, distinguished by consistent high standards and by attention to the needs and potential of individual students.

Our Mission

The mission of the Wilbur & McMahon School is to develop a comprehensive educational community with high academic standards that challenge all students to love learning and to become skilled communicators and critical thinkers who are respectful, motivated, responsible, and self confident contributors to their community and their world.

Our Beliefs

The following beliefs encompass the fundamental convictions, values and character of the Little Compton School District and direct the activities of our school.

- We can always improve.
- We are equitable: each student accesses an educational experience based on high standards.
- Not all children will achieve the standards in the same way or at the same time.
- School must provide safe, secure, nurturing learning environments.
- School must be flexible to change.
- Education is a shared responsibility requiring the cooperation of the student, home, school and community.
- School prepares and challenges students to contribute to the community.
- Love of learning fosters lifelong educational growth.

Our Motto



Wilbur & McMahon School Staff

Administrative Staff

Superintendent	Dr. Laurie Dias-Mitchell
Principal	Sonya Whipp
Technology Director	Jonathan Gabriel
Business Manager	John McNamee
Assistant to Principal	Heather Fitzgerald
HR Director/ Assistant to Superintendent	Carolyn Sedgwick

Teaching Staff

Pre-Kindergarten	Kimberly Smith
Kindergarten	Marianne Vareika Jennifer Segala
1st Grade	Catherine Aguiar Gabrielle Sullivan
2nd Grade	Mary Morash
3rd Gr ELA/SS	Erin Bowley
3rd Gr Math/Science	Cindy Pineau
4th Gr ELA/SS	Stephanie Costello
4th Gr Math/Science	Stephanie Harlow
5th Gr ELA/SS	Kristen Moniz
5th Gr Math/Science	TBD
6th Gr ELA/SS	Cheryl Comley
6th Gr Math/Science	Aimee MacLean
7 & 8 Gr Math	Kenneth Hileman
7 & 8 Gr SS	Ann Connolly
7 & 8 Gr Science	Marissa Brasil
7 & 8 Gr ELA	Michael Tomasso

Specialists

Art	Michael DeLeo
Library/Media	Karen Corrigan
Music	Nicholas Kirby Nicole Oriol
PE & Health	Jason Ford Noelle Kiernan
Spanish	TBD
Technology	TBD
Literacy Specialists	Nicola Philp Jennifer Giles
Special Educators	Courtney Stoller Bryan Goodwin Mary Ellen Roeben
Title 1 Math	Debra Lambert Suzie Shaw

Support Staff

School Counselor & Social Worker	Mary Elizabeth Miller
School Nurse	Jean Dunn
Social Worker	Leslie Brackett
Social Worker & Behavioral Support	Kara DeGiulio
Speech Pathologist	Kayla Bailey
School Psychologist	Jamie Sunderland
Head Custodian	Chris Osborne, Jr.
Custodians	Paul Borges Jeffrey Lopes
Teacher Assistants	Joshua Guay Marjorie Harnedy Allison Morgan Beth Turcotte Carla Woodhouse

The School Day

Morning Arrivals

Students may start arriving at school at 8 a.m. when staff supervision begins. Please do not drop off your son or daughter early and leave them unattended. Grade levels will have assigned locations at arrival time either outside or inside the building.

PARENT DROP OFF: For parents dropping off from a vehicle, please drop off at Veteran's Field for elementary students and the basketball court for middle school students. Students should walk via the sidewalk to either the basketball courts (middle school) or playground (elementary). For parents escorting their child to the playground, you must cross the street at the crosswalk (near the middle school entrance.) There is usually a police officer on duty at this time. To keep everyone safe, we ask that parents and students not cross in front of and between off-loading buses. Pedestrians should NOT cross the street in front of the bank or bus circle. An alternative is to park in Veteran's Field Parking Lot and walk via the track.

PARENT DROP OFF - INCLEMENT WEATHER: On inclement weather days, all drop off should be at the school's main entrance. (This is the only exception for cars entering the bus circle in the morning.) Students will then report to either the commons or the cafeteria.

LATE ARRIVAL: All students who arrive after the start of the school day, must report to the main office and sign in.

Daily Schedule

8:00 to 8:25 a.m.	Student drop off/buses arrival
8:25 a.m.	Students report to homeroom
8:30 a.m.	Instructional Day Begins
Lunch	
11:20 am	Kindergarten, First and Second Grade Students
11:45 am	Third, Fourth and Fifth Grade Students
12:15 pm	Sixth & Seventh Grade Students
12:40 pm	Eighth Grade Students
Recess	
10:55 am	Kindergarten, First and Second Grade Students
11:20 am	Third, Fourth and Fifth Grade Students
2:55 p.m.	Instructional Day Ends
3:00-3:10 p.m.	Dismissal

Afternoon Dismissal Procedures

Students' instructional day ends at 2:55 p.m. The dismissal process is from 2:55 p.m to 3:10 p.m. Specific dismissal procedures will be communicated to the school community that adhere to social distancing practices to ensure the safety and well being of everyone.

After School

After school activities will be limited until conditions allow for activities to occur in a safe manner.

Allergies

To protect the health of all students and personnel with food and latex allergies, latex balloons will not be allowed in the school building and some areas have been designated as peanut/tree nut free.

For more specifics refer to the Little Compton School District Policy: [Severe Food Allergies Policy 6003](#)

Attendance

The goal of the Attendance Policy of the Little Compton School District (LCSD) is to support and improve the regular attendance and performance of our students. The School Committee and Administration recognize that regular attendance is vital to a student's success in school. In order to take full advantage of the educational programs offered, students must attend school regularly. Regular attendance and parent support coupled with student effort are critical factors in learning and being successful in school. Ensuring that a student maintains regular attendance requires a cooperative effort by the student, parent(s)/guardian(s), and personnel.

Expectations

[RIGL 16-19-1](#) requires that the parent(s)/guardian(s) ensure the regular attendance of their children and the LCSD requires that parent(s)/guardian(s) inform the school of any absences and the causes of such absences.

Absence Notification Procedure

- All absences are recorded and reported as unexcused until notification of an approved reason for the absence is provided to the main office.
- A parent/guardian is required to call/email the school to report their child's absence prior to the start of the school day on which the student will be absent.
- It is the responsibility of the parent/guardian to provide documentation regarding a family emergency or court appointment, and to provide written documentation from a medical professional in the event of a medically excused absence.
- Excuses will not be accepted later than five school days after the absence.

Tardiness Procedure

- Any student arriving after the start of the regular school day must sign in at the main office.
- All tardies are recorded and reported as unexcused until an approved reason for an excused tardy is provided to the main office.
- It is the responsibility of the parent/guardian to provide documentation regarding a family emergency or court appointment, and to provide written documentation from a medical professional in the event of a medically excused tardy.
- Excuses will not be accepted later than two school days after the tardy.

Early Dismissal Procedure

Students shall be granted early dismissal only with the permission of a parent/guardian. An early dismissal that is recommended by the school nurse shall be recorded and reported as an excused early dismissal.

All other early dismissals shall be recorded and reported as unexcused until an approved reason for an excused early dismissal is provided to the main office.

It is the responsibility of the parent/guardian to provide documentation regarding a family emergency or court appointment, and to provide written documentation from a medical professional in the event of a medically excused early dismissal.

Excuses will not be accepted later than two school days after the early dismissal.

Intervention

Step 1: A student shall not miss ten percent (10%) or more of the days in a particular school year unexcused. Once a student has had 5 unexcused absences, tardies and/or early dismissals, administrators shall be notified in writing. The school then shall arrange for a meeting with appropriate school personnel, the LCSD's attendance officer and the parent/guardian.

Step 2: In the event that the procedures in Step 1 have been exhausted without improvement in a student's attendance, the principal will authorize the officer appointed by the LCPD to file a petition in the Newport County Family Court against the parent/guardian of the student. IEPs and 504 accommodation plans may be considered in the administrators' decision.

For more specifics refer to the Little Compton School District Policy: [Attendance Policy 6020](#)

Backpacks

A backpack or tote bag of some sort is suggested to assist in carrying any necessary articles back and forth to school. The bag must be able to fit into your child's locker. Safety Note: It is very important that loose straps, keys, or dangling ornaments not be attached to the backpack as they might cause a safety hazard. Due to safety concerns, students will not be allowed to have backpacks with them during the school day. *(Note: This may be relaxed, at the discretion of the teacher, if it is deemed more appropriate to ensure the health and safety of students.)*

Behavioral Expectations

Students at Wilbur McMahon School are expected to behave as responsible community members, displaying the best possible citizenship at all times. Students are expected to treat one another with respect, show tolerance for diversity, employ honesty, strive energetically and cooperatively toward learning goals, and take responsibility for their actions.

Wilbur & McMahon School Expectations

An Eagle SOARs	All Settings	Cafeteria	Hallways	Library	Bus	Virtual Spaces
Safe	Be physically respectful Follow directions Stay in assigned areas	Clean up spills	Walk on the right side	Respect materials and space	Walk Get on and off safely Stay seated	Keep private information private Use only school approved websites
Optimistic	Positive attitude	Welcome and accept others	Appropriate communication	Use resources for positive educational purposes	Use positive words and actions	Communicate in a positive manner
Achievers	Give your best effort	Eat healthy food at a healthy pace	Move with a purpose	Select “just right” books	Honor pick-up and drop-off times	Integrate technology in learning
Respectful/ Responsible	Follow adult directions Be kind Help clean up Take care of property Be on task and prepared Be on time	Follow adult directions Be courteous Wait in line calmly Respect space and property and leave everything clean Quiet voices	Follow adult directions Hands and feet to yourself Quiet voices Be aware of time	Follow adult directions Use appropriate language and voices Follow check-in and check-out procedures	Follow adult directions Be considerate Manage your belongings Dress for weather conditions Use appropriate language and voices	Handle equipment with care Digital citizenship

For more specifics refer to the Little Compton School District Policy: [Standards for Student Behavior 6026](#)

Bullying/Cyberbullying

Bullying is prohibited in the public schools of Little Compton, RI. Wilbur McMahon School will not tolerate bullying in ANY form including but not limited to physical or verbal intimidation, abetting bullying or cyberbullying in or out of school. Any type of bullying is taken very seriously by Wilbur McMahon School administration, faculty and staff and we expect it to be reported immediately.

Bullying Prevention Resources and Services

The Little Compton School Department takes the issue of bullying/cyberbullying very seriously. In order to enhance the school's capacity to prevent, intervene early, and respond effectively to bullying, the following resources may be made available to address the social emotional needs of the targets and aggressors, students and/or staff.

- Referral to school-based services
- Guest speakers/assemblies
- Staff workshops
- Social Skills Groups
- Wilbur McMahon School has a Social Emotional Learning Committee that addresses anti-bullying needs that meets regularly and on an as-needed basis to continuously monitor and address any issues.

For more specifics refer to the Little Compton School District Policy: [Rhode Island Statewide Bullying Policy 6001](#)

Cafeteria

Breakfast/Lunch

Breakfast will be served 8:15 to 8:30 a.m. every morning before school. Nutritionally balanced meals are offered along with juice and/or milk. Participation is optional.

Daily Lunch Schedule:

- Grades K, 1 & 2 11:20 am
- Grades 3, 4 & 5 11:45 am
- Grades 6 & 7 12:15 pm
- Grades 8 12:40 pm

If your child brings in a lunchbox, or a Thermos, please take the time to mark or identify these items with your child's name. For safety reasons, please do not send glass containers to school. Lunch menus are published on the school website.

Meal Costs

- Breakfast Cost: \$1.25
- Lunch Cost: \$2.85
- Milk Cost: \$.55
- Snack Cost: \$.25 - \$1.50 (Available for middle school students only.)

Meal Payment Options

A computerized cash register system allows you to pay in advance for meals and/or a la carte foods (juice drinks, snacks, cookies, etc.) The system works with a key PIN pad. Each student will be given a PIN number, which will be the last five digits of his/her lunch ID number (student ID number/local identifier). Please note that this system is very confidential. All students will be required to enter their PIN number regardless of meal status of payment method, thus ensuring the child's privacy.

At the time of service (breakfast or lunch) students punch PIN numbers into a keypad. All students will have an established debit account, although parents are not required to make advanced payments. The system has the ability to accept cash payments on a daily basis. However, for your convenience, you may wish to choose one of the following options for making advance payments.

- Send a check into school in an envelope with your child's name/grade written on it
- Create a My School Bucks account and transfer money electronically www.myschoolbucks.com
This option allows parents to also check account balances.

Please ensure that your child has a positive balance in his/her account. When a student has a negative balance in his/her account, and the student did not bring lunch, a sandwich and drink will be served to the student. Parents may request a detailed account of a student's purchases at any time by calling the cafeteria staff at 592-0363 ext. 1133.

Cafeteria Expectations

In order for proper maintenance of the school's lunch program, there are a few guidelines designed to assure the students a pleasant and enjoyable break in their busy academic day.

- Students are expected to eat lunch in a quiet and orderly manner.
- Proper table manners and eating habits are expected.
- Quiet talking is permitted; however, at any time announcements are made, all students are to stop talking and listen to the announcements.
- Students respect and adhere to nut free table guidelines to ensure safety for students with food allergies.

Cancellation of School

In the event of inclement weather or some other unusual occurrence, a school cancellation may occur. Cancellation announcements will be made through ParentSquare (email and text) and through most of the local radio and television stations. Additionally, you may sign up for text/email alerts through the Rhode Island Broadcasters Association (RIBA).

Cell Phones and Electronic Devices

No toys or electronic devices are to be brought to school unless the teacher grants permission. Radios, cellular phones, laser pointers, iPods, electronic games, etc. are not allowed to be on the student's person during school hours. The penalty for violation of this policy shall be the confiscation of said items, and releasing said items to the parent of the student. School is not liable for loss/theft of toys/electronics brought to school.

For more specifics refer to the Little Compton School District Policy: [Standards for Student Behavior 6026](#)

Cheating/Plagiarism

Cheating will not be tolerated. This may result in a grade reduction and/or a zero on the assignment. Parents/guardians will be notified after each offense.

Plagiarism is defined as getting ideas from a person or another source and not giving credit to the person who developed the idea. This could include, but not limited to, copying from an encyclopedia or other book or paper or from the computer.

For more specifics refer to the Little Compton School District Policy: [Standards for Student Behavior 6026](#)

Classroom Celebrations/Birthday Celebrations

In compliance with the WELLNESS POLICY food items may not be brought to school for celebrations such as birthdays. In the event that a classroom event includes food, it will be at the discretion of the classroom teacher and must comply with the WELLNESS POLICY.

For more specifics refer to the Little Compton School District Policy: [Wellness Policy 6021](#)

Dress Code

It is the policy of the Little Compton School Department that the student and their parent/guardian hold the primary responsibility in determining the student's personal attire, hairstyle, jewelry, and personal items (e.g. backpacks, book bags).

Schools are responsible for ensuring that student attire, footwear, hairstyle, jewelry, and personal items do not interfere with the health or safety of any student and do not contribute to a hostile or intimidating environment for any student.

If dress is disruptive to learning, school authorities will have the prerogative to take corrective action.

The district's core values regarding student dress are the following:

- Students should be able to dress and style their hair for school in a manner that expresses their individuality without fear of unnecessary discipline or body shaming;
- Students have the right to be treated equitably. Dress code enforcement will not create disparities, reinforce or increase marginalization of any group, nor will it be more strictly enforced against students because of racial identity, ethnicity, gender identity, gender expression, gender nonconformity, sexual orientation, cultural or religious identity, household income, body size/type, or body maturity;
- Students and staff are responsible for managing their personal distractions; and
- Students should not face unnecessary barriers to school attendance. Students must wear:
 - Top (shirt, blouse, sweater, sweatshirt, tank, etc.);
 - Bottom (pants, shorts, skirt, dress, etc.); and
 - Footwear with backs.

Students may not wear clothing, jewelry, or personal items that:

- Are pornographic, contain threats, or that promote illegal or violent conduct such as the unlawful use of weapons, drugs, alcohol, tobacco, or drug paraphernalia;
- Demonstrate hate group association/affiliation and/or use hate speech targeting groups based on race, ethnicity, gender, sexual orientation, gender identity, religious affiliation, or other protected groups;
- Intentionally show private parts. Clothing must cover private parts in opaque (not able to be seen-through) material;
- Cover the student's face to the extent that the student is not identifiable (except clothing/headgear worn for a religious or medical purpose); or
- Demonstrate gang association/affiliation. Attire worn in observance of a student's religion are not subject to this policy.

Enforcement Principals are required to ensure that all staff are aware of and understand the guidelines of this policy. Staff will use reasonable efforts to avoid dress-coding students in front of other students. Students shall not be disciplined or removed from class as a consequence for wearing attire in violation of this policy unless the attire creates a substantial disruption to the educational environment, poses a hazard to the health or safety of others, or factors into a student behavior rule violation such as malicious harassment or the prohibition on harassment, intimidation, and bullying. Further, no student shall be referred to as "a distraction" due to their appearance or attire. The Principal or their designee should notify a student's parent/guardian of the school's response to violations of the student dress policy.

All students are required to comply with Federal and State laws which include [CDC Regulations and Guidance](#), Rhode Island Executive Orders related to health and safety, R.I. Department of Health regulations, town ordinances, Little Compton School Department policies, administrative regulations, and guidance related to public health crises, including COVID-19. The applicable laws and guidance related to the public health crises may change as the public health crisis evolves and therefore any reference to said laws or guidance will be considered to refer to the most current laws and guidance as enacted or promulgated and will supersede any contradictory language herein.

When applicable laws and guidance direct, all students at Wilbur McMahon School ("WMS") shall be required to properly wear a mask or face covering that is compliant with CDC and state regulations at all times while present in any school building, facility, and anywhere on school property/grounds unless excused by a medical practitioner.

All students at Wilbur McMahon School shall be required to wear a mask or face covering that covers mouth and nose at all times while present in any school building, facility, and anywhere on school property/grounds. All face coverings must be disposable surgical masks or multi-layer clean, reusable cloth masks. The following masks do not effectively stop droplets from being released and therefore are considered ineffective and unacceptable: masks with valves; neck gaiters, scarves, bandanas, and other single-layer masks; masks with openings, holes, or gaps in the design material; and masks that are wet, damaged, ripped, or torn.

School personnel will follow best practices when working with younger students, students with medical or other health conditions, disabilities, or developmental needs on exceptions where needed. Students

whose health or safety is put at risk by wearing a mask or cloth face-covering are required to provide medical documentation.

Should a student need a mask, one will be provided by the school.

Any student who refuses to wear a mask or face covering shall be removed from their instructional setting and redirected. If the issue cannot be resolved the student will be required to participate in full distance learning.

For more specifics refer to the Little Compton School District Policy: [Student Dress Code 6023](#)

Early Dismissal Requests

It is important that students remain in school for the full regularly scheduled session. However, certain family emergencies and other contingencies such as scheduled doctor and dentist appointments can be valid reasons for being absent from school for a day or part of a day. A written note should be sent in the morning with the child to advise the teacher of the early dismissal time. This note should include date, time, reason for dismissal, telephone number for verification and signature of the parent/guardian. When coming to pick up a child early from school, the parent/guardian must stop at the school office. The child will then be paged from the classroom to the school office for dismissal.

For more specifics refer to the Little Compton School District Policy: [Attendance Policy 6020](#)

Emergency Contact Information Sheet

At the beginning of each school year an emergency contact information sheet must be completed and returned to the school. This page includes important information needed if an emergency arises. This information is very important to ensure the safety and well-being of your child.

It is important that you inform the office if someone will care for your child other than yourself when you are out of town. Please make sure that all medical authorization forms have been completed and that the school has a copy.

Please be sure to keep the school office informed of any changes in your address, telephone, email address, emergency contacts, so that we may ensure your child's safety and maintain contact with you. Please note that we can't release your child to someone who is not listed on your emergency contact list.

Family Education Rights and Privacy Act (FERPA) Notice

The Little Compton School Department complies with the Family Educational Rights and Privacy Act (FERPA). The information can be found on the district website at www.lcsd.k12.ri.us. It is also provided in its entirety at the end of this handbook (Appendix A). If we do not hear from you in writing within 45 calendar days, your child's information will be included in the directory information. Note that if

you opt your child's directory information out via FERPA, your child will not appear in the yearbook, graduation, drama or talent show program, etc...

Additionally, you may simply request that your email address will not be shared with outside agencies who request the school's Listserv via the Access to Public Records Act (APRA). There is a form included with the FERPA you can fill out to make this request. Be sure to include the email addresses that you want to be used only for school purposes.

If you have any questions, please contact Carolyn Sedgwick at csedgwick@lcsd.k12.ri.us or 401-592-0363.

Family Travel and Vacation

Student absence from class for purposes of family travel or vacation is a loss of valuable classroom instructional time and is strongly discouraged. All missed work will be provided only upon return to school. Students are required to make-up all missed work. Absences due to family travel and vacation are considered unexcused absences.

For more specifics refer to the Little Compton School District Policy: [Attendance Policy 6020](#)

Field Trips

Teachers may schedule field trips to educational points of interest throughout the school year. These trips are designed to supplement different aspects of the classroom curriculum and to introduce students to resources in the community. Parents receive notices of the field trip in advance and are asked to sign a field trip or permission form for each trip or series of trips. No child will be permitted to accompany his/her class without a signed permission slip. Reminder: All chaperones need a police background check.

Parents/Guardians who are interested in assisting classrooms or on field trips, please see the main office for information regarding background checks. ALL VOLUNTEERS need a police check to be able to support classroom activities in and out of school. Background check forms can be found on the school website. Your form can also be notarized at the school's main office. Once completed, parents/guardians should bring the form to the police station for processing. Police will provide parents/guardians with a background check letter that should be brought to the school. This letter will be kept on file and is valid for one year.

In no case shall a pupil be denied the opportunity to participate on a field trip on a financial basis. Please direct any questions to the building principal, Sonya Whipp swhipp@lcsd.k12.ri.us, 401-592-0363 ext. 1000.

For more specifics refer to the Little Compton School District Policy: [Field Trip Policy 6004](#) and [Volunteer Background Screening 7002](#)

Fire Drills, Evacuations, and Lockdowns

The State of Rhode Island and the Department of Education require 15 fire, evacuation and lockdown drills throughout the year. Students are to assume that all fire alarms indicate an actual fire, unless told otherwise by administration. Students are to file out of the building quickly and silently, following all instructions which might be given. At the beginning of the school year teachers will review procedures with students. Students who exhibit unacceptable behavior will be referred to the administration for an appropriate consequence.

Guidance/Counseling

The school counselor provides services for Grades K-8. These services include:

- Referrals: if a child is suspected of having difficulty in learning, the parent/guardian should first contact the child's teacher with his/her concerns. If the learning obstacle continues, the parent/guardian and teacher will work collaboratively with the guidance counselor to discuss the best ways to meet the needs of the child. Any questions regarding this process are welcomed.
- Support Agencies: For families of children in need of outside supportive agencies and social services, recommendations are made according to need.
- Counseling Services: In order to promote the emotional well-being of the children, counseling services are available. A referral for counseling services may be made by teachers, parents, or the students may refer themselves.
- High School Preparation: As a liaison to Portsmouth High School, information is given regarding course selection for Grade 9. A parents' information night is held and schedules are then made for Grade 9. All parents are invited to attend the scheduling sessions. Vocational information from Rogers High School - Newport County Area Tech School is also available. A parents' information night is also held for these programs. It is strongly urged that parents/guardians and students start discussions about future high school plans as early as grade seven. Excellent programs are available and the more time and research given, the more opportunities may be available for future endeavors.
- Study Skills Training: Students needing assistance in study skills are coached in areas of time management, listening skills and organizational skills.
- State Testing Coordination: The guidance counselor coordinates testing schedules, and disseminates and collects test materials for all students. If you have any questions regarding testing, please contact the guidance office.

Gum Chewing

Gum chewing is not allowed at Wilbur & McMahon School.

For more specifics refer to the Little Compton School District Policy: [Standards for Student Behavior 6026](#)

Health Examinations

Every student who has not been previously enrolled in a public or on-public school in this state shall have a medical history and medical examination completed. The health examination shall be conducted by a student's family physician, a physician's assistant under a physician's supervision, or a certified registered nurse practitioner who may collaborate with a physician. In addition, a second general health examination and health clearance will be required upon entry to the 7th grade. This exam may be performed during the 6th grade, but no later than six months after entry into the 7th grade. Said general health examination shall be a complete, age appropriate history and physical examination, assessing the health and well-being of the child and evaluating any challenges to the child's success in school and school related activities.

For more specifics refer to the Little Compton School District Policy: [Health Services Policy 6002](#)

Health Screening Procedures

Each year, as required by state law, children participate in several screenings. These are not tests, but rather procedures to identify children who are to be referred for testing. The screening procedures are:

- **Dental:** Every student who has not previously been enrolled in a public or nonpublic school in this state shall be given a dental screening by a licensed dentist or a licensed dental hygienist. Students will have annual dental screenings through the fifth grade. Students screened by a private dentist/dental hygienist and who provide written documents of the screening, shall be exempt from the requirements and may elect not to be screened. When a school dental screening has revealed that a dental problem may exist, the parent shall be notified so that a dental visit may be arranged.
- **Vision:** Every student shall be given a vision screening upon entry to school and in grades, 1, 2, 3, 4, 5, 6 and 7. Students who fail the vision screen will be re-screened. Parents of those students who fail to meet the minimal visual requirements on the second screening shall be notified in order to arrange for a comprehensive vision examination by an eye care provider.
- **Hearing:** Beginning with the first year of enrollment, school children shall be given a hearing screening by a properly trained and qualified person in the manner and at such intervals as comports with current guidelines of the American Speech-Language-Hearing Association (ASHA). The parent of a student who does not meet the "passing" criteria shall be notified in order to arrange for a comprehensive medical and/or audiological evaluation.
- **Scoliosis (curvature of the spine):** The school health program shall provide yearly screening for all students in grades 6-8. The parents of any child who is found to have positive signs of scoliosis will be notified so that they may arrange for further evaluation or treatment.
- **Head Lice:** Screening is routinely done on all students near the beginning of the school year. It is important to frequently check your child's hair for whitish eggs (nits) or gray/brown bugs. If lice are found, treat promptly to avoid infestation to your family and community. Ask your doctor, pharmacist or school nurse for treatment instructions. Please promptly report any diagnosis of head lice to the school nurse.

Protocols will be adjusted following RIDOH/CDC guidelines to ensure health and safety during the current global pandemic.

For more specifics refer to the Little Compton School District Policy: [Health Services Policy 6002](#)

Health Records

A confidential permanent cumulative school health record for each student is maintained in the school nurse teacher's office. Any medical information to be added or deleted from that record should be done directly with the school nurse.

For more specifics refer to the Little Compton School District Policy: [Health Services Policy 6002](#)

Homework

The Little Compton School District believes that homework is an important part of schoolwork. It is an extension and reinforcement of classroom activities. Homework also serves to provide basic practice in skill areas and foster independent learning. All students will be assigned reasonable homework on a regular basis.

Homework Expectations

Parents, students and teachers share responsibility in ensuring that homework supports student achievement. Outlined below are suggested practices to achieve that goal.

Student Expectations

- Will write down all assignments
- Will take home materials essential to the completion of the assigned work
- Will schedule time.
- Will have a quiet study place.
- Will take the primary responsibility to complete all assignments to standard and on time.

Parent Expectations

- Will promote a positive attitude toward homework.
- Will reserve a specific time for homework.
- Will take an interest in what the students are doing and allow students to complete homework as independently as possible.
- Will encourage the pupil to work and complete each homework assignment and return it when due.

Teacher Expectations

- Will provide meaningful and appropriate homework activities.
- Will explain criteria for grading homework.
- Will consider student performance levels when assigning homework.
- Will adhere to the suggested guidelines for time.
- Will check, review, and provide timely feedback for homework.

For more specifics refer to the policy section - Little Compton Schools [Homework Policy 5001](#)

Honor Roll

There is a quarterly honor roll for grades 5 through 8. To attain this honor, a student must achieve the following:

- High Honors: All As in academics and co-curricula
- Honors: All As and Bs (or all Bs) in academics and co-curricula.

Immunizations

Each student upon initial entrance to school must provide evidence that the student has been immunized as required by RI Rules and Regulations Pertaining to Immunization Testing and Testing of Communicable Diseases.

For more specifics refer to the Little Compton School District Policy: [Health Services Policy 6002](#)

In Case of Illness

If your child is diagnosed with a communicable disease (such as coronavirus, conjunctivitis, pink eye, strep throat, chickenpox, flu) please notify the school nurse. Children with a fever (temperature of 100° or more) or with signs of a contagious disease, such as nausea, vomiting, diarrhea, rash, persistent cough or continuous runny nose should stay home. If your child has any health issues such as asthma, diabetes, bee sting allergy, and food allergy or any other allergies or medical concerns, please contact the school nurse to discuss a procedure for care during school hours. If your child becomes sick at school, you will be contacted. Student Emergency Contact Sheets are sent home in September for parents to complete and provide appropriate contact numbers in case of injury or illness.

For more specifics refer to the Little Compton School District Policy: [Health Services Policy 6002](#)

International Baccalaureate Middle Years Program (MYP)

We are in the candidacy phase of our application process to become an IB Middle Years Program school! IB learners strive to become inquirers, knowledgeable, thinkers, communicators, principled, open minded, caring, risk-takers, balanced and reflective. These attributes represent a broad range of human capacities and responsibilities that go beyond intellectual development and academic success. This is the IB's educational philosophy.

The Middle Years Program (MYP) aims to develop active learners and internationally minded young people who can empathize with others and pursue lives of purpose and meaning.

The program empowers students to inquire into a wide range of issues and ideas of significance locally, nationally and globally. The result is young people who are creative, critical and reflective thinkers.



Lost and Found

Students' clothing and personal items that are found around the school building and grounds are deposited at the Lost and Found located near the Commons Area. Reminder: Labeling children's clothing and items helps keep lost and found empty!

Lunch/Snacks

All students should have lunch with them unless they are going to be buying from the school's lunch program. In accordance with the Little Compton School District WELLNESS POLICY, families are asked to send nutritionally sound lunches and snacks. K-4 students should bring a healthy snack of appropriate size, typically water, juice and some fruit or crackers. Please note some classrooms may be nut free - in these classrooms snacks must be nut free.

For more specifics refer to the Little Compton School District Policy: [Wellness Policy 6021](#)

Medication

If your child requires medication during school hours (both prescription and over-the counter), a medication permission form must be completed by the child's physician. Permission forms can be obtained from the school nurse. Prescription medication must be labeled by the pharmacy with the child's name, medication and dosage. Over-the-counter medication must be in the original labeled bottle. All medications must be transported to the school and given to the school nurse by a responsible adult. Students are not to transport medication to and from school. All medications are secured in a locked cabinet in the Nurse's Office.

For more specifics refer to the Little Compton School District Policy: [Health Services Policy 6002](#)

Messages to School

A note to the classroom teacher is the best way to deliver routine messages to the school. The telephone should only be used for those immediate messages that cannot be handled by a note. Teachers may not be called to the telephone during classroom instruction time. You may leave a message on the teacher's voice mail, email or through the school's main office at 401-592-0363 extension 1000.

Personal Property

Students are assigned personal desks and lockers for storage of study materials and clothing items associated with normal school activities. Personal desks and lockers are the property of the Little Compton School Department, and students should have no expectation of privacy in the content of desks and lockers. They should be used for that purpose only and are subject to inspection by school officials. We strongly advise that students not bring excessive amounts of money or valuable belongings to school. No toys/stuffed animals should be brought to school unless the teacher grants permission. Radios, cellular phones, laser pointers, iPods, electronic games, etc. are not allowed in classrooms or corridors during school hours. The penalty for violation of this policy shall be the confiscation of said devices, and releasing said devices to the parent of the student.

Recess

Students in grades K through 5 have a minimum of 20 minutes for recess daily. Children go outside to the playground area and, therefore, should dress accordingly. Only under severe weather conditions will children have indoor recess. At Wilbur McMahan School we will make every effort to get children outside.

Report Cards and Parent Conferences

Report cards are designed to define student progress and provide information about the skills that have or have not been acquired. The goal of these conferences is to inform parents about the academic performance and social growth of their child. Informal parent/teacher conferences can be requested at

any time during the school year by parents or teachers as needed. Teachers should be contacted by note or phone call to the Main Office.

2021-2022 Parent/Teacher Conferences November 10 and 16, 2021 4:00 to 7:00 p.m.

Section 504 of the Rehabilitation Act of 1973

Section 504 is a federal civil right non-discrimination law which was enacted to prohibit discrimination against individuals with disabilities. This policy prohibits discrimination solely on the basis of disability. Referrals for consideration of Section 504 can be made by school personnel, parents, guardian, physician, or individual working professionally with the student. All referrals should be forwarded to:

Mary Elizabeth Miller, School Counselor
Wilbur & McMahon School
28 Commons, PO Box 178
Little Compton, RI 02837

For more specifics refer to the Little Compton School District Policy: [Standards for Student Behavior 6026](#)

Sexual Harassment

Sexual harassment is defined as discrimination and bias against one sex by another. Students engaging in sexual harassment will be subject to administrative disciplinary action. A report will be completed by administration/designee and kept on file. The student's parents will be contacted.

For more specifics refer to the Little Compton School District Policy: [Standards for Student Behavior 6026](#)

Smoking

The School building and grounds are designated as a smoke-free area. Students smoking in school or on school grounds will be subject to immediate suspension and/or administrative disciplinary action. The student's parents will be contacted.

For more specifics refer to the Little Compton School District Policy: [Standards for Student Behavior 6026](#) & [Smoke-Free School 4007](#)

Standards for Student Behavior

The Standards for Student Behavior are designed to support a positive environment for all students. The expectation for student behavior is that students will conform to respectful and responsible standards of student behavior while at school or while engaged in school functions away from school.

The school recognizes the value of immediate and positive response to disrespectful, inappropriate and irresponsible student behavior. The response is designed to make students aware of their action and the impact that their behavior has with regard to others in the school environment.

Wilbur McMahan School embraces **Restorative Practices** at school. Restorative Practice is a proactive, pro-social mindset that holds all community members to high expectations at the same time as giving them high levels of support. The practices focus on building strong relationships, maintaining the community and repairing harm when it has taken place.

Restorative Practices:

- Are intrinsically democratic, allowing all voices to be heard.
- Teach social skills, reinforcing common courtesy and mutual respect.
- Develop good listening and speaking skills.
- Increase awareness of how one's words and actions affect others.
- Provide a safe forum for strong feelings, while minimizing aggression.
- Reduce blaming and paralysis.
- Eliminate "elephants in the room."
- Create protocols for restitution and repairing harm.
- Promote self-regulation.
- Teach social skills.
- Develop work and career-ready attitudes.
- Minimize disruption, distraction, interpersonal friction and bullying.
- Hold wrong-doers accountable for the effects of their actions on others.
- Help students' succeed according to standard measures, including test scores.

Restorative practices are not a program, but a way of being together. Conflict is a part of life, but it doesn't have to be destructive. In fact, working together to resolve disagreements and handle misbehavior constructively builds social and emotional competencies, a strong sense of community, and mutual caring.

Parents/guardians are recognized as an important factor in the development of their children's behavior and reinforcing of the school's behavior standards. Interaction with parents/guardians is, therefore, designed to encourage their involvement, enlist their support in teaching positive behavior and recognizing that the school is not solely responsible for the development and expectations of positive standards of behavior.

Consequences for not following expectations

Support for students who do not follow expectations is provided in leveled Tiers, as described below:

Tier 1: The behavior will be immediately addressed and retaught. If after three attempts at restorative responses, the behavior continues the teacher will document the incident (Tier 1 Form). Parents will be notified by the teacher.

Tier 2: The student is referred to the behavioral support team (Principal, Head Teacher(s), Counselor, other team members). A plan will be created to target and address the behavioral issue.

Restorative practices such as a restorative chat or a circle to repair harm may occur (those harmed will be invited to participate). Suspension (in or out of school) or further behavioral interventions may also be determined. The teacher as well as administration will document the incident.

Tier 3: If Tier 2 supports are not effective, the student will be referred to the behavioral support team who will make parent/guardian contact. The behavior plan will be revised and further behavior interventions will be determined, including restorative practices. Parent/guardian involvement in the plan is necessary. Teacher Detention, Lunch Detention, In School Suspension or Out of School Suspension and possible outside referrals **may** be assigned. In extreme cases, an expulsion may be recommended.

Modification of a consequence may occur in special circumstances or if it is determined that the modification will have a positive effect on the student's future conduct. In such cases, the administration, the teacher, and the parent/guardian may confer and agree upon the appropriate action prior to the disposition of the case with the student.

For more specifics refer to the Little Compton School District Policy: [Standards for Student Behavior 6026](#) & [Student Suspension Policy 6016](#)

Student Pictures

Every fall the school arranges for a photography studio to come and take portraits of each student as well as a class picture. The purchase of pictures is optional and the quantity is up to the parent. If a child is absent that day, she/he will miss out on the class photo, but another individual portrait can be taken.

Monday, October 18, 2021 is picture day! Friday, November 19, 2021 is retake day!

Substance Abuse

Students using controlled substances in school or on school grounds will be subject to immediate suspension and/or administrative disciplinary action. The use or possession of a controlled substance in school or on school grounds will be reported to the police for appropriate legal action. The student's parents will be contacted.

School Buses

Every student attending the Wilbur & McMahon School will have the option of riding the school bus. A schedule is made up each year based on the enrollment and students' proximity to the school. The school bus pick-up schedule is listed in the Sakonnet Times and on our website. For the first several days, until the schedule works itself out, buses can be delayed by up to 10 to 15 minutes. Each bus is staffed with a monitor to assist the students on and off the buses and to supervise the activity inside the bus while it is running. ***Please note that there will be assigned seating on the school bus and that mask wearing is mandatory.***

All kindergarten, first, and second grade students must have an adult waiting for them at their bus stop in the afternoon or they will not be dropped off. Instead they will be returned to the school.

School Bus Safety

Bus drivers are in complete charge of their vehicles and have supervisory responsibilities relative to riders on their buses. In the event that a student violates the Standards for Student Behavior, bus personnel will notify the Principal.

All Standards for Student Behavior apply on school buses.

For more specifics refer to the Little Compton School District Policy: [Bus Behavior Code 6009](#) & [Standards for Student Behavior 6026](#)

School Website

We welcome parents to visit our website at <http://lcsd.k12.ri.us>. Here you will be able to read about the latest happenings within our building, check the school calendar for events or activities, learn about accomplishments by our students and staff, review school committee minutes, or contact your child's teacher.

Student Records

A parent or guardian may obtain access and/or a copy of their student's record. To obtain access and/or a copy of their student's record, a parent or guardian should make a written request to the superintendent.

A parent or guardian has the right to challenge the content of any part of a school record. If a parent or guardian wants to challenge the content of any part of a school record, the superintendent will meet the parent and/or guardian to discuss the request and make a determination. The decision of the superintendent may be appealed to the School Committee.

Tardiness

We expect all students to be in the building by 8:25 a.m. We hope that all of our students will develop a lifelong habit of punctuality. Children who arrive after 8:30 a.m. must report to the office with a parent/guardian to sign them in.

For more specifics refer to the Little Compton School District Policy: [Attendance Policy 6020](#)

Technology

Educational Purpose and Use

The use of the internet has been provided to teachers and students for educational application. Use of the Internet for illegal, commercial or unethical actions is strictly prohibited. Illegal activities, such as transmission of any material in violation of any U.S. or state regulation are prohibited. This includes, but is not limited to copyrighted material, threatening or obscene material, or material protected by trade secret.

The Technology Committee, School Administration, and/or the School Committee reserve the rights to place reasonable restrictions on any materials accessible throughout the Little Compton School local area network, or the Internet, that are deemed educationally unacceptable (not in compliance with the curriculum guidelines of the Little Compton School Department).

The use of the Internet must be for educational and research activities and be consistent with the educational objectives of the Little Compton School Department.

During school, teachers of younger students will guide them in accessing appropriate materials. Outside of school, families must bear responsibility for such guidance - as they also must with information sources such as television, telephones, movies, radio, and other potentially offensive media.

The following are not permitted:

- Sending or accessing offensive messages or pictures.
- Using obscene language.
- Harassing, insulting or attacking others.
- Damaging computers, computer systems, or computer networks.
- Violating copyright laws.
- Using passwords of others.
- Trespassing in others' folders or files.
- Intentionally wasting resources.
- Employing the network for commercial purposes.
- Searching for inappropriate materials.

Violation of Policy

If a user is found to be in violation of any of the statements detailed in the above mentioned policy, all network and Internet rights and privileges will be suspended until an investigation is conducted. Upon completion of the investigation, a decision will be given by the building administrator(s) to revoke or reinstate the computer users' privileges. Such violations may also result in further disciplinary measures or legal actions.

Limitation of Liability

The Little Compton School Department will make every effort to screen all material available on the Internet; however, it is possible for some of the vast amount of inappropriate information to reach the computer user.

Little Compton School Department Internet users apply for Internet access by completing the Internet Acceptable Use Form/Technology Policy. If a student does not have a signed permission form on file, he or she will not be allowed to access the Internet at school.

We will keep records of this form and your requests throughout your child's time at the Little Compton Schools. If your needs should ever change, please notify us.

For more specifics refer to the Little Compton School District Policy: [Social Networking and Text Messaging Policy 6018](#) and [Technology Responsible Use Policy 6019](#)

Visitors

To ensure the safety and security of all of our children, you must use the buzzer located to the right of the entrance to be admitted to the building and check in at the office every time that you come into Wilbur McMahon School.

Visitors to the building will be limited to ensure health and safety of staff and students. All visitors must report to the school office before visiting the classroom. Once in the main office, please sign in, record the reason for your visit using the school's visitor management system kiosk. To expedite this process, please remember to bring your driver's license when checking in. A Visitor sticker, which must be worn in a visible place while visiting the school, will be automatically printed upon sign in. Please note: A classroom must not be interrupted during instruction time. Forgotten lunches or assignments are to be left in the school office.

For more specifics refer to the Little Compton School District Policy: [Visitors 7003](#)

**Appendix A: Family Educational Rights and Privacy Act (FERPA)
Notice for Directory Information**

The Family Educational Rights and Privacy Act (FERPA), a federal law, requires that the Little Compton School Department, with certain exceptions, obtain your written consent prior to the disclosure of personally identifiable information from your child’s education records. However, the Little Compton School Department may disclose appropriately designated “directory information” without written consent, unless you have advised the District to the contrary in accordance with District procedures. The primary purpose of directory information is to allow the Little Compton School Department to include this type of information from your child’s education record in certain school publications. Examples of school publication include:

- A playbill, showing your student’s role in a musical or drama production;
- The annual yearbook;
- Honor roll or other recognition lists;
- Graduation programs; and
- Sports activity sheets, such as for wrestling, showing weight and height of team members.

Directory information, which is information that is generally not considered harmful or an invasion of privacy if released, can also be disclosed to outside organizations without a parent’s prior written consent. Outside organizations include, but are not limited to, companies that manufacture class rings or publish yearbooks. In addition, two federal laws require local educational agencies (LEAs) receiving assistance under the Elementary and Secondary Education Act of 1965 (ESEA) to provide military recruiters, upon request, with the following information - names, addresses and telephone listings - unless parents have advised the LEA that they do not want their student’s information disclosed without their prior written consent.

If you do not want the Little Compton School Department to disclose directory information from your child’s education records without your prior written consent, you must notify the District in writing 45 calendar days from the receipt of this notice or the first day of your student’s enrollment if enrolled after the first day of school. The Little Compton School Department has designated the following information as directory information:

<ul style="list-style-type: none"> ● Student’s name ● Address ● Telephone listing ● Electronic mail address ● Photograph ● Date and place of birth ● Dates of attendance ● Grade Level 	<ul style="list-style-type: none"> ● Participation in officially recognized activities and sports ● Honors and awards received ● Student ID number, user ID, or other unique personal identifier used to communicate in electronic systems that cannot be used to access education records without a PIN, password, etc. (A students’ SSN, in whole or in part, CANNOT be used for this purpose.)
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Rights under FERPA for Students Attending Elementary and Secondary Schools

The Family Educational Rights and Privacy Act (FERPA) affords parents and students who are 18 years of age or older (“eligible students”) certain rights with respect to the student’s education records. These rights are:

1. The right to inspect and review the student's education records within 45 days after the day the Little Compton School Department ("School") receives a request for access.

Parents or eligible students should submit to the school principal a written request that identifies the records they wish to inspect. The school official will make arrangements for access and notify the parent or eligible student of the time and place where the records may be inspected.

2. The right to request the amendment of the student's education records that the parent or eligible student believes are inaccurate, misleading, or otherwise in violation of the student's privacy rights under FERPA.

Parents or eligible students who wish to ask the School to amend a record should write the school principal, clearly identify the part of the record they want changed, and specify why it should be changed. If the School decides not to amend the record as requested by the parent or eligible student, the School will notify the parent or eligible student of the decision and of their right to a hearing regarding the request for amendment. Additional information regarding the hearing procedures will be provided to the parent or eligible student when notified of the right to a hearing.

3. The right to provide written consent before the School discloses personally identifiable information (PII) from student's education records, except to the extent the FERPA authorizes disclosure without consent.

One exception, which permits disclosure without consent, is disclosure to school officials with legitimate educational interest. A school official is a person employed by the school as an administrator, supervisor, instructor, or support staff member (including health or medical staff and law enforcement unit personnel) or a person serving on the school committee. A school official also may include a volunteer or contractor outside of the school who performs an institutional service of function for which the school would otherwise use its own employees and who is under the direct control of the school with respect to the use and maintenance of PII from education records, such as an attorney, auditor, medical consultant, or therapist; a parent or student volunteering to serve on an official committee, such as a disciplinary or grievance committee; or a parent, student, or other volunteer assisting another school official in performing his or her tasks. A school official has a legitimate educational interest if the official needs to review and education record in order to fulfill his or her professional responsibility.

4. The right to file a complaint with the U.S. Department of Education concerning alleged failures by the Little Compton School Department to comply with the requirements of FERPA. The name and address of the office that administers FERPA are:

Family Policy Compliance Office
U.S. Department of Education
400 Maryland Avenue, SW
Washington, DC 20202

The Little Compton School Department Annual FERPA Directory Information notification can be found at www.lcsd.k12.ri.us.

FERPA permits the disclosure of PII from students' education records, without consent of the parent or eligible student, if the disclosure meets certain conditions found in § 99.31 of the FERPA regulations. Except for disclosures to school officials, disclosures related to some judicial orders or lawfully issued subpoenas, disclosures of directory information and disclosures to parent or eligible student § 99.32 of the FERPA regulations requires the school to record the disclosure. Parents and eligible students have a right to inspect and review the record of disclosures. A school may disclose PII from the education records of a student without obtaining prior written consent of the parents or the eligible student -

- To other school officials, including teachers, within the educational agency or institution whom the school has determined to have legitimate educational interests. This includes contractors, consultants, volunteers, or other parties to whom the school has outsourced institutional services or functions, provided the conditions listed in § 99.31(a)(1)(i)(B)(1)-(a)(1)(i)(B)(2) are met. (§ 99.31(a)(1))
- To officials of another school, school system, or institution of postsecondary education where the student seeks or intends to enroll, or where the student is already enrolled if the disclosure is for purposes related to the student's enrollment or transfer, subject to the requirements of § 99.34. (§ 99.31(a)(2))
- To authorize representatives of the U.S. Comptroller General, the U.S. Attorney General, the U.S. Secretary of Education, or State and local educational authorities, such as the State educational agency in the parent or eligible student's State (SEA). Disclosures under this provision may be made, subject to the requirements of § 99.35, in connection with an audit or evaluation of Federal - or State supported education programs, or for the enforcement of or compliance with Federal legal requirements that relate to those programs. These entities may make further disclosure of PII to outside entities that are designated by them as their authorized representatives to conduct any audit, evaluation, or enforcement or compliance activity on their behalf. (§§ 99.31(a)(3) and 99.35.)
- In connection with financial aid for which the student has applied or which the student has received, if the information is necessary to determine eligibility for the aid, determine the amount of the aid, determine the conditions of the aid, or enforce the terms and conditions of the aid. (§ 99.31(a)(4))
- To State and local officials or authorities to whom information is specifically allowed to be reported or disclosed by a State statute that concerns the juvenile justice system and the system's ability to effectively serve, prior to adjudication, the student whose records were released, subject to § 99.38. (§ 99.31(a)(5))
- To organizations conducting studies for, or on behalf of, the school, in order to: (a) develop, validate, or administer predictive tests; (b) administer student aid programs; or (c) improve instruction. (§ 99.3(a)(6))
- To accrediting organization to carry out their accrediting functions. (§ 99.31(a)(7))
- To parents of an eligible student if the student is a dependent for IRS tax purposes. (§ 99.31(a)(8))
- To comply with a judicial order or lawfully issued subpoena (§ 99.31(a)(9))
- To appropriate officials in connection with a health or safety emergency, subject to § 99.36. (§ 99.31(a)(10))
- Information the school has designated as "directory information" under § 99.37. (§ 99.31(a)(11))

The Protection of Pupil Rights Amendment (PPRA), 20 U.S.C. § 1232h, requires the Little Compton School Department to notify you and obtain consent or allow you to opt your child out of participating in certain school activities. These activities include a student survey, analysis, or evaluation that concerns one or more of the following eight areas (“protected information surveys”):

1. Political affiliations or beliefs of the student or student’s parent;
2. Mental or psychological problems of the student or student’s family;
3. Sex behavior or attitudes;
4. Illegal, anti-social, self-incriminating, or demeaning behavior;
5. Critical appraisals of others with whom respondents have close family relationship;
6. Legally recognized privileged relationships, such as with lawyers, doctors, or Ministers;
7. Religious practices, affiliations, or beliefs of the student or the student’s parent; or
8. Income, other than as required by law to determine program eligibility.

This parental notification requirement and opt-out opportunity also apply to the collection, disclosure or use of personal information collected from students for marketing purposes (“marketing surveys”). Please note that parents are not required by PPRA to be notified about the collection, disclosure, or use of personal information collected from students for the exclusive purpose of developing, evaluating, or providing educational products or service for, or to, students or education institutions. Additionally, the notice requirement applies to the conduct of certain physical exams and screenings. This includes any non-emergency, invasive physical exam or screening required as a condition of attendance, administered by the school or its agent, and not necessary to protect the immediate health and safety of a student. This does not include hearing, vision, or scoliosis screenings, or any physical exam or screening permitted or required by State law.

The Little Compton School Department will provide parents, within a reasonable period of time prior to the administration of the surveys and activities, notification of the surveys and activities, an opportunity to opt their child out, as well as an opportunity to review the surveys. (Please note that this notice and consent/opt-ours transfers from parents to any student who is 18 years old or an emancipated minor under State law.

Little Compton School Committee Policies

The Little Compton School Committee policies listed below are referenced in the student handbook. The most up to date version of these policies can be found on the school website www.lcsd.k12.ri.us.

[504 Policy 1003](#)

[Attendance Policy 6020](#)

[Bus Behavior Code 6009](#)

[Field Trip Policy 6004](#)

[Food Services Account Policy 2022](#)

[Health Services Policy 6002](#)

[Homework Policy 5001](#)

[Rhode Island Statewide Bullying Policy 6001](#)

[Severe Food Allergies Policy 6003](#)

[Social Networking and Text Messaging Policy 6018](#)

[Smoke-Free School 4007](#)

[Standards for Student Behavior 6026](#)

[Student Suspension Policy 6016](#)

[Technology Responsible Use Policy 6019](#)

[Visitors 7003](#)

[Volunteer Background Screening 7002](#)

[Wellness Policy 6021](#)

LITTLE COMPTON SCHOOL DEPARTMENT



OUTLINE EDUCATIONAL SPECIFICATIONS

STANDARDS - ART/KILN ROOMS

FURNITURE & EQUIPMENT	QTY
Teacher desk	1
Ergonomic chair	1
Teacher wardrobe	1
File cabinet (4 drawer)	1
Student tables	7
Student chairs/stools	28
Base/Wall locking cabinetry	20 LF
Marker board	24 SF
Bulletin board	24 SF
Printer	1
Clock	1
Shelving for kiln/storage area	24 LF
Kiln	1
Mobile media storage	2
Drying rack	1

MECHANICAL	QTY
Heating/Ventilation	Yes

ELECTRICAL	QTY
Duplex outlet (2 at each wall)	8
Quad outlet (at teacher station)	1

PLUMBING	QTY
Sink with hot and cold water	2

TECHNOLOGY	QTY
Wired/Wireless data ports	Yes
Telephone/Intercom	1
Video port	1
Smartboard or equivalent	1
Audio enhancement system	1
Laptop computers	26
Storage/Charging station	1
Flat screen monitor	1

OTHER	QTY
Windows	Yes
Sound isolation	Yes
VCT flooring	Yes

STANDARDS - FACULTY DINING

FURNITURE & EQUIPMENT	QTY
Dining tables	5
Dining chairs	20
Base/Wall cabinetry	12 LF
Marker/Bulletin board	10 SF
Microwave	2
Refrigerator	1
Clock	1

MECHANICAL	QTY
Heating/Ventilation/Air conditioning	Yes

ELECTRICAL	QTY
Duplex outlet (2 at each wall)	8

PLUMBING	QTY
Sink with hot and cold water	1

TECHNOLOGY	QTY
Wired/Wireless data ports	Yes
Telephone/Intercom	1
Video port	1
Flat screen monitor	1

OTHER	QTY
Windows (if possible)	Yes
VCT flooring	Yes



LITTLE COMPTON SCHOOL DEPARTMENT



LITTLE COMPTON SCHOOL DEPARTMENT

STANDARDS - GENERAL OFFICE/SECRETARIAL AREA/RECEPTION/RECORDS

FURNITURE & EQUIPMENT	QTY
Office counter	1
Ergonomic chair	3
Guest chairs	6
File cabinet (5 drawer)	4
File cabinet (5 drawer) - Fire	6
File cabinet (2 drawer) - under counter	4
Book shelving	12 LF
Marker board	6 SF
Bulletin board	6 SF
Laptop computer	3
Printer	1
Clock	1

MECHANICAL	QTY
Heating/Ventilation/Air conditioning	Yes

ELECTRICAL	QTY
Duplex outlet (each wall)	4
Quad outlet (at desk)	1
Quad outlet (at counter)	3

PLUMBING	QTY
None	

TECHNOLOGY	QTY
Wired/Wireless data ports	1
Telephone/Intercom	3
Video port	1
Flat screen monitor	1

OTHER	QTY
Windows (if possible)	Yes
Sound isolation	Yes
Carpeting	Yes
Adjacent to other offices as appropriate	Yes
Adjacent to copy/mail room	Yes
Secure entrance	Yes

STANDARDS - GROUP STUDY/COLLABORATION SPACE

FURNITURE & EQUIPMENT	QTY
Modular conference table/D-table	1
Ergonomic chairs	8-10
Marker board	12 SF
Clock	1
Soft Seating (if space available)	Yes

MECHANICAL	QTY
Heating/Ventilation/Air Conditioning	Yes

ELECTRICAL	QTY
Duplex outlet (at each wall)	4
Quad outlet (at leader station)	1

PLUMBING	QTY
None	

TECHNOLOGY	QTY
Wired/Wireless data ports	Yes
Telephone/Intercom	1
Video port	1
Smartboard or equivalent	1
Flat screen monitor	1

OTHER	QTY
Windows	Yes
Sound isolation	Yes
Adjacent to classrooms	Yes
Carpeting	Yes



LITTLE COMPTON SCHOOL DEPARTMENT



LITTLE COMPTON SCHOOL DEPARTMENT

STANDARDS - TYPICAL MAIL/COPY/WORK ROOMS

FURNITURE & EQUIPMENT	QTY
Work tables	2
Ergonomic chairs	6
Base/Wall locking cabinetry	10 LF
Shelving	8 LF
Scanner/copier/printer/fax	1
Marker board	12 SF
Bulletin board	8 SF
Clock	1

MECHANICAL	QTY
Heating/Ventilation/Air Conditioning	Yes

ELECTRICAL	QTY
Duplex outlet (at each wall)	4
Quad outlet (at leader station)	1

PLUMBING	QTY
None	

TECHNOLOGY	QTY
Wired/Wireless data ports	Yes
Telephone/Intercom	1
Video port	1
Flat screen monitor	1

OTHER	QTY
Windows (if possible)	Yes
Adjacent to offices	Yes
VCT flooring	Yes

STANDARDS - MEDIA CENTER

FURNITURE & EQUIPMENT	QTY
Shelving to house book collection	Yes
Media storage cabinetry	Yes
Magazine racks to house collection	Yes
Charging desk	1
Ergonomic chair	3
Student soft seating	Yes
Student tables	8
Student chairs	32
Computer tables	4
Stools for computer tables	4
Copier/Printer	2
Marker board	24 SF
Bulletin board	24 SF
Clock	2
Base/Wall locking cabinetry - storage	12 LF
Closed Circuit TV Equip (if appropriate)	Yes

MECHANICAL	QTY
Heating/Ventilation/Air Conditioning	Yes

ELECTRICAL	QTY
Duplex outlet (2 at each wall)	8
Duplex floor outlets	8

PLUMBING	QTY
Sink in workroom	1

TECHNOLOGY	QTY
Wired/Wireless data ports	Yes
Telephone/Intercom	1
Video port	1
Smartboard or equivalent	1
Flat panel montior	2
Laptop computers	30
Storage/charging station	1

OTHER	QTY
Windows	Yes
Sound isolation	Yes
Centrally located	Yes
Near group bathrooms	Yes
Carpeting	Yes
Storytelling nook	Yes



LITTLE COMPTON SCHOOL DEPARTMENT



LITTLE COMPTON SCHOOL DEPARTMENT

STANDARDS - MUSIC/ENSEMBLE/PRACTICE ROOMS

FURNITURE & EQUIPMENT	QTY
Teacher desk	1
Ergonomic chair	1
Teacher wardrobe	1
File cabinet (4 drawer)	4
Instrument storage cabinetry	20 LF
Student chairs	50
Music stands	50
Conductor stand/podium	1
DVD/Speaker system	1
Base/Wall locking cabinetry	20 LF
Marker board	24 SF
Bulletin board	24 SF
Printer	1
Clock	1
Portable choral risers	1
Upright piano	1

MECHANICAL	QTY
Heating/Ventilation	Yes

ELECTRICAL	QTY
Duplex outlet (2 at each wall)	8
Quad outlet (at teacher station)	1

PLUMBING	QTY
Sink with hot and cold water	1

TECHNOLOGY	QTY
Wired/Wireless data ports	Yes
Telephone/Intercom	1
Video port	1
Smartboard or equivalent	1
Flat screen monitor	1

OTHER	QTY
Windows	Yes
Sound absorption/isolation	Yes
VCT flooring	Yes

STANDARDS - NURSE SUITE

FURNITURE & EQUIPMENT	QTY
Teacher desk	1
Ergonomic chair	1
Teacher wardrobe	1
File cabinet (4 drawer)	2
Examination table	1
Student chairs	6
Base/Wall locking cabinetry	20 LF
Drug storage - double lockable	1
Marker/Bulletin board	10 SF
Student cots	3
Ice machine	1
Refrigerator	1
Scale	1
Sharps receptacle	1
Examination light	1
Examination stool	1

MECHANICAL	QTY
Heating/Ventilation/Air Conditioning	Yes

ELECTRICAL	QTY
Duplex outlet (at each wall)	4
Quad outlet (at teacher station)	1

PLUMBING	QTY
Sink with hot and cold water	1
ADA compliant bathroom w shower	1

TECHNOLOGY	QTY
Wired/Wireless data ports	Yes
Telephone/Intercom	1
Video port	1
Flat screen monitor	1

OTHER	QTY
Windows (if possible)	Yes
Sound isolation	Yes
VCT flooring	Yes
Privacy curtains as necessary	Yes



LITTLE COMPTON SCHOOL DEPARTMENT



LITTLE COMPTON SCHOOL DEPARTMENT

STANDARDS - TYPICAL OFFICE CONFERENCE ROOMS

FURNITURE & EQUIPMENT	QTY
Modular conference table	1
Ergonomic chairs	12
Credenza	1
Marker board	12 SF
Clock	1

MECHANICAL	QTY
Heating/Ventilation/Air Conditioning	Yes

ELECTRICAL	QTY
Duplex outlet (at each wall)	4
Quad outlet (at leader station)	1

PLUMBING	QTY
Sink with hot and cold water	1
ADA compliant unisex bathroom	1

TECHNOLOGY	QTY
Wired/Wireless data ports	Yes
Telephone/Intercom	1
Video port	1
Smartboard or equivalent	1
Flat screen monitor	1

OTHER	QTY
Windows	Yes
Sound isolation	Yes
Adjacent to offices	Yes
Carpeting	Yes

STANDARDS - SPECIAL EDUCATION/RESOURCE CLASSROOMS

FURNITURE & EQUIPMENT	QTY
Teacher desk	1
Ergonomic chair	1
Teacher wardrobe	1
File cabinet (2 drawer)	1
Student tables	8
Student chairs	16
Base/Wall locking cabinetry	15 LF
Kidney tables	2
Stools for kidney tables	12
Marker board	24 SF
Bulletin board	24 SF
Printer	1
Clock	1
Mobile storage/bookcases	3

MECHANICAL	QTY
Heating/Ventilation	Yes

ELECTRICAL	QTY
Duplex outlet (2 at each wall)	8
Quad outlet (at teacher station)	1

PLUMBING	QTY
Sink with hot and cold water	1

TECHNOLOGY	QTY
Wired/Wireless data ports	Yes
Telephone/Intercom	1
Video port	1
Smartboard or equivalent	1
Audio enhancement system	1
Laptop computers - shared	16
Storage/Charging station	1

OTHER	QTY
Windows	Yes
Sound isolation	Yes
Large throw rug	Yes
Adjacent to similar grade classrooms	Yes



LITTLE COMPTON SCHOOL DEPARTMENT



LITTLE COMPTON SCHOOL DEPARTMENT

STANDARDS - TYPICAL OFFICES

FURNITURE & EQUIPMENT	QTY
Desk w return	1
Ergonomic chair	1
Credenza	1
Guest chairs	2
Conference table (space available)	1
Conference chairs (space available)	4
Bookshelving	15 LF
Marker board	6 SF
Bulletin board	6 SF
Laptop computer	1
Printer	1
File cabinet (5 drawer)	1
Clock	1

MECHANICAL	QTY
Heating/Ventilation/Air conditioning	Yes

ELECTRICAL	QTY
Duplex outlet (each wall)	4
Quad outlet (at desk)	1

PLUMBING	QTY
None	

TECHNOLOGY	QTY
Wired/Wireless data ports	1
Telephone/Intercom	1
Video port	1
Flat screen monitor	1

OTHER	QTY
Windows	Yes
Sound isolation	Yes
Carpeting	Yes
Adjacent to other offices as appropriate	Yes

STANDARDS - CAFETERIA KITCHEN

FURNITURE & EQUIPMENT	QTY
Food Service Equipment	Yes
Walk-In Freezer	Yes
Walk-In Refrigerator	Yes
Dry Foods Storage	Yes
Dishwasher	Yes
Marker/Bulletin board	10 SF
Cooking implements and utensils	Yes
Storage as required	Yes
Service Line	2
POS registers	2
Portable warming/cooling equipment	Yes
Lockers	10

MECHANICAL	QTY
Heating/Ventilation	Yes
Hood	Yes
Ansul system	Yes

ELECTRICAL	QTY
Duplex outlet (2 at each wall)	8
Specialized electric for equipment	Yes

PLUMBING	QTY
Pot sink with hot and cold water	3
Hand sink with hot and cold water	3
ADA complaint unisex bathroom	1

TECHNOLOGY	QTY
Wired/Wireless data ports	Yes
Telephone/Intercom	1
Flat screen monitor	1

OTHER	QTY
Windows (if possible)	Yes
Exit to outdoors/receiving	Yes
Quarry tile/Poured flooring	Yes



LITTLE COMPTON SCHOOL DEPARTMENT



LITTLE COMPTON SCHOOL DEPARTMENT

STANDARDS - ELEMENTARY SCHOOL CAFETERIA

FURNITURE & EQUIPMENT	QTY
Mobile cafeteria tables - bench style	16
Marker/Bulletin board	30 SF
Clock	2

MECHANICAL	QTY
Heating/Ventilation	Yes

ELECTRICAL	QTY
Duplex outlet (2 at each wall)	8
Quad outlet (at teacher station)	1

PLUMBING	QTY
Water fountain	2

TECHNOLOGY	QTY
Wired/Wireless data ports	Yes
Telephone/Intercom	1
Video port	2
Independent PA system	1
Flat screen monitor	2

OTHER	QTY
Windows	Yes
Sound absorption/isolation	Yes
VCT flooring	Yes

STANDARDS - ELEMENTARY GYMNASIUM

FURNITURE & EQUIPMENT	QTY
Typical elementary play equipment	Yes
Ball/Equipment mobile storage carts	2
Shelving in storage area	24 LF
Marker board	24 SF
Bulletin board	24 SF
Clock	1
Divider curtain	1

MECHANICAL	QTY
Heating/Ventilation	Yes

ELECTRICAL	QTY
Duplex outlet (2 at each wall)	8

PLUMBING	QTY
Water fountain	2

TECHNOLOGY	QTY
Wired/Wireless data ports	Yes
Telephone/Intercom	1
Video port	1
Independent PA system	1
Multi-Sport scoreboard	1
Music support system (lockable)	1
Flat panel monitor (protected)	1

OTHER	QTY
High windows and/or skylights	Yes
Sound absorption/isolation	Yes
Accessible to the outdoors	Yes
Away from quiet areas	Yes
Adjacent to group bathrooms	Yes
Painted floor for various activities	Yes
Hardwood flooring	Yes



LITTLE COMPTON SCHOOL DEPARTMENT



LITTLE COMPTON SCHOOL DEPARTMENT

STANDARDS - GRADES 2-5 CLASSROOMS

FURNITURE & EQUIPMENT	QTY
Teacher desk	1
Ergonomic chair	1
Teacher wardrobe	1
File cabinet (2 drawer)	1
Student tables	13
Student chairs	26
Base/Wall locking cabinetry	15 LF
Kidney tables	2
Stools for kidney tables	12
Marker board	24 SF
Bulletin board	24 SF
Printer	1
Clock	1
Mobile storage/bookcases	3

MECHANICAL	QTY
Heating/Ventilation	Yes

ELECTRICAL	QTY
Duplex outlet (2 at each wall)	8
Quad outlet (at teacher station)	1

PLUMBING	QTY
Sink with hot and cold water	1

TECHNOLOGY	QTY
Wired/Wireless data ports	Yes
Telephone/Intercom	1
Video port	1
Smartboard or equivalent	1
Audio enhancement system	1
Laptop computers - shared	26
Storage/Charging station	1

OTHER	QTY
Windows	Yes
Sound isolation	Yes
Large throw rug	Yes
Adjacent to other grade classrooms	Yes
VCT flooring	Yes

STANDARDS -PRE-K/K/GRADE 1 CLASSROOMS

FURNITURE & EQUIPMENT	QTY
Teacher desk	1
Ergonomic chair	1
Teacher wardrobe	1
File cabinet (2 drawer)	1
Student tables	13
Student chairs	26
Base/Wall locking cabinetry	15 LF
Kidney tables	2
Stools for kidney tables	12
Marker board	24 SF
Bulletin board	24 SF
Printer	1
Clock	1
Mobile storage/bookcases	3
Play furniture (kitchen, sand table, etc.)	Yes

MECHANICAL	QTY
Heating/Ventilation	Yes

ELECTRICAL	QTY
Duplex outlet (2 at each wall)	8
Quad outlet (at teacher station)	1

PLUMBING	QTY
Sink with hot and cold water	1
ADA compliant unisex bathroom	1

TECHNOLOGY	QTY
Wired/Wireless data ports	Yes
Telephone/Intercom	1
Video port	1
Smartboard or equivalent	1
Audio enhancement system	1
Laptop computers - shared	26
Storage/Charging station	1

OTHER	QTY
Windows	Yes
Sound isolation	Yes
Large throw rug	Yes
Adjacent to other PK/K/1 classrooms	Yes
VCT flooring	



LITTLE COMPTON SCHOOL DEPARTMENT



LITTLE COMPTON SCHOOL DEPARTMENT



Received via
Certified Mail
on 11/11/2021

Little Compton Fire Department
Office of Fire Prevention
60 Simmons Road
Little Compton, Rhode Island 02837

27 October 2021

Laurie Dias Mitchell, Superintendent
Wilbur & McMahon School
28 Commons
PO Box 178
Little Compton, RI 02837

Dear Superintendent Mitchell:

Enclosed is a list of deficiencies found during our **27 October 2021** incident at the property located at **Wilbur & McMahon School, 28 Commons**, in Little Compton, Rhode Island.

Under the authority granted by section 23-28.2-20.1 of the Rhode Island Fire Safety Code, you are hereby notified that the violations cited shall be corrected as soon as possible, but not later than five **(05) days** from the receipt of this notice.

If you feel that there will be practical difficulties in correcting the violations, or if for any reason you wish to have a hearing on the violations, or to have your concerns addressed, you may apply in writing to the Rhode Island State Fire Safety Board of Appeal and Review for a variation. Applications for variations are completed on a separate form available from this office. Requests for variation or hearing before the Rhode Island State Fire Safety Board of Appeal and Review must be submitted within thirty (30) days of the receipt of this notice. Failure to apply within the thirty (30) day period will cause this notice to become a compliance order and will subject you to prosecution under the Rhode Island State Fire Safety Code should you fail to correct all of the violations noted in the enclosed report.

Please contact this office and refer to file # **21-1025-1** should you need any assistance on this matter.

- Sincerely,

Randall A. Watt
Fire Marshal

Cc: Polly Allen, School Committee Chair



Little Compton Fire Department
Office of Fire Prevention
60 Simmons Road
Little Compton, Rhode Island 02837

Building Owner: Town of Little Compton
Little Compton Town Hall
40 Commons
Little Compton, Rhode Island 02837

Occupant: Wilbur & McMahon School
28 Commons
Little Compton, Rhode Island 02837

Location: Same as above

File Number: 21-1027-1

Inspected By: Randall A. Watt, ADSFM

Date of Inspection: 27 October 2021

Basis for Inspection: Complaint Inspection

Any violation, deficiency, or requirement, which may have been overlooked in the course of this inspection, is also subject to correction under the provision of any applicable code.



Little Compton Fire Department
Office of Fire Prevention
60 Simmons Road
Little Compton, Rhode Island 02837

Building Description

This building has been inspected under *NFPA 1, Rhode Island Uniform Fire Code, 2012 Edition*, and *NFPA 101, Rhode Island Life Safety Code, 2018 Edition, Chapter 18, Existing Educational Occupancies*. The originally school was built in 1926 with additions in 1960 (gymnasium/auditorium), 1973 (McMahon Middle School) and 1997 (addition to original building). This two-story building is classified as Type III and Type IV (1973 addition) construction. This building has a municipally connected fire alarm, emergency lighting and exit signs. In 2013 this building was completely remodeled and now is fully sprinklered.

Building Deficiencies

The following deficiency shall to be corrected:

ITEM # 01 Excess storage near elevator egress on stage

RILSC 7.1.10.1 Means of egress shall be continuously maintained free of all obstructions or impediments to full instant use in the case of fire or other emergency.

ITEM # 02 Storage in hallway near Mr Osborns office

RILSC 7.1.10.1 Means of egress shall be continuously maintained free of all obstructions or impediments to full instant use in the case of fire or other emergency.

ITEM #03 Storage of sound system cables and excessive storage of combustables on the stage.

RILSC 4.5.7 Maintenance

Whenever or wherever any device, equipment, system, condition, arrangement, level of protection, or any other feature is required for compliance with the provisions of this Code, such device, equipment, system, condition, arrangement, level of protection, or other feature shall thereafter be maintained unless the Code exempts such maintenance

ALL VIOLATIONS MUST BE ADDRESSED IMEDATLY!!!



Little Compton Fire Department
Office of Fire Prevention
60 Simmons Road
Little Compton, Rhode Island 02837

Tel. (401) 635-2325
Fax (401) 635-2013



Little Compton Fire Department
Office of Fire Prevention
60 Simmons Road
Little Compton, Rhode Island 02837

Building Owner: Town of Little Compton
Little Compton Town Hall
40 Commons
Little Compton, Rhode Island 02837

Occupant: Wilbur & McMahon School
28 Commons
Little Compton, Rhode Island 02837

Location: Same as above

File Number: 21-0826-1

Inspected By: Randall A. Watt, ADSFM

Date of Inspection: 12 October 2021

Basis for Inspection: Compliance Inspection

Any violation, deficiency, or requirement, which may have been overlooked in the course of this inspection, is also subject to correction under the provision of any applicable code.



Little Compton Fire Department
Office of Fire Prevention
60 Simmons Road
Little Compton, Rhode Island 02837

Building Description

This building has been inspected under *NFPA 1, Rhode Island Uniform Fire Code, 2018 Edition*, and *NFPA 101, Rhode Island Life Safety Code, 2018 Edition, Chapter 15, Existing Educational Occupancies*. The originally school was built in 1926 with additions in 1960 (gymnasium/auditorium), 1973 (McMahon Middle School) and 1997 (addition to original building). This two-story building is classified as Type III and Type IV (1973 addition) construction. This building has a municipally connected fire alarm, emergency lighting and exit signs. In 2013 this building was completely remodeled and now is fully sprinkled.

Building Deficiencies

The following deficiency shall to be corrected:

ITEM # 01 Excess Storage in hallways throughout the entire school

RIUFC 19.1.2 No person owning or having control of any property shall allow any combustible waste material to accumulate in any area or in any manner that creates a fire hazard to life and property.

DEFICIENCY CORRECTED

ITEM#02 Excess storage near elevator egress on stage

RILSC 7.1.10.1 Means of egress shall be continuously maintained free of all obstructions or impediments to full instant use in the case of fire or other emergency.

DEFICIENCY CORRECTED

ITEM #03 Fire egress is blocked on north egress from stage

RIUFC 13.6.3.6 Fire extinguishers shall not be obstructed or obscured from view. In large rooms, and in certain locations where visual obstructions cannot be completely avoided, means shall be provided to indicate the extinguisher location.

DEFICIENCY CORRECTED

ITEM #04 Outside receptacle cover is broken near B2 exit door to playground

RILSC 4.5.7 Maintenance

Whenever or wherever any device, equipment, system, condition, arrangement, level of protection, or any other feature is required for compliance with the provisions of this Code, such device, equipment, system, condition, arrangement, level of protection, or other feature shall thereafter be maintained unless the Code exempts such maintenance

DEFICIENCY CORRECTED

MILEAGE REIMBURSEMENT FORM

NAME Christopher Osborne Jr

ADDRESS 170 Long Highway
Little Compton, R.I., 02857

<u>DATE</u>	<u>DESTINATION</u>	<u>MILES</u>
<u>11/16</u>	<u>EBEC</u>	<u>53</u>
<u>12/1</u>	<u>Air Purifiers Cranston</u>	<u>88</u>
<u>12/13</u>	<u>Water Exams + DOH sample bottles</u>	<u>78</u>

SIGNATURE 

NELAC NY 11769
NRPP 101193 AL
NRSB ARL0017
Rhode Island Certification # RAS 005 RMB 008

EPA Method #402-R-92-004
Liquid Scintillation
NRPP Device Code 8088
NRSB Device Code 12193

Laboratory Report for:

Property Tested:

Brunetti Home Inspections
34 Harbour Island Road
Narragansett RI 02882

Wilbur and McMahon School
28 Commons
Little Compton RI 02837

Log Number	Device Number	Area Tested	Result pCi/L
2866769	4594561	First Floor Main Office	0.4
2866770	4594562	First Floor Main Office Duplicate	0.5
Average:			0.4

Radon test results are below the EPA action level of 4 pCi/L. The EPA suggests that you may want to test again in the future to ensure that radon levels remain below the action level. If the property tested uses water from a private well, you may wish to consider testing for radon in water.

Comment: Confidential: Release results to client only. Brunetti Home Inspections was emailed a copy of this report.

Distributed by: Brunetti Home Inspections

Test Began: 03/10/2021 9:30 am Date Received: 03/15/2021 Date Analyzed: 03/16/2021
Test Ended: 03/12/2021 3:45 pm Date Logged: 03/15/2021 Date Reported: 03/16/2021

Test Exposure Duration: 54.2 Hours

This notice is provided to you by an organization or individual licensed and/or certified by the state of Rhode Island Department of Health to perform radon or radon progeny measurements or radon mitigation services as indicated by the RMC #. Any questions, comments, or complaints regarding the person performing these measurements or mitigation services may be directed to Erin Ferreira, Rhode Island Department of Health, Healthy Homes & Environment Team, 3 Capitol Hill Room 206, Providence, RI 02908-5097, (401) 222-7777.

Report Reviewed By:  Report Approved By: 

Disclaimer:

The uncertainty of this radon measurement is +/- 10 %. Factors contributing to uncertainty include statistical variations, daily and seasonal variations in radon concentrations, sample collection techniques and operation of the dwelling. Interference with test conditions may influence the test results.

This report may only be transferred to a third party in its entirety. Analytical results relate to the samples AS RECEIVED BY THE LABORATORY. Results shown on this report represent levels of radon gas measured between the dates shown in the room or area of the site identified above as "Property Tested". Incorrect information will affect results. The results may not be construed as either predictive or supportive of measurements conducted in any area of this structure at any other time. AccuStar Labs, its employees and agents are not responsible for the consequences of any action taken or not taken based upon the results reported or any verbal or written interpretation of the results.

NELAC NY 11769
NRPP 101193 AL
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EPA Method #402-R-92-004
Liquid Scintillation
NRPP Device Code 8088
NRSB Device Code 12193

Laboratory Report for:

Property Tested:

Brunetti Home Inspections
34 Harbour Island Road
Narragansett RI 02882

Wilbur and McMahon School
28 Commons
Little Compton RI 02837

Log Number	Device Number	Area Tested	Result pCi/L
2867158	4594535	First Floor Room Cafeteria	0.9

Radon test results are below the EPA action level of 4 pCi/L. The EPA suggests that you may want to test again in the future to ensure that radon levels remain below the action level. If the property tested uses water from a private well, you may wish to consider testing for radon in water.

Comment: Confidential: Release results to client only. Brunetti Home Inspections was emailed a copy of this report.

Distributed by: Brunetti Home Inspections

Test Began: 03/10/2021 9:30 am Date Received: 03/15/2021 Date Analyzed: 03/16/2021
Test Ended: 03/12/2021 3:45 pm Date Logged: 03/15/2021 Date Reported: 03/16/2021

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Report Reviewed By: Elizabeth Regan Report Approved By: Shawn Price

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NRPP 101193 AL
NRSB ARL0017
Rhode Island Certification # RAS 005 RMB 008

EPA Method #402-R-92-004
Liquid Scintillation
NRPP Device Code 8088
NRSB Device Code 12193

Laboratory Report for:

Property Tested:

Brunetti Home Inspections
34 Harbour Island Road
Narragansett RI 02882

Wilbur and McMahon School
28 Commons
Little Compton RI 02837

Log Number	Device Number	Area Tested	Result pCi/L
2867022	4594536	First Floor Room 15	0.8

Radon test results are below the EPA action level of 4 pCi/L. The EPA suggests that you may want to test again in the future to ensure that radon levels remain below the action level. If the property tested uses water from a private well, you may wish to consider testing for radon in water.

Comment: Confidential: Release results to client only. Brunetti Home Inspections was emailed a copy of this report.

Distributed by: Brunetti Home Inspections

Test Began: 03/10/2021 9:30 am Date Received: 03/15/2021 Date Analyzed: 03/16/2021
Test Ended: 03/12/2021 3:45 pm Date Logged: 03/15/2021 Date Reported: 03/16/2021

Test Exposure Duration: 54.2 Hours

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Report Reviewed By:  Report Approved By: 

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NELAC NY 11769
NRPP 101193 AL
NRSB ARL0017
Rhode Island Certification # RAS 005 RMB 008

EPA Method #402-R-92-004
Liquid Scintillation
NRPP Device Code 8088
NRSB Device Code 12193

Laboratory Report for:

Property Tested:

Brunetti Home Inspections
34 Harbour Island Road
Narragansett RI 02882

Wilbur and McMahon School
28 Commons
Little Compton RI 02837

Log Number	Device Number	Area Tested	Result pCi/L
2866985	4594538	First Floor Office 10	0.4

Radon test results are below the EPA action level of 4 pCi/L. The EPA suggests that you may want to test again in the future to ensure that radon levels remain below the action level. If the property tested uses water from a private well, you may wish to consider testing for radon in water.

Comment: Confidential: Release results to client only. Brunetti Home Inspections was emailed a copy of this report.

Distributed by: Brunetti Home Inspections

Test Began: 03/10/2021 9:30 am Date Received: 03/15/2021 Date Analyzed: 03/16/2021
Test Ended: 03/12/2021 3:45 pm Date Logged: 03/15/2021 Date Reported: 03/16/2021

Test Exposure Duration: 54.2 Hours

This notice is provided to you by an organization or individual licensed and/or certified by the state of Rhode Island Department of Health to perform radon or radon progeny measurements or radon mitigation services as indicated by the RMC #. Any questions, comments, or complaints regarding the person performing these measurements or mitigation services may be directed to Erin Ferreira, Rhode Island Department of Health, Healthy Homes & Environment Team, 3 Capitol Hill Room 206, Providence, RI 02908-5097, (401) 222-7777.

Report Reviewed By:  Report Approved By: 

Disclaimer:

The uncertainty of this radon measurement is +/- 10%. Factors contributing to uncertainty include statistical variations, daily and seasonal variations in radon concentrations, sample collection techniques and operation of the dwelling. Interference with test conditions may influence the test results.

This report may only be transferred to a third party in its entirety. Analytical results relate to the samples AS RECEIVED BY THE LABORATORY. Results shown on this report represent levels of radon gas measured between the dates shown in the room or area of the site identified above as "Property Tested". Incorrect information will affect results. The results may not be construed as either predictive or supportive of measurements conducted in any area of this structure at any other time. AccuStar Labs, its employees and agents are not responsible for the consequences of any action taken or not taken based upon the results reported or any verbal or written interpretation of the results.

NELAC NY 11769
NRPP 101193 AL
NRSB ARL0017
Rhode Island Certification # RAS 005 RMB 008

EPA Method #402-R-92-004
Liquid Scintillation
NRPP Device Code 8088
NRSB Device Code 12193

Laboratory Report for:

Property Tested:

Brunetti Home Inspections
34 Harbour Island Road
Narragansett RI 02882

Wilbur and McMahon School
28 Commons
Little Compton RI 02837

Log Number Device Number Area Tested

**Result
pCi/L**

2866844 4594534 First Floor Staff Room

2.0

Radon test results are below the EPA action level of 4 pCi/L. The EPA suggests that you may want to test again in the future to ensure that radon levels remain below the action level. If the property tested uses water from a private well, you may wish to consider testing for radon in water.

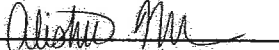
Comment: Confidential: Release results to client only. Brunetti Home Inspections was emailed a copy of this report.

Distributed by: Brunetti Home Inspections

Test Began: 03/10/2021 9:30 am Date Received: 03/15/2021 Date Analyzed: 03/16/2021
Test Ended: 03/12/2021 3:45 pm Date Logged: 03/15/2021 Date Reported: 03/16/2021

Test Exposure Duration: 54.2 Hours

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Report Reviewed By: 

Report Approved By: 

Disclaimer:

Shawn Price, Director of Laboratory Operations, AccuStar Labs

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Brunetti Home Inspections, Inc.

Experience

Integrity

Honesty

Date 3/22/21

Property Tested

Wilbur & McMahon schools

Dear Chris Osborne

Enclosed are the results for the radon testing recently performed
at 28 COMMONS, Little Compton, RI 02837

The EPA threshold is 4.0pCi/L. All your devices tested below this level.

This completes your state required testing for three years at which time another 10% test will be due. You should forward a copy of this report to the RI Department of Health at 3 Capitol Hill, Room 206, Providence, RI 02908-5097.

If you have any questions, please contact me at 401-515-7575 or paulbrunetti@gmail.com.

Thank you for your business!



Paul J. Brunetti

34 Harbour Island Road, Narragansett, RI 02882



Analysis Report

Schneider Laboratories Global, Inc

2512 W. Cary Street • Richmond, Virginia • 23220-5117
804-353-6778 • 800-785-LABS (5227) • Fax 804-359-1475

Customer ENVIRONMENTAL LEAD DETECTION (482)
Address 436 Gardners Neck Rd
Swansea, MA 02777-3105

Order #: 407868

Matrix Wipe
Received 03/10/21
Analyzed 03/15/21
Reported 03/15/21

Project
Location 28 Commons
Number Little Compton

Sample ID	Cust. Sample ID	Location	Sample Date	Area	Total	Conc.	RL*
Parameter		Method					

Analyst KM
407868-03/15/21 02:56 PM

Reviewed By **Jennifer Lee**
Manager

EPA Lead Clearance

Location	Level	Unit
Floors	< 40.0	µg/ft2
Interior Window Sills	< 250	µg/ft2
Window Troughs	< 400	µg/ft2

EPA Lead Hazard Standard

Location	Level	Unit
Floors	10.0	µg/ft2
Interior Window Sills	100	µg/ft2

HUD Lead Clearance

Location	Level	Unit
Interior Floors	< 10.0	µg/ft2
Porch Floors	< 40.0	µg/ft2
Interior Window Sills	< 100	µg/ft2
Window Troughs	< 100	µg/ft2

Minimum Total Reporting Limit: 5.0 µg/wipe. All internal QC parameters were met. Unusual sample conditions, if any, are described. Do not reproduce this report except in full. Concentration and *Reporting Limit (RL) based on areas provided by client. Values are reported to three significant figures. The test results reported relate only to the samples submitted. AIHA-LAP, LLC accredited for Lead (Lab ID 100527).



Analysis Report

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Matrix Wipe
Received 03/10/21
Analyzed 03/15/21
Reported 03/15/21

Project Location Number 28 Commons
Little Compton

Sample ID	Cust. Sample ID	Location Method	Sample Date	Area	Total	Conc.	RL*
407868-001	1D	Entry FL	03/08/21				
Lead		EPA 7000B		1.00 ft2	<5.00 µg/wipe	<5.00 µg/ft2	5.00 µg/ft2
407868-002	2D	K S SL	03/08/21				
Lead		EPA 7000B		1.48 ft2	<5.00 µg/wipe	<3.37 µg/ft2	3.37 µg/ft2
407868-003	3D	K V FL	03/08/21				
Lead		EPA 7000B		1.00 ft2	<5.00 µg/wipe	<5.00 µg/ft2	5.00 µg/ft2
407868-004	4D	Exit FL	03/08/21				
Lead		EPA 7000B		1.00 ft2	<5.00 µg/wipe	<5.00 µg/ft2	5.00 µg/ft2
407868-005	5D	Bath FL	03/08/21				
Lead		EPA 7000B		1.00 ft2	<5.00 µg/wipe	<5.00 µg/ft2	5.00 µg/ft2
407868-006	6D	Blank	03/09/21				
Lead		EPA 7000B			<5.00 µg/wipe		5.00 µg/wipe

Minimum Total Reporting Limit: 5.0 µg/wipe. All internal QC parameters were met. Unusual sample conditions, if any, are described. Do not reproduce this report except in full. Concentration and *Reporting Limit (RL) based on areas provided by client. Values are reported to three significant figures. The test results reported relate only to the samples submitted. AIHA-LAP, LLC accredited for Lead (Lab ID 100527).



CONDITIONAL LEAD-SAFE CERTIFICATE

Type of Inspection (check one) Comprehensive Clearance Inspection Renewal Inspection
This certificate includes paint, dust, soil, and water for the entire child care center, single-family dwelling, or multi-family dwelling unit and common areas.

Property Information

Street Address 28 Commons Specify Dwelling Unit Wilbur and McMahon School/
City & Zip Code Little Compton, RI 02837 Kindergartens and Adjacent Areas

Owner Information

Name(s) Town of Little Compton
Street Address 28 Commons, P. O. Box 178 City, State, Zip Code Little Compton, RI 02837
Telephone 401-635-1342 Other Contact Information _____

Contractor/Firm/Owner Information (complete and check one as applicable)

Print Name of Contractor/Firm/Owner Who Performed Work _____

- Lead Contractor License # LC _____ License Expiration Date _____
- Lead Renovation Firm License # LRF _____ License Expiration Date _____
- Owner of Dwelling or Premises – Spot Removal only

Project Start Date _____ Project End Date _____

Print Name _____ Title or RIDOH License # _____ License Expiration Date _____

Signature _____ Signature Date _____

Certification of Conditional Lead-Safe Status

I certify that I conducted this inspection in accordance with 216-RICR-50-15-3 – Lead Poisoning Prevention Sections 3.5 and 3.6 for the child care center, single-family dwelling, or dwelling unit and common areas identified above. Based on the results of this inspection, I determined that the paint, dust, soil and water met the conditional lead-safe standards in Section 3.7. Routine repair and maintenance are required to maintain the lead-safe conditions.

Renewal inspections which include a visual inspection of all lead-based paint, interior dust wipe sampling, soil sampling in areas not previously determined to meet the lead-safe standard for bare soil, and water sampling if major plumbing repairs or modifications were made since the last lead inspection, are required every two years to renew the Conditional Lead-Safe Certificate.

Lead-Safe Certification Date 03/08/2021 Certificate Expiration Date 03/08/2023

John Eastman
Print Lead Inspector Name LI-00004 01/31/2022
Lead Inspector License # License Expiration Date

John Eastman
Signature 3/15/21
Signature Date

“AHERA”

ASBESTOS

RE-INSPECTION & MANAGEMENT PLAN

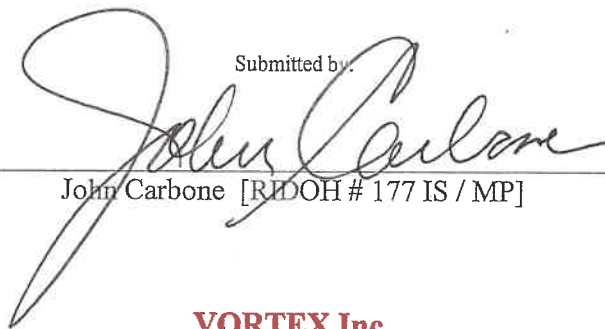
DECEMBER 2020

at the:

WILBUR & MCMAHON SCHOOL

28 Commons
Little Compton, RI

Submitted by:

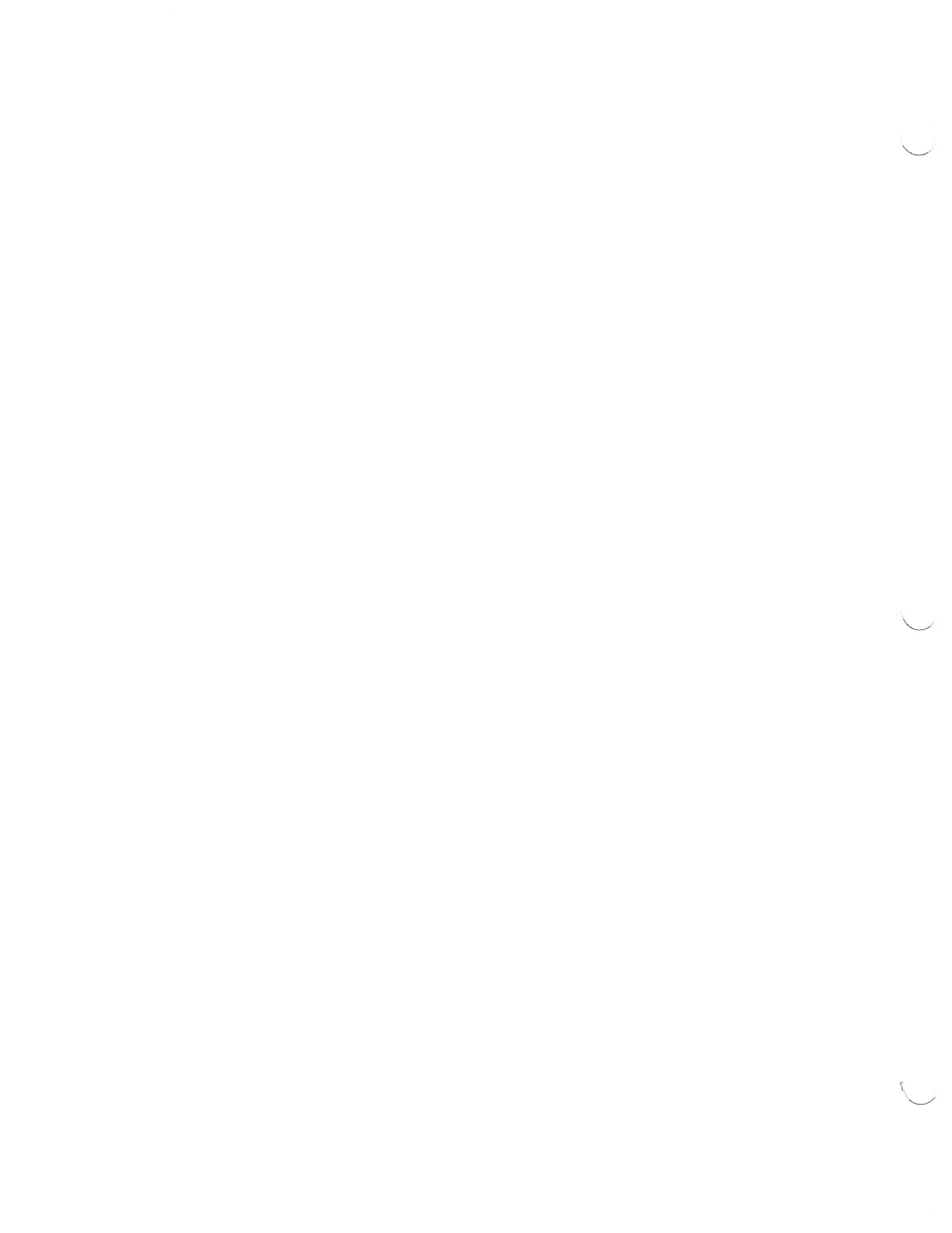


John Carbone [RIDOH # 177 IS / MP]

VORTEX Inc.

3670 West Shore Road
Warwick, RI 02886

1-800-VORTEXX



INTRODUCTION

Vortex, Inc. conducted a 3 year Re-inspection of friable and non-friable asbestos-containing building material(s) (ACBM) and "presumed" asbestos-containing building material(s) (PACM) within this school building. This Re-inspection was performed in accordance with 40 CFR Part 763.85, AHERA FINAL RULE. This Reinspection was approved by the School's Local Education Agencies (LEA) (Chris Osborne). This inspection was conducted on **December 29, 2020** by John Carbone from Vortex Inc. (RIDOH Asbestos Consultant Cert. #177 IS / MP).

The inspection was conducted in accordance with the AHERA Regulations. Original inspection reports as well as Re-inspection reports were utilized to ascertain the locations of the pre-assessed asbestos-containing building materials and all functional/accessible areas of the school building. These areas included; classrooms, utility closets, janitor's closets, above drop ceilings, and crawlspaces...etc. Building plans and reports were obtained through the school. The identified asbestos-containing building materials are denoted on the asbestos hazard inspection forms for further reference.

Assessment of the previously identified (original AHERA inspection and/or subsequent re-inspections) asbestos-containing materials consists of the information collected during the inspection portion of this project and the potential for the material to become damaged or significantly damaged. The assessment includes the following considerations; deteriorated condition, the friability of the material, vibration, water damage, air erosion, changes in the accessibility of the ACBM, new damage or increased damage to the ACBM, increase or decrease on the potential for significant damage or damage.

INSPECTION

The AHERA Re-inspection evaluation is conducted least once every 3 years after a management plan is in effect, each local education agency (LEA) shall have a Re-inspection evaluation performed by accredited and state certified individual(s). This Reinspection shall consist of all friable and nonfriable, known or assumed ACBM in each school building that they lease, own, or otherwise use as a school building. For each area of the school buildings, the inspector conducted the following assessment criteria:

- 1) Visually reinspect and reassess the condition of all known or assumed ACBM/PACM.
- 2) Visually inspected the material that was previously considered non-friable ACBM/PACM and touched the materials to determine whether it has become friable since the last Re-inspection.
- 3) Identified any homogenous areas with material that has become friable since the last Re-inspection.
- 4) For each homogenous area of newly friable material that is already assumed to be ACBM, bulk material samples were collected and submitted for asbestos analysis by a RI DOH certified laboratory.
- 5) Assessed the condition of the newly friable material in areas where samples were collected and newly friable materials that are assumed to be ACBM. *Suspect ACM bulk material sampling/analysis was not performed as part of this re-inspection and shall remain assumed to contain asbestos.*

6) Reassessed the condition of the friable, known or assumed ACBM previously identified.

7) Recorded the previous information for the submittal of this AHERA Re-inspection report and management plan.

Vortex, Inc. inspecting personnel utilized the original and the subsequent Re-inspection reports for this school building. This aided the inspection process and evaluation as to the location, amount, and former condition of the previously assessed asbestos-containing material(s) within the building. This management plan reports on all pre-assessed asbestos containing materials within the building whether there is a physical change or not. Refer to attached Chart of ACBM and PACM for homogeneous areas.

ASSESSMENT

The previously identified asbestos-containing building material was identified within its current condition and assessed as to the potential for damage or significant damage. If previously assumed asbestos-contained material is observed to be friable and/or damaged, bulk material sample(s) shall be collected/analyzed for asbestos content. The previously identified asbestos-containing material were classified and categorized to determine the appropriate response actions. The identified, assumed, or suspect asbestos-containing building materials are homogenized under one (1) of the three (3) types of asbestos-containing building materials. They are either:

- 1) Thermal System Insulation
- 2) Surfacing Materials, and/or
- 3) Miscellaneous materials and insulation's

PHYSICAL ASSESSMENT

The Physical Assessment is divided into the following seven categories and describes the material condition at the time of inspection to include:

- 1) Damaged or significantly damaged thermal system insulation*
- 2) Damaged friable surfacing ACM*
- 3) Significantly damaged friable surfacing ACM*
- 4) Damaged or significantly damaged friable miscellaneous ACM*
- 5) ACBM with potential for damage.*
- 6) ACBM with potential for significant damage*
- 7) Any remaining friable ACBM or friable suspect ACBM*

HAZARD ASSESSMENT

The Hazard Assessment is divided into the following seven categories and includes a combination of the physical assessment combined with the *potential* for disturbance (vibration, air movement, etc.) to include:

- 1) Good Condition and *Low* potential for disturbance
- 2) Good Condition and *Moderate* potential for disturbance
- 3) Good Condition and *High* potential for disturbance
- 4) Fair Condition and *Low* potential for disturbance
- 5) Fair Condition and *Moderate* potential for disturbance
- 6) Fair Condition and *High* potential for disturbance
- 7) *Poor Condition* (Significant Damage)

RECOMMENDED RESPONSE ACTION KEYS USED WITHIN ATTACHED CHARTS

Key #	THERMAL INSULATION [T]
1	Isolate area and restrict access. Abate as soon as possible.
2	Continue O&M. Repair or remove as soon as possible, or reduce potential for disturbance.
3-5	Repair, Continue O&M. Number indicates priority if all cannot be done immediately.
6-7	Continue O&M. Take preventative measures to reduce disturbance. Number indicates priority for removal.
8	Continue O&M until major renovation or demolition requires removal under NESHAP's or until hazard factors change.
Key #	SURFACING MATERIALS [S]
1	Isolate area and restrict access. Abate as soon as possible.
2	Continue O&M. Repair or remove as soon as possible, or reduce potential for disturbance.
3	Continue O&M. Schedule removal when practical and cost-effective or reduce disturbance.
4-5	Continue O&M. Schedule removal when practical and cost effective. Number indicates priority for removal.
6-7	Continue O&M. Take preventative measures to reduce disturbance. Number indicates priority for removal.
8	Continue O&M until major renovation or demolition requires removal under NESHAP's or until hazard factors change.

Key #	MISCELLANEOUS MATERIALS [M]
1	Isolate area and restrict access. Abate as soon as possible.
2	Continue O&M. Repair or remove as soon as possible, or reduce potential for disturbance.
3	Continue O&M. Schedule removal when practical and cost-effective or reduce disturbance.
4-5	Continue O&M. Schedule removal when practical and cost effective. Number indicates priority for removal.
6-7	Continue O&M. Take preventative measures to reduce disturbance. Number indicates priority for removal.
8	Continue O&M until major renovation or demolition requires removal under NESHAP's or until hazard factors change.

PREVENTIVE MEASURES

Preventive measures include any action(s) taken in order to eliminate or reduce the possibility of disturbing ACBM. All preventive measures taken must be properly recorded. Examples of precautions to take include the following:

1. Do not cut, sand, drill, break, nail into, or otherwise disturb ACBM or create dust.
2. Avoid contact damage to any ACBM. Remove any adjacent items that may contact ACBM.
3. Keep suspended ceiling tiles in place wherever any ACBM exists above them. Do not remove or displace ceiling tiles without taking the proper precautionary measures outlined in 'ACBM Above Ceilings', in Part VII below.
4. Do not hang fixtures, wires, etc. from ACBM.
5. Prevent water damage to ACBM.
6. Do not disturb asbestos-containing materials when replacing lights, etc.
7. Do not allow doors or dividers to rub against ACBM.
8. Isolate, redirect, or eliminate direct airflow onto any friable or damaged ACM.

CLEANING

INITIAL CLEANING

Areas of the school that were identified and assumed friable ACBM and damaged or significantly damaged Thermal System Insulation ACBM that are present, are required according to Section 763.91(c)(1) of the AHERA Regulations to be cleaned at least once after the completion of the inspection and before the initiation of any response actions other than O & M.

ADDITIONAL CLEANING

In addition to initial cleaning and that which is required after any fiber release episode, the LEA is required to perform additional cleaning according to Section 763.91(c)(2) and Section 763.91(c)(1) of the AHERA Regulations. Cleaning recommendations include: cleaning all surfaces of the areas previously identified and/or.....

- a. Areas containing ACBM where a suspect film or dust occurs.
- b. Anytime any friable or non-friable ACBM becomes damaged or significantly damaged.
- c. Anytime the Designated Person determines cleaning is necessary to protect the health and environment of the building occupants.

All cleaning be completed prior to the initiation of other response actions [if necessary]. The initial cleaning will prevent / greatly reduce the possibility of further contamination within an affected area and reduce the possibility of exposure to school occupants.

TYPES OF ACM PRESENT

Refer to the original AHERA and subsequent/attached Re-Inspection Reports for PACM and ACBM locations.

In summary, Vortex Inc. conducted the required three (3) year AHERA Re-inspection within this Wilbur & McMahon School building. As a results of this Re-inspection, the following materials were observed and determined to be in need of repair and/or removal or changes since the previous AHERA Re-inspection included:

REFER TO ATTACHED CHART OF ACM & PACM

PHYSICAL ASSESSMENT

THE REMAINING ACBM OR PACM WITHIN THIS SCHOOL BUILDING WAS INTACT AND IN GOOD CONDITION AT THE TIME OF THE RE-INSPECTION.

OUTSIDE CONTRACTORS

Prior to any outside contractor performing work that may disturb/impact the ACM or PACM building components (pipes, wall plasters, etc.) throughout this school building, they shall be informed (by the LEA) about the suspect material locations. The LEA shall collect/analyze (by a RIDOH licensed Asbestos Inspector) these materials to determine if they contain asbestos (>1%). All lab reports shall be inserted into the AHERA Management Planner book. If lab results confirm the material to contain asbestos, then a RI licensed contractor or competent person (<3') shall remove the ACM prior to repairs/renovation activities. In any event, the contractor shall complete the attached form OUTSIDE CONTRACTOR - ACKNOWLEDGEMENT STATEMENT FORM and it shall be inserted into the Management Planner.

STEPS TO INFORM BUILDING OCCUPANTS / GUARDIANS

Workers and building occupants, or their legal guardians shall be informed about Re-inspections, response actions, and post-response action activities, including periodic Re-inspection and surveillance activities that are planned or in progress through postings in the teachers lunch room and information sent home in the annual AHERA Notification letter sent out in early May of each year.

ASBESTOS STANDARD OPERATING PROCEDURES Operations and Maintenance Compliance Guide

SECTION I - INTRODUCTION

The purpose of having Standard Operating Procedures (SOP's) is to aid the "Competent Person", custodial, maintenance, and other building staff, who may come into contact with asbestos-containing building materials (ACBM) during every day normal work activities, to control the release of asbestos fibers and asbestos-containing materials. All asbestos-related work conducted by the **Wilbur & McMahon School Bldgs.** Competent Persons and outside asbestos abatement contractors must adhere to the procedures set forth in this standard operating procedure guideline and the RI Rules and Regulations for Asbestos Control for spot abatement projects.

This Standard Operating Procedure are divided into six (6) sections. Each section explains specific work and activity procedures when dealing with or removing asbestos containing materials or asbestos fibers. Those sections include:

SECTION #2 - Maintenance and custodial personnel basic material identification and condition assessment.

SECTION #3 - Competent Person asbestos-containing building material(s) evaluation procedures.

SECTION #4 - Specific removal/repair work procedures for spot abatement for RI Competent Persons employed by **The Wilbur & McMahon School Bldgs.**

SECTION #5 – Specific removal procedures

SECTION #6 - Job Notification and Completion Forms.

If you have any questions regarding these Standard Operating Procedures or if you encounter asbestos-containing materials which are damaged or are proposing a spot abatement please contact the following individuals:

Asbestos Coordinator Name
CHRIS OSBORNE

Day-time Phone #
461-835-8884

Night-time Phone #
401-835-8884

SECTION 2 - MAINTENANCE AND CUSTODIAL PERSONNEL

Special work practices are required when the disturbance of ACBM is likely. For example, working adjacent to non-friable ACM is not likely to cause a fiber release unless the ACM is directly impacted upon by abrading, sanding, chipping, breaking, Technical speed buffing, grinding, or cutting. If there is any doubt about the possibility of disturbing asbestos-containing materials during routine maintenance and cleaning activities, adequate precautions should be taken to prevent potential fiber release episodes and building contamination.

Maintenance and Custodial Personnel, who are not certified "Competent Persons", may encounter damaged building materials during the course of their every day work activities. These damaged materials may be in the form of broken floor tiles, deterioration of ceiling tiles, water damage of plaster ceilings, or any other type of damage. Damage building materials are any and all building materials that are visually observable within the school building.

Observable building materials are defined as:

plaster ceilings	spray-applied or troweled applied ceiling
ceiling tiles or acoustical panels	surfaces
ceiling tile adhesive (glue dots)	pipe insulation
pipe elbow insulation	boiler insulation
duct insulation	exhaust stack insulation
water tank insulation	plaster walls
cinderblock wall and mortar	textured wall material
brick or veneer walls and mortar	window caulking
window glazing	window putty
fire doors	adhesives for blackboards or bulletin boards
cement wall board or panels	glue dots or liquid nails
base molding and adhesives	floor tile and adhesives
linoleum	other floor coverings
fire blankets	lab benches & tabletops

Damage to these listed materials or any other building material may be observed in the following forms:

- water damage
- damage caused by impact
- deterioration
- contact damage

When encountering damaged building materials, you must initially assume that they are suspect asbestos-containing materials (ACM). Damage can be caused by the following activities: abrasive actions (i.e., sanding, dry buffing) cutting, drilling, sawing, breaking, chipping.

Prior to initiating any abrasive activities as defined above, or planned disturbances (i.e. renovation work) to any building material consult with your immediate supervisor or asbestos coordinator to confirm that the building materials are not asbestos-containing.

Whether the damage was caused by accidental damage during maintenance or custodial activities, a leaking or broken pipe, leaking roof, improper maintenance, or any other cause, the following procedures shall be adhered to as a response to the incident(s):

- * Restrict entry into the area by closing and locking all entries into the affected area.
- * Notify your immediate supervisor of the particular school or the Asbestos Coordinator.
- * Wait for further instructions from your area supervisor or the Asbestos Coordinator for the determination of whether the damaged building material is asbestos-containing or not.

SECTION 3 - EVALUATION PROCEDURES

A Competent Person or agency certified asbestos inspector, shall act on behalf of the Local Educational Agency (LEA) in so much as to determine if the building material in question is asbestos containing material or assumed asbestos-containing (by utilizing the AHERA Operation and Maintenance plan located within the "white book"), assess the cause, location, and amount of damaged asbestos-containing building material(s) (or assumed ACM). Once the Competent Person has evaluated the building material(s) which have become damaged, he/she shall notify the Asbestos Coordinator. The Competent Person shall also ensure that the following steps shall be followed to protect the building occupants:

- * Ensure that the affected area has been property sealed off and the appropriate signs have been posted to warn employees/building occupants from unknowingly entering area. This is accomplished by complying with the following:
 - * Lockout/Tagout all Heating (follow the written Lockout/Tagout procedures), Ventilation, and Air Conditioning (HVAC) systems within the work area, or systems which may be affected by the asbestos abatement work procedures and work methods.
 - * Post asbestos WARNING signs at every entrance to that particular section of the building, and DANGER signs directly adjacent to the asbestos abatement work area (the area where there was damage to the asbestos-containing or assumed asbestos-containing material).
 - * Assess the condition, quantity, and type of ACM or assumed ACM which has been damaged. Determine whether the damaged material can be repaired/removed utilizing spot repair/removal regulations and procedures.
 - * Notify the Asbestos Coordinator as to the result of the assessment, and discuss removal/repair options in accordance with the RI-DOH Asbestos Control Rules and Regulations. Also complete the appropriate section of the "Job Notification/Completion Form".
 - * If it is feasible (as decided by the Asbestos Coordinator) for the certified "Competent Person" to perform the work within the room and/or area of the damaged material(s), all appropriate procedures must be followed. Also, the "Job Notification/Completion Form" must be filled out completely and submitted to the Asbestos Coordinator immediately after the work has been completed. This form shall be processed, copied, and placed within the appropriate schools AHERA Management Plan.

SECTION 4 - SPOT REMOVAL/REPAIR SPECIFIC WORK PRACTICES

If maintenance and/or repair activities take place which will unavoidably disturb asbestos containing material or assumed ACM in any area of the building, then a competent person shall initiate spot repair/removal techniques prior to the disturbance of these asbestos containing materials. Maintenance activities are defined as but not limited to the following examples;

- 1) Installing new sprinkler or piping systems which would entail hanging pipes from structural members of ceilings. If the beams or ceilings are sprayed-on with asbestos containing material, the ACM would have to be scraped away to install the hangers.
- 2) Installation of cable or wire must be run through spaces with ACM or asbestos containing debris, settled dust on top of tiles have the potential for becoming suspended into the air. Additionally, if the beams or decking above the ceiling are covered with ACM, the dust will most likely contain asbestos fibers.
- 3) Replacement of asbestos-containing or contaminated ceiling tile or acoustical tiles which have become water damaged.
- 4) Replacement or repair of floor covering which has become damaged (chipped, cracked, or abraded) and the associated floor adhesive.
- 5) Or any other maintenance and/or repair operation which may asbestos containing material(s).

If the disturbance of asbestos-containing material(s) involve more than 3 linear feet or 3 square feet an asbestos-containing materials they must be completed by a Rhode Island licensed asbestos abatement contractor.

The information presented below outlines the step-by-step procedures that shall be followed by the certified 'Competent Person' during removal/repair activities. The procedures outlined within this section involves specific work practice techniques for the removal/repair of Thermal, Surfacing, and Miscellaneous asbestos-containing materials. These procedures shall be adhered to for any maintenance activities (by either a certified "Competent Person" or a certified Asbestos Abatement Contractor) which involve the removal of less than three (3) linear or three (3) square feet of asbestos-containing building material or asbestos-containing debris:

GENERAL PROCEDURES:

The information presented below outlines the procedures that the Competent Person shall follow at the initiation of any spot repair/removal of thermal, surfacing, or miscellaneous asbestos-containing materials.

* No asbestos-related work will be undertaken without prior written or verbal approval of the Asbestos Coordinator and the written completion of the "Job Notification/Completion Form". Asbestos related work less than three (3) linear or three (3) square feet (Spot Repair) will be performed by either a licensed RI Competent Person, or by a qualified certified asbestos abatement contractor approved by the Asbestos Coordinator. All other asbestos-related work beyond the scope of a spot repair, will be conducted by a RI licensed asbestos abatement contractor in accordance with a state approved asbestos abatement plan.

* Submit the "Job Notification/Completion" to the Asbestos Coordinator or acquire a verbal affirmation prior to the commencement of work. The asbestos coordinator should make an initial visit to the work site if at all possible.

* Control access to the work area by locking doors from the inside so as to prevent persons from unknowingly entering the work area. However, emergency exits must remain in operation at all times during any asbestos related work. All air handling systems and ventilation shall be shut off and lock-out/tag-out or temporarily modified to prevent the possibility of asbestos fiber contamination of the system or to the areas outside the work area.

* All entrances to that section or wing (i.e., corridor leading to the room or area) of the school building shall be posted with WARNING SIGNS. These signs shall read as follows:

**“WARNING “
ASBESTOS ABATEMENT ACTIVITIES IN PROGRESS.
THE WORK AREA IS LIMITED TO: _____**

A space shall appear at the end of the sentence to indicate the location of the project.

* At all entrances directly adjacent to the work area DANGER SIGNS must be posted and shall read as follows: "DANGER - ASBESTOS; CANCER AND -LUNG DISEASE HAZARD; AUTHOMAZED PERSONNEL ONLY: RESPIRATORS AND PROTECTIVE CLOTHING ARE REQUIRED IN THIS AREA".

* There shall be no dry sweeping or vacuuming of ACBM except with HEPA vacuum system.

* Only NIOSH-approved respirators and HEPA filter cartridges for asbestos dust shall be worn during ACBM related work.

* A copy of each completed "Job Notification/Completion" form generated in connection with the SOP shall be provided to the Asbestos Coordinator. Copies of all such correspondence shall be kept in the Maintenance Building, the Administration Building, and at the school building at which the ACBM related work took place.

SECTION #5 - SPECIFIC REMOVAL PROCEDURES

SURFACING MATERIALS

1) CEILING MATERIALS

The following precautions and procedures should be used if accidental disturbance of ACM (or dust and debris containing asbestos fibers) occurs:

A rectangular enclosure shall be constructed of 6-mil polyethylene sheeting on a frame and be positioned under the work area (and abutted to the ceiling and the top of the enclosure) to prevent fallen asbestos fibers from contaminating adjacent areas.

Construct a two chamber decontamination unit with water available for worker decontamination. Also, the workers shall don two suits within the containment area. Upon exiting the containment,

one suit shall be disposed of within the containment and the second suit shall be disposed of within the dirty chamber.

Workers must wear at least air-purifying respirators with HEPA filters and protective clothing including a Tyvek or polypropylene suits with attached booties and hood.

Thoroughly wet the damaged ACM with amended water (a combination of surfactant and water) and remove those sections of material which require it.

Repair the area of damaged ACM with materials such as asbestos-free spackling, plaster, cement, mineral wool, insulation, or other non-asbestos-containing material, or alternatively, seal the material with a latex-based paint or encapsulant.

Place the asbestos-containing material or contaminated material(s) into two properly labeled 6-mil polyethylene disposal bags or leak-tight containers.

After the maintenance work is completed, HEPA-vacuum or wet wipe fixtures, registers, or other components, and all tools, ladders and other equipment. If any visible debris remains on the polyethylene sheeting, floor or elsewhere, it should be HEPA-vacuumed.

Prior to dismantling the enclosure, or prior to folding the polyethylene sheeting, the entire surface area of the enclosure shall be wet wiped with a damp cloth, and disposed of as asbestos-contaminated waste.

All disposable clothing, vacuum bags/filters, and other disposable materials should be discarded in two 6-mil polyethylene sealed, labeled plastic bags and properly labeled as asbestos waste.

2) SPACES ABOVE DROP OR SUSPENDED CEILINGS

If the competent person must enter into a space above a drop or suspended ceiling, the initial entry file(s) should be removed with minimal impact. A layer of 6-mil polyethylene sheeting secured on the floor directly under the area of possible disturbance. The air space above the removed tile, the top of the removed tile, all tiles surrounding the grid opening, and the ACM likely to be disturbed should be sprayed with amended water to prevent fibers from dispersing into the air.

- * Clean the ceiling files with a HEPA vacuum.

- * All ACM which is removed during these work activities, shall be collected by the HEPA-vacuum. The vacuum hose shall be placed directly adjacent to the ACM which is being removed.

- * Upon completion of the work, any visible debris on top of the suspended ceiling, on the polyethylene sheeting or the floor, or anywhere else in the area should be removed using either HEPA vacuuming or wet-wiping techniques.

- * All equipment and tools should be HEPA-vacuumed or wiped with a damp cloth.

- * The plastic sheeting or enclosure should be thoroughly wet-wiped with a damp cloth, and disposed of as asbestos-contaminated waste.

- * All debris, disposal clothing, and other disposable materials should be discarded in sealed, labeled plastic bags and properly disposed of as asbestos waste.

3) SPRAY-APPLIED INSULATION

If maintenance and repair activities take place above the ceilings, personnel will unavoidably disturb the ACM spray-applied insulation (beams or decking sprayed with ACM fire-proofing), and dust located above the ceilings. In order to limit the amount of disturbance to the possible asbestos-containing dust and to control the work area, the Competent Person shall comply with the following procedures;

A 6-mil thick polyethylene drop cloth should be placed below the location of the work, and should extend at least five (5) feet beyond all sides of the work area. If the competent person deems it necessary, a rectangular enclosure may be constructed of 6-mil polyethylene sheeting on a frame can be positioned under the work area (and abutted to the ceiling and the top of the enclosure) to prevent fallen asbestos fibers from contaminating adjacent areas.

- Workers must wear at least an air-purifying respirator with HEPA filters and protective clothing including a Tyvek or polypropylene suit, attached booties and hood.
- Thoroughly wet the ACM with amended water (a combination of surfactant and water).
- Place the asbestos-containing material or contaminated material(s) into two properly labeled bags or leak-tight containers.
- After the maintenance work is completed, HEPA-vacuum or wet wipe fixtures, registers, or other components, and all tools, ladders and other equipment. If any visible debris remains on the poly sheeting, floor or elsewhere, it should be HEPA-vacuumed.
- Prior to dismantling the enclosure, or prior to folding the drop cloth, the entire area of the drop cloth/enclosure shall be wet wiped with a damp cloth, and disposed of as asbestos-contaminated waste.
- All disposable clothing, vacuum bags/filters, and other disposable materials should be discarded in sealed, labeled plastic bags and properly labeled as asbestos waste.

4) Thermal Systems Insulation

Maintenance activities affecting asbestos-containing thermal system insulation may involve plumbing repairs, repairs to the heating system, ventilation, and air conditioning (HVAC) system.

Accidental Disturbance of ACBM Possible

Maintenance tasks that involve no direct contact with ACBM may cause accidental disturbance. For example, vibrations created by maintenance activities in one part of a piping network may be transmitted to other parts. Vibrations could then cause fibers to be released from insulation which is exposed (not covered with a protective jacket) or not in good condition. If in doubt about the possibility of fiber release, thoroughly inspect the thermal insulation before undertaking the maintenance or repair work. Then, either correct the problem before starting or assume that the maintenance work may cause accidental disturbance and fiber release. In this case, the procedures below should be adhered to:

A) Thermal Insulation Repair:

For thermal pipe insulation on which has sustained only minor damage and requires only repair (NOT REMOVAL), the procedures outlined shall be followed,

- * A 6-mil polyethylene drop cloth should be placed below the location of the work, and should extend at least five (5) feet beyond all sides of the work area. If the competent person deems it necessary, a rectangular enclosure may be constructed of 6-mil polyethylene sheeting on a frame can be positioned under the work area (and abutted to the ceiling utilizing 6" fiber glass insulation between the ceiling and the top of the enclosure) to prevent fallen asbestos fibers from contaminating adjacent areas.
- * Workers must wear at least air-purifying respirators with HEPA filters and protective clothing including a Tyvek or polypropylene suit with attached booties and hood.
- * Thoroughly wet the ACM with amended water (a combination of surfactant and water).
- * Repair the area of damaged ACM with materials such as re-wettable cloth, or other non-asbestos-containing material and seal the material with a latex-based paint or encapsulant.
- * Place the asbestos-containing material or contaminated material(s) into two properly labeled 6-mil polyethylene disposal bags or leak-tight containers.
- * After the maintenance work is completed, HEPA-vacuum or wet wipe fixtures, registers, or other components, and all tools, ladders and other equipment. If any visible debris remains on the drop cloth, floor or elsewhere, it should be HEPA-vacuumed.
- * Prior to dismantling the enclosure, or prior to folding the drop cloth, the entire surface area of the drop cloth/enclosure shall be wet wiped with a damp cloth. and disposed of as asbestos-contaminated waste.
- * All disposable clothing, vacuum bags/filters, and other disposable materials should be discarded in sealed, labeled 6-mil poly disposal bags and properly labeled as asbestos waste.

B) Removal of thermal pipe on:

The following procedures direct the Competent Person in the proper techniques for the removal of asbestos-containing pipe insulation.

Glove - Bag Procedures

Thoroughly wet the insulation with amended water or an encapsulant and allow it to soak in. Wet the insulation adequately to penetrate, and soak the material through to the substrate. After the material is saturated, remove it using a glovebag enclosure according to the following procedure:

1. Check the pipe where work will be performed. Wrap the damaged (broken lagging, hanging, etc.) pipe in 6-mil plastic and "candy-stripe" it with duct tape. Place one layer of duct tape around the undamaged pipe at each end where the glove-bag will be attached.

2. Slit the top of the glove-bag open (if necessary) and cut down the sides to accommodate the size of the pipe (about two (2) inches longer than the pipe diameter).
- 3 . Place the necessary tool into the pouch located inside the glove-bag. These tools will usually include: a bone saw, utility knife, rags, scrub brush/pad, wire cutters, tin snips and pre-wetted cloth.
4. Place one strip of duct tape along the edge of the open top slit of the glove-bag for reinforcement.
5. Place the glove-bag around the section of the pipe to be worked on and staple the top together through the reinforcing duct tape. Next, duct tape the ends of the glove-bag to the pipe itself, where it was previously covered with plastic or duct tape.
6. Use a smoke tube and aspirator bulb to test the seal. Place the tube into the water sleeve (two-inch opening to the glove-bag) squeezing the bulb and filling the bag with visible smoke. Remove the smoke tube and twist the water sleeve closed. While holding the water sleeve tightly, gently squeeze the glove-bag and look for smoke leaking out, (especially at the top and ends of the glove-bag). If leaks are found, tape the leak closed with duct tape and re-test.
7. Insert the wand from the garden sprayer through the water sleeve. Duct tape the water sleeve tightly around the wand to prevent leakage.
8. One person places his/her hands into the long-sleeved gloves while the second person directs the garden sprayer at work.
9. Use the bone saw, if required, to cut the insulation at each end of the section to be removed. A bone saw is a serrated heavy gauge wire with ring-type handles at each end. Throughout this process, spray mended water or removal encapsulant on the cutting area to keep dust to a minimum.
10. Remove the insulation using putty knives or other tools. Place the pieces of insulation in the bottom of the glove bag without dropping them.
11. Rinse all tools with water inside the bag and place them back into the pouch.
12. Using the scrub brush, rags and water, scrub and wipe down the exposed pipe.
13. Remove the water wand from the water sleeve and attach the small nozzle from the HEPA-filtered vacuum. Turn on the vacuum only briefly to collapse the bag.
14. Remove the vacuum nozzle, twist the water sleeve closed and seal with duct tape.
15. From outside the bag, pull the tool pouch away from the bag. Place the duct tape over the twisted portion of the bag and then cut the tool bag from the glove-bag, cutting through the twisted/taped section. Contaminated tools may then be placed directly into the next glove-bag without cleaning. Alternatively, the tool pouch with the tools can be placed directly into a bucket of water, opened underwater, and the tools cleaned and dried. Discard the rags and scrub brush as asbestos waste. If more than one adjacent section of pipe is to be removed, the glove-bag may be loosened at each end and slid along the pipe to the next section. In this case, the tools may remain in the bag for continued use.

16. With removed insulation in the bottom of the bag, twist the glove-bag several times and tape it to keep the material in the bottom during removal of the glovebag from the pipe.
17. Slip a 6-mil disposal bag over the glove-bag (still attached to the pipe). Remove the tape or cut the bag and open the top of the glove-bag and fold it down into the disposal bag.
17. Clean all surfaces in the work area using disposable cloths wetted with amended water or water with removal encapsulant added. When these have dried, clean them with a HEPA filtered vacuum. Material, adhered to a with removal encapsulant, may require the application of additional removal encapsulant to facilitate cleaning.
29. Seal the exposed ends of the remaining pipe insulation with encapsulant.
20. Remove disposable suits and place these into a waste bag with other debris.
21. Collapse the bag with a HEPA vacuum, twist the top of the bag, seal with at least three wraps of duct tape, fold over and seal again at least three wraps of duct tape.

5) Miscellaneous ACBM

Other asbestos-containing materials may include vinyl asbestos floor tile, asbestos-containing ceiling tile, transite wall board, countertops, asbestos roof tiles, and various textiles products such as stage curtains and fume hoods. Disturbance of these materials should be avoided. Cutting, drilling, grinding, sanding, Technical speed buffing, or removal of this ACBM must be performed by an asbestos abatement contractor certified by the RI Department of Health. There is no one set approach or method to these types of spot repair situations. The following information outlines some of the procedures and methods which can be utilized for minor removal and repair situations.

A) Cutting And Patching ACBM

Perform cutting, drilling, abrading, or otherwise disturbing asbestos-containing building material in a manner so as to minimize the dispersal of asbestos fibers into the air.

- Provide adequate local exhaust to capture fibers produced by cutting, drilling, or abrading by means of an approved HEPA filter vacuum. Use specialized equipment such as drills or saws having integral ventilation hoods which are connected to a HEPA vacuum with a flexible hose. Handle and dispose of HEPA filters as contaminated material.

- Thoroughly saturate absorbent surfaces of the asbestos-containing building material to be disturbed with amended water or a penetrating type encapsulant. Allow the amended water or encapsulant to penetrate to the substrate before working on materials.

- Seal the edges of the asbestos-containing building material exposed by cutting, drilling, or abrading with two (2) coats of an approved penetrating encapsulant applied in accordance with the manufacturer's printed instructions for use of the encapsulant as an asbestos coating.

B) REPAIR OF DAMAGED MATERIALS

This section applies to the repair of damaged insulation on piping, boilers, water tanks, exhaust stack insulations and equipment covered with asbestos-containing materials on which the majority of insulation is to remain. This may be accomplished by cutting loose sections of the ACM and filling the remaining un-insulated section with non-asbestos-containing fibers. Products which may be used for these activities are:

- Mineral Wool insulating Cement: job mixed insulating plaster manufactured for use on plumbing equipment.
- Waterproof Cement: pre-mixed or job mixed cement manufactured for coating of thermal insulation lagging.
- Non-woven Fibrous Glass Mat: felt approximately 3/32' thick fabricated from glass fibers.
- Open-Weave Glass Fiber Mat: cloth with approximately 1/4" openings in weave, fabricated from glass fibers twisted or braided into strands approximately 1/128" in diameter.
- Bridging Type Encapsulant:

The following paragraphs address the types of asbestos-containing insulations or materials which may be encountered by certified RI Competent Persons and the methods utilized to repair small sections of damage. Remember, this type of repair is still considered an abatement action and all protective equipment and engineering controls are still required for example; lockout/tagout, polyethylene barriers, HEPA vacuum and/or HEPA negative air machine, polyethylene sheeting, decontamination station, personal protective equipment.

Pipe Insulation

1. Remove any loose material with a cutting tool and a HEPA vacuum. No existing jacket material in good condition should be removed.
2. Fill holes or open sections with mineral wool insulating cement and cover damaged areas with a non-woven fibrous glass mat or loose insulation. Dampen the new non-asbestos-containing filter insulation with bridging type encapsulant.
3. Wrap open joints or new non-asbestos filler insulation with non-woven fibrous glass mat or re-wettable cloth embedded in bridging type encapsulant. This wrap should be placed on the insulation in such a way as to prevent gravity from loosening or dislodging the wrapping.
4. Smooth wrap to a wrinkle-free condition. Allow the wrap to dry and coat the entire surface of the mat with an additional coat of bridging type encapsulant and brush to a smooth uniform appearance.

Fitting Insulation

1. Remove any loose material from the fitting insulation with a cutting tool and a HEPA vacuum. No existing jacket material in good condition should be removed.
2. Fill holes or open sections with mineral wool insulating cement and cover damaged areas with a non-woven fibrous glass mat or loose insulation. Dampen the new non-asbestos-containing filler insulation with bridging type encapsulant.
3. Wrap openings or new non-asbestos filler insulation with non-woven fibrous glass mat or re-wettable cloth embedded in bridging-type encapsulant. This wrap should be placed on the insulation in such a way as to prevent gravity from loosening or dislodging the wrapping.
4. Stretch the fibrous mat to conform to the shape of the fitting and smooth to a uniform appearance without wrinkles. Allow the wrap to dry and coat the entire surface of the mat with an additional coat of bridging-type encapsulant and brush to a smooth uniform appearance.
5. Overlap jackets of adjacent straight insulation sections by three (3) inches. Allow to dry, and coat entire of mat with bridging-type encapsulant and brush to a smooth, finished appearance.

Equipment Lagging

1. Fill damaged portion of lagging, as required, with mineral wool insulating cement, and cover with non-woven fibrous glass mat completely embedded in bridging-type encapsulant.
2. Coat the area of repair and six (6) inches on all sides of the damaged area with a bridging-type encapsulant, brush to a uniform appearance. DO NOT leave hanging portions of the wrapped portion of the lagging. This may cause delamination of the material(s).
3. Completely coat lagging which do not possess a canvas jacket with a layer of re-wettable cloth and two (2) coats of bridging-type encapsulant.

Boiler and Smoke Hoods Breaching Lagging

1. Remove any loose material with a cutting tool and HEPA vacuum. No existing jacket material in good condition should be removed.
2. Fill holes or open sections with mineral wool insulation cement and cover damaged areas with a non-woven fibrous glass mat of loose insulation. Dampen the new non-asbestos-containing filler insulation with bridging type encapsulant.
3. Coat the entire surface of the lagging with 1/4" minimum thickness of mineral wool insulating cement reinforced with open weave fiber mat.
4. Trowel surface to a smooth finish.

C) LABELING

Label all asbestos-containing pipe insulation, fitting insulation, lagging, etc. in unoccupied areas with a 3" x 5" yellow sticker containing the words: "**CAUTION: ASBESTOS. HAZARDOUS. DO NOT DISTURB WITHOUT PROPER TRAINING AND EQUIPMENT.**" Apply these labels at a minimum of two (2) labels per side or a maximum of five (5) feet apart on boilers, breaching and equipment and a minimum of eight feet apart on pipe runs. Labels must be applied to both sides of pipe runs which are accessible from both sides. In occupied areas, provide labels shaped like stop signs approximately three (3) inches across with text reading: "STOP - Before Doing Work In This Area, See Asbestos Coordinator."

D) ENCAPSULATION

Prior to performing encapsulation, submit the Material Safety Data Sheet, or the equivalent to the Asbestos Coordinator, in accordance with the OSHA Standard (29 CFR 2910.1101) for each surfactant and encapsulating material proposed for use in the work. Include a separate attachment for each sheet, indicating the specific worker-protective equipment proposed for use with the material indicated. The following information outlines the specific steps on how to apply this type of liquid encapsulant.

Apply encapsulating materials only when environmental conditions in the work area are as required by the manufacturer's instructions. Utilize only penetrating or bridging-type encapsulants specifically designed for application to asbestos containing building material. These materials should have a flame spread index of less than 25 when dry and when tested in accordance with ASTM E-84.

* Prior to applying any encapsulating material, ensure that application of the sealer will not cause the base material to fail and allow the sealed material to fall of its own weight and separate from the substrate. Should personnel doubt the ability of the installation to support the sealant, request direction from the Asbestos Coordinator before proceeding with the encapsulating work.

* Before beginning work with any material for which a Material Safety Data Sheet has been submitted, provide workers with the required personal protective equipment (PPE). Require that appropriate PPE be utilized at all times.

* In addition to protective respiratory equipment required by OSHA requirements or by this SOP, use painting pre-filters on respirators to protect the dust filter when organic-solvent based encapsulants are in use.

Encapsulation techniques vary according to what type of material is being encapsulated be sure to consult the insulation manual prior to starting any encapsulating project.

The following sections encapsulating procedures for asbestos-containing plaster and thermal and miscellaneous insulation and materials. Consult the instruction manual or product dealer prior to applying the liquid encapsulant(s).

Scratch Coat Plaster

Apply two (2) coats of encapsulant to the scratch coat after all asbestos-containing building material has been removed. Apply in strict accordance with the manufacturer's printed instructions for use of the encapsulant as an asbestos coating. Any deviations from such printed instructions must be approved by the Asbestos Coordinator in writing prior to commencing work.

Apply the encapsulant with an airless spray gun with air pressure and nozzle orifice as recommended by the encapsulant manufacturer. Apply the first coat of the encapsulant while the scratch coat is still damp from asbestos removal procedures. If the surface has been permitted to dry, vacuum the surface with a HEPA filtered vacuum cleaner prior to spraying with the encapsulant. Apply the second coat over the first in strict accordance with the manufacturer's instructions.

* Color the encapsulant contrasting colors in alternate coats so that visual conformation of complete and uniform coverage of each coat is possible. Adhere to the manufacturer's instructions for coloring. At the completion of work, the encapsulated surface must be a uniform third color produced by the mixture.

Sealing Exposed Edges:

* Seal edges of the asbestos-containing building material exposed by removal up to inaccessible spot such as a sleeve, wall penetration, etc. with two (2) coats of encapsulant to the exposed edges to dry completely to permit penetration of the sealer.

* Color the encapsulant contrasting colors in alternate coats so that visual confirmation of complete and uniform coverage of each coat is possible. Adhere to the manufacturer's instructions for coloring. At the completion of work, the encapsulated surface must be a uniform third color produced by the mixture.

E) EQUIPMENT REQUIREMENTS:

1. HEPA filtered vacuum with extensions, hoses, and attachments.
2. Rolls of 4-mil and 6-mil polyethylene sheeting with dimensions of at least 20' feet in width by 100- feet in length.
3. 6-mil polyethylene disposal bags labeled with an asbestos-material warning sign.
4. Several rolls of two (2) inch and three (3) inch wide duct tape.
5. NIOSH approved half-face cartridge respirators with filters approved for asbestos dust (HEPA filters).
6. Garden Sprayer for misting amended water or liquid encapsulants.
7. Liquid surfactant.

8. Personal protective equipment (PPE) - which includes full body suits, goggles or face shields, and gloves
9. Negative air machines with HEPA filtration capabilities.
10. Hand tools - squeegees, plastic shovels, razor knives, bone saws, putty knives, hammers, scrubbing cloths, rags ... etc.
11. Glovebags - multiple sizes and dimensions.
12. Re-wettable cloth and re-insulation materials.

SECTION #6 - Job Notification and Completion Forms.

Refer to attached forms.

GENERAL LOCAL EDUCATION AGENCY RESPONSIBILITIES

CHRIS OSBORNE as the LEA shall:

- (a) Ensure that the activities of any persons who perform inspections, re-inspections, and periodic surveillance, develop and update management plans, and develop and implement response actions, including operations and maintenance, are carried out in accordance with subpart E of this part.
- (b) Ensure that all custodial and maintenance employees are properly trained as required by this subpart E and other applicable Federal and/or State regulations (e.g., the Occupational Safety and Health Administration asbestos standard for construction, the EPA worker protection rule, or applicable State regulations).
- (c) Ensure that workers and building occupants, or their legal guardians, are informed at least once each school year about inspections, response actions, and post-response action activities, including periodic re-inspection and surveillance activities that are planned or in progress.
- (d) Ensure that short-term workers (e.g., telephone repair workers, utility workers, or exterminators) who may come in contact with asbestos in a school are provided information regarding the locations of ACBM and suspected ACBM assumed to be ACM.
- (e) Ensure that warning labels are posted in accordance with 763.95.
- (f) Ensure that management plans are available for inspection and notification of such availability has been provided as specified in the management plan under 763.93(g).
- (g)(1) Designate a person to ensure that requirements under this section are properly implemented.
 - (2) Ensure that the designated person receives adequate training to perform duties assigned under this section. Such training shall provide, as necessary, basic knowledge of:
 - (i) Health effects of asbestos.
 - (ii) Detection, identification, and assessment of ACM.
 - (iii) Options for controlling ACBM.
 - (iv) Asbestos management programs.
 - (v) Relevant Federal and State regulations concerning asbestos, including those in this subpart E and those of the Occupational Safety and Health Administration, U.S. Department of Labor, the U.S. Department of Transportation and the U.S. Environmental Protection Agency.
- (h) Consider whether any conflict of interest may arise from the interrelationship among accredited personnel and whether that should influence the selection of accredited personnel to perform activities under this subpart.

ASBESTOS COORDINATOR ACCEPTANCE STATEMENT

On behalf of the Little Compton Public Schools [Wilbur & McMahon School Bldg.] in my capacity as LEA Asbestos Coordinator / Designated Person, I hereby accept the responsibilities, procedures, guidelines and recommendations detailed in this Asbestos Operations and Maintenance Management Plan, will, to the best of my ability and in a timely fashion, adhere to the requirements contained herein.

1/8/2021
Date

Christopher Osborne
Name (Printed)

HEATHER B. FITZGERALD
Notary Public, State of Rhode Island
My Commission Expires on

6/17/2021

Christopher Osborne
Signature

Heather B. Fitzgerald
Witnessed by:

ASSURANCE OF ACCREDITATION

All Vortex, Inc. personnel who contributed to this AHERA Re-inspection, report, and/or management plan have been trained in accordance with 40 CFR Part 763. Also persons contributing to this project have been certified by the Rhode Island Department of Health for this purpose.

[Signature]
John Carbone
RI Cert# AAC-177 IS /MP

12/29/20
Date

The next six (6) month surveillance dates
should be performed in

June 2021

and the 3 Year Re-inspections performed in

December 2023



STATE OF RHODE ISLAND

HISTORICAL PRESERVATION & HERITAGE COMMISSION

Old State House 150 Benefit Street Providence, RI 02903

Telephone 401-222-2678
TTY 401-222-3700

Fax 401-222-2968
www.preservation.ri.gov

December 24, 2021

Via email: morettir@studiojaed.com

Richard Moretti
Facilities Planner
Studio JAED
42 Weybosset Street, Suite 403
Providence, Rhode Island 02903

Re: RIHPHC Project No. 16146
Wilbur and McMahon School
28 Commons
Little Compton, Rhode Island

Dear Mr. Moretti:

The Rhode Island Historical Preservation and Heritage Commission (RIHPHC) staff has reviewed the information that you provided for the above-referenced project. The Little Compton School Department is proposing upgrades and landscape improvements at the Wilbur and McMahon School at 28 Commons in Little Compton, Rhode Island.

The school, historically known as the Julia Wilbur School, is a contributing resource in the Little Compton Common Historic District, which is listed in the National Register of Historic Places. The RIHPHC is unable to assess the effect of the proposed project with the information provided. Please provide the following documents for review: photographs of the building, architectural plans, product specifications, and a proposed site plan. We note that your email states that doors and windows will be replaced. If any exterior features from the 1929 section are proposed for replacement, then we will need a description of the existing condition, as well as photographs, to determine if the elements are character-defining features and are deteriorated beyond repair.

These comments are provided in accordance with the Rhode Island Historic Preservation Act and Rhode Island General Laws. If you have any questions, please contact RIHPHC Project Review Coordinator Elizabeth Totten at 401-222-2671 or elizabeth.totten@preservation.ri.gov.

Sincerely,

Jeffrey Emidy
Interim Executive Director
Interim State Historic Preservation Officer

Project Scorecard: NE-CHPS Version 3.1

School Name: Wilbur & McMahon School	
Expected Completion: December 2027	
School District: Little Compton School Department	Website: https://www.lcsd.k12.ri.us/
School Address: 28 Commons	City: Little Compton State: RI Zip: 02837
School Contact: Laurie Dias-Mitchell	Phone: 401-592-0363, Ext. 1:
Student Capacity: 339	Notes:
Approximate Square Feet: 61,000 SF	

Verification **Verification**

Is this the final CHPS Scorecard? No	
Registered Principal Architect (Signature)	Project Manager (Signature) N/A
Philip Conte, AIA, NCARB, President, 12/30/2021	
Name, Title, Date	

Use this scorecard to track expected scores. Note that prerequisites have points associated with them even though they are required. This enables project teams to talk more meaningfully about the effort being put into each section of the Criteria. Prerequisite point columns are also highlighted for reference. Mark each credit as ready for review by using the appropriate column for each phase of the review.

Key: P - Prerequisite; PS - CHPS Plan Sheet Required; CD - Construction Documents Required; A - Attachment Required Key: P - Prerequisite; PS - CHPS Plan Sheet Required; CD - Construction Documents Required; A - Attachment Required

Criteria	Title	Prerequisite	Points Possible	Points Targeted	Points Claimed	Responsible Team Member	Design Review Requirements	Ready for Design Review	Construction Review Requirements	Ready for Construction Commission Review	Performance Review Requirements	Ready for Performance Review	Documentation	Comments
	Total		250											

Integration and Innovation

II 1.0	Integrated Design	P	3	3		Design team & O	CD		A					We will conduct a minimum of two (2) workshops that identify the project's high performance goals, ensure all prerequisites are achieved, and target the appropriate CHPS credits and best practices for programming and design decision making. The first workshop will take place prior to the end of the schematic design phase. For renovations, the first meeting will be conducted during the planning phase. The second workshop will take place prior to the construction documentation phase. Attendees are to include: Owner's Representative(s), Design Consultant's Representative(s), Construction Representative(s), School Occupants Representative(s), Commissioning Agent (optional, but strongly encouraged). We will fully engage the project's construction team during the design phase, prior to the beginning of construction documentation.
II 1.1	Enhanced Integrated Design		2	0		Design team & O		A						
II 2.1	District Level Commitment *	RI A	1	0		Owner		A						The Design Team will work with the District to become a CHPS Member and maintain membership by submitting an annual report to CHPS. OR The Design Team will work with the District, School Board, Board of Trustees, or other appropriate school leadership assure passage of a Board resolution that mandates conducting of the CHPS Operations Report Card (ORC) (OM.3.0) district-wide.
II 3.1	School Master Plan	RI A	1	1		Owner		A						The Design Team will develop a School Master Plan for the site and building facilities to ensure that a High Performance School and their priorities are carried out throughout the life cycle of the school. Existing master plans will be reviewed for compliance by the team to ensure that the updated CHPS requirements are being met.
II 4.1	High Performance Transition Plan	RI A	1	1				A		A				Phased Renovation projects may be unable to achieve all of the prerequisites in the first phase of the project. If they cannot be met during the first phase, the Design Team will meet CHPS criteria during the later phased projects in an orderly sequence. The Design Team will develop and provide a High Performance Transition Plan (HPTP) to assist for these projects.
II 5.0	Educational Display	P	1	1		Owner	CD		A					The Design Team will aid the owner to provide a permanent display on the school site that describes the high performance features that are part of the school's design. Signage to raise the community's knowledge about the basics and benefits of high performance schools will be provided.
II 5.1	Demonstration Area		1	0		Arch/Owner	CD			A				
II 6.1	Educational Integration	RI A	2	2		Owner		A		A				The Design Team will work with the District to provide an educational plan and letter of commitment from the District or other appropriate school leadership stating that sustainability education will occur on yearly basis. The Design Team will work with the District to identify the CHPS Champions (at least 15 students) and support staff (at least 2) that will be addressing the community of students. CHPS champions will provide a minimum of 10 classroom hours of curriculum to explore and discuss the importance of the high performance design features within the building. We will work with the District to aid in the education of the entire student community (100% of student population) on high performance design, exposing them to level appropriate learning-outcome relevant information. Educational integration will incorporate the educational display and/or demonstration areas.
II 7.1	Climate Change Action / Carbon Footprint Reporting		3	0		Owner		A		A				
II 8.0	Crime Prevention through Environmental Design	P	2	2		Arch/Owner/S C		A		A				The Design Team will conduct a Crime Prevention Through Environmental Design (CPTED) workshop with key project stakeholders and a CPTED professional at the beginning of, or before, schematic design to identify site, building and interior issues, and define strategies aligned with CPTED principles for addressing them in a CPTED Plan. The CPTED Plan will articulate strategies categorized by CPTED Principle and incorporate these strategies in the project design. The CPTED professional will review the design prior to construction and provide comments as necessary to align the design with CPTED Principles.
II 9.1	Innovation		4	0		DT & Owner	VARIABLES		VARIABLES		VARIABLES			
	Subtotal		21	10										

Operations & Metrics

OM 1.0	Facility Staff and Occupant Training	P	3	3		Cx		CD		A				The Facility staff will receive training and operation & maintenance (O&M) documentation on all building systems included in the commissioning scope of work under the EE 3.0 Commissioning Prerequisite as well as systems related to high performance. Teachers, administrators, and support staff will be provided with training on operations of lighting, heating, and cooling systems in classrooms, offices, gymnasiums, auditoriums etc. A User's Guide, explaining basic systems operations, will be developed and available either electronically for download and will reside with the facilities building maintenance representative.
OM 2.1	Post Occupancy Transition		2	2		Cx		A		A				The Design Team will provide a brief Post Occupancy Survey, host a post-occupancy transition meeting three (3) months after substantial completion, and record lessons learned.

OM 3.0	Performance Benchmarking	P	2	2	Owner			A		A												The Design Team will work with the District to track every use over time to ensure continued high performance and maximize savings. Three options are available: 1) Conduct the CHPS Operations Report Card and receive a score of at least 75 for the Energy Efficiency category. 2) Use US EPA's Portfolio Manager. Portfolio Manager generates a score from 0-100 using data on energy usage, space attributes, and operating hours. A school must achieve at least a 75 to reach the ENERGY STAR level. 3) Use the school's own energy model created at design of the building. If a model was done according to the guidelines contained in Energy Prerequisite EE 1.0 and contains information on plug load and operating hours.
OM 4.1	High Performance Operations		4	0	Owner			A		A												
OM 5.0	Systems Maintenance Plan	P	1	1	Owner					A												The Design Team will aid the District in creating a Systems Maintenance Plan that includes an inventory of all equipment in the renovated school. The plan will address the preventive and routine maintenance needed per manufacturers recommendations. The plan will clearly define the responsible person for performing the task, as well as the overall management of maintenance activities. The inventory and plan will cover the following systems: Electrical Systems, HVAC Systems, Plumbing Systems, Building Envelope and Roofing Systems, Significant Plug Loads, Other High Performance systems as applicable.
OM 6.0	Indoor Environmental Management Plan	P	2	2	Owner					A												The Design Team will assist the owner in promoting ongoing efforts to prevent, monitor, and correct indoor air quality problems utilizing the US EPA's Tools for Schools Program or an equivalent indoor health & safety program at the District level.
OM 7.1	Green Cleaning		2	2	Owner					A												The Design Team will aid the District in the establishment of a resolution or policy including the following green cleaning and maintenance requirements per the material manufacturers recommendations: Only environmentally preferable and safer cleaning products that are certified by U.S. EPA Design for the Environment (DfE), Green Seal or EcoLogo programs shall be purchased. Prohibition of aerosol and plug-in air fresheners. Periodic audits of the project for cleanliness according to Association of Physical Plant Administrators (APPA) Guidelines. AND Conduct an audit between 12-18 months from occupancy to measure cleaning program effectiveness according to APPA Leadership in Educational Facilities Custodial Staffing Guidelines and achieve Cleaning Level 2.
OM 8.0	Integrated Pest Management	P	1	1	Owner	PS				A												The Design Team will assist the owner in developing an Integrated Pest Management (IPM) Plan using least-toxic approach so as to utilize best practices to make it difficult for pests to enter the building.
OM 9.0	Anti-Idling Measures	P	1	1	Owner		CD			A												The Design Team will assist the owner in adopting a no idling policy that applies to all vehicles (including school buses). Signage will be posted prohibiting the idling of all vehicles for more than five minutes in the school zone. All school district bus drivers will be required to complete "no idling" training at least once and receive a copy of the district's No Idling Policy at the beginning of every school year.
OM 10.1	Green Power		2	0	Owner			A														
OM 11.0	ENERGY STAR Equipment and Appliances	P	2	2	O/Equip Consultant			A														The Design Team will work with the District to establish a written policy that all newly purchased equipment and appliances to be used in the school shall be ENERGY STAR compliant in all product categories covered by ENERGY STAR. The policy will also prohibit the purchase of low-efficiency products, including incandescent lights, halogen torchieres, and portable electrical resistance heaters.
OM 12.1	Computerized Maintenance Management System	RI/A	1	1	Owner	PS				A												The Design Team will work with the owner to implement a computerized maintenance management system to track work orders and maintenance.
	Subtotal		23	17																		
Indoor Environmental Quality																						
EQ 1.0	HVAC Design - ASHRAE 62.1	P	8	8	MEP	PS																The Design Team will establish a minimum level of indoor air quality to meet ASHRAE 62.1. The HVAC system will be designed to provide continuous outdoor air (OA) ventilation to each space during occupied hours including all full- and part-load conditions.
EQ 1.1	Enhanced Filtration		2	2	MEP		CD			A												The Design Team will use filters having a Minimum Efficiency Reporting Value (MERV) of 13 or higher.
EQ 1.2	Dedicated Outdoor Air System		3	3	MEP		CD			A												The Design Team will pair a Variable Refrigerant Flow (VRF) system with a Dedicated Outdoor Air System (DOAS).
EQ 2.0	Pollutant and Chemical Source Control	P	2	2	MEP/Arch		CD	A		A												Off Gassing: Where chemical use occurs, including housekeeping areas, chemical mixing areas, copying/print rooms, photolabs, and vocational spaces, the Design Team will use deck-to-deck partitions with dedicated mechanical exhaust to the outdoors (no air recirculation, and negative pressure) at a rate of at least 0.50 cubic feet per minute per square foot, and adequate make up air. Walk-Off Mats: The Design Team will provide an interior mat system of approximately 6-9 feet long that traps and hides dirt and water. The Design Team will control surface dust by providing hard-surfaced paving not less than eight feet by eight feet at all outdoor entrances or doorways. The Design Team will work with the District to prohibit all fossil-fuel-powered machinery that is mobile and whose specific function is for use inside the building. The Design Team will specify a carbon monoxide monitor in occupied spaces served by gas fired appliances, and/or adjacent to parking areas where cars may idle to prevent unhealthy exposures to carbon monoxide and other combustion gasses. The Design Team will work with the District to ensure that all school electronic devices including computers, imaging devices, and TV/AV systems shall meet the requirements of the EPEAT rating system, Silver or Gold level.
EQ 3.0	Outdoor Moisture Management	P	1	1	Arch/LA/Civil/P		CD			A												The Design Team will ensure that exterior land grades will slope away from the building to drain water away from the building. Rainwater management: Rain leaders, or downspouts, will be directed to infiltration structures, on site storage, rain gardens, or daylight - provided that surface drainage moves water well away from the building and does not result in unintended ponding or pooling. Lawn irrigation systems will be designed to prevent irrigation spray on the building. Drip pans for HVAC condensate will not be used. The project team shall develop a plan, and include it in the specifications, to flush out the building with outdoor air (no return air) based on the requirements and recommendations in the specifications to remove indoor pollutants prior to occupancy.
EQ 4.1	Ducted Returns		2	2	MEP		CD															Ducted returns will be preferred by the Design Team to prevent dust and microbial growth issues associated with plenum returns.
EQ 5.1	Construction Indoor Air Quality Management		5	5	Arch/MEP/CM		CD			A												During construction, the Design Team will meet the design approaches of the Sheet Metal and Air Conditioning National Contractors Association (SMACNA) IAQ Guideline for Occupied Buildings Under Construction, 2007, Chapter 3. Minimize site dust with Erosion & Sedimentation measures (1pt). The Design Team will follow the SMACNA guidelines for "Duct Cleanliness for New Construction Guidelines" according to advanced levels of cleanliness if a new duct system is installed (2pt for new systems only).
EQ 5.2	Construction Moisture Management		1	1	Arch/CM		CD			A												The Design Team will specify the protection of absorptive materials from moisture during construction and further specify that materials that are susceptible to moisture will be discarded if they are damp or wet for more than 24 hours.
EQ 6.1	Post Construction Indoor Air Quality		1	1	Arch/CM		CD			A												We will vacuum carpeted and soft surfaces with a High-Efficiency Particulate Air (HEPA) filter vacuum after construction is complete and prior to occupancy. For renovations, HEPA vacuum carpet daily in occupied areas and areas adjacent to construction activities.
EQ 7.0	Low Emitting Materials	P	2	2	Arch/CM	PS	CD		PS	A												We will use Volatile Organic Compound (VOC) compliant paints, coatings, flooring systems, and composite woods.
EQ 7.1	Additional Low Emitting Materials		5	0	Arch/ID/CM	PS	CD		PS	A												Use Volatile Organic Compound (VOC) compliant adhesives and sealants. 90% of flooring systems shall be tested for emissions of VOCs to meet CDPH Standard. Use No-Added Formaldehyde (NAF) and Ultra-Low Emitting Formaldehyde (ULEF) woods.
EQ 8.1	Low Radon	RI/A	1	1	MEP/CM		CD			A												CM/Owner will provide testing resources in order to design mitigation if required. We will assess the school site and measure radon in accordance with US EPA Guidance for Radon Testing in Schools, Radon Measurement in Schools - Revised Edition (EPA 402-R-92-014). Make necessary radon mitigations in accordance to US EPA Guidance for Radon Mitigation if radon air concentrations equal or exceed 4 pCi/L.
EQ 9.1	Thermal Comfort - ASHRAE 55		4	0	MEP		PS	CD														
EQ 10.1	Individual Controllability		1	0	MEP		CD			A												
EQ 10.2	Controllability of Systems		1	0	MEP		CD			A												We will provide at least one operable window in 90% of classrooms. We will train teachers on how to properly use the HVAC controls in their rooms when opening windows.
EQ 11.0	Daylighting: Glare Protection	P	4	4	Arch		CD	A		A												We will design spaces to optimize daylight while preventing glare by controlling direct sunlight ingress with blinds, shades, overhangs or other effective means.
EQ 11.1	Daylight Availability		5	0	Arch		PS	CD	A													
EQ 12.0	Views	P	3	0	Arch		PS	CD														
EQ 13.1	Electric Lighting Performance		3	0	MEP		CD	A														All specified luminaires will have a Color Rendering Index (CRI) of >80 AND be RoHS compliant (2 pts.). LED's must maintain 70% (L70) at 50,000 hrs and 50 lumens /watt minimum (1pt).
EQ 13.2	Superior Electric Lighting Performance		5	0	MEP		CD			A												
EQ 14.0	Acoustical Performance	P	7	0	A/Acoustic Const	PS	CD	A		A												We will design the Learning Spaces to have the maximum reverberation times of: a volume less than 10,000 ft³: 0.6 s, volume between 10,000ft³ and 20,000ft³: 0.7 s, volume greater than 20,000 ft³: 1.0 s. In Core Learning Spaces, the Total Background Noise shall be 35 dBA or less with all operable windows closed.

Energy														
EE 1.0	Energy Performance	P	6	6	A/MEP		CD	A						The new construction shall exceed by 10% the baseline established in ASHRAE Standard 90.1-2010 or the IECC 2012 (correlates to an zEPI score of 51). The design will receive an ENERGY STAR score through target finder (no minimum score requirement). OR Design the school according to the standards established by the basic requirements of Tier 2 of the Advanced Buildings New Construction Guide from the New Buildings Institute.
EE 1.1	Superior Energy Performance		40	9	A/MEP		CD	A						We will utilize the protocol in Energy EE 1.0 for quantifying reductions in total energy use. Points are awarded according to the percentage saved over a baseline building. Projects may optionally use the Zero Energy Performance Index (zEPI), which provides a more stable benchmark that will not vary with future code updates. (After prereq. of 10% met, a total of 9-40pt available for achieving 15-100% reduction)
EE 2.1	Zero Net Energy Capable		3	0	A/MEP		CD							
EE 3.0	Commissioning	P	4	4	Cx		CD	A						A Commissioning agent is to be hired by the owner to verify that building elements and systems are designed, installed, and calibrated to operate as intended.
EE 3.1	Additional Commissioning Qualifications		1	0	Cx		CD	A						
EE 3.2	Building Envelope Commissioning		1	0	Cx		CD	A						
EE 3.3	Enhanced Commissioning		1	0	Cx		CD	A					A	
EE 4.0	Environmentally Preferable Refrigerants	P	1	1	MEP		CD							We will use no CFC or HCFC based refrigerants in building Heating, Ventilating, Air Conditioning, & Refrigeration (HVAC&R) systems. HFC refrigerants are allowed and preference should be given to low GWP refrigerants. Existing HVAC equipment in renovation projects are exempt from this requirement if any non-compliant equipment was installed within the last 10 years.
EE 5.1	Energy Management System		2	2	MEP		CD							We will install a base level energy management system (EMS) to control the operating schedule of HVAC systems throughout the building. Fractional horsepower fans, fractional horsepower pumps and units providing air conditioning to spaces requiring continuous 24/7 cooling such as computer server rooms, network equipment rooms, or walk-in refrigerators and freezers are excluded.
EE 5.2	Advanced Energy Management System and Sub metering		2	0	MEP		CD							
EE 6.1	Natural Ventilation and Energy Conservation Interlocks		2	0	MEP	PS	CD							
EE 7.0	Local Energy Efficiency Incentive and Assistance	P	2	2	MEP			A						We will participate in energy efficiency incentives and technical assistance programs available through applicable utility and governmental programs.
EE 8.1	Variable Air Volume Systems		1	0	MEP		CD							
EE 9.1	Renewable Energy Performance Monitoring		1	0	MEP		CD							
EE 10.1	Electric Vehicle Charging		1	0	LA/E		CD							
	Subtotal		68	24										
Water														
WE 1.0	Minimum Reduction in Indoor Potable Water Use	P	5	0	P	PS	CD							We will provide fixtures and fittings that reduce potable water use for construction or renovation that will meet the performance requirements specified in Table 9: Fixture Performance Requirements.
WE 2.1	Reduce Potable Water Use for Sewage Conveyance		4	0	P	PS	CD							
WE 3.0	Irrigation and Exterior Water Budget - Use Reduction	P	4	0	LA/P		CD							We will develop a water budget for landscape and ornamental water use to conform to local water efficient landscape ordinance (or EJA WaterSense Water Budget Tool if none is available). Alternatively, install no permanent irrigation for landscaping (1pt). Reduce potable water, natural surface water, or groundwater consumption for irrigation of non-recreational landscape areas by 20% over landscape budget baselines (1pt). Reduce potable water, natural surface water or groundwater consumption for irrigation of recreational areas by 25% over landscape budget baselines (1pt). Any in-ground irrigation systems used for recreational fields must have soil moisture meters, weather stations, or equivalent technology (ET Controllers) to control and shut off operation of irrigation systems when adequate ambient moisture is available to the turf (1pt).
WE 4.1	Reduce Potable Water Use for Non-Recreational Landscaping		2	1	LA/P		CD	A						We will reduce potable water, natural surface water or groundwater consumption for irrigation of non-recreational landscape areas by 35% (1pt). OR Will not install permanent irrigation systems for watering non recreational landscaped areas (excluding designated school gardens) AND specify drought resistant plants or grasses in these areas so that irrigation is not needed beyond plant establishment (2pt). OR Reduce potable water, natural surface water or groundwater consumption for irrigation of non-recreational landscape areas by 50% (2pt).
WE 5.1	Reduce Potable Water Use for Recreational Landscaping		1	0	LA/P		CD							
WE 6.0	Irrigation Systems Commissioning	P	1	0	Cx			A						We will create irrigation commissioning plan, review installation during construction, test after installation, and provide documentation for operations and maintenance.
WE 7.1	Rainwater Collection and Storage		2	0	P		PS	CD						
WE 8.1	Water Management System		2	0	P		CD							
	Subtotal		21	1										
Sites														
SS 1.0	Site Selection	P	2	n/a	LA			A						We will complete a Phase I (and Phase II if necessary based on Phase I assessment) Environmental Site Assessment in accordance with ASTM E1527-05.
SS 2.1	Environmentally Sensitive Land		3	0	LA	PS	CD	A						
SS 3.1	Minimize Site Disturbance		1	0	LA/Civil	PS	CD							
SS 4.1	Construction Site Runoff Control and Sedimentation		1	0	LA/Civil	PS	CD							
SS 5.1	Post Construction Storm water Management		1	0	LA/Civil	PS	CD							
SS 6.1	Central location		2	0	LA	PS		A						
SS 7.1	Located Near Public Transportation		1	0	LA			A						
SS 8.1	Joint-Use of Facilities		1	0	Owner/A		CD	A						
SS 9.1	Human-Powered Transportation		2	0	LA	PS	CD							
SS 10.1	Reduce Heat Islands - Landscaping and Sites		1	0	LA		CD							
SS 11.1	Reduce Heat Islands - Cool Roofs and Green Walls		1	0	A/LA		CD							
SS 12.1	Avoid Light Pollution and Unnecessary Lighting		2	0	LA		CD	A						
SS 13.1	School Gardens		1	0	LA		CD	A						
SS 14.1	Use Locally Native Plants for Landscape		1	0	LA	PS	CD							
SS 15.0	Site and Building Best Practices	P	2	0	LA	PS	CD	A						
	Subtotal		22	0										
Materials and Waste Management														
MW 1.0	Storage and Collection of Recyclables	P	2	2	A		CD							Recycling will include a minimum of two of the following: paper, cardboard, glass, plastics, and metals. If no recycling infrastructure is available within the school district then the school is exempt.
MW 2.0	Minimum Construction Site Waste Management	P	2	2	CM		CD							We will recycle, reuse, and/or salvage at least 50% (by weight) of non-hazardous construction and demolition waste, not including land clearing debris.
MW 2.1	Construction Site Waste Management		2	0	CM		CD							
MW 3.1	Single Attribute - Recycled Content		2	0	A/CM		CD		PS	A				Prescriptive Approach: We will specify and install at least four major materials from Table 19 for 1 point, or eight major materials from Table 19 for 2 points OR Performance Approach: The weighted average recycled-content value by cost is at least 10% (post-consumer + ½ pre-consumer), or at least 20% for 2 points.
MW 4.1	Single Attribute - Rapidly Renewable Materials		1	0	A/CM		CD		PS	A				
MW 5.1	Single Attribute - Certified Wood		1	0	A/CM		CD		PS	A				We will use a minimum of 50% of wood-based materials, by cost, certified in accordance with either Forest Stewardship Council (FSC) or NWFA (for flooring products only).
MW 6.1	Single Attribute - Materials Reuse		1	0	A/CM		CD		PS	A				
MW 7.1	Multi-Attribute Materials Selection		2	0	A/CM	PS	CD		PS	A				
MW 8.1	Building Reuse - Exterior		2	2	A/CM		CD		PS	A				We will maintain at least 50% of existing building structure and shell (exterior skin and framing, excluding window assemblies (1pt), 75% (2pt).
MW 9.1	Building Reuse - Interior		1	0	A/CM		CD		PS	A				

Section 03

Schematic Design Documents

Little Compton
School Department

Wilbur-McMahon School

EAGLES



SCHEMATIC DESIGN DOCUMENTS

The Exhibits section of this document contain detailed Schematic Drawings and Outline Specifications of the proposed scope of work at the Wilbur & McMahon School. Below is a brief overview of the scope that is included in the Drawings and Specifications:

CIVIL:

- Connector road in front of the original building:
 - Appropriate Surface that blends in with the building context
 - Enhance tree line with landscaping and additional trees/vegetation
 - Will allow for safer vehicle access and stacking
- Select paving and storm water management work on the site:
 - Need to protect the building from excessive water infiltration from heavy rainfall

ARCHITECTURAL:

- Provide new outdoor learning area at the enclosed courtyard:
 - Provide additional access point and ADA access
 - Current outdoor area is not ADA compliant and does not provide sufficient egress in an emergency
- Reimagine the Media Center:
 - Completely update the area and furniture to provide better access for multi-age/multi-grade functionality
 - Provide various types of seating, including classroom type, small group, and individual study/reading
- Add equipment to the kitchen:
 - Need to improve food services for children and also for use as an emergency shelter
 - Provide stove and dishwasher
- Add acoustical ceilings to classrooms without them:
 - Acoustic control is essential for enhanced learning in the old portion of the school building
- New stage curtain, rigging, and A/V:
 - Current curtain and rigging need to be replaced
 - Audio/Visual system is in need of replacement

- New gymnasium floor:
 - Current gymnasium flooring needs to be replaced
- Select new interior/exterior components and finishes:
 - Replacement/Updating of select finishes throughout, including floor, wall, and ceiling as well as exterior components such as select windows, etc.
- Consolidate Art Room and create an additional classroom:
 - Art Room is larger than needed and an additional classroom can be gained through reconfiguration of this area of the building
- Replace select exterior doors:
 - Certain exterior doors are at the end of their useful life

MECHANICAL/PLUMBING:

- Add VRF air conditioning to unconditioned areas:
 - Need to control temperature and especially high humidity in the old portion of the school building
- Select deferred maintenance:
 - Plumbing and mechanical work to remediate on-going issues

ELECTRICAL:

- Add electrical outlets to classrooms:
 - Classrooms are underpowered to support technology for 21st Century learning
- Select deferred maintenance:
 - Electrical work to remediate on-going issues

Section 03

Schematic Design Documents

EXHIBITS

**Little Compton
School Department**

Wilbur-McMahon School

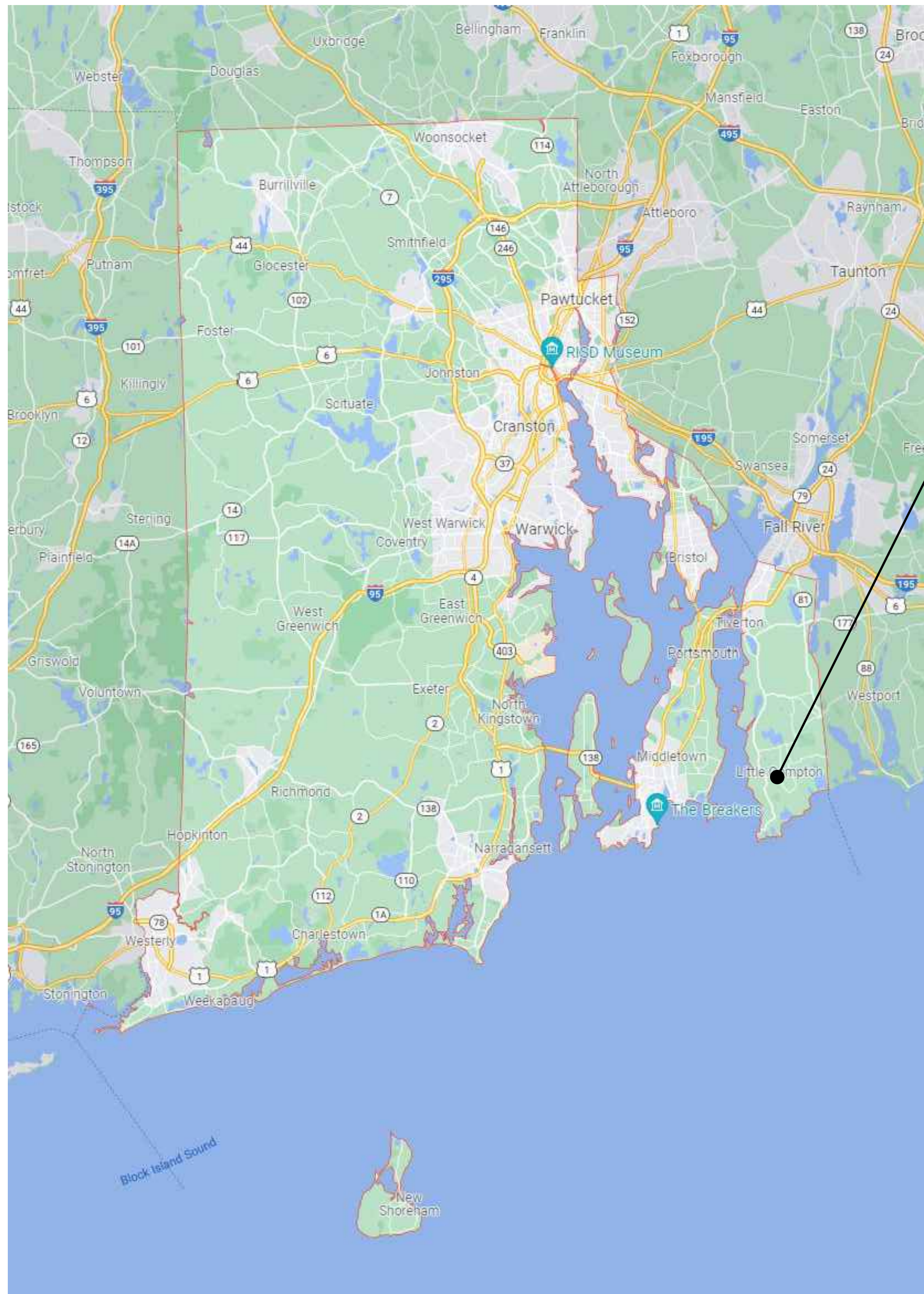
EAGLES



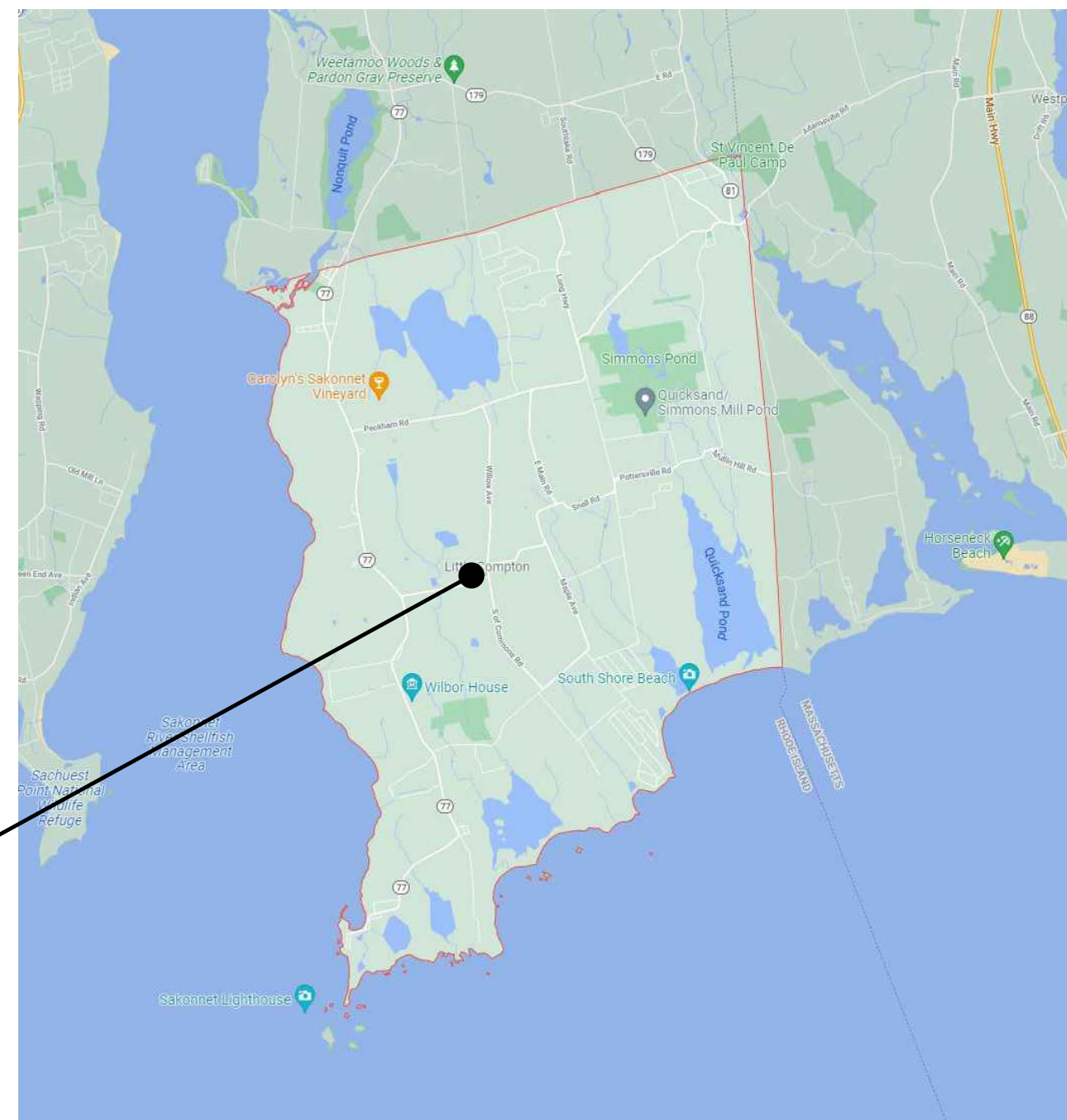
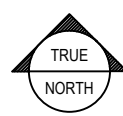
TOWN OF LITTLE COMPTON LITTLE COMPTON SCHOOL DEPARTMENT

RIDE STAGE 2 AT THE WILBUR & MCMAHON SCHOOL 28 COMMONS LITTLE COMPTON, RI 02837

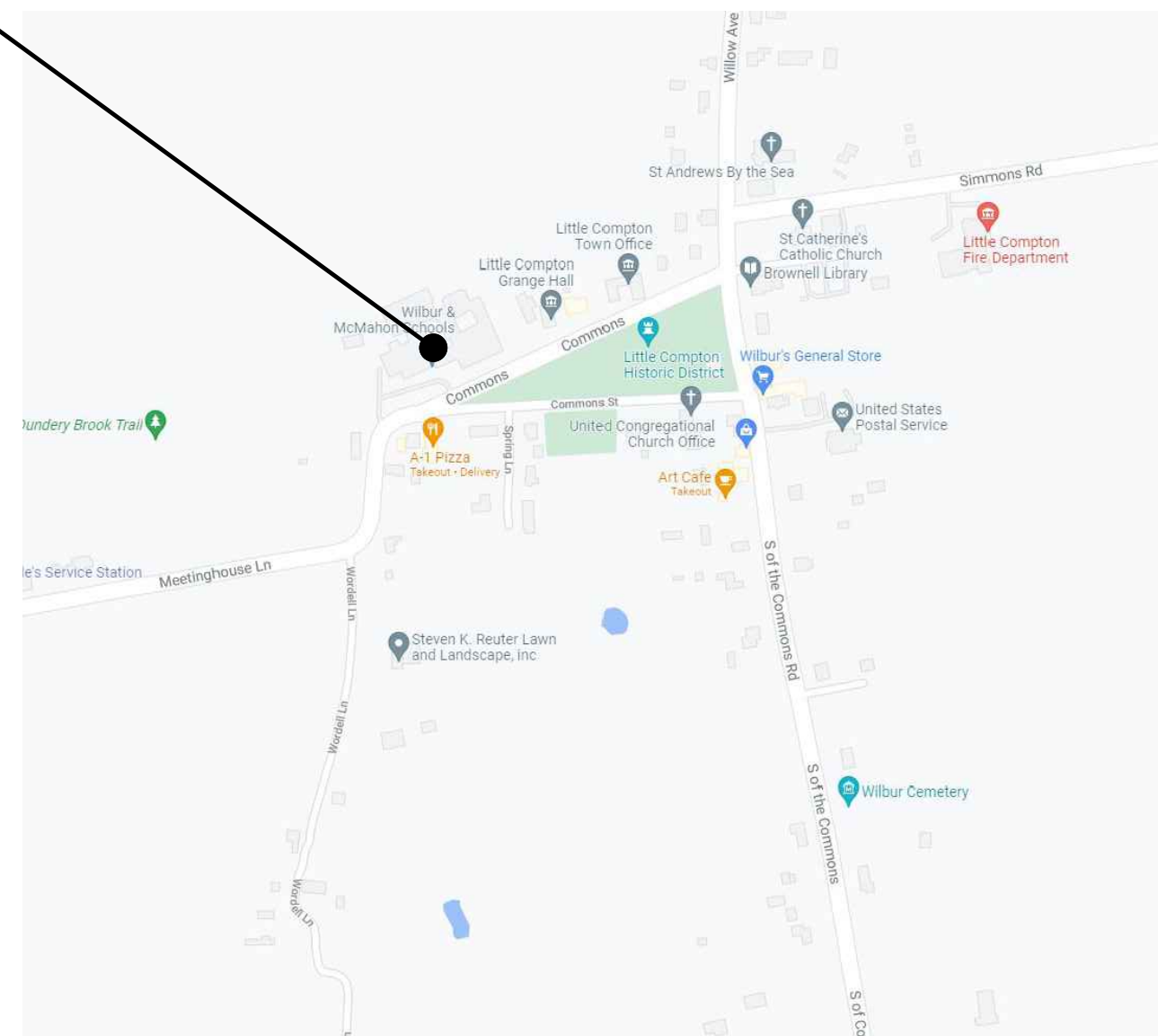
PROJECT LOCATION MAPS



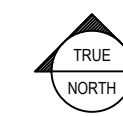
LOCATION MAP



AREA MAP



SITE MAP



SHEET INDEX

GENERAL INFORMATION

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GC000 CODE COMPLIANCE, ABBREVIATIONS, AND SYMBOLS

ARCHITECTURAL

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AD101 DEMOLITION FLOOR PLANS
A-101 NEW CONSTRUCTION FLOOR PLANS AND DOOR SCHEDULE
A-102 EQUIPMENT AND FURNITURE PLANS

MECHANICAL

M-000 MECHANICAL SYMBOLS, ABBREVIATIONS, AND NOTES
M-100 MECHANICAL PLANS

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E-000 ELECTRICAL SYMBOLS, ABBREVIATIONS, AND NOTES
E-102 ELECTRICAL 2ND FLOOR PLANS
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P-000 PLUMBING SYMBOLS, ABBREVIATIONS, AND NOTES
P-102 PLUMBING 2ND FLOOR PLANS

FIRE PROTECTION

F-000 FIRE PROTECTION SYMBOLS, ABBREVIATIONS, AND NOTES
F-102 FIRE PROTECTION 2ND FLOOR PLANS



CONSULTANT

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SIGNATURE:
DATE OF SIGNATURE:
DATE OF REGISTRATION EXPIRATION:
ARCHITECT / ENGINEER SEAL

PROJECT
TOWN OF LITTLE COMPTON
LITTLE COMPTON SCHOOL DEPARTMENT
RIDE STAGE 2
WILBUR & MCMAHON SCHOOL
28 COMMONS
LITTLE COMPTON, RI 02837

REVISIONS

MARK	DESCRIPTION	DATE

SHEET TITLE

COVER SHEET

SCHEMATIC DESIGN

NOVEMBER 2, 2021

DRAWN	CHKD	PROJECT NO.
-	-	21081

SHEET NO.

G-000

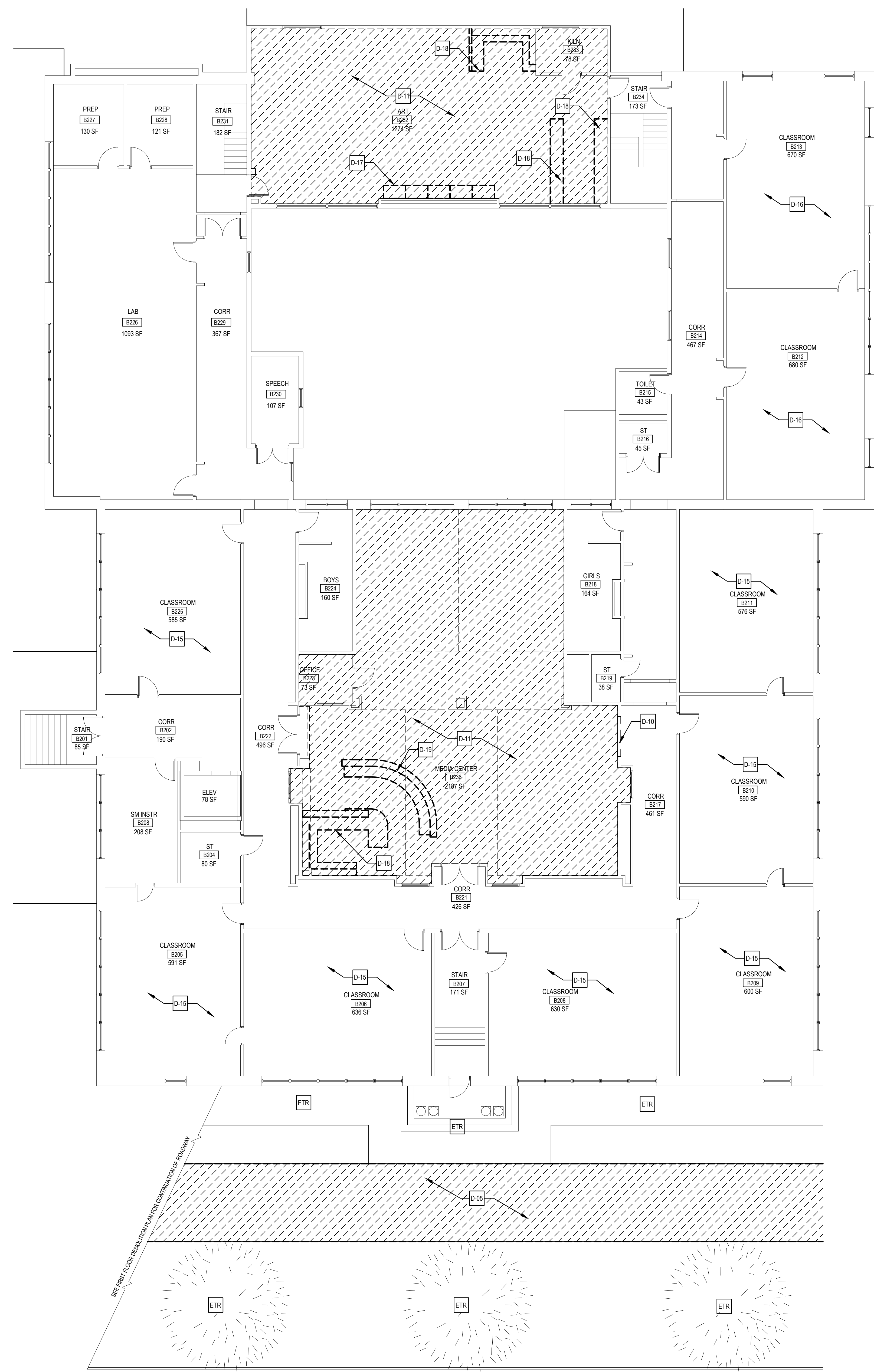
CODE INFORMATION

1. APPLICABLE CODES AND STANDARDS
IBC 2015 IMC 2015
IPC 2015 NFPA 13 - 2015
NFPA 101 - 2015
ADA STANDARDS FOR ACCESSIBLE DESIGN - 2010

2. PROJECT DATA
OWNER: LITTLE COMPTON SCHOOL DEPARTMENT
LOCATION: WILBUR & MCMAHON SCHOOL
ADDRESS: 28 COMMONS, LITTLE COMPTON, RI 02837
OCCUPANCY CLASSIFICATION: EDUCATION GROUP E

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THE RECIPIER OF THESE PLANS HAS ACCEPTED THE DESIGN AND CONSTRUCTION OF THE PROJECT AND HAS AGREED TO BE BOUND BY THE TERMS AND CONDITIONS OF THE PROFESSIONAL SERVICES AGREEMENT. THE RECIPIER OF THESE PLANS HAS ACCEPTED THE DESIGN AND CONSTRUCTION OF THE PROJECT AND HAS AGREED TO BE BOUND BY THE TERMS AND CONDITIONS OF THE PROFESSIONAL SERVICES AGREEMENT. THE RECIPIER OF THESE PLANS HAS ACCEPTED THE DESIGN AND CONSTRUCTION OF THE PROJECT AND HAS AGREED TO BE BOUND BY THE TERMS AND CONDITIONS OF THE PROFESSIONAL SERVICES AGREEMENT.



1 SECOND FLOOR DEMOLITION PLAN
 SCALE: 1/8" = 1'-0"
 north



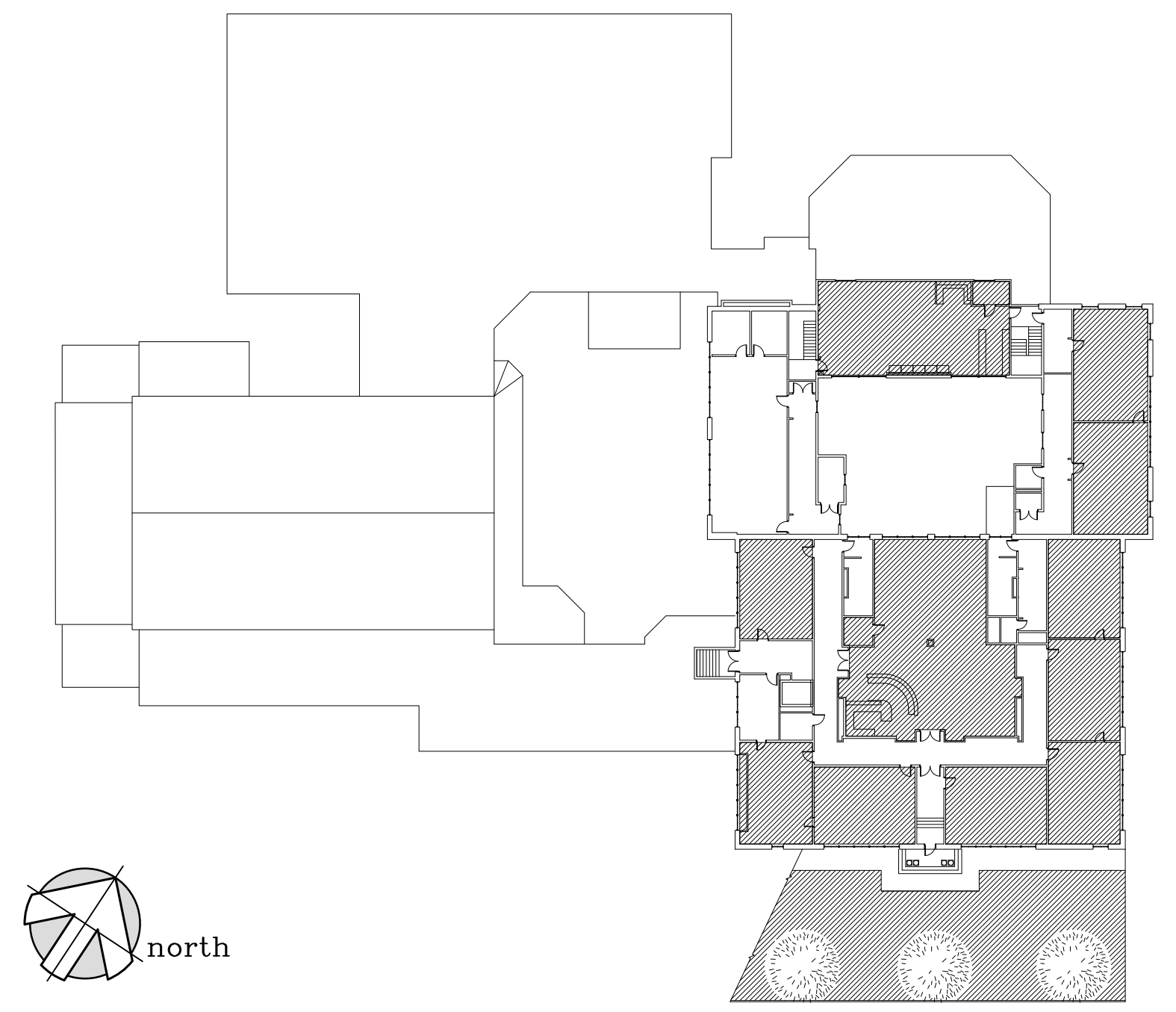
2 PHOTO REFERENCE "A"
 AD102

DEMOLITION KEY NOTES

- D-01 DEMOLISH AND DISPOSE OF EXISTING GYM FLOOR IN ITS ENTIRETY, INCLUDING BUT NOT LIMITED TO, ANY WALL BASE, THRESHOLDS AND TRIMS. PATCH AND LEVEL EXISTING SLAB AS REQUIRED TO ACCEPT NEW WOOD FLOOR FINISH.
- D-02 DEMOLISH AND DISPOSE OF EXISTING WOOD BLEACHERS IN ITS ENTIRETY, INCLUDING BUT NOT LIMITED TO, ANY MOUNTING HARDWARE.
- D-03 DEMOLISH AND DISPOSE OF EXISTING STAGE CURTAINS, STAGE LIGHTING AND AUDIO DEVICES IN THEIR ENTIRETY, INCLUDING BUT NOT LIMITED TO, FABRIC CURTAINS, STAGE BATTENS, CURTAIN TRACK OPERATING LINES AND ALL ASSOCIATED MOUNTING AND HANGING HARDWARE.
- D-04 EXISTING CEILING AND LIGHTING TO REMAIN. SELECTIVE DEMOLITION AS REQUIRED TO COMPLETE AUDIO AND VIDEO COMPONENT INSTALLATIONS.
- D-05 DEMOLISH AND DISPOSE OF EXISTING DOOR AND FRAME IN ITS ENTIRETY, INCLUDING BUT NOT LIMITED TO, ALL FASTENERS, BLOCKING, THRESHOLD, TRIM AND ALL ASSOCIATED DOOR HARDWARE.
- D-06 DEMOLISH AND DISPOSE OF EXISTING NON-FUNCTIONAL STEPS AND LANDING IN ITS ENTIRETY.
- D-07 DEMOLISH AND DISPOSE OF EXISTING BITUMINOUS AND CONCRETE PAVING IN ITS ENTIRETY IN THIS AREA. REFER TO NEW ARCHITECTURAL PLANS FOR EXTENT OF EXCAVATION AT AREA OF NEW ACCESSIBLE RAMP. PROVIDE NEW PERIMETER DRAINAGE SYSTEM.
- D-08 EXCAVATE SURFACE IN THIS AREA AS REQUIRED FOR NEW HANDICAPPED RAMP AND STEPS. REFER TO ARCHITECTURAL PLANS FOR DETAILS. PROVIDE NEW WATERPROOFING AT EXISTING FOUNDATION WALLS.
- D-09 EXISTING DOWNSPOUT TO BE DEMOLISHED IN ITS ENTIRETY AND PROVIDE NEW GUTTERS AND DOWNSPOUTS AS REQUIRED BASED ON NEW ACCESSIBLE RAMP DESIGN.
- D-10 DEMOLISH AND DISPOSE OF PORTION OF EXISTING WALL AS REQUIRED FOR INSTALLATION OF NEW DOOR. REFER TO NEW ARCHITECTURAL PLANS FOR LOCATION.
- D-11 DEMOLISH AND DISPOSE OF EXISTING FLOOR IN AREA SHOWN, INCLUDING BASE. PATCH AND PREPARE SURFACE TO ACCEPT NEW FINISH.
- D-12 DEMOLISH EXISTING AREA AS REQUIRED FOR NEW 5'-0" WIDE SIDEWALK.
- D-13 DEMOLISH AND GRADE EXISTING SURFACE AREA SHOWN AS REQUIRED FOR THE CONSTRUCTION OF A NEW ONE LANE ASPHALT ROAD, INCLUDING BUT NOT LIMITED TO THE REMOVAL OF BUSHES, GROUND COVER, AND CURB. REFER TO CIVIL DRAWINGS FOR EXTENT OF WORK AND DETAILS.
- D-14 DEMOLISH PORTION OF WALL AS REQUIRED FOR THE INSTALLATION OF ELECTRICAL AND PLUMBING COMPONENTS FOR A NEW COMMERCIAL GRADE DISHWASHER UNIT. DEMO FLOOR SLAB AS REQUIRED FOR INSTALLATION AND CONNECTION OF A NEW FLOOR SINK DRAIN.
- D-15 REFER TO PHOTO REFERENCE "A" FOR AREAS OF DEMOLITION FOR THESE CLASSROOMS.
- D-16 EXISTING FLOOR TO REMAIN. PATCH EXISTING WALLS AS NEEDED TO PREPARE SURFACE TO ACCEPT NEW PAINT FINISH.
- D-17 DEMOLISH AND DISPOSE OF EXISTING WARDROBE STORAGE UNITS IN THEIR ENTIRETY.
- D-18 DEMOLISH AND DISPOSE OF EXISTING MILLWORK COUNTER, BASE CABINET AND WALL CABINETS IN THEIR ENTIRETY, INCLUDING BUT NOT LIMITED TO ALL BLOCKING, MOUNTING HARDWARE AND ANY COUNTER SUPPORT WALLS IN THEIR ENTIRETY.
- D-19 DEMOLISH AND DISPOSE OF EXISTING LIBRARY RECEPTION DESK IN ITS ENTIRETY.
- D-20 DEMOLISH AND DISPOSE OF EXISTING WOOD TRIM IN ITS ENTIRETY. PATCH AND REPAIR WALL SURFACE AS REQUIRED FOR NEW PAINT FINISH.
- D-21 EXISTING WOOD FLOOR TO REMAIN. CONTRACTOR TO PROTECT FLOOR FROM ANY AND ALL DAMAGES DURING CONSTRUCTION.
- D-22 EXISTING CEILING AND WOOD BEAMS TO REMAIN. PREPARE SURFACE FOR NEW PAINT FINISH. SELECTIVE LIGHTING TO BE DEMOLISHED. SEE PHOTO REFERENCE "B" AND REFER TO NEW REFLECTED CEILING PLANS FOR EXTENT OF NEW WORK.
- D-23 EXISTING ACOUSTICAL CEILING TO BE REMOVED IN ITS ENTIRETY. EXISTING LIGHTING TO REMAIN FOR REINSTALLATION IN NEW CEILING.
- D-24 EXISTING CEILING TO REMAIN. SELECTIVE DEMOLITION AS REQUIRED FOR INSTALLATION OF NEW AIR CONDITIONING SYSTEM. EXISTING LIGHTING TO BE CAREFULLY REMOVED AND STORED FOR REINSTALLATION AT NEW ACOUSTICAL CEILING TILE. ALL EXISTING MECHANICAL, ELECTRICAL AND FIRE SUPPRESSION SYSTEM COMPONENTS TO BE RELOCATED TO NEW ACOUSTICAL CEILING. PATCH ALL EXISTING CEILING AREAS AFFECTED BY THE INSTALLATION OF NEW AIR CONDITIONING SYSTEM.
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- D-26 REMOVE EXISTING LIGHT FIXTURE IN ITS ENTIRETY, INCLUDING BUT NOT LIMITED TO, ANY CLIPS, HOUSINGS, CONDUITS AND ASSOCIATED MOUNTING HARDWARE. CAP OF WIRES AT JUNCTION BOX. REFER TO ELECTRICAL PLAN AND NOTES FOR MORE INFORMATION.

GENERAL DEMOLITION NOTES

1. ALL AREAS AND PARTITIONS NOT DASHED OR NOT NOTED TO BE REMOVED SHALL REMAIN INTACT. PATCH AND REPAIR EXISTING ADJACENT PARTITIONS AND FINISHES AS REQUIRED AFTER DEMOLITION TO MATCH EXISTING OR IN ACCORDANCE WITH PROPOSED RENOVATIONS.
2. CONTRACTOR IS RESPONSIBLE FOR PROTECTION OF EXISTING SUBSTRATE MATERIAL AND ADJACENT FINISHES THAT ARE TO REMAIN. CONTRACTOR SHALL PROMPTLY PATCH AND REPAIR DAMAGE CAUSED TO ADJACENT CONSTRUCTION BY DEMOLITION WORK. RESTORE EXPOSED FINISHES IN A MANNER THAT ELIMINATES EVIDENCE OF PATCHING AND REFINISHING.
3. CONTRACTOR IS RESPONSIBLE TO REMOVE ALL DISPOSABLE MATERIAL EACH NIGHT DURING CONSTRUCTION.
4. UPON COMPLETION OF THE DEMOLITION WORK, ALL AREAS SHALL BE LEFT BROOM CLEAN TO THE SATISFACTION OF THE OWNER.
5. COORDINATE ALL DEMOLITION WORK ON THE EXISTING BUILDING WITH THE OWNER BEFORE PROCEEDING.
6. ONE MAIN EGRESS PATH MUST REMAIN OPEN FOR USE (EITHER STAIRS OR RAMP) INTO THE BUILDING DURING NORMAL HOURS OF OPERATION.
7. PROVIDE INTERIOR AND EXTERIOR SHORING, BRACING, OR OTHER SUPPORT TO PREVENT MOVEMENT, SETTLEMENT, OR COLLAPSE OF ELEMENTS TO BE DEMOLISHED AND ADJACENT ELEMENTS TO REMAIN.
8. SELECTIVE DEMOLITION WORK INCLUDES REMOVAL OF NON-STRUCTURAL ITEMS INDICATED. REFER TO MECH. PLAN; ELEC. DEMOLITION DWGS FOR ADDITIONAL SCOPE. THIS DRAWING DOES NOT SHOW ELEC. WATER, HVAC, AND MOST OTHER SERVICES.
9. THE CONTRACTOR SHALL SAFELY SECURE ANY AND ALL PIPING, WIRING, CABLES, OR DEVICES THAT ARE NOT SCHEDULED FOR DEMOLITION, AND WERE SECURED BY ITEMS THAT HAVE BEEN OR ARE SCHEDULED FOR DEMOLITION.
10. IF HAZARDOUS MATERIALS ARE ENCOUNTERED DURING DEMOLITION OPERATIONS, NOTIFY OWNER IMMEDIATELY COMPLY WITH APPLICABLE REGULATIONS, LAWS, AND ORDINANCES CONCERNING REMOVAL, HANDLING, AND PROTECTION AGAINST EXPOSURE OR ENVIRONMENTAL POLLUTION. BURNING OF REMOVED MATERIALS IS NOT PERMITTED ON THE PROJECT SITE.
11. DISCONNECT, REMOVE AND DISPOSE OF EXISTING LIGHT FIXTURES UNLESS NOTED FOR RE-USE. SEE ELECTRICAL DRAWINGS.
12. DISCONNECT, REMOVE AND DISPOSE OF EXISTING GRILLES, REGISTERS AND DIFFUSERS. SEE MECHANICAL DRAWINGS.
13. TEMPORARILY DISCONNECT CEILING MOUNTED DEVICES AND RETAIN FOR RE-INSTALLATION IN NEW CEILING. SEE ELECTRICAL DRAWINGS.



SECOND FLOOR KEY PLAN

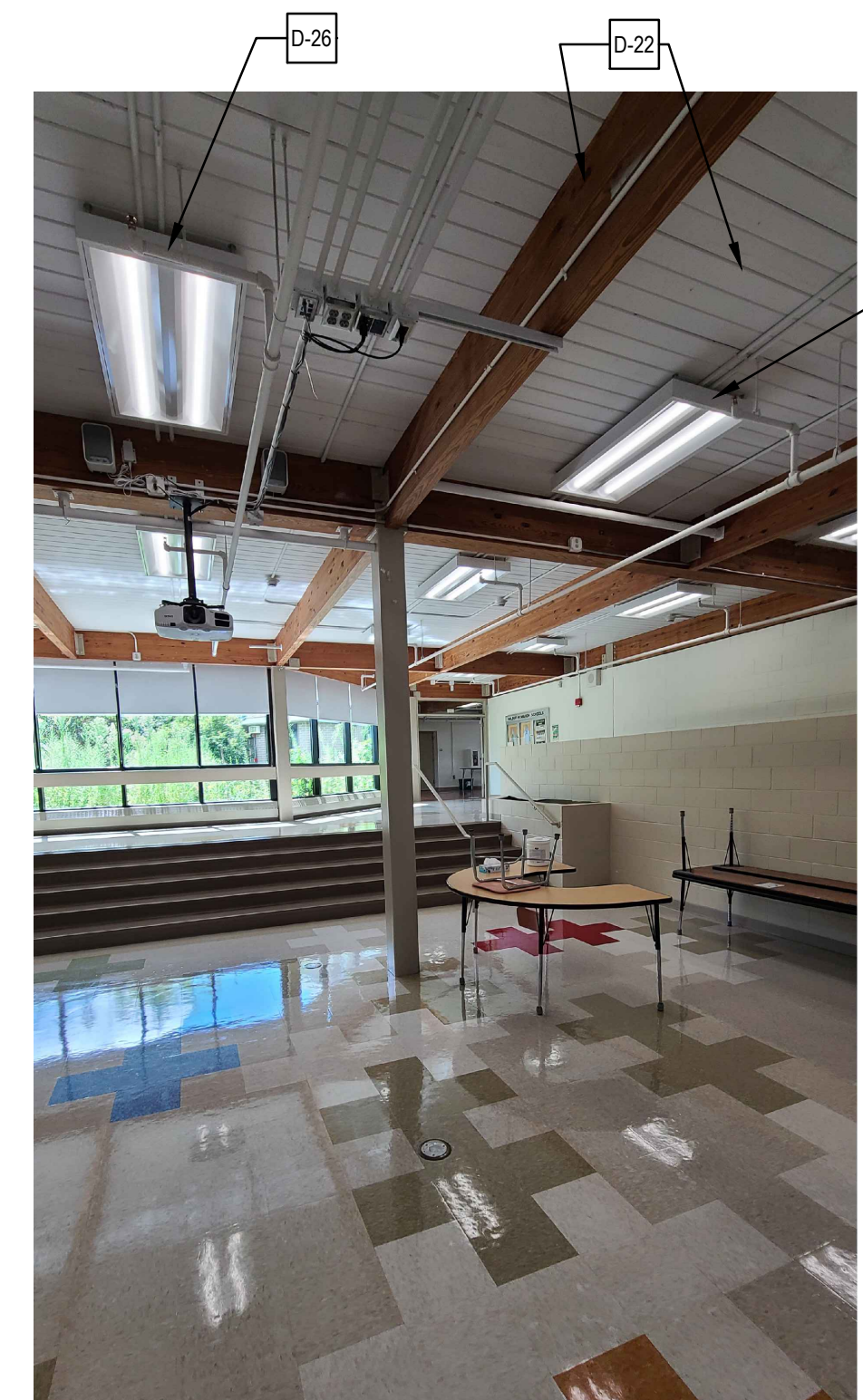
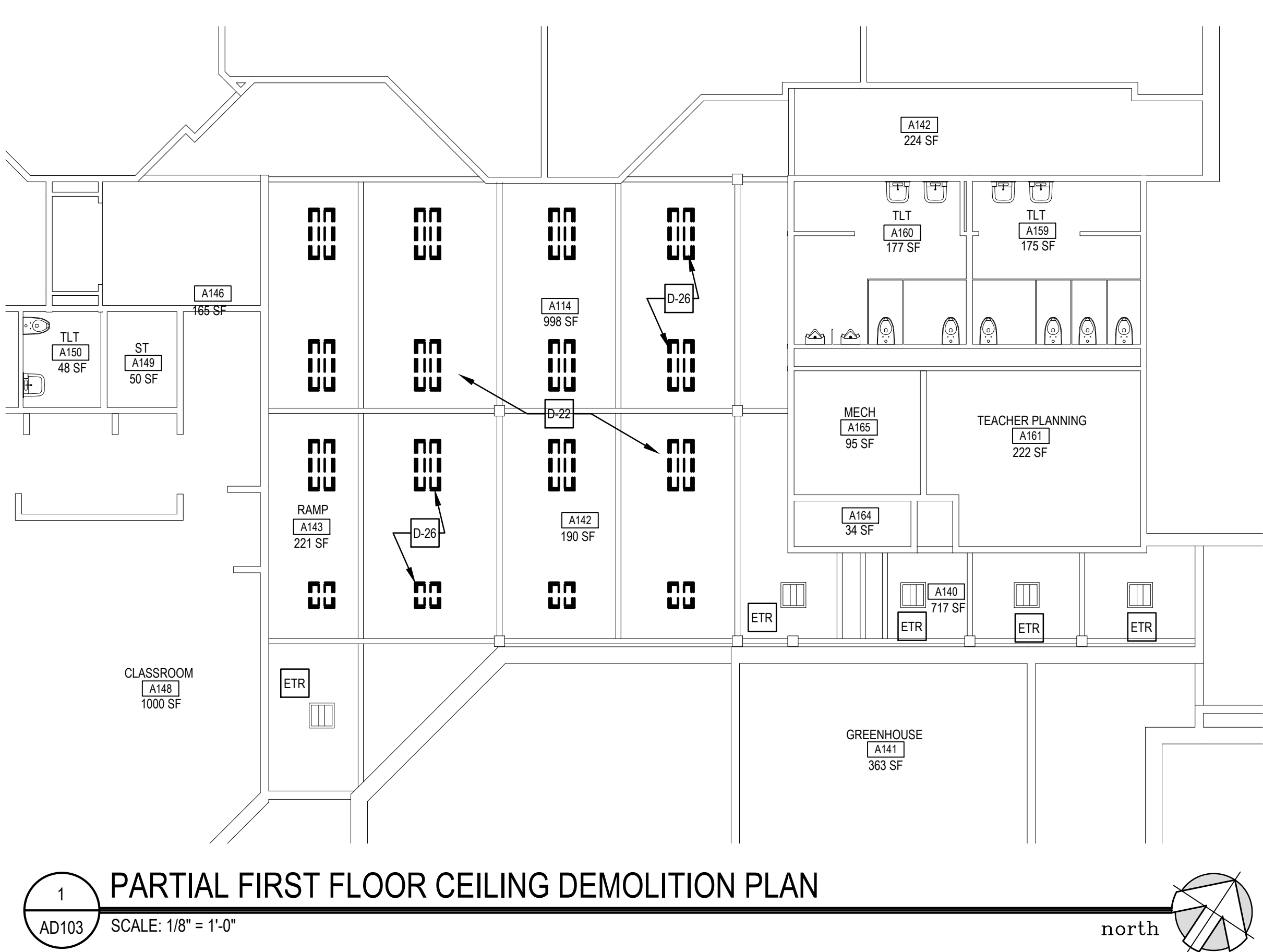
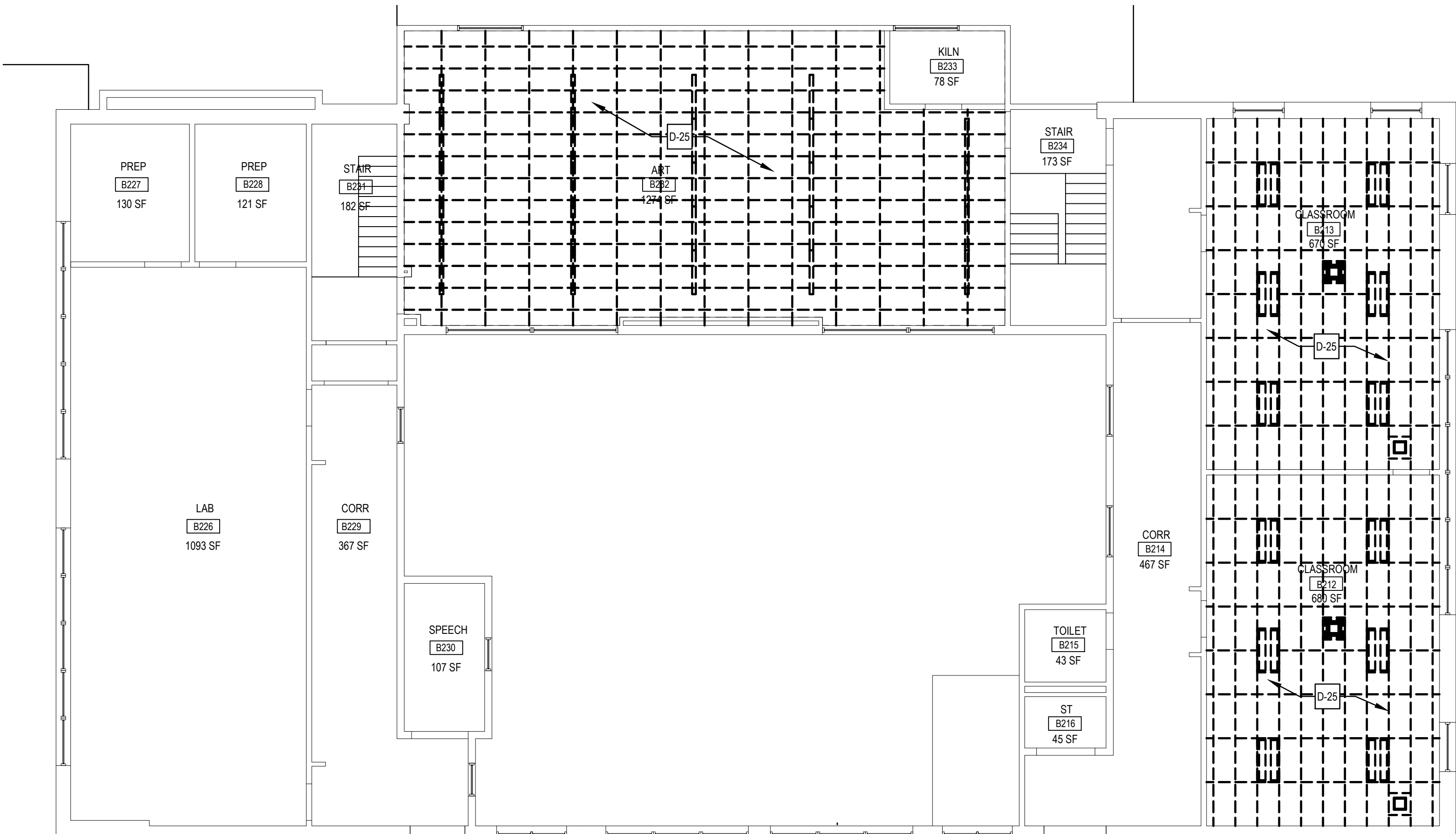
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 DELAWARE OFFICE: 10000 STE 110, CRUMPTON, MARYLAND 21038
 PENNSYLVANIA OFFICE: 10000 STE 110, CRUMPTON, MARYLAND 21038
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 SIGNATURE: _____
 DATE OF SIGNATURE: _____
 DATE OF REGISTRATION EXPIRATION: _____
 ARCHITECT / ENGINEER SEAL

PROJECT
**TOWN OF LITTLE COMPTON
 LITTLE COMPTON SCHOOL DEPARTMENT
 5 YEAR CAPITAL IMPROVEMENT PLAN
 RIDE STAGE 2
 WILBUR & MCMAHON SCHOOL
 28 COMMONS
 LITTLE COMPTON, RI 02837**

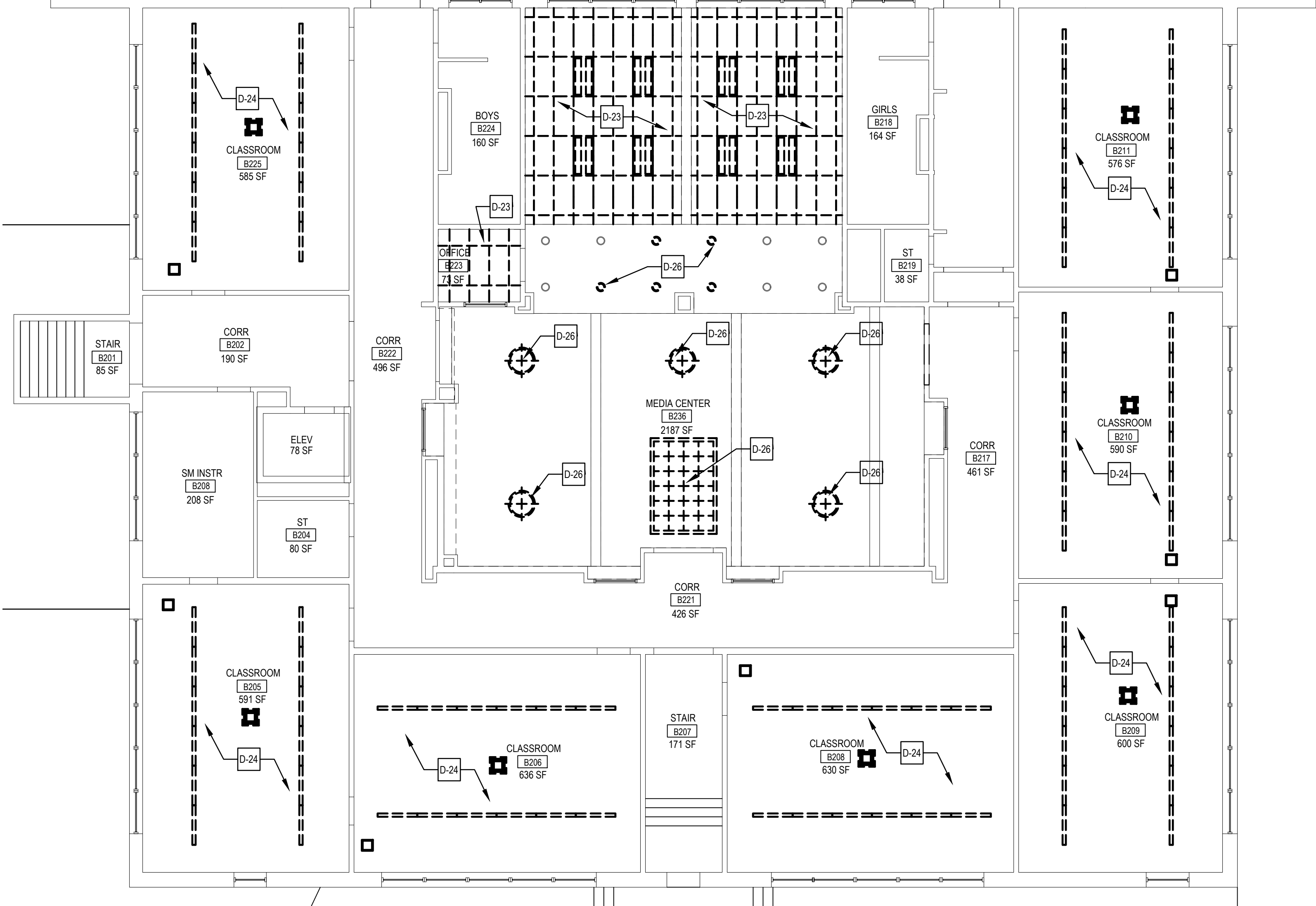
REVISIONS		
MARK	DESCRIPTION	DATE

SHEET TITLE
OVERALL SECOND FLOOR DEMOLITION PLANS
SCHEMATIC DESIGN
 NOVEMBER 2, 2021
 DRAWN: BMS
 CHECKED: PC
 PROJECT NO.: 21081
 SHEET NO.: **AD102**



1 PARTIAL FIRST FLOOR CEILING DEMOLITION PLAN
SCALE: 1/8" = 1'-0"

5 PHOTO REFERENCE "D"



GENERAL DEMOLITION NOTES

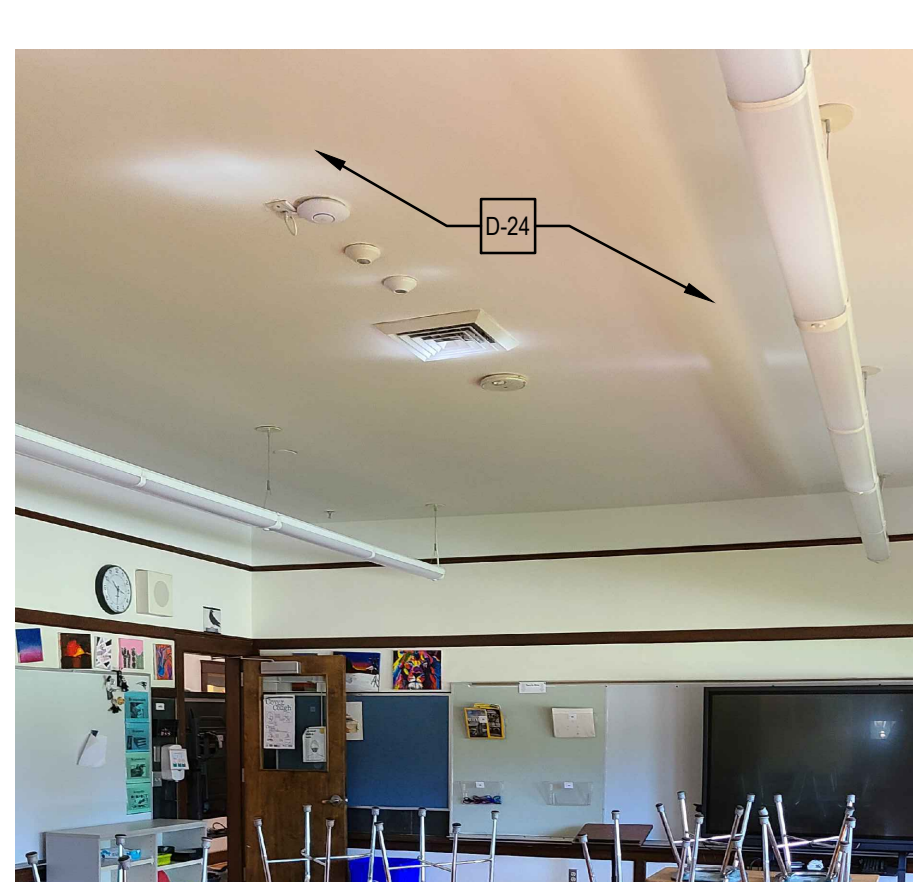
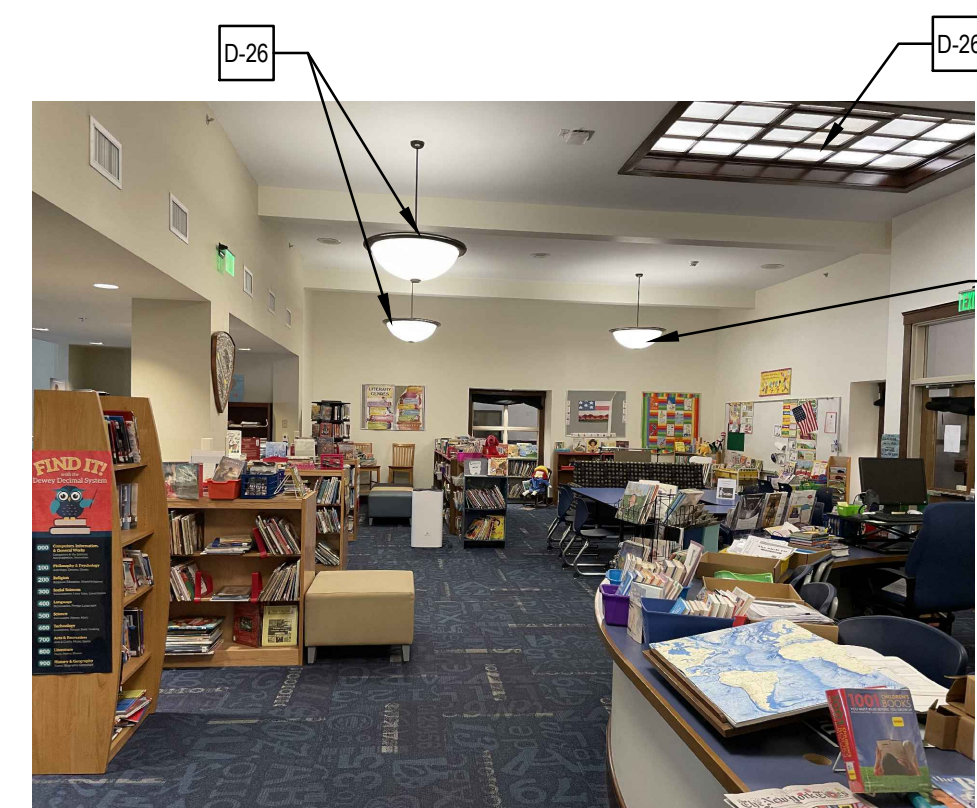
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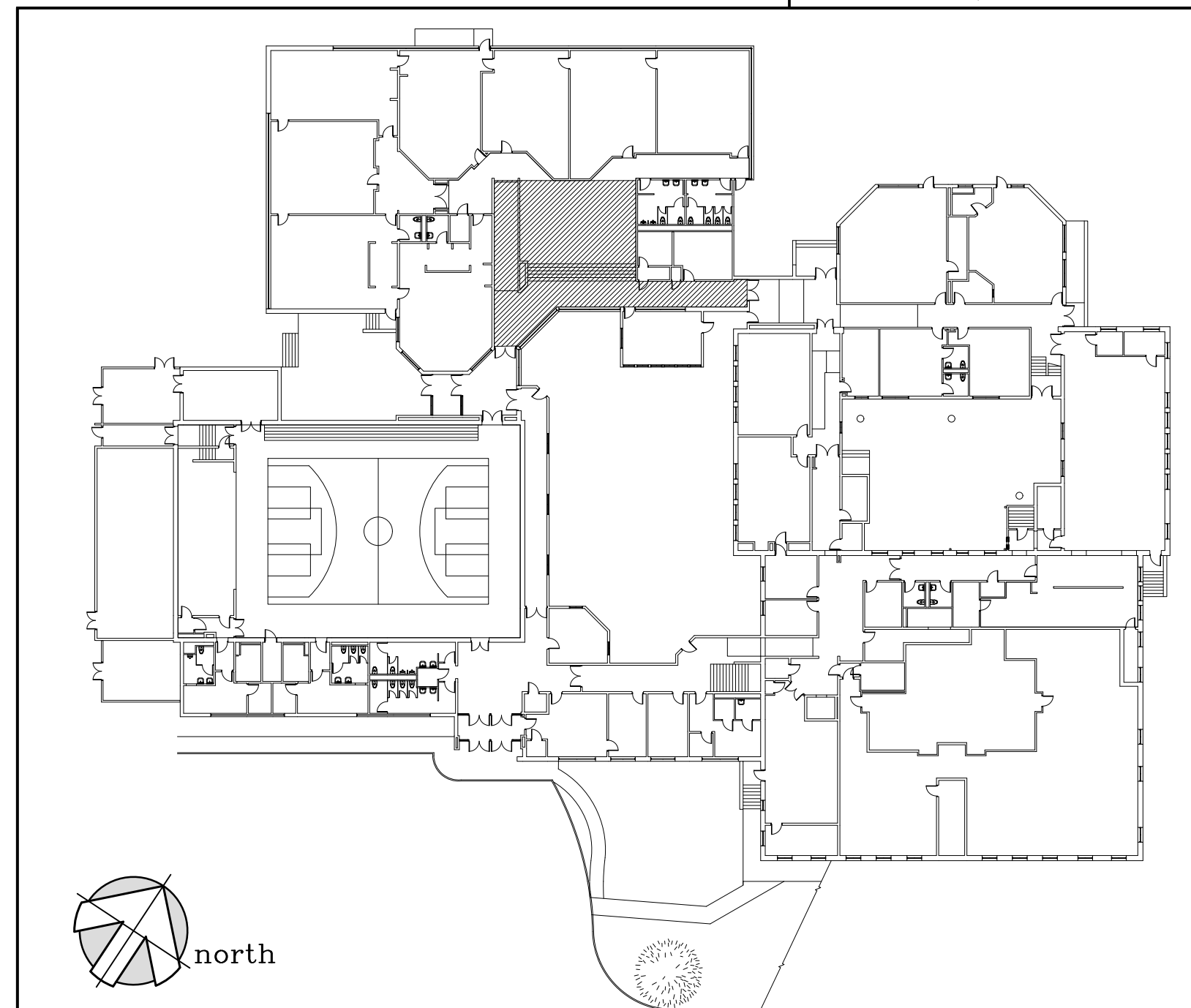
- D-15 REFER TO PHOTO REFERENCE "A" FOR AREAS OF DEMOLITION FOR THESE CLASSROOMS.
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2 SECOND FLOOR CEILING DEMOLITION PLAN
SCALE: 1/8" = 1'-0"

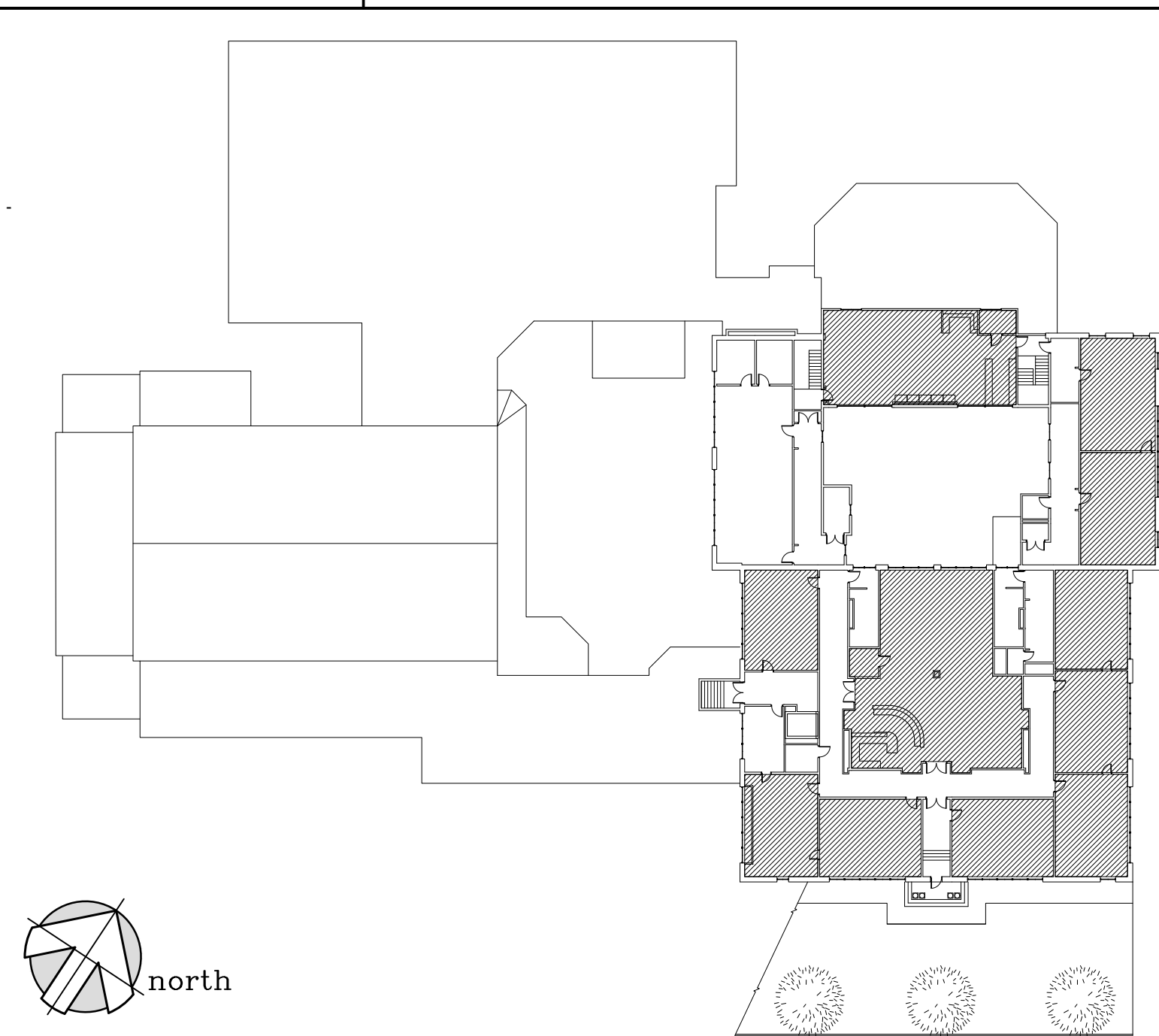


3 PHOTO REFERENCE "B" - LIBRARY

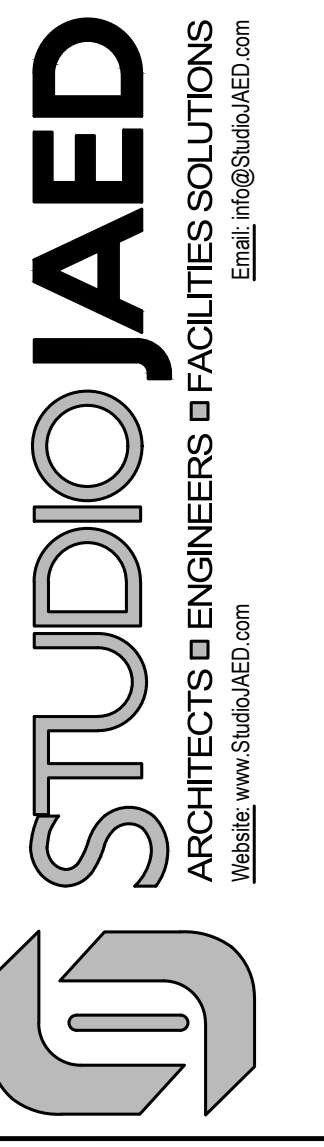
4 PHOTO REFERENCE "C" - TYP. CLASSROOM



FIRST FLOOR KEY PLAN



SECOND FLOOR KEY PLAN



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 SEASIDE, DE 19152
 P: 302.833.1832
 MARYLAND OFFICE
 1000 W. MARKET ST. STE. 110
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 MARK
 SIGNATURE:
 DATE OF SIGNATURE:
 DATE OF REGISTRATION EXPIRATION:
 ARCHITECT / ENGINEER SEAL

TOWN OF LITTLE COMPTON
 LITTLE COMPTON SCHOOL DEPARTMENT
 5 YEAR CAPITAL IMPROVEMENT PLAN
 PHASE STAGE 2
 WILBUR & MCMAHON SCHOOL
 26 COMMONS
 LITTLE COMPTON, RI 02837

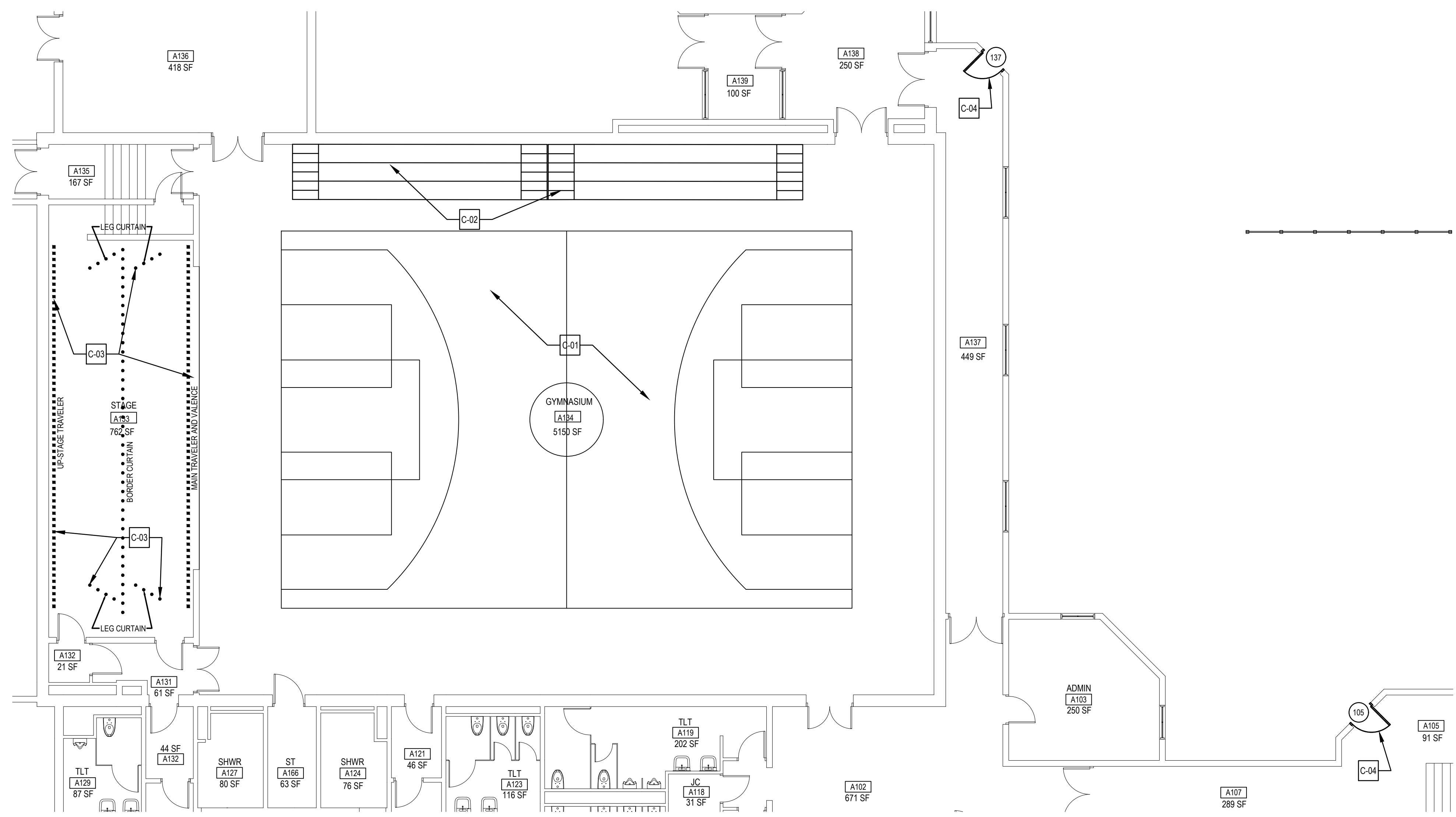
REVISIONS	
DESCRIPTION	DATE

SHEET TITLE
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 SCHEMATIC DESIGN
 NOVEMBER 2, 2021
 DRAWN: BMS
 CHKD: PRC
 PROJECT NO.: 21081
 SHEET NO.:

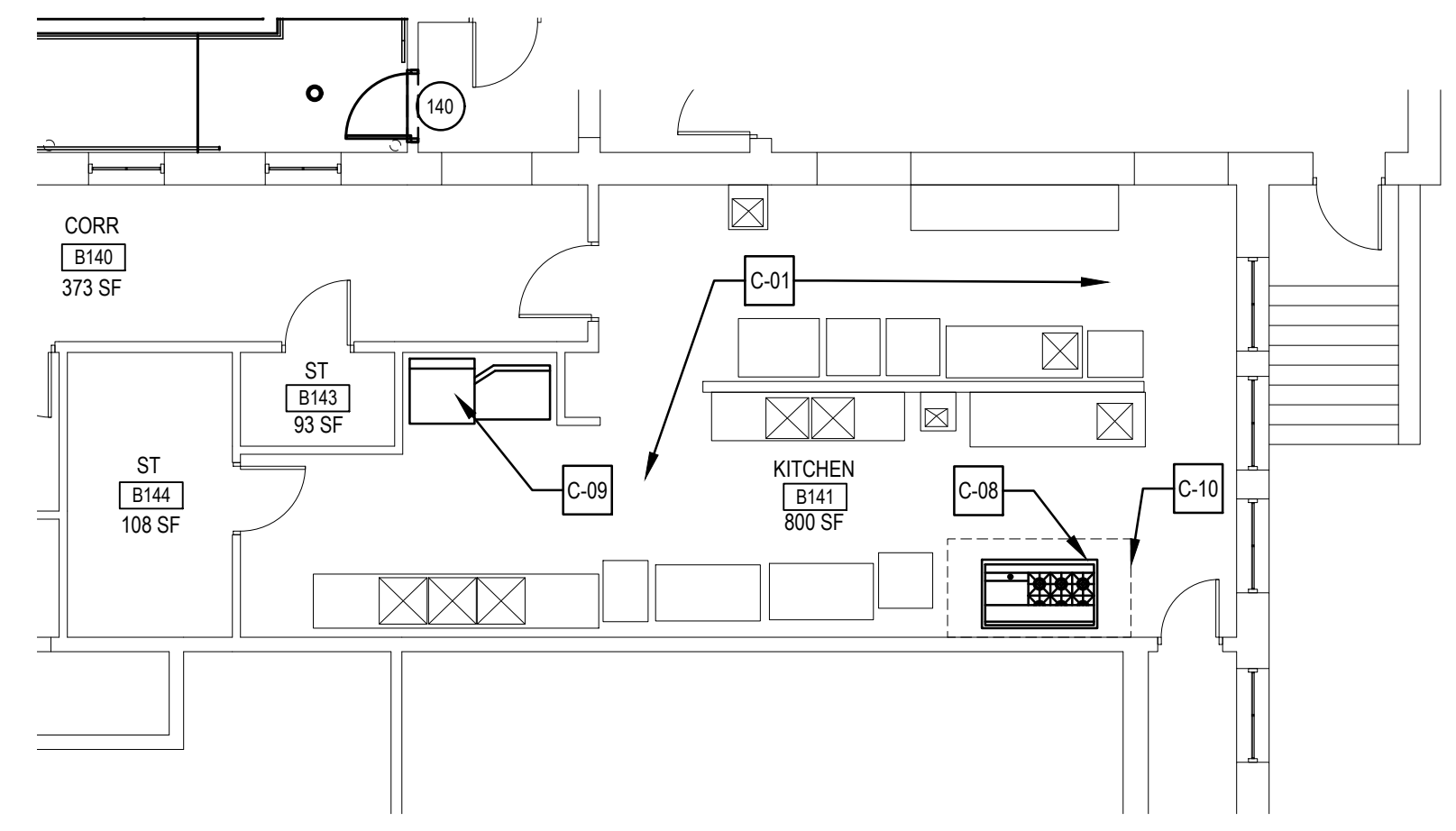
AD103

1/17/2022 10:38 PM
 THE RECEIPT OF THESE PLANS BY ANY DEVELOPER, CONTRACTOR, SUBCONTRACTOR, OR ANY OTHER PARTY DOES NOT CONSTITUTE AN ENDORSEMENT OR GUARANTEE OF THE ACCURACY OF THE DATA OR PLANS BY ANY ENGINEERING OR ARCHITECTURAL PROFESSION. THE RECEIVER WILL COMPARE THE DATA AND PLANS WITH THE PROJECT DOCUMENTATION. THE RECEIVER WILL BE RESPONSIBLE FOR ANY ERRORS OR OMISSIONS IN THE PLANS. THE RECEIVER WILL BE RESPONSIBLE FOR ANY ERRORS OR OMISSIONS IN THE PLANS. THE RECEIVER WILL BE RESPONSIBLE FOR ANY ERRORS OR OMISSIONS IN THE PLANS. THE RECEIVER WILL BE RESPONSIBLE FOR ANY ERRORS OR OMISSIONS IN THE PLANS.

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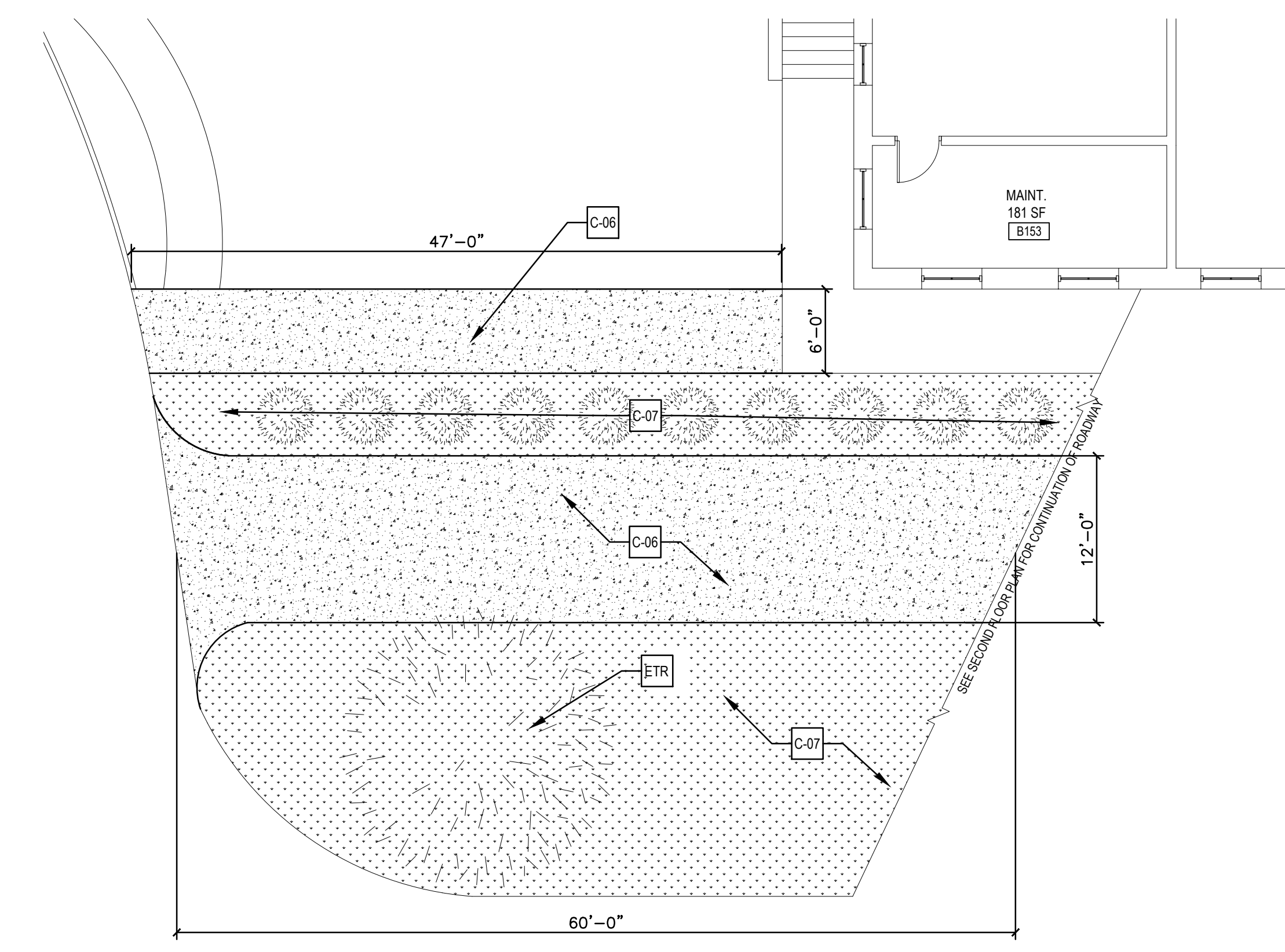
1 PARTIAL FIRST FLOOR PLAN - NEW WORK AT GYMNASIUM
 A-101 SCALE: 1/8" = 1'-0" north



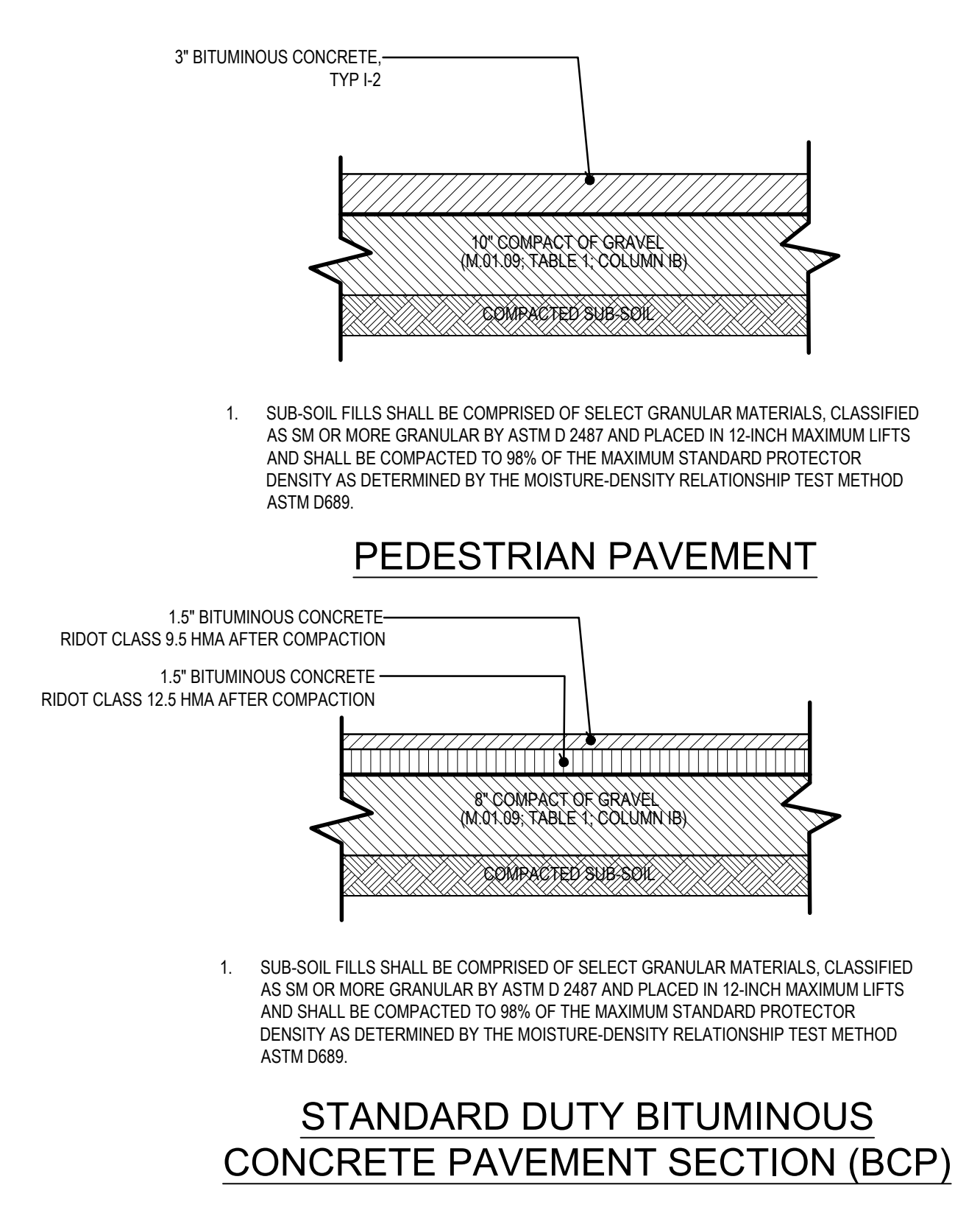
5 PARTIAL FIRST FLOOR PLAN - KITCHEN
 A-101 SCALE: 1/8" = 1'-0" north

DISHWASHER - BASIS OF DESIGN
AM/BL ADV ADVANSYS ELECTRIC HIGH TEMPERATURE VENTLESS DOOR STYLE DISHWASHER MACHINE BY HOBART 87 COLLONS PER RACK PUMPED FINAL RINSE 40 RACKS PER HOUR - HOT WATER SANITIZING AUTOMATIC SOIL REMOVAL VENTLESS ENERGY RECOVERY PILLARLESS OPENING 8-SPEED INSULATED HOOD 17" DOOR OPENING ADDED SIDE TABLE
RANGE - BASIS OF DESIGN
60" SX60F4B24GN SERIES VALVE RANGE, 6 OPEN BURNERS AND 24" GRIDDLE BY VULCAN STAINLESS STEEL FRONT, BACKRISER, LIFT OFF HIGH SHELL 8" STAINLESS STEEL ADJUSTABLE LEGS 26,000 BTU/HR OPEN TOP BURNERS WITH LIFT OFF HEADS 12"x12" CAST TOP GRATES WITH AERATION BOWLS 2" THICK x 24" W GRIDDLE, 30,000 BTU/HR. TOTAL

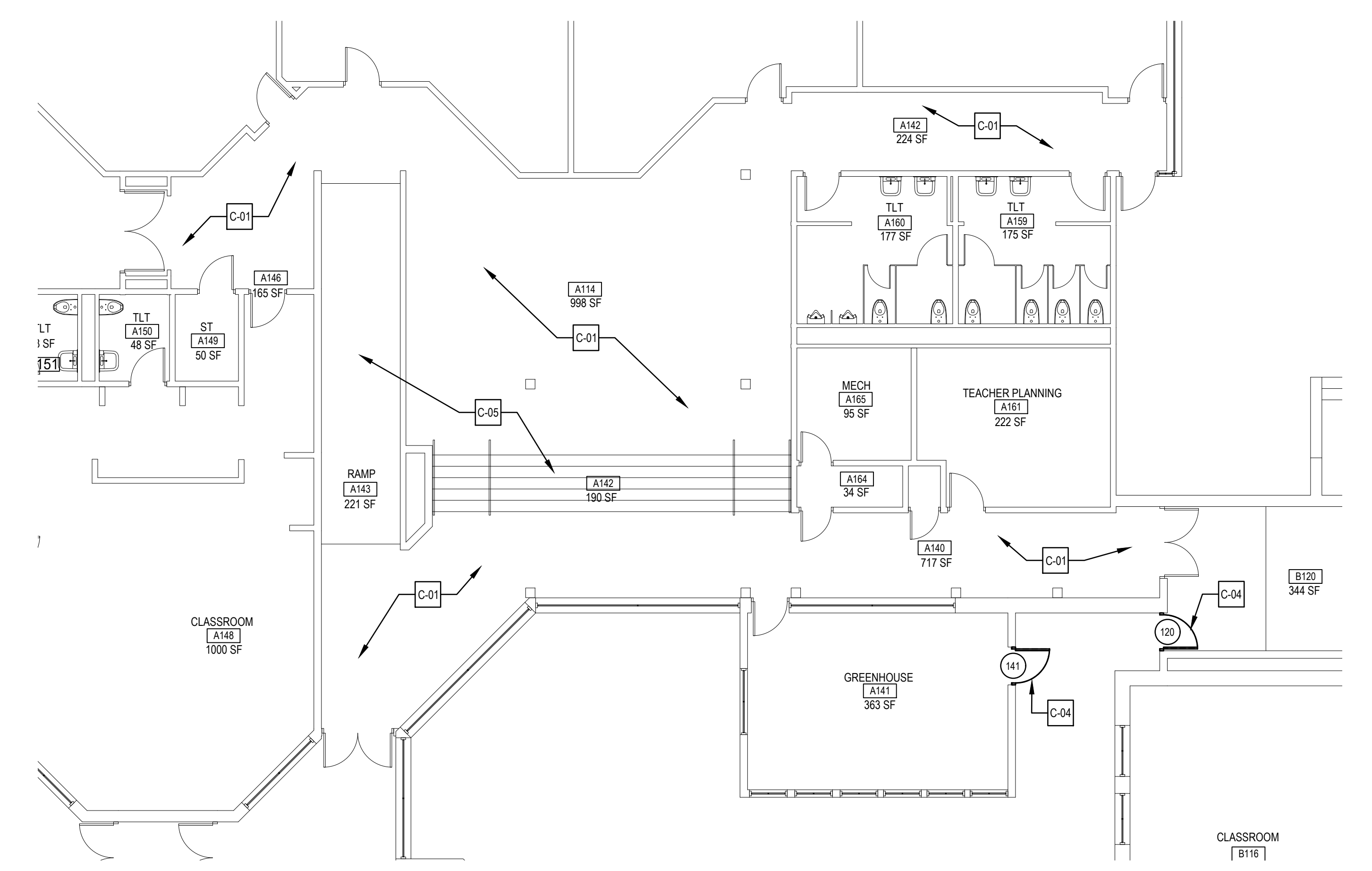
KITCHEN EQUIPMENT - BASIS OF DESIGN
 SCALE: N.T.S.



3 PARTIAL SITE PLAN - NEW ROADWAY
 A-101 SCALE: 1/8" = 1'-0" north

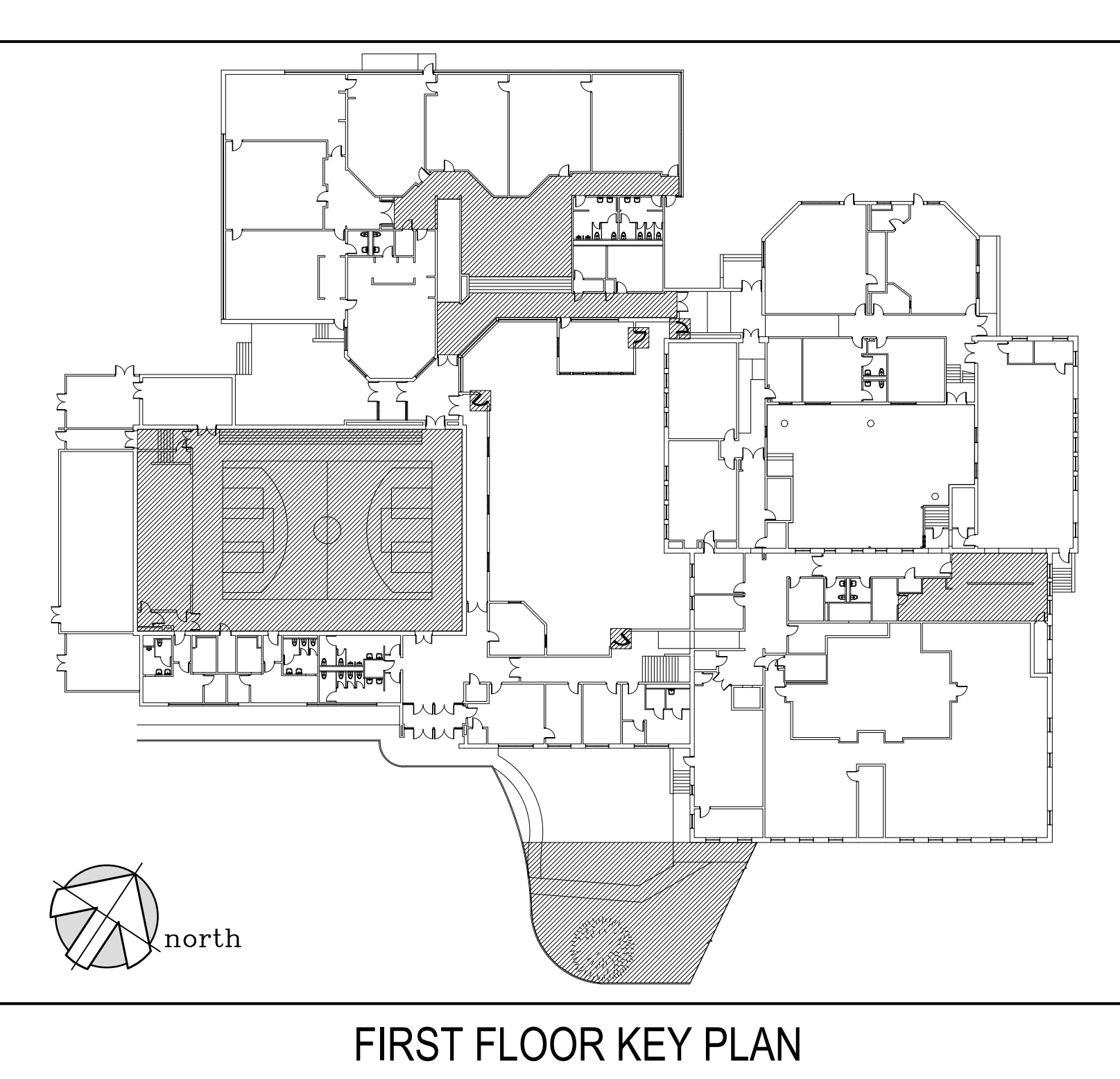


4 DETAIL AT NEW ROADWAY AND SIDEWALK
 A-101 SCALE: N.T.S.



2 PARTIAL FIRST FLOOR PLAN - NEW WORK
 A-101 SCALE: 1/8" = 1'-0" north

- ### NEW CONSTRUCTION KEY NOTES
- C-01 PATCH AND REPAIR FLOOR TO PROVIDE A CLEAN AND LEVEL SURFACE FOR INSTALLATION OF NEW FINISH. REFER TO FINISH PLAN FOR SPECIFICATION AND EXTEND OF WORK.
 - C-02 PROVIDE NEW TELESCOPIC WALL ATTACHED BLEACHERS. BASIS OF DESIGN: HUSSEY SEATING-MAXAM WALL ATTACHED TELESCOPIC BLEACHERS WITH COURTSIDE XC10 SEAT OPTION.
 - C-03 PROVIDE NEW STAGE CURTAINS, INCLUDING BUT NOT LIMITED TO: FABRIC CURTAINS, STAGE BATTENS, CURTAIN TRACK OPERATING LINES AND ALL ASSOCIATED MOUNTING AND HANGING HARDWARE. REFER TO CEILING PLAN FOR BASIS OF DESIGN.
 - C-04 FURNISH AND INSTALL NEW HM FRAME, HM DOOR AND ASSOCIATED HARDWARE. SEE DOOR SCHEDULE FOR MORE INFORMATION. CONTRACTOR TO VERIFY ALL DIMENSION IN FIELD PRIOR TO FABRICATION.
 - C-05 EXISTING RAMP AND STAIR FINISH TO REMAIN. PROTECT EXISTING FINISH FOR DAMAGE DURING CONSTRUCTION.
 - C-06 NEW BITUMINOUS CONCRETE PEDESTRIAN WALKWAY AND ROADWAY. REFER TO DETAIL 4/A-101 FOR DETAILS.
 - C-07 REGRADE WITH TOP SOIL AND MULCH AND PROVIDE POSITIVE DRAINAGE. PROVIDE NEW LANDSCAPE IN AREAS SHOWN.
 - C-08 FURNISH AND INSTALL NEW 6 BURNER STOVE, INCLUDING ALL FITTINGS AND ACCESSORIES. PATCH WALLS DUE TO REQUIRED INSTALLATION. SEE BASIS OF DESIGN.
 - C-09 FURNISH AND INSTALL NEW COMMERCIAL DISHWASHER WITH ACCESSORY TABLE DESIGN, INCLUDING BUT NOT LIMITED TO ALL PLUMBING AND ELECTRICAL WORK REQUIRED FOR PROPER INSTALLATION. PATCH WALLS DAMAGED DUE TO REQUIRED INSTALLATION. SEE BASIS OF DESIGN.
 - C-10 EXISTING HOOD TO REMAIN:
 1. CLEAN FANS
 2. INSPECT FANS FOR WEAR AND TEAR
 3. REMOVE EXISTING GREASE/FAT/OIL FROM HOOD FILTERS AND OTHER PARTS OF THE RANGE HOOD
 4. DECREASE ACCESSIBLE COMPONENTS OF THE EXHAUST SYSTEM. VERIFY EXISTING HOOD IS IN PROPER WORKING CONDITION.
 - C-11 NEW CONCRETE RAMP AND STAIRS. REFER TO DRAWINGS ON A-102 FOR SIZE AND DETAILS.
 - C-12 PROVIDE NEW CONCRETE PEDESTRIAN WALKWAY WITH PERIMETER DRAINAGE. SEE DETAIL 4/A-101.
 - C-13 NEW MOTORIZED RETRACTABLE AWNING. FURNISH AND INSTALL. PROVIDE ALL NECESSARY POWER SUPPLY AS REQUIRED FOR PROPER INSTALLATION. SEE BASIS OF DESIGN FOR INFORMATION.
 - C-14 NEW OUTDOOR ATHLETIC TURF. SEE BASIS OF DESIGN FOR INFORMATION.
 - C-15 UNDERPIN EXISTING FOUNDATION AT AREA OF NEW RAMP/STAIR LANDING.
 - C-16 FURNISH AND INSTALL FLOOR DRAINS AT NEW RAMP LANDINGS. TIE INTO EXISTING UNDERGROUND DRAINAGE SYSTEM.
 - C-17 PATCH EXISTING WALL AS REQUIRED DUE TO DAMAGE FROM REMOVAL OF WOOD WALL TRIM. PREPARE SURFACE FOR NEW PAINT FINISH.



FIRST FLOOR KEY PLAN
 north

STUDIOJAED
 ARCHITECTS ENGINEERS FACILITIES SOLUTIONS
 CONSULTANT

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 MARYLAND OFFICE: 1000 STE. 110, ANNAPOLIS, MD 21403
 PENNSYLVANIA OFFICE: 1000 STE. 110, PHILADELPHIA, PA 19107
 VIRGINIA OFFICE: 1000 STE. 110, FALLS CHURCH, VA 22044
 CONTACT: 410.326.1000
 WWW.STUDIOJAED.COM

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SIGNATURE: _____
 DATE OF SIGNATURE: _____
 DATE OF REGISTRATION EXPIRATION: _____
 ARCHITECT / ENGINEER SEAL

TOWN OF LITTLE COMPTON
 LITTLE COMPTON SCHOOL DEPARTMENT
 5 YEAR CAPITAL IMPROVEMENT PLAN
 RIDE STAGE 2
 WILBUR & MCMAHON SCHOOL
 28 COMMONS
 LITTLE COMPTON, RI 02837

REVISIONS		
MARK	DESCRIPTION	DATE

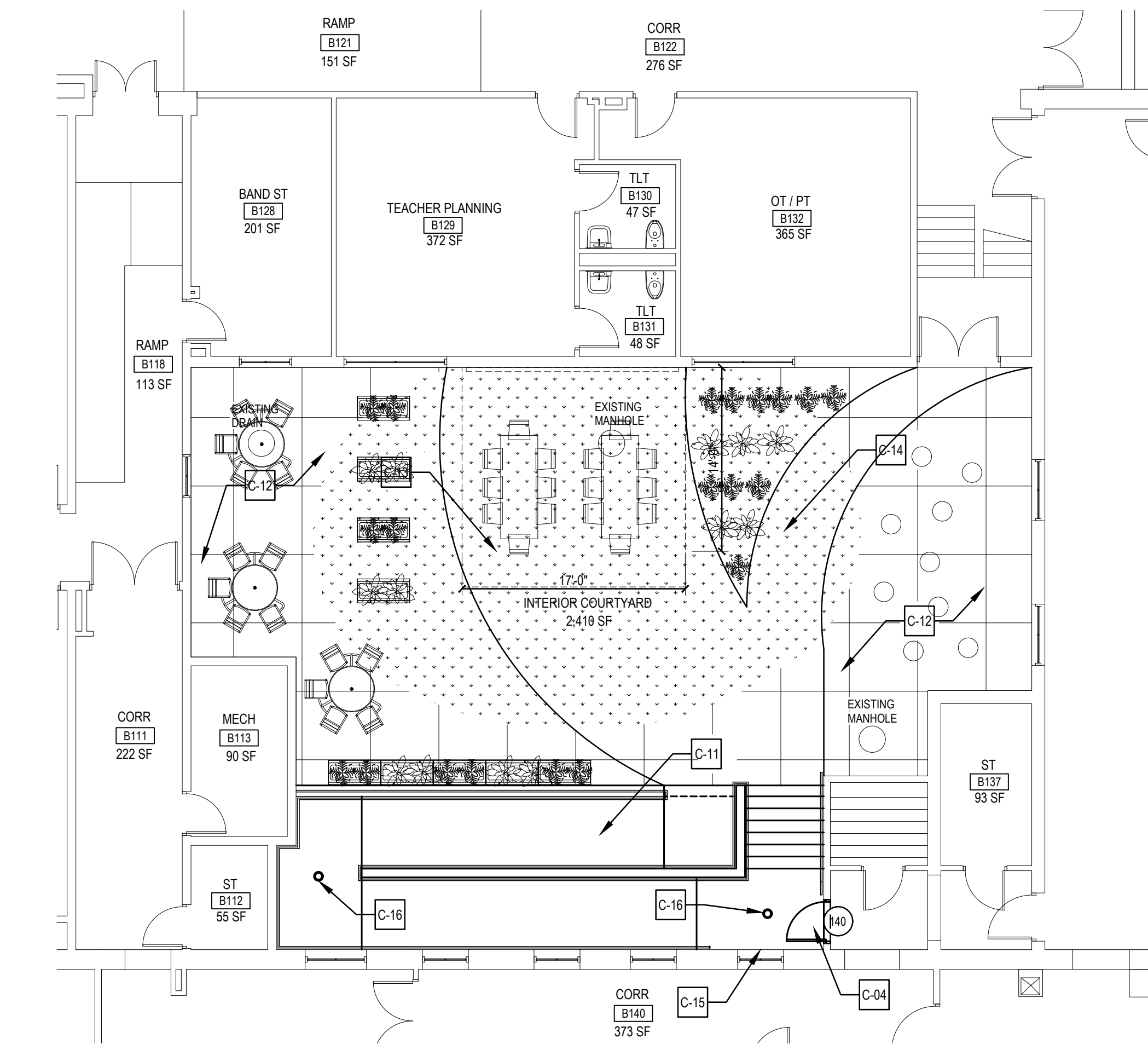
SHEET TITLE
FIRST FLOOR CONSTRUCTION PLAN

SCHEMATIC DESIGN
 NOVEMBER 2, 2021

DRAWN	CHKD	PROJECT NO.
BMS	PRC	21081
SHEET NO.		

A-101

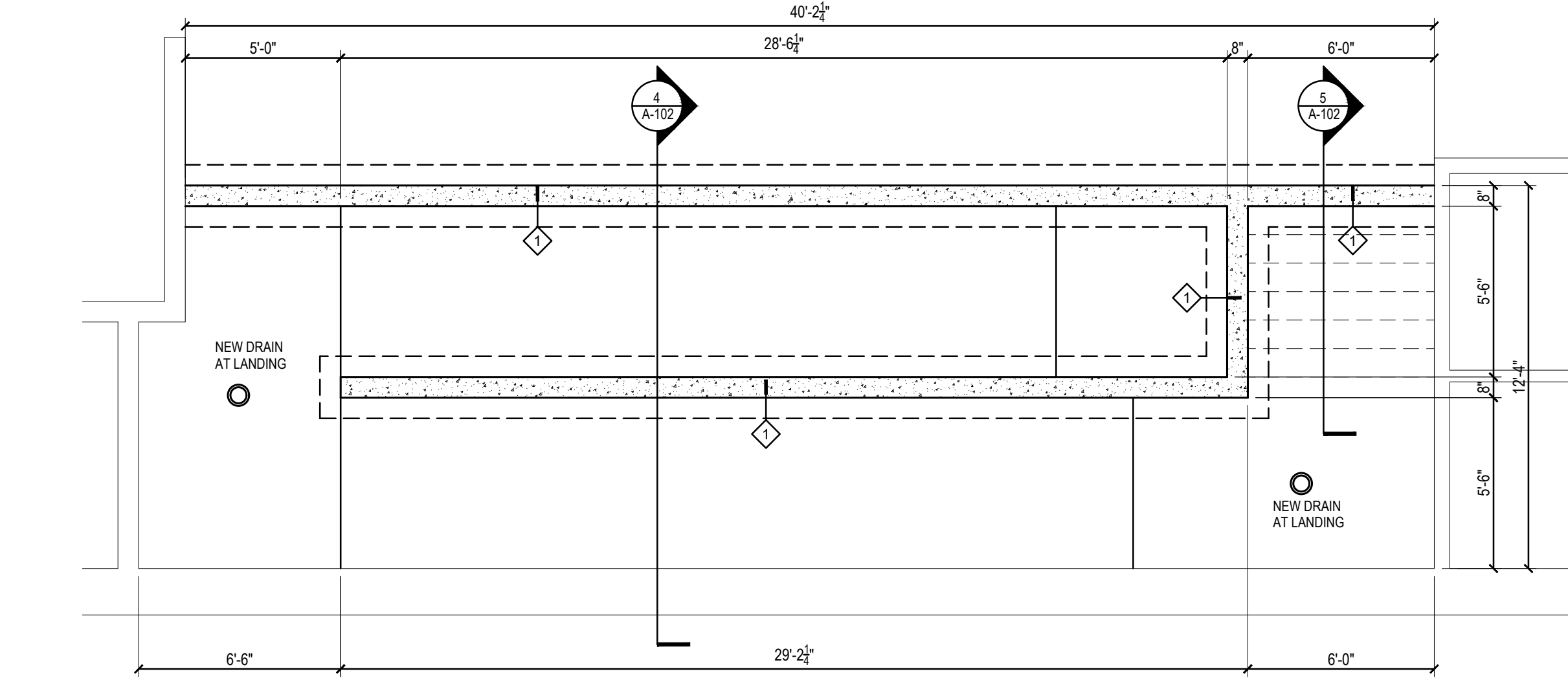
THE REVISIONS TO THESE PLANS BY ARCHITECT/ENGINEER'S TRANSMISSION BY E-MAIL, OR BY THE ARCHITECT/ENGINEER'S TRANSMISSION BY FAX, SHALL BE THE BASIS OF THE DESIGN. THE REVISIONS TO THESE PLANS BY ARCHITECT/ENGINEER'S TRANSMISSION BY E-MAIL, OR BY THE ARCHITECT/ENGINEER'S TRANSMISSION BY FAX, SHALL BE THE BASIS OF THE DESIGN. THE REVISIONS TO THESE PLANS BY ARCHITECT/ENGINEER'S TRANSMISSION BY E-MAIL, OR BY THE ARCHITECT/ENGINEER'S TRANSMISSION BY FAX, SHALL BE THE BASIS OF THE DESIGN.



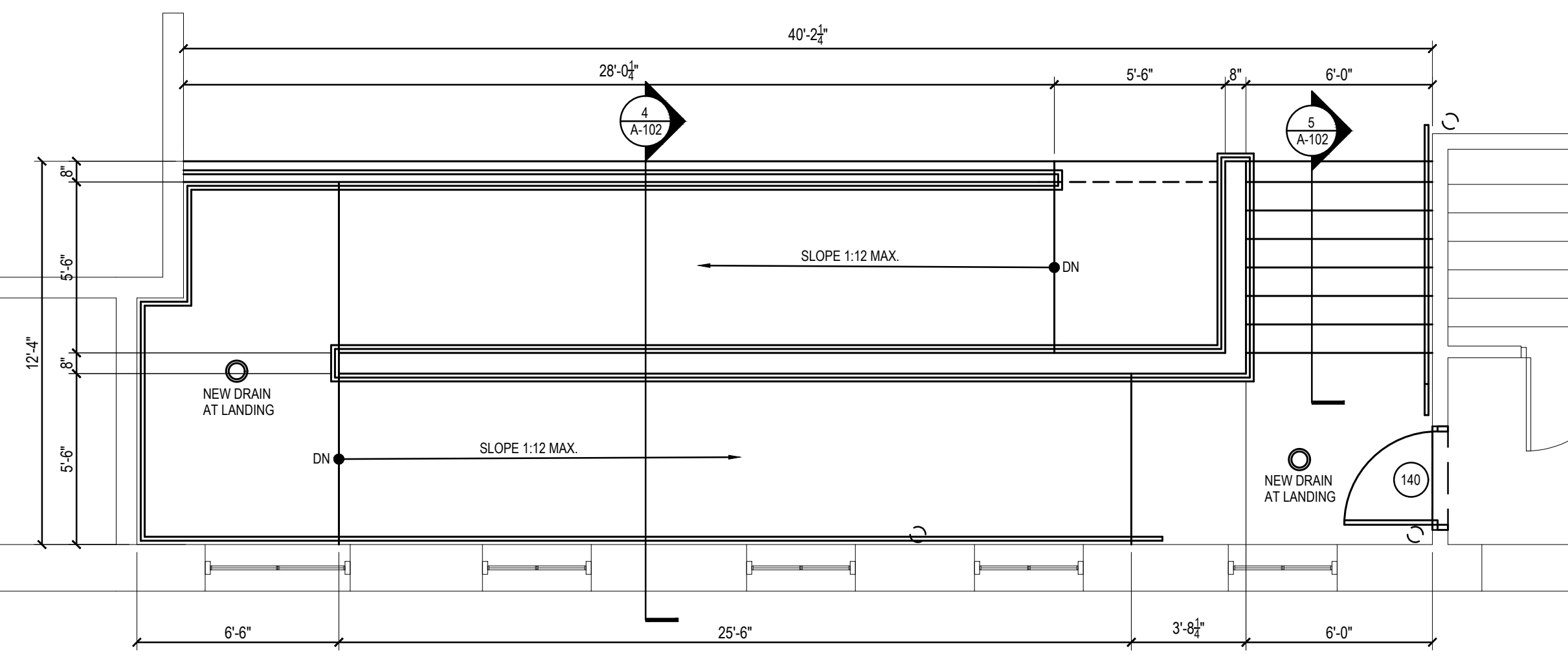
1 PARTIAL PLAN - INDOOR COURTYARD
SCALE: 1/8" = 1'-0"

- MOTORIZED AWNING - BASIS OF DESIGN**
- MOTORIZED RETRACTABLE FOLDING LATERAL ARM AWNING. ROMA BY RETRACTABLE AWNINGS, INC.
 - 14'-0" X 17'-0"
 - ONE PIECE FABRIC
 - SOLUTION DYED ACRYLIC FABRICS: QUICK DRYING, MILD RESISTANT, STAIN RESISTANT WITH SAME VIBRANCY AND PRINT ON BOTH SIDES OF FABRIC
 - PROVIDE POWER, REFER TO ELECTRICAL PLANS FOR REQUIREMENTS.
- INCLUDING ALL ASSOCIATED WIRES, CLAMPS, AND MOUNTING HARDWARE

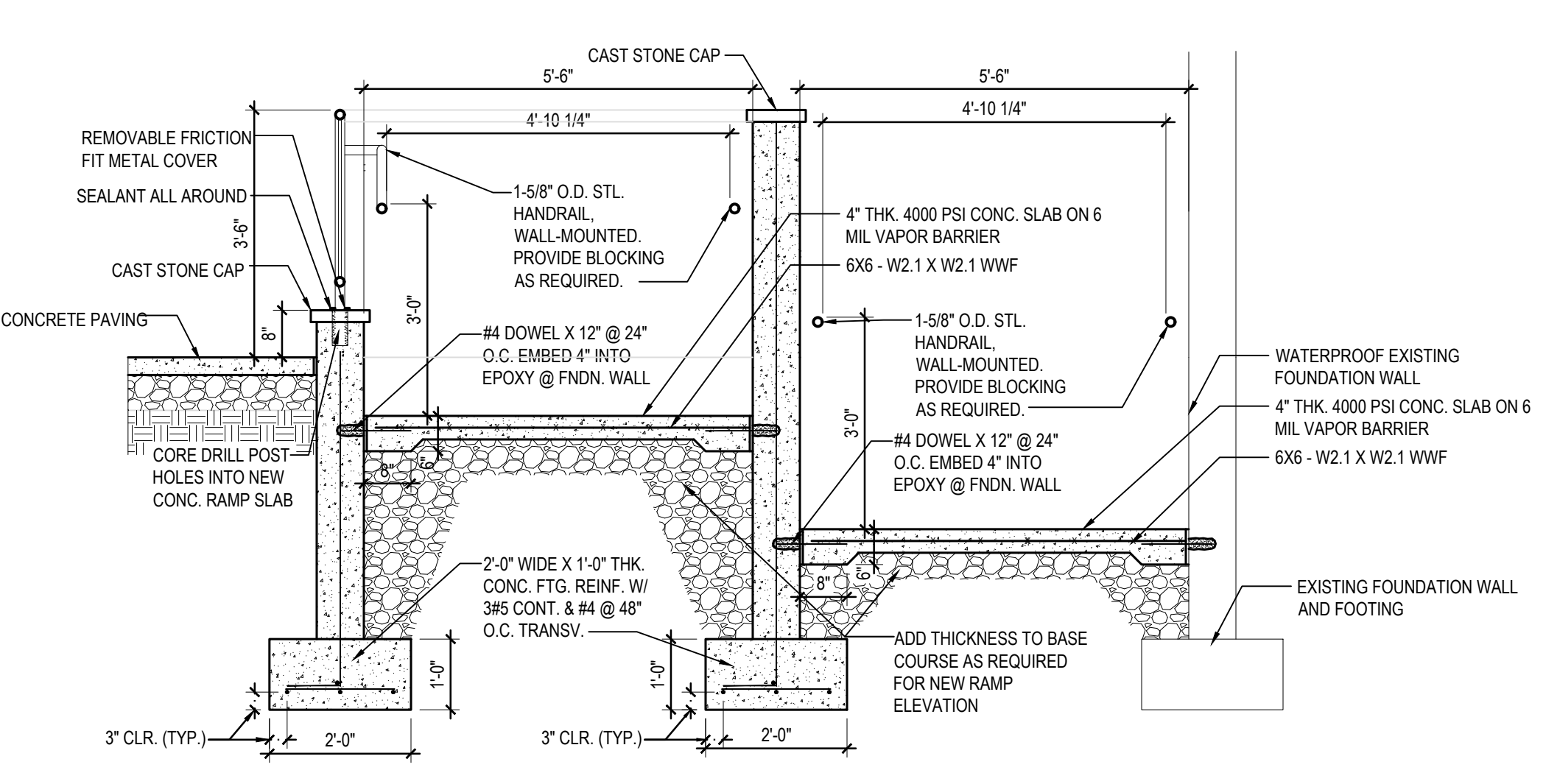
- ATHLETIC TURF - BASIS OF DESIGN**
- PACIFIC SAFE PLAY TURF ROLLS BY RUBBER FLOORING, INC.
 - 1000 SQUARE FEET
 - UV STABILIZED YARNS
 - PAD ATTACHED
 - PERFORATED FOR DRAINAGE
 - FLAME RETARDANT, ANTI-ACID YARN RESISTANT TO CHEMICAL ATTACK
 - COLOR - FIELD / OLIVE GREEN
 - INSTALL BASE W/ DECOMPOSED GRANITE (GRAVEL / SAND MIXTURE) 3" DEPTH. LEVEL BASE MATERIAL.
 - COMPACT
 - INSTALL WEED CLOTH
 - INSTALL TURF
 - FREEFORM PATTERN



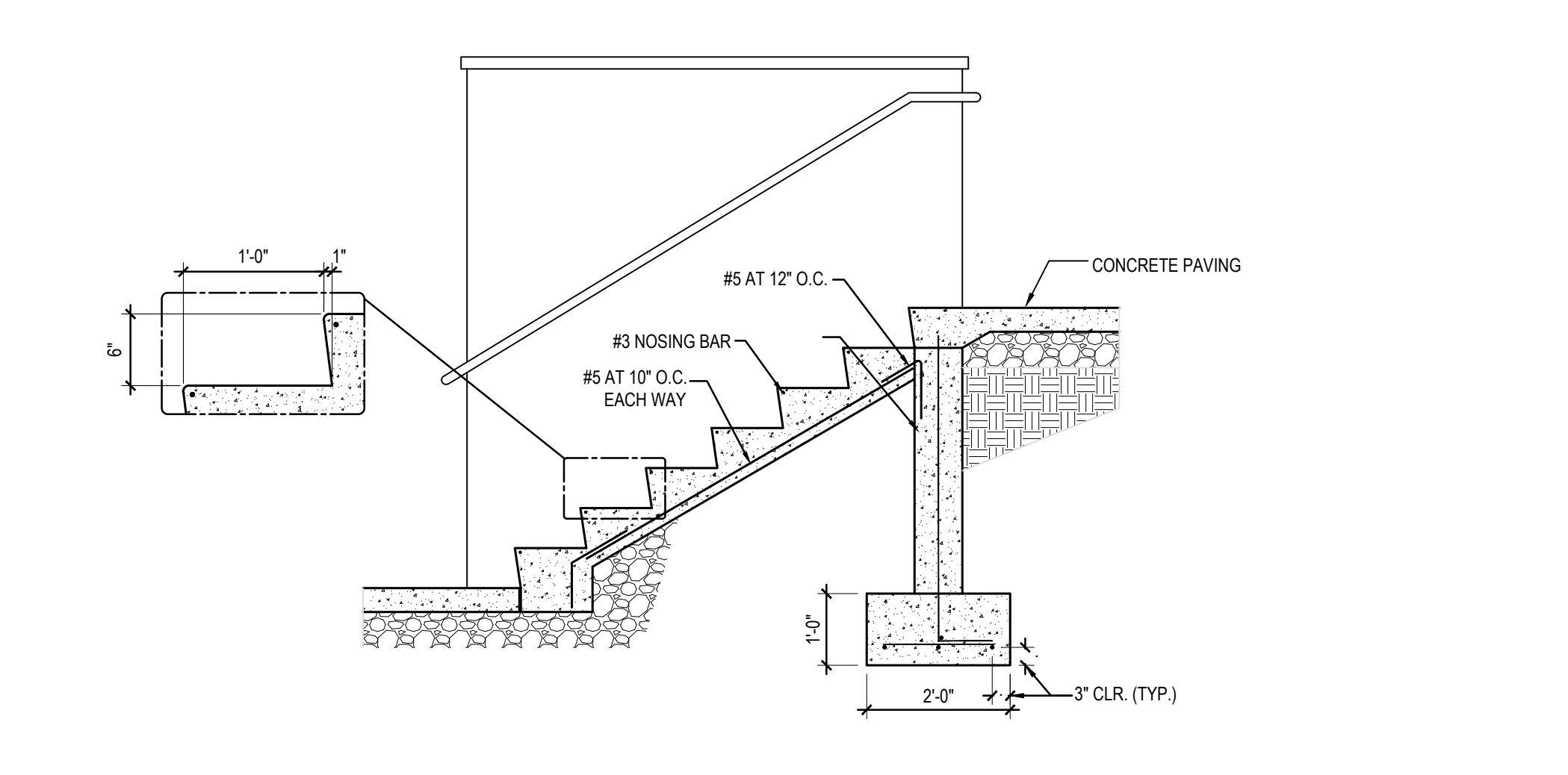
2 FOUNDATION PLAN AT NEW ACCESSIBLE RAMP
SCALE: 1/4" = 1'-0"



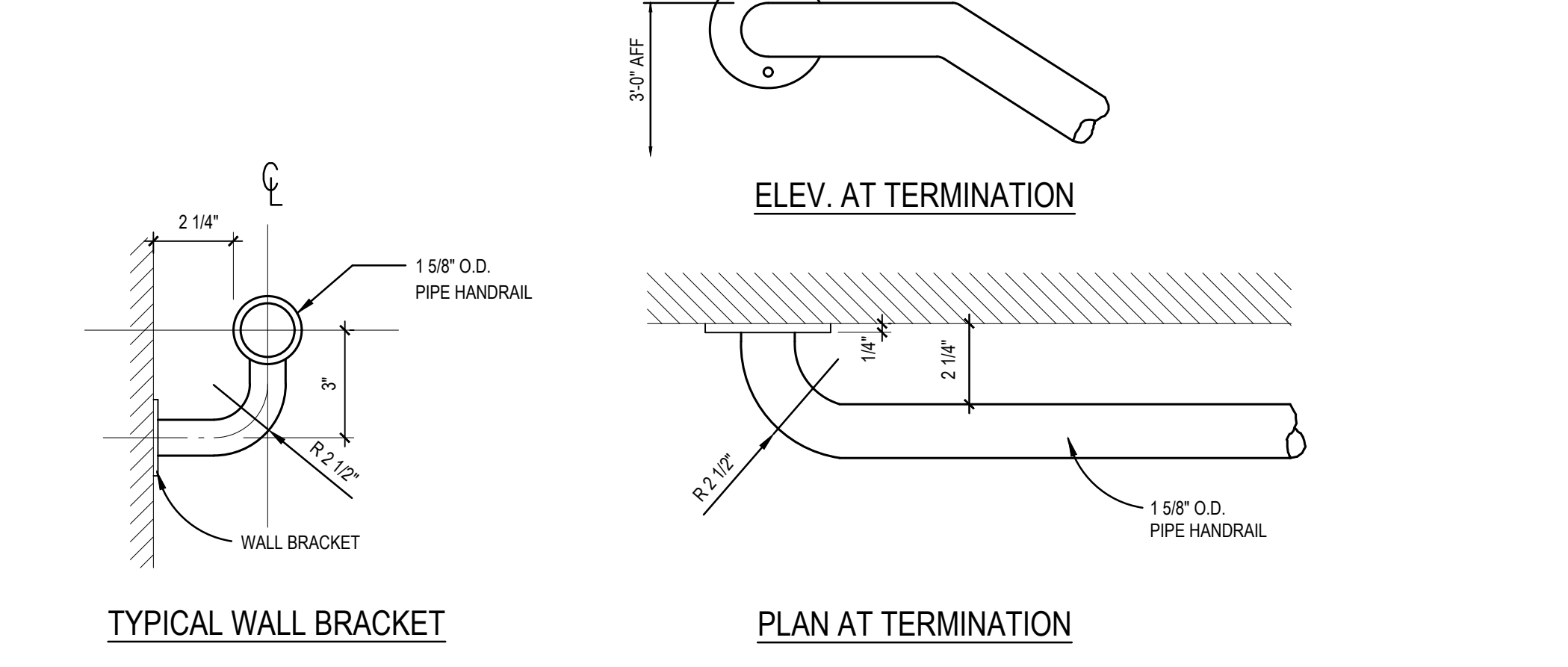
3 ENLARGED PLAN AT NEW ACCESSIBLE RAMP
SCALE: 1/4" = 1'-0"



4 SECTION AT NEW ACCESSIBLE RAMP
SCALE: 1/2" = 1'-0"

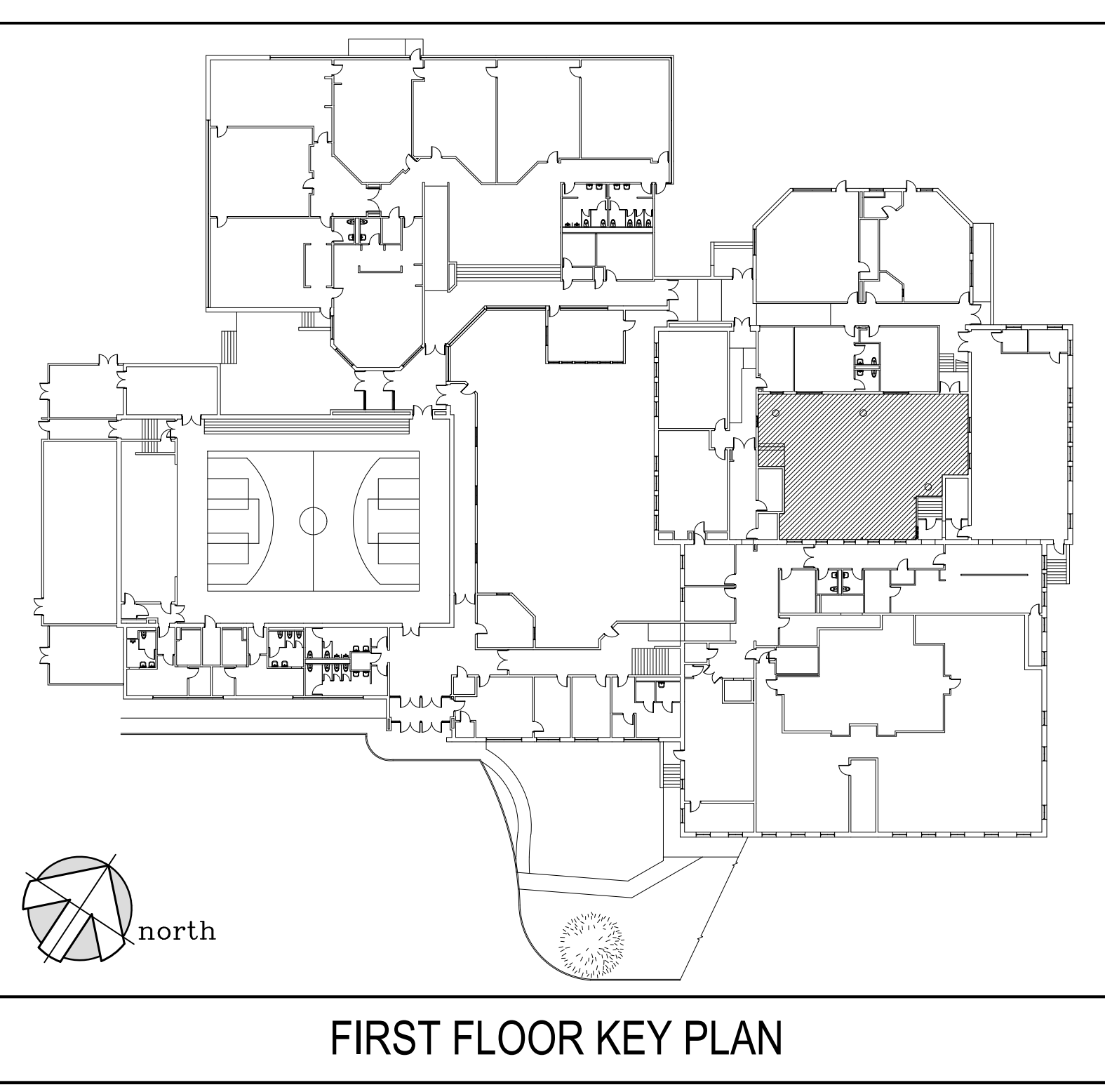


5 SECTION AT COURTYARD STEPS
SCALE: 1/2" = 1'-0"



6 HANDRAIL DETAILS
SCALE: N.T.S.

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REVISIONS

MARK	DESCRIPTION	DATE

SHEET TITLE

COURTYARD PLANS AND DETAILS

SCHEMATIC DESIGN
NOVEMBER 2, 2021

DRAWN	CHKD	PROJECT NO.
BMS	PRC	21081

SHEET NO.

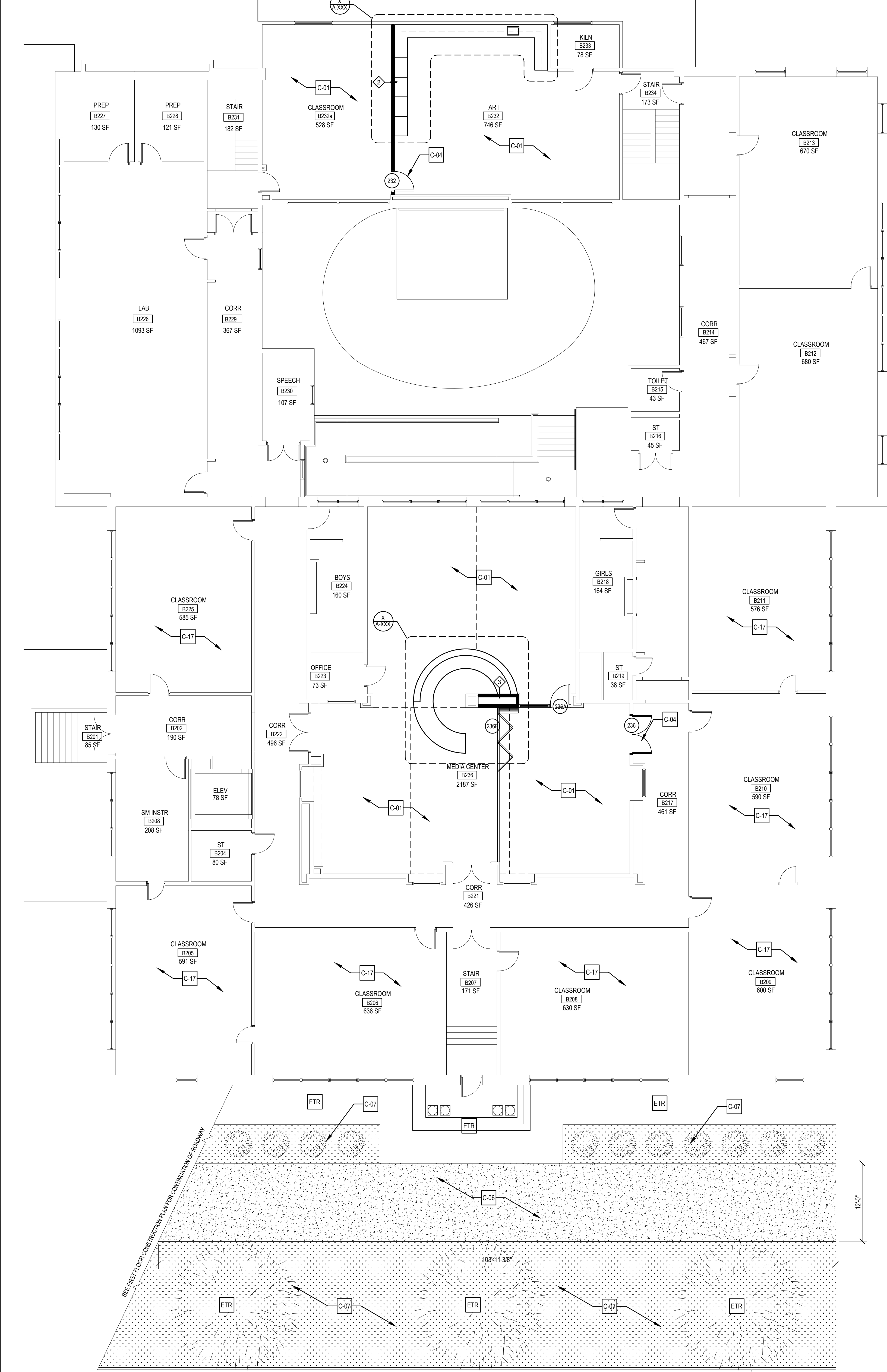
A-102

PROJECT

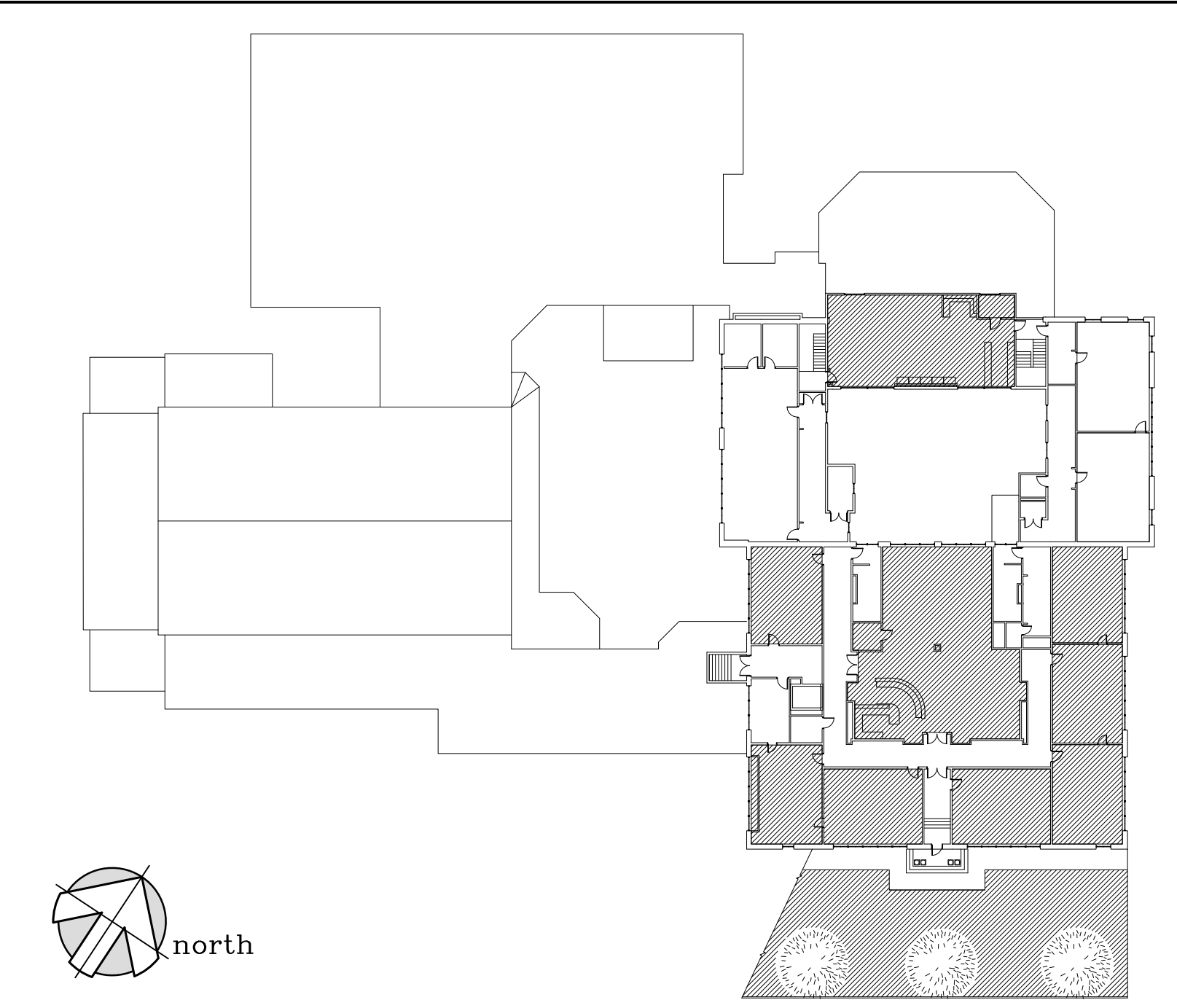
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RIDE STAGE 2
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28 COMMONS
LITTLE COMPTON, RI 02837

THE REGISTERED PROFESSIONAL ENGINEER HAS REVIEWED THE DRAWINGS AND FOUND THEM TO BE IN ACCORDANCE WITH THE REQUIREMENTS OF THE PROFESSIONAL ENGINEERING ACT AND REGULATIONS. THE REGISTERED PROFESSIONAL ENGINEER HAS REVIEWED THE DRAWINGS AND FOUND THEM TO BE IN ACCORDANCE WITH THE REQUIREMENTS OF THE PROFESSIONAL ENGINEERING ACT AND REGULATIONS. THE REGISTERED PROFESSIONAL ENGINEER HAS REVIEWED THE DRAWINGS AND FOUND THEM TO BE IN ACCORDANCE WITH THE REQUIREMENTS OF THE PROFESSIONAL ENGINEERING ACT AND REGULATIONS.



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1 SECOND FLOOR DEMOLITION PLAN
 A-103 SCALE: 1/8" = 1'-0"

SECOND FLOOR KEY PLAN

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 DATE OF SIGNATURE: _____
 DATE OF REGISTRATION EXPIRATION: _____
 ARCHITECT / ENGINEER SEAL

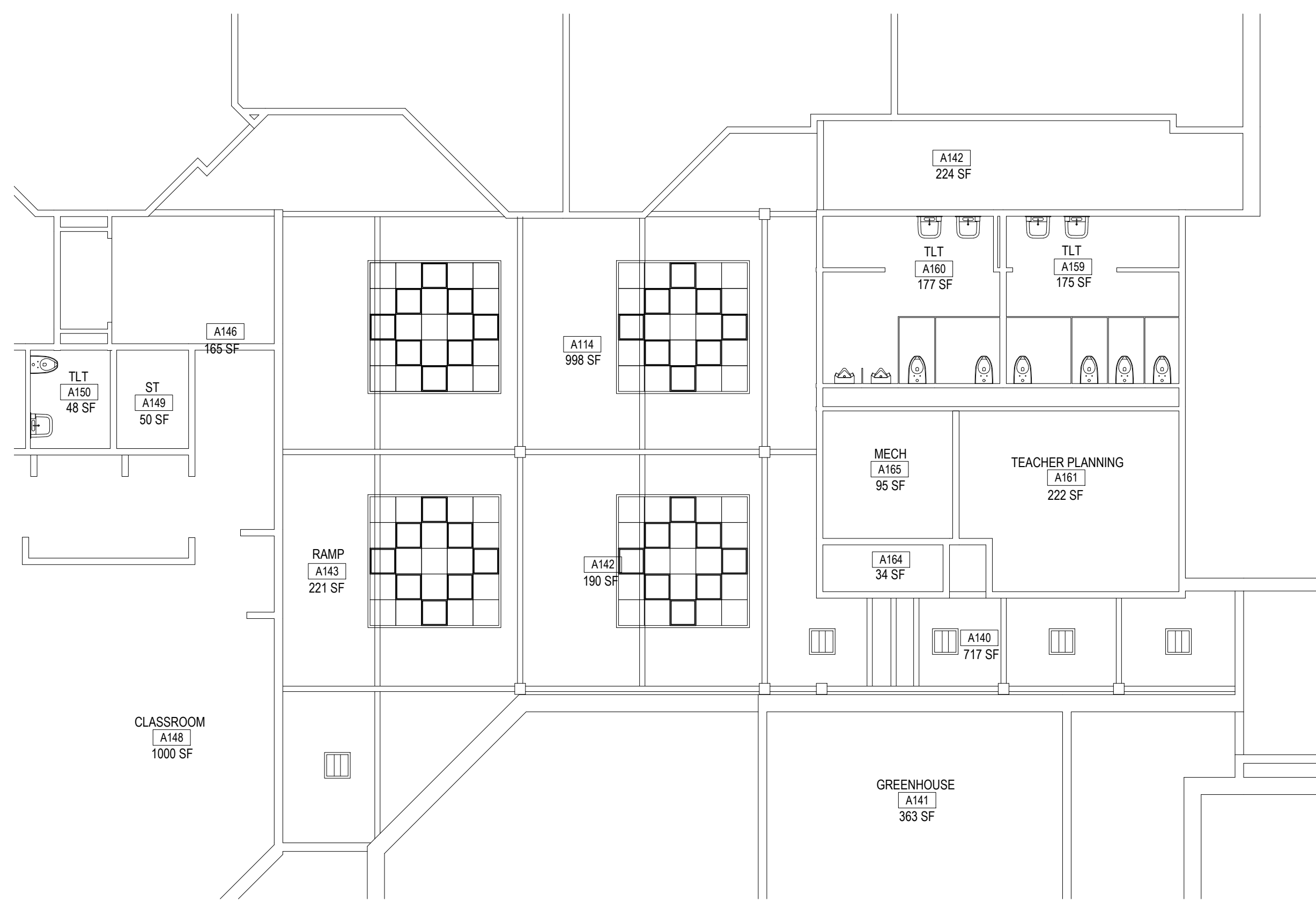
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 RIDE STAGE 2
 WILBUR & MCMAHON SCHOOL
 28 COMMONS
 LITTLE COMPTON, RI 02837

REVISIONS		
MARK	DESCRIPTION	DATE

SHEET TITLE
SECOND FLOOR CONSTRUCTION PLAN
 SCHEMATIC DESIGN
 NOVEMBER 2, 2021

DRAWN BMS	CHKD PRC	PROJECT NO. 21081
SHEET NO. A-103		

THE REGISTER OF PROFESSIONAL ENGINEERS AND ARCHITECTS HAS REVIEWED THIS DRAWING FOR TECHNICAL ACCURACY AND COMPLIANCE WITH THE PROFESSIONAL ENGINEERING AND ARCHITECTURE ACT, 2012. THE REGISTER'S REVIEW IS LIMITED TO TECHNICAL ASPECTS AND DOES NOT CONSTITUTE A GUARANTEE OF THE ACCURACY OF THE INFORMATION PROVIDED. THE REGISTER WILL NOT BE RESPONSIBLE FOR ANY CONSEQUENCES ARISING FROM THE USE OF THIS DRAWING. THE REGISTER'S REVIEW IS LIMITED TO TECHNICAL ASPECTS AND DOES NOT CONSTITUTE A GUARANTEE OF THE ACCURACY OF THE INFORMATION PROVIDED. THE REGISTER WILL NOT BE RESPONSIBLE FOR ANY CONSEQUENCES ARISING FROM THE USE OF THIS DRAWING.



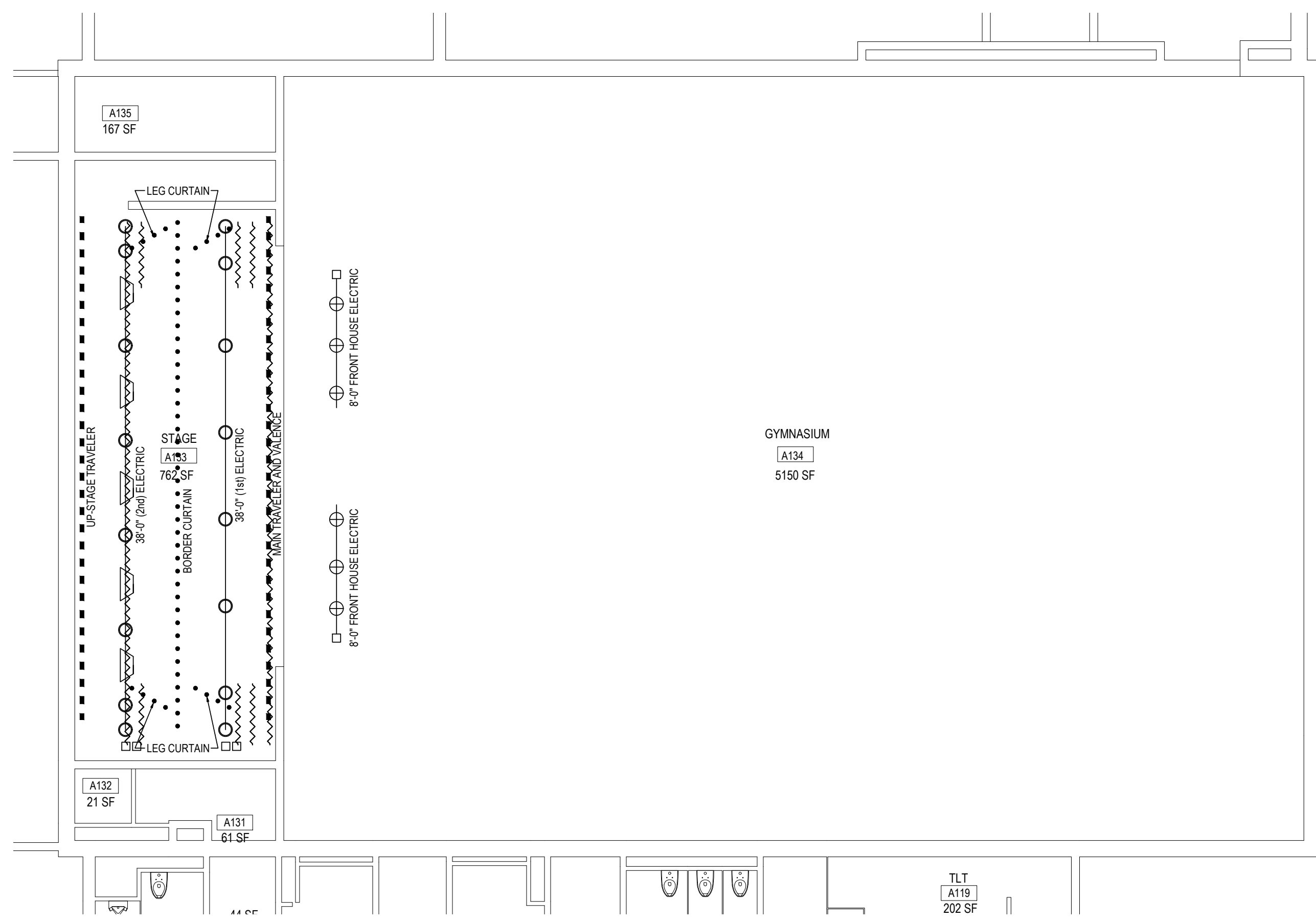
1 PARTIAL FIRST FLOOR REFLECTED CEILING PLAN
SCALE: 1/8" = 1'-0" north

SUSPENDED CEILING CLOUD - BASIS OF DESIGN



MIVO ACOUSTIC BY FOCAL POINT LIGHTING
2x2 SOUND ABSORBING TLE 5' x 5' GRID
(8) 2" DROP ACOUSTIC TILE
(12) 4" DROP ACOUSTIC TILE
MIVO SOLID DIFFUSERS
2x2 PRECISION FORMED ACRYLIC DIFFUSER
(8) 7" DROP LUMINAIRES

CEILING CLOUD - BASIS OF DESIGN



2 PARTIAL FIRST FLOOR REFLECTED CEILING PLAN
SCALE: 1/8" = 1'-0" north

REFLECTED CEILING TYPE LEGEND

ACT	INSTALL NEW 2x2 SUSPENDED ACOUSTICAL CEILING TILE AND GRID AS SHOWN. SEE SPECIFICATIONS FOR MORE INFORMATION. SEE ELECTRICAL, MECHANICAL, AND FIRE PROTECTION DRAWINGS FOR ELECTRICAL, MECHANICAL, AND FIRE PROTECTION EQUIPMENT, FIXTURES, AND DEVICE LOCATIONS. CONTRACTOR TO COORDINATE AS NEEDED TO FACILITATE INSTALLATION OF NEW ACT AND EQUIPMENT THERE WITHIN. HEIGHT INDICATED ON REFLECTED CEILING PLANS.
GWB	INSTALL NEW 5/8" IMPACT RESISTANT GYP. BD. CEILING OR SOFFIT ON 3/8" CFMF @ 16" O.C. BRACE HORIZONTALLY AS REQ'D. SEE SPECIFICATIONS FOR MORE INFORMATION. SEE ELECTRICAL, MECHANICAL, AND FIRE PROTECTION DRAWINGS FOR ELECTRICAL, MECHANICAL, AND FIRE PROTECTION EQUIPMENT, FIXTURES, AND DEVICE LOCATIONS. CONTRACTOR TO COORDINATE AS NEEDED TO FACILITATE INSTALLATION OF NEW GWB AND EQUIPMENT THERE WITHIN. HEIGHT INDICATED ON REFLECTED CEILING PLAN. COLOR BY ARCH.
EXP	NO CEILING IN THIS AREA. ALL SURFACES ABOVE, INCLUDING WALLS, EXPOSED ROOF FRAMING, DECK, MECHANICAL UNITS, PIPING, FIXTURES AND FASTENERS SHALL BE PAINTED.
EXIST	EXISTING CEILING TO REMAIN. PATCH AND PREPARE AS REQUIRED SUCH THAT THERE IS A SEAMLESS TRANSITION BETWEEN NEW AND EXISTING CEILING.

STAGE LIGHTING LEGEND - BASIS OF DESIGN

	2 QUAD-ZOOM PAR
	3 QUAD-ZOOM PAR
	RGB LED CYC LIGHT
	20A SINGLE CIRCUIT QUAD BOX

STAGE LIGHTING SPECIFICATIONS

3 QUAD ZOOM PAR	(6) CHAUVET COLORADO 3 SOLO-ZOOM RGBW LED DMX FIXTURE
2 QUAD ZOOM PAR	(18) CHAUVET COLORADO 2 SOLO-ZOOM RGBW LED DMX FIXTURE
RGB LED CYC	(5) CHAUVET OVATION LED RGB CYC LIGHT

INCLUDING ALL ASSOCIATED WIRES, CLAMPS, CHORDS AND MOUNTING HARDWARE

STAGE CURTAIN & RIGGING SPECIFICATIONS

MAIN VALANCE PANEL	20 OZ. INHERENTLY FLAME-RETARDANT POLYESTER VELOUR FABRIC, COLOR TBD. ONE PANEL 4'-0" x 36'-0". TACK-UP ATTACHMENT.
MAIN TRAVELER CURTAIN	20 OZ. INHERENTLY FLAME-RETARDANT POLYESTER VELOUR FABRIC, COLOR TBD. TWO PANEL 19'-0" x 25'-0". GROMMET-IN PLEATS.
BORDER CURTAIN	20 OZ. INHERENTLY FLAME-RETARDANT POLYESTER VELOUR FABRIC, COLOR TBD. ONE PANEL 4'-0" x 40'-0".
LEG CURTAIN	20 OZ. INHERENTLY FLAME-RETARDANT POLYESTER VELOUR FABRIC, COLOR TBD. FOUR PANEL 15'-0" x 8'-0".
UP STAGE TRAVELER CURTAIN	20 OZ. INHERENTLY FLAME-RETARDANT POLYESTER VELOUR FABRIC, COLOR TBD. TWO PANEL 19'-0" x 25'-0". GROMMET-IN PLEATS.
STAGE BATTENS	(1) 1-1/2" SCH 40 PIPE BATTEN - 42'-0" FOR BORDER CURTAIN (2) 1-1/2" SCH 40 PIPE BATTEN - 42'-0" FOR ON-STAGE ELECTRICS (4) 1-1/2" SCH 40 PIPE BATTEN - 42'-0" FOR LEG CURTAINS (DRING WITH MACHINE EYES AND 7" PROOF COIL CHAIN, SHAKOLES AN FULL WRAP PIPE CLAMPS.)
FRONT-HOUSE ELEC. TORMENTOR BARS	(1) 1-1/2" SCH 40 TORMENTOR PIPES - 8'-0" LENGTH WITH (2) 8" STAND OFFS, TO BE ATTACHED TO FRONT OF HOUSE BEAM

INCLUDING ALL ASSOCIATED WIRES, CLAMPS, CHORDS AND MOUNTING HARDWARE

AV SYSTEM GYM AUDIO / VIDEO UPGRADE - BASIS OF DESIGN

QCS - DSP AND CONTROL ENGINE	QCS - 8 CHANNEL AMP/FEEDER
EXTRON - IN1068 XI PCP MA 70 100 WATT 70 V MONO AMP, AV LAN	EXTRON - TLP RPO 1029M BLACK - WALL MOUNT
DENON - BLU RAY PLAYER (TRU)	YAMAHA - T1737T SERIES 4CH TOUCHFLOW DIGITAL MIXER (24 INPUTS)
YAMAHA - DANTE STAGE BOX	SHURE - QUAD-CHANNEL DIGITAL WIRELESS RECEIVER (H50- S34 TO 598 MHZ)
CISCO SMALL BUSINESS S350X-24MP	LISTEN DSP ESSENTIALS LEVEL 2 STATIONARY RF SYSTEM (72 MHz) (DANTE)
MIDDLE ATLANTIC - ERK 18" AUDIO VIDEO STAND-ALONE ENCLOSURE	DA-LITE - PROJECTION SCREEN 228" DIAG. MOTORIZED SCREEN
EPSON PRO L1500UHLN - 3 LCD PROJECTOR - 12000 LUMENS (WHITE) (COLOR)	EPSON ELP L108 - LONG THROW ZOOM LENS
BMS ANCHORPAD - LARGE PROJECTOR GAGE FOR GYM	FULLCRUM - DUAL 8" LOUDSPEAKER DUAL 8" COAXIAL
FULLCRUM - DUAL 8" LOUDSPEAKER DUAL 8" COAXIAL	

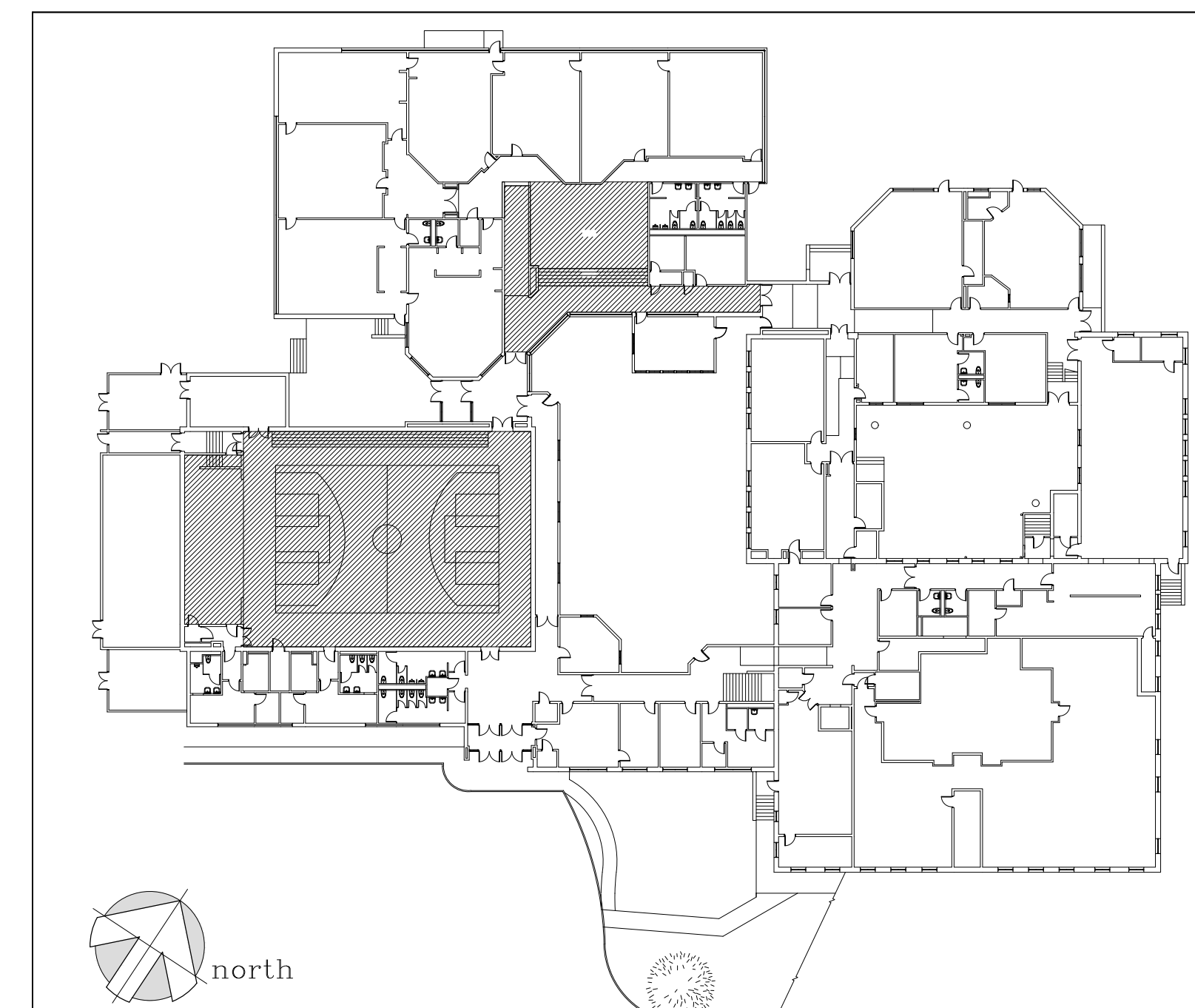
INCLUDING ALL ASSOCIATED WIRES, CABLES, CLAMPS, CHORDS AND MOUNTING HARDWARE

REFLECTED CEILING SYMBOL LEGEND

	ACOUSTICAL CEILING TILE CERTAINTED - SYMPHONY MTS - 24" x 24" - NARROW REVEAL
	GYPSUM BOARD
	DOWNLIGHT FIXTURE
	EXISTING 2x4 FIXTURE RE-INSTALLED IN NEW GRID
	NEW 2x2 FIXTURE
	EXISTING 6'x4' SUSPENDED LIGHT FIXTURE RE-INSTALLED ON NEW GRID
	ACOUSTICAL CEILING PERIMETER ACCENT LIGHTING
	SUSPENDED ACOUSTICAL CEILING CLOUD

FOR ADDITIONAL WALL OR CEILING MOUNTED FIXTURES NOT SHOWN ON THIS LEGEND, REFERENCE ELECTRICAL AND MECHANICAL DRAWINGS FOR MORE INFORMATION

STAGE CURTAIN / LIGHTING / AV SYSTEM SPECIFICATIONS - BASIS OF DESIGN



FIRST FLOOR KEY PLAN

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ARCHITECTS + ENGINEERS + FACILITIES SOLUTIONS
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Website: www.studiojaed.com

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DATE OF REGISTRATION EXPIRATION: _____
ARCHITECT / ENGINEER SEAL

TOWN OF LITTLE COMPTON
LITTLE COMPTON SCHOOL DEPARTMENT
5 YEAR CAPITAL IMPROVEMENT PLAN
RIDE STAGE 2
WILBUR & MCMAHON SCHOOL
28 COMMONS
LITTLE COMPTON, RI 02837

REVISIONS

MARK	DESCRIPTION	DATE

SHEET TITLE

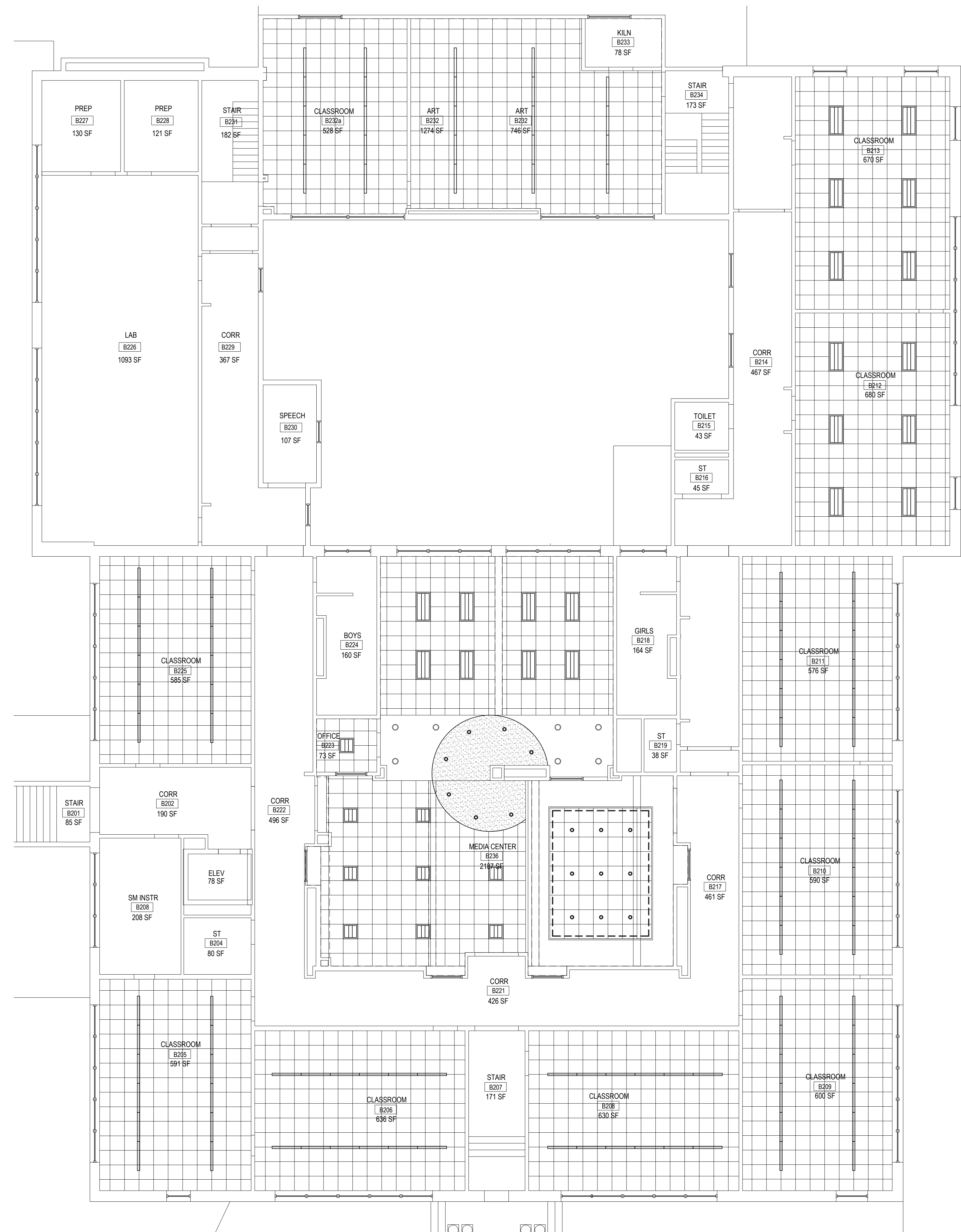
FIRST FLOOR REFLECTED CEILING PLAN

SCHEMATIC DESIGN
NOVEMBER 2, 2021

DRAWN	CHKD	PROJECT NO.
BMS	PRC	21081

SHEET NO. **A-200**

THE RECIPIER OF THESE PLANS IS HEREBY ADVISED THAT THE ARCHITECT HAS NOT BEEN ADVISED OF ANY OTHER PROJECTS THAT MAY BE AFFECTED BY THE PROJECT FOR WHICH THESE PLANS ARE PREPARED. THE ARCHITECT HAS NOT BEEN ADVISED OF ANY OTHER PROJECTS THAT MAY BE AFFECTED BY THE PROJECT FOR WHICH THESE PLANS ARE PREPARED. THE ARCHITECT HAS NOT BEEN ADVISED OF ANY OTHER PROJECTS THAT MAY BE AFFECTED BY THE PROJECT FOR WHICH THESE PLANS ARE PREPARED.

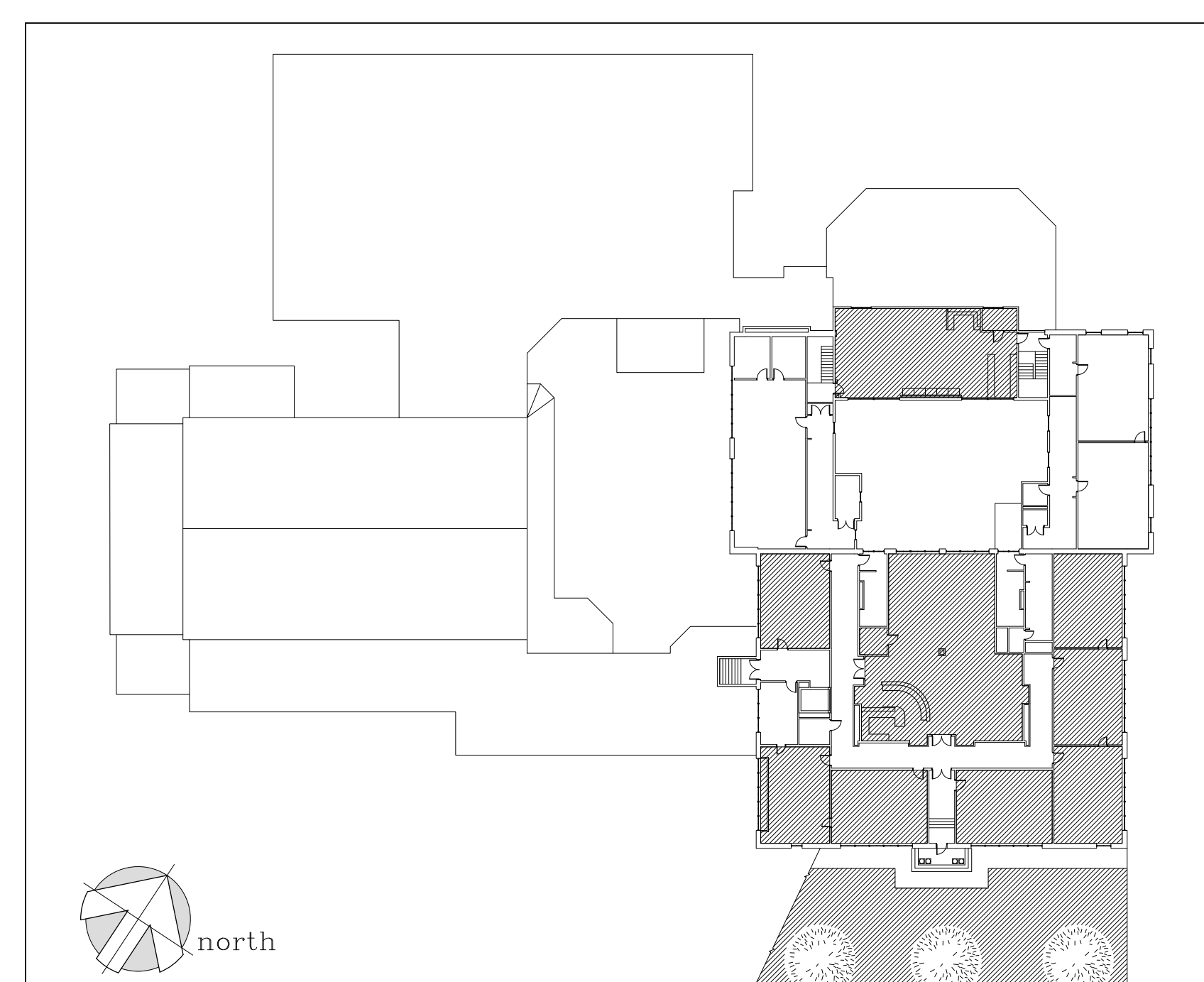


2 SECOND FLOOR REFLECTED CEILING PLAN
 A-201 SCALE: 1/8" = 1'-0"

REFLECTED CEILING TYPE LEGEND	
ACT	INSTALL NEW 2x2 SUSPENDED ACOUSTICAL CEILING TILE AND GRID AS SHOWN. SEE SPECIFICATIONS FOR MORE INFORMATION. SEE ELECTRICAL, MECHANICAL, AND FIRE PROTECTION DRAWINGS FOR ELECTRICAL, MECHANICAL, AND FIRE PROTECTION EQUIPMENT, FIXTURES, AND DEVICE LOCATIONS. CONTRACTOR TO COORDINATE AS REQ'D. TO FACILITATE INSTALLATION OF NEW ACT AND EQUIPMENT THERE WITHIN. HEIGHT INDICATED ON REFLECTED CEILING PLANS.
GWB	INSTALL NEW PTD, 5/8" IMPACT RESISTANT GYP. BD. CEILING OR SOFFIT ON 3 1/2" CFMF @ 16" O.C. BRACE HORIZONTALLY AS REQ'D. SEE SPECIFICATIONS FOR MORE INFORMATION. SEE ELECTRICAL, MECHANICAL, AND FIRE PROTECTION DRAWINGS FOR ELECTRICAL, MECHANICAL, AND FIRE PROTECTION EQUIPMENT, FIXTURES, AND DEVICE LOCATIONS. CONTRACTOR TO COORDINATE AS REQ'D. TO FACILITATE INSTALLATION OF NEW GWB AND EQUIPMENT THERE WITHIN. HEIGHT INDICATED ON REFLECTED CEILING PLAN. COLOR BY ARCH.
EXP	NO CEILING IN THIS AREA. ALL SURFACES ABOVE, INCLUDING WALLS, EXPOSED ROOF FRAMING, DECK, MECHANICAL UNITS, PIPING, FIXTURES AND FASTENERS SHALL BE PAINTED.
EXIST	EXISTING CEILING TO REMAIN. PATCH AND PREPARE AS REQUIRED SUCH THAT THERE IS A SEAMLESS TRANSITION BETWEEN NEW AND EXISTING CEILING.

REFLECTED CEILING SYMBOL LEGEND	
	ACOUSTICAL CEILING TILE CERTAINTEED - SYMPHONY M75 - 24"x24"x1/2" - NARROW REVEAL
	GYPSUM BOARD
	DOWNLIGHT FIXTURE
	EXISTING 2x4 FIXTURE RE-INSTALLED IN NEW GRID
	NEW 2x2 FIXTURE
	EXISTING 6"x4" SUSPENDED LIGHT FIXTURE RE-INSTALLED ON NEW GRID
	ACOUSTICAL CEILING PERIMETER ACENT LIGHTING
	SUSPENDED ACOUSTICAL CEILING CLOUD

FOR ADDITIONAL WALL OR CEILING MOUNTED FIXTURES NOT SHOWN ON THIS LEGEND, REFERENCE ELECTRICAL AND MECHANICAL DRAWINGS FOR MORE INFORMATION



SECOND FLOOR KEY PLAN

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SIGNATURE: _____
 DATE OF SIGNATURE: _____
 DATE OF REGISTRATION EXPIRATION: _____
 ARCHITECT / ENGINEER SEAL

PROJECT
**TOWN OF LITTLE COMPTON
 LITTLE COMPTON SCHOOL DEPARTMENT
 5 YEAR CAPITAL IMPROVEMENT PLAN**
 RIDE STAGE 2
WILBUR & MCMAHON SCHOOL
 28 COMMONS
 LITTLE COMPTON, RI 02837

REVISIONS		
MARK	DESCRIPTION	DATE

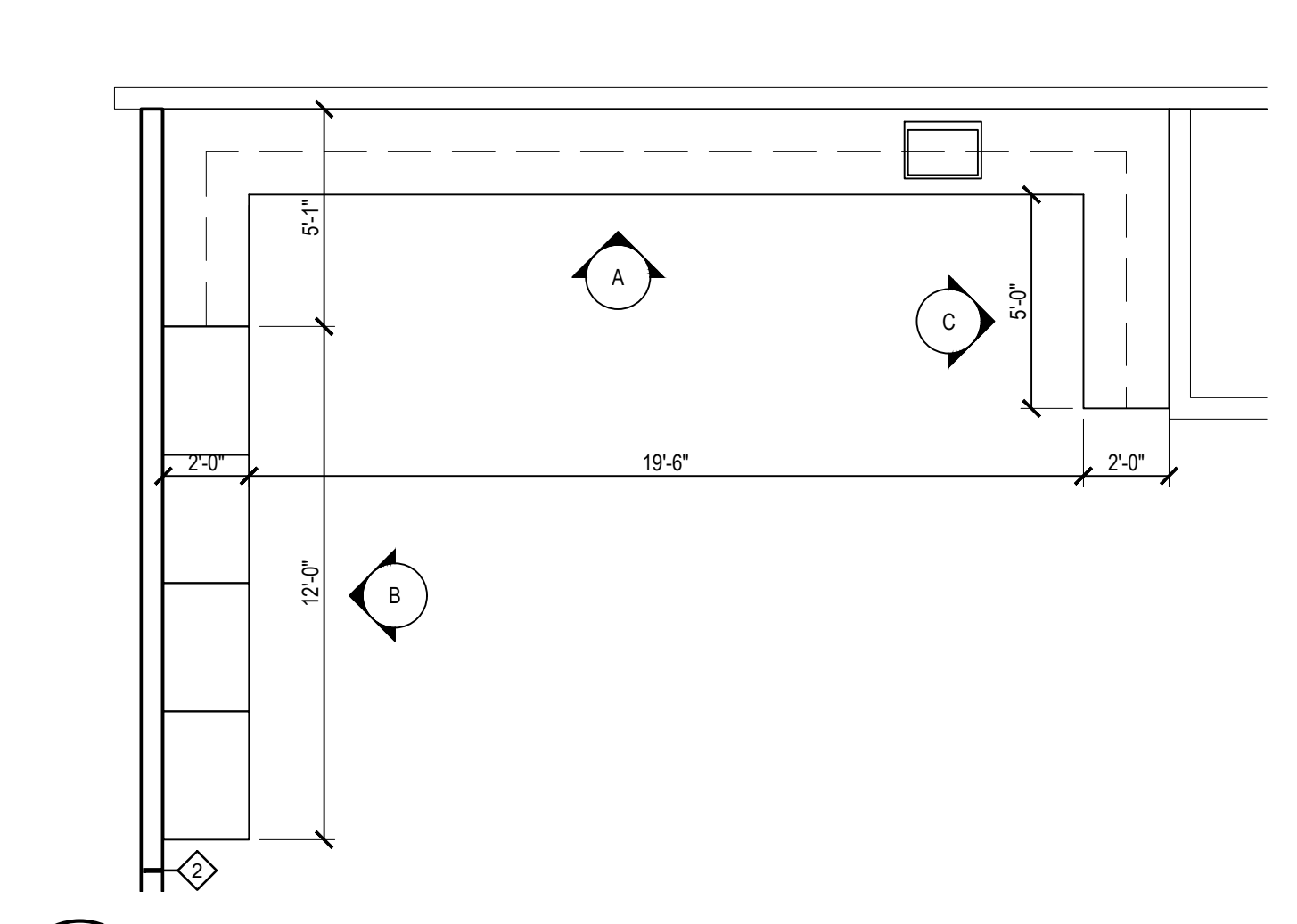
SHEET TITLE
**SECOND FLOOR
 REFLECTED CEILING
 PLAN**

SCHEMATIC
 DESIGN
 NOVEMBER 2, 2021

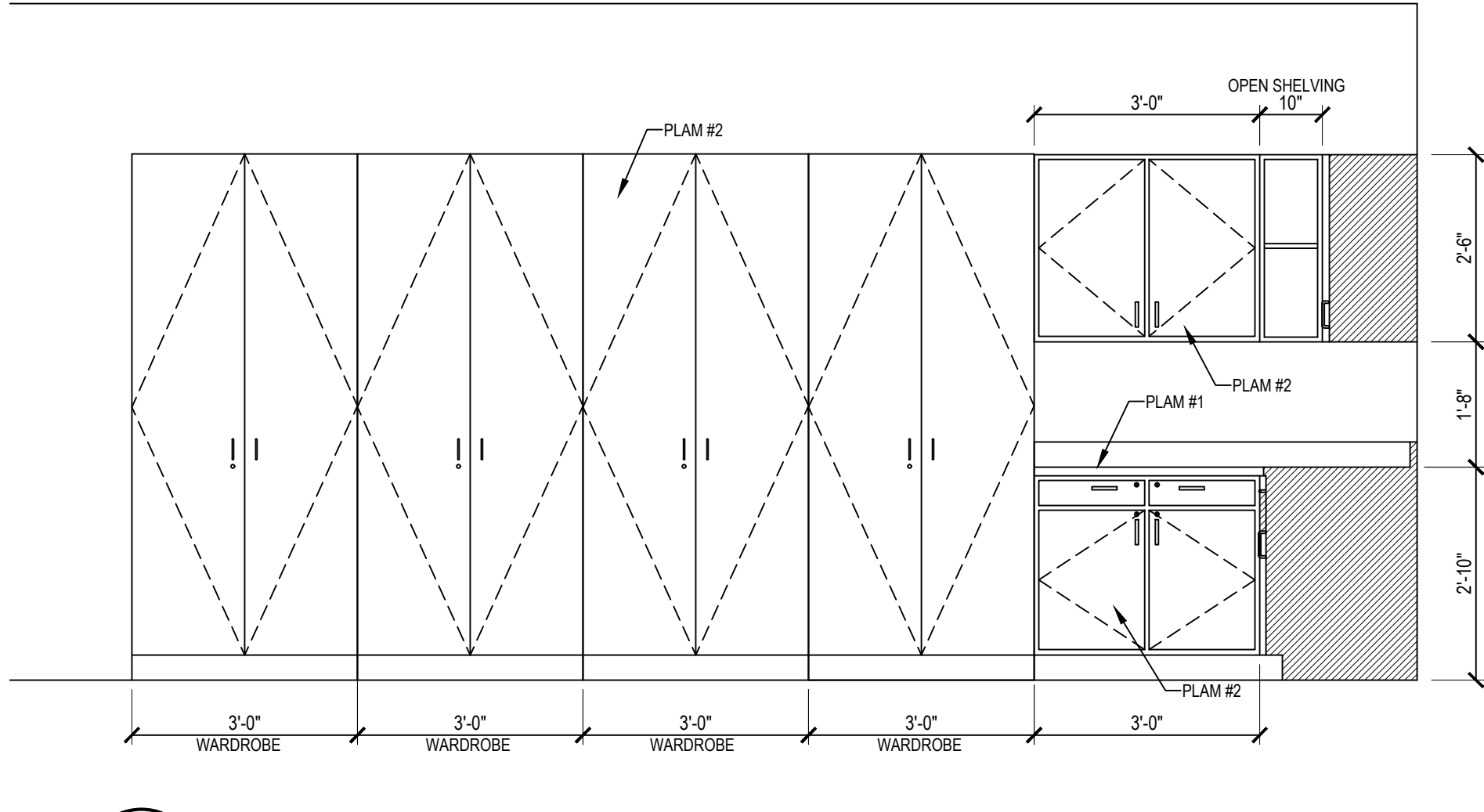
DRAWN	CHKD	PROJECT NO.
BMS	PRC	21081
SHEET NO.		

A-201

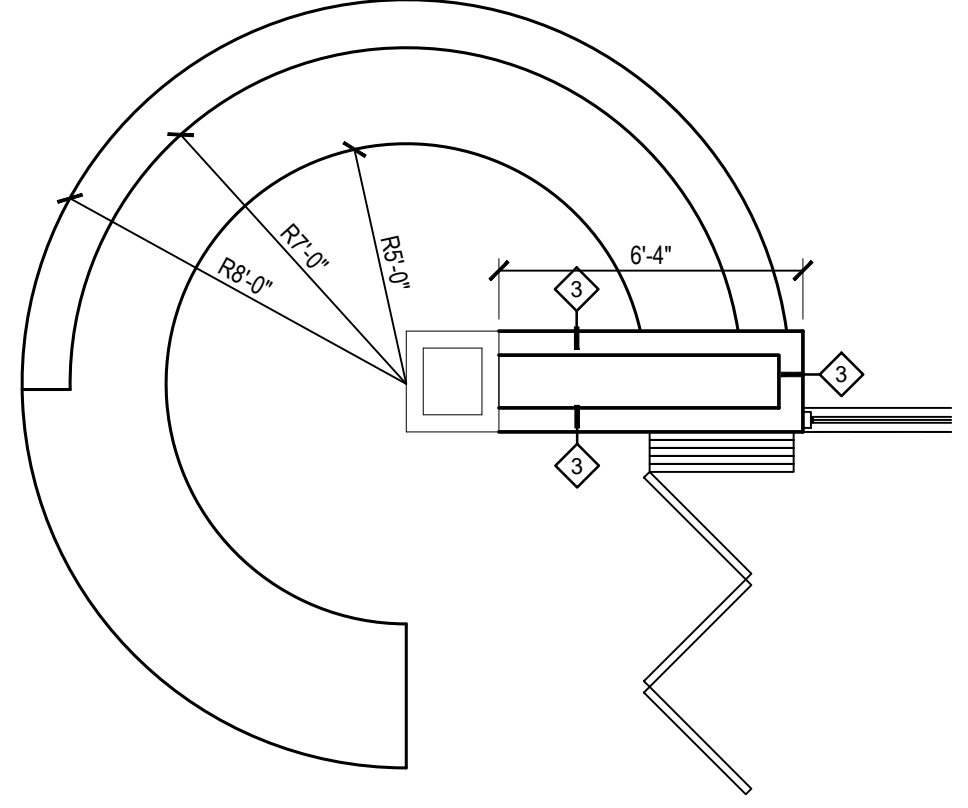
THE REGISTER OF PROFESSIONAL ENGINEERS AND ARCHITECTS HAS REVIEWED THESE PLANS AND FOUND THEM TO BE IN ACCORDANCE WITH THE REQUIREMENTS OF THE REGISTER. THE REGISTER'S REVIEW IS LIMITED TO THE TECHNICAL ASPECTS OF THE PLANS AND DOES NOT CONSTITUTE A GUARANTEE OF THE ACCURACY OF THE INFORMATION PROVIDED. THE REGISTER IS NOT RESPONSIBLE FOR ANY ERRORS OR OMISSIONS IN THESE PLANS. THE REGISTER IS NOT RESPONSIBLE FOR ANY CONSTRUCTION DEFECTS OR OTHER DEFECTS THAT MAY OCCUR DURING THE CONSTRUCTION OF THE PROJECT. THE REGISTER IS NOT RESPONSIBLE FOR ANY DAMAGE TO PERSONS OR PROPERTY THAT MAY OCCUR AS A RESULT OF THE CONSTRUCTION OF THE PROJECT. THE REGISTER IS NOT RESPONSIBLE FOR ANY OTHER MATTERS THAT MAY BE RELATED TO THE PROJECT.



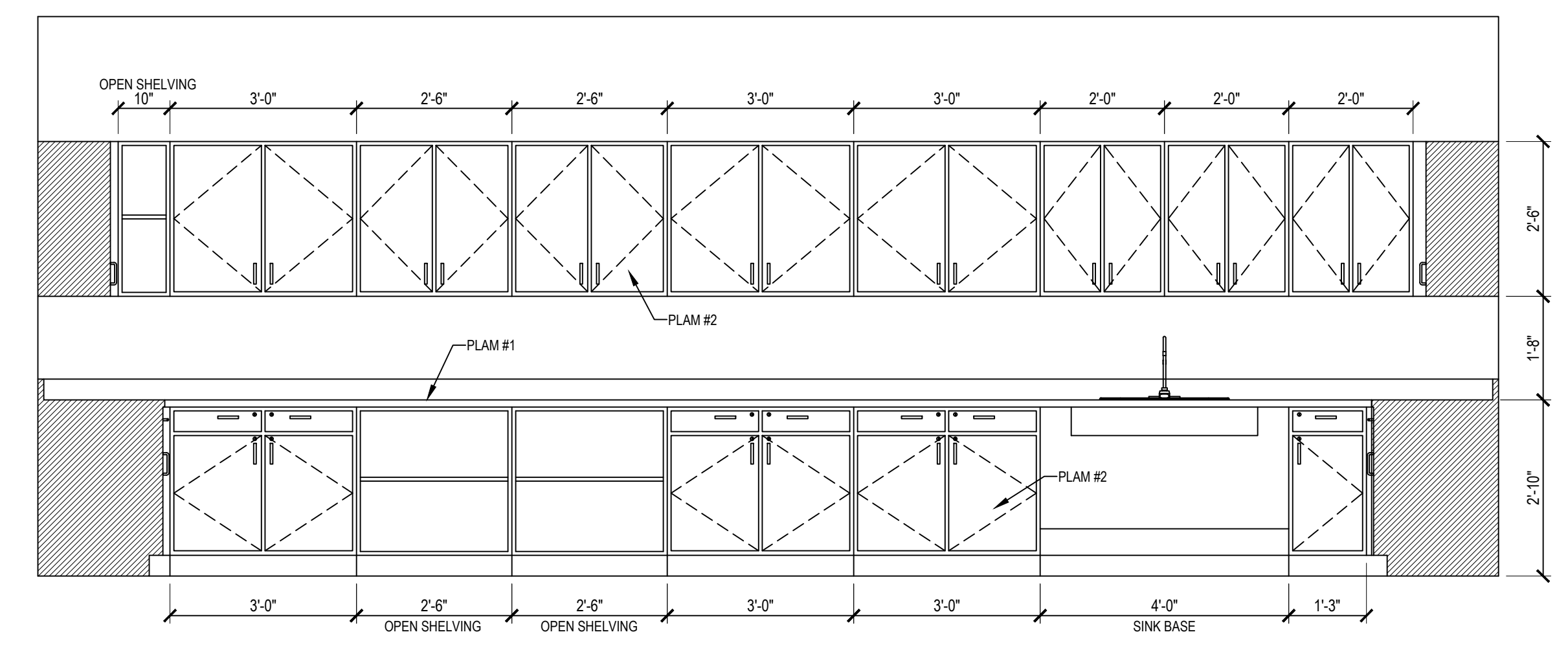
1 MILLWORK PLAN AT ART ROOM
A-600 SCALE: 1/4" = 1'-0"



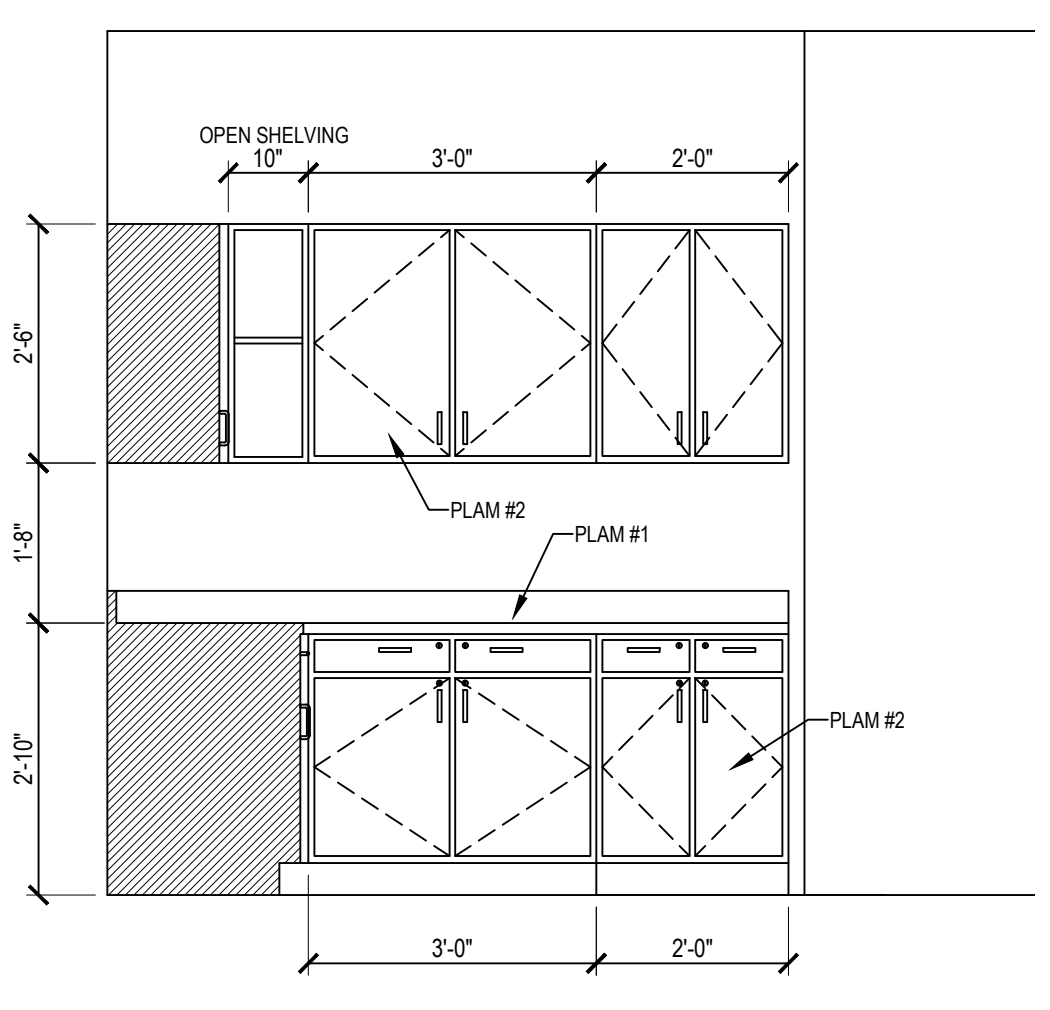
B MILLWORK ELEVATION
A-600 SCALE: 1/2" = 1'-0"



2 PLAN AT LIBRARY COUNTER
A-600 SCALE: 1/4" = 1'-0"



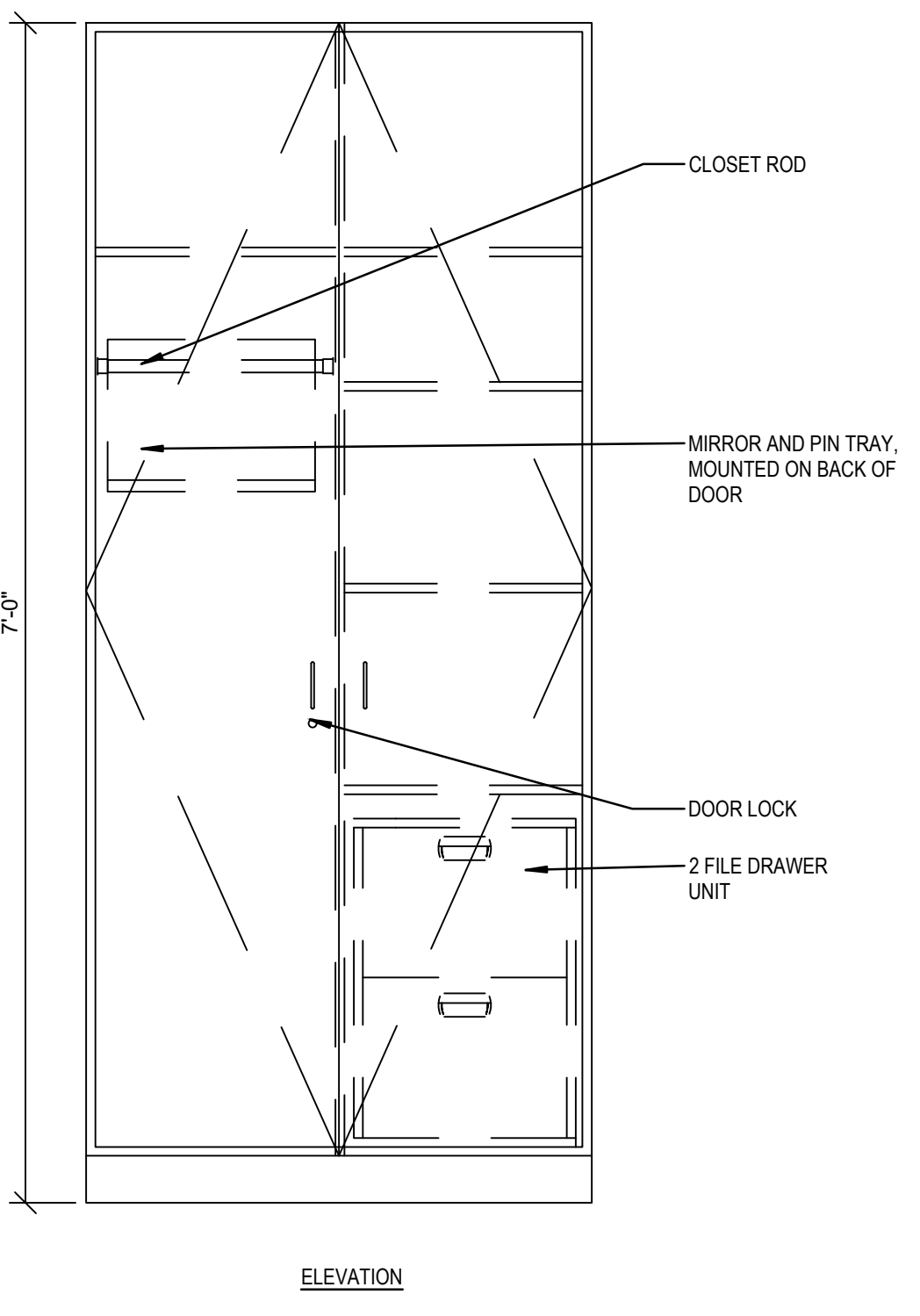
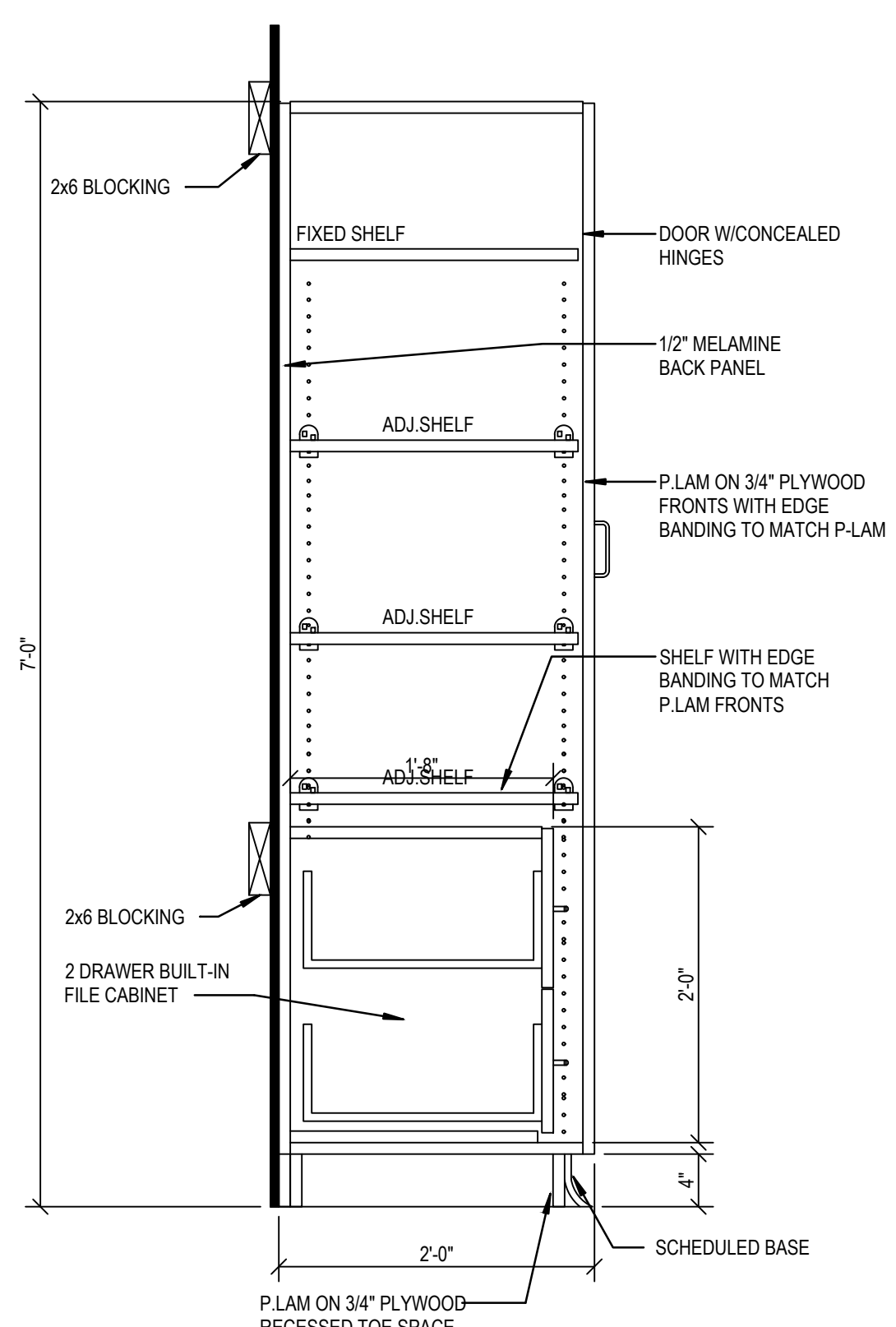
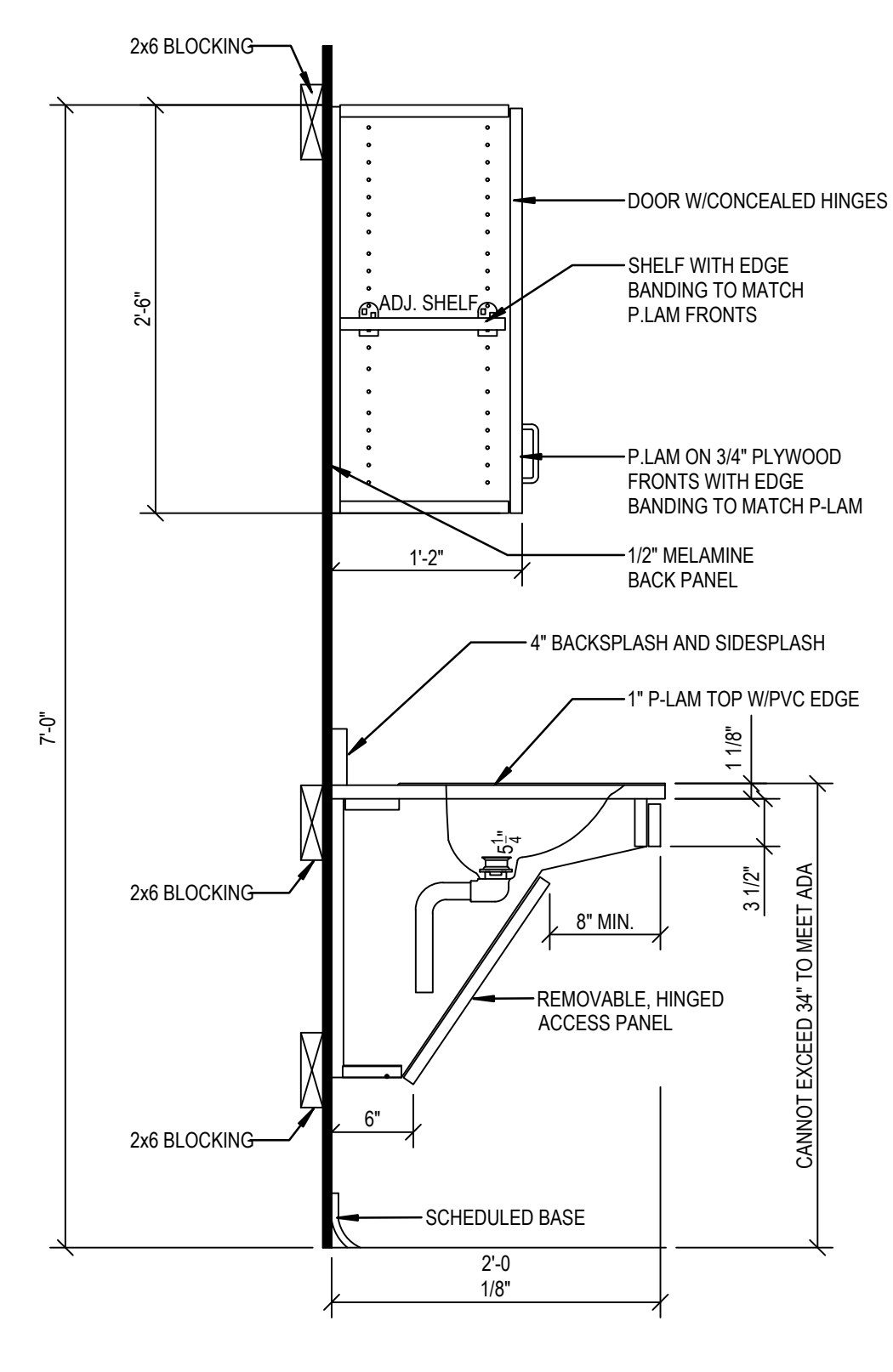
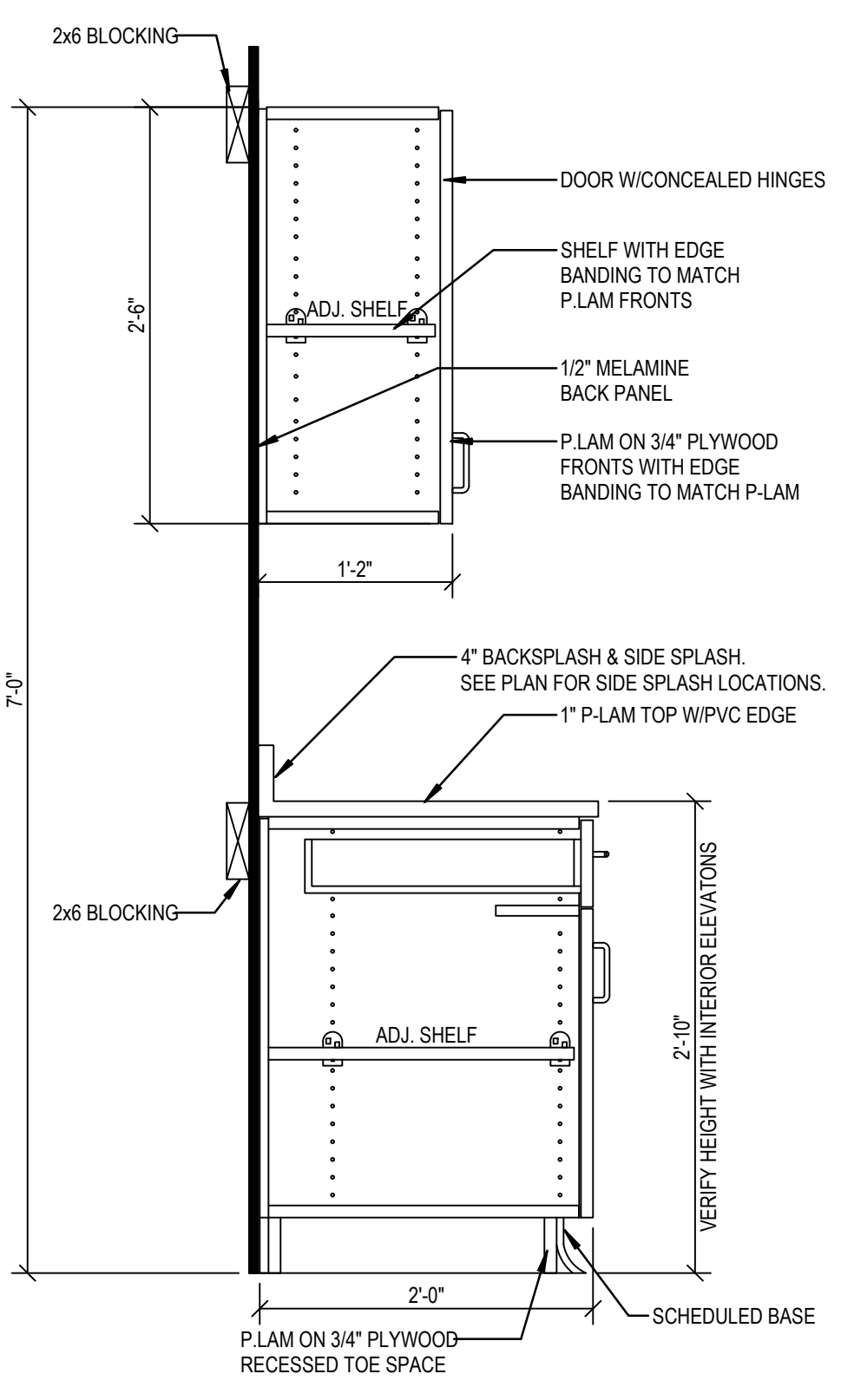
A MILLWORK ELEVATION
A-600 SCALE: 1/2" = 1'-0"



C MILLWORK ELEVATION
A-600 SCALE: 1/2" = 1'-0"

MILLWORK LAMINATE:

- PLAM #1 - WILSONART - STANDARD LAMINATE
COLOR: T80
SOFT GRAY FINISH
- PLAM #2 - WILSONART - STANDARD LAMINATE
COLOR: T80
FINE VELVET FINISH



3 MILLWORK SECTIONS
A-600 SCALE: 1" = 1'-0"

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SIGNATURE: _____
DATE OF SIGNATURE: _____
DATE OF REGISTRATION EXPIRATION: _____
ARCHITECT / ENGINEER SEAL

PROJECT
TOWN OF LITTLE COMPTON
LITTLE COMPTON SCHOOL DEPARTMENT
5 YEAR CAPITAL IMPROVEMENT PLAN
RIDE STAGE 2
WILBUR & MCMAHON SCHOOL
28 COMMONS
LITTLE COMPTON, RI 02837

REVISIONS		
MARK	DESCRIPTION	DATE

SHEET TITLE
ENLARGED PLANS AND DETAILS

SCHEMATIC DESIGN
NOVEMBER 2, 2021

DRAWN	CHKD	PROJECT NO.
BMS	PRC	21081

SHEET NO.
A-600

Section 04

Design & Construction Cost Projection

Little Compton
School Department

Wilbur-McMahon School

EAGLES



DESIGN & CONSTRUCTION COST PROJECTION

Design and Construction Cost Projection - Cost projections must consider the effects of initial capital costs versus maintenance costs over the life of the building with the goal of reducing operation and maintenance costs. Districts must demonstrate the incorporation of life cycle cost analysis in the selection of mechanical systems, equipment, and materials.

The projection shall include a detailed breakdown of the costs associated with this project. This cost analysis should include not only the estimated costs of construction escalated for inflation at the anticipated bid date but also the project management and design fees. Refer to Section 1.07-1. Project management, design fees and other soft costs as a percentage of total construction costs shall not exceed 20% of the general construction costs, as determined by the SBA.

Design and Construction Cost Projection:

The projections provided herein include a detailed summary of project costs for the scope of work described for the Wilbur & McMahon School. After much deliberation regarding scope, a determination was made that the scope of work would consist of the following overall:

Connector road in front of the original building:

- Appropriate Surface that blends in with the building context
- Enhance tree line with landscaping and additional trees/vegetation
- Will allow for safer vehicle access and stacking

Provide new outdoor learning area at the enclosed courtyard:

- Provide additional access point and ADA access
- Current outdoor area is not ADA compliant and does not provide sufficient egress in an emergency

Reimagine the Media Center:

- Completely update the area and furniture to provide better access for multi-age/multi-grade functionality
- Provide various types of seating, including classroom type, small group, and individual study/reading

Add equipment to the kitchen:

- Need to improve food services for children and also for use as an emergency shelter
- Provide stove and dishwasher

Add air conditioning to unconditioned areas:

- Need to control temperature and especially high humidity in the old portion of the school building

Add acoustical ceilings to classrooms without them:

- Acoustic control is essential for enhanced learning in the old portion of the school building

Select paving and storm water management work on the site:

- Need to protect the building from excessive water infiltration from heavy rainfall

New stage curtain, rigging, and A/V:

- Current curtain and rigging need to be replaced
- Audio/Visual system is in need of replacement

New gymnasium floor:

- Current gymnasium flooring needs to be replaced

Select new interior/exterior components and finishes:

- Replacement/Updating of select finishes throughout, including floor, wall, and ceiling as well as exterior components such as select windows, etc.

Consolidate Art Room and create an additional classroom:

- Art Room is larger than needed and an additional classroom can be gained through reconfiguration of this area of the building

Replace select exterior doors:

- Certain exterior doors are at the end of their useful life

Add electrical outlets to classrooms:

- Classrooms are underpowered to support technology for 21st Century learning

Select deferred maintenance:

- Plumbing, mechanical, and electrical work to remediate on-going issues

The cost of the above is summarized in the Table below. The Exhibits at the end of this Section include a detailed cost estimate in support of these numbers.

LITTLE COMPTON CAPITAL PROGRAM SUMMARY	
WILBUR & McMAHON SCHOOL	
SCOPE OF WORK	BUDGET
Connector road in front of the original building	\$ 156,000
Provide new outdoor learning area at the enclosed courtyard	\$ 300,000
Reimagine the Media Center	\$ 750,000
Add equipment to the kitchen	\$ 150,000
Add air conditioning to unconditioned areas	\$ 750,000
Add acoustical ceilings to classrooms without them	\$ 210,000
Select paving and storm water management work on the site	\$ 210,000
New stage curtain, rigging, and A/V	\$ 225,000
New gymnasium floor	\$ 175,000
Select new interior/exterior components and finishes	\$ 1,250,000
Consolidate Art Room and create an additional classroom	\$ 290,000
Replace select exterior doors	\$ 75,000
Add electrical outlets to classrooms	\$ 150,000
Select deferred maintenance	\$ 250,000
TOTAL	\$ 4,941,000

Design and Construction Cost Projection Exhibits:

1. Wilbur & McMahon School Cost Estimate Budget

Section 05

Financing Plan

Little Compton
School Department

Wilbur-McMahon School

EAGLES



FINANCING PLAN

Financing Plan - Districts must consider the impact on the operating budget of implementing the project in such detail and format as required by the CESE, including but not limited to, an estimate of the costs of additional maintenance required of the district, the costs of additional instructional or support staff, additional utility costs, the costs of additional transportation, if any, and the estimated revenue, if any, from the sale or lease of any school facility decommissioned as a result of implementing the project. Consider how financing this project will impact the district, including, the district's current level of indebtedness, and estimate potential increases in the local tax rate as a result of this project. Indicate how this project will be financed. If the project is to be supported by financing other than a general obligation bond, please indicate the alternative financial mechanism selected and a brief explanation as to why it is sound and cost efficient both in terms of the project itself and overall municipal fiscal policy and practice.

Financing Plan:

The impact upon the Wilbur & McMahon School and the Little Compton School District are projected as outlined below:

Maintenance Cost Savings – It is estimated that addressing several of the deferred maintenance items will result in cost savings to the School Department for annual maintenance.

Instructional/Support Staff Costs - Additional instructional and/or support staff are not contemplated.

Utility Costs - There may be a small increase in utility costs due to the addition of air-conditioning to non-conditioned areas of the building. However, these will be mitigated somewhat due to the use of high energy-efficient equipment.

Discussions have been held with the Town of Little Compton and the Little Compton School Department regarding the various mechanisms for financing this Capital Program. It is anticipated that there is sufficient funding available in current reserve funds such that a bond issue will not be required.

Financing Plan Exhibits:

1. Town of Little Compton Financial Statement and 2019 Audit Report
2. Little Compton School Department FY'22 Operating Budget

Section 05

Financing Plan

EXHIBITS

**Little Compton
School Department**

Wilbur-McMahon School

EAGLES



TOWN OF LITTLE COMPTON, RHODE ISLAND
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019

TOWN OF LITTLE COMPTON, RHODE ISLAND

JUNE 30, 2019

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Independent Auditor's Report

To the Honorable President and Members of the Town Council
Town of Little Compton, Rhode Island
Little Compton, Rhode Island

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the Town of Little Compton, Rhode Island (the Town) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the Town of Little Compton, Rhode Island, as of June 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and Budgetary comparison schedule – General fund and School Unrestricted Fund, Pension related disclosures, and OPEB related disclosures, as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Little Compton, Rhode Island's basic financial statements. The supplementary schedules as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Tax collector's annual report, Combining Governmental funds balance sheet and statement of revenues, expenditures, and changes in fund balance, and Annual Supplemental Transparency Report (MTP2) are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Tax collector's annual report, Combining Governmental funds balance sheet and statement of revenues, expenditures, and changes in fund balance, and Annual Supplemental Transparency Report (MTP2) are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2019 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Town's internal control over financial reporting and compliance.

Hague, Sabady & Co. PC

Fall River, Massachusetts
December 23, 2019

TOWN OF LITTLE COMPTON, RHODE ISLAND

Management's Discussion and Analysis (MD&A)

For the Year Ended June 30, 2019

As management of the Town of Little Compton, Rhode Island (Town), we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal years ended June 30, 2019 (FY 2019) and 2018 (FY 2018). We encourage readers to consider the information presented here in conjunction with additional information found within the financial statements.

Financial Highlights

Government-Wide Financial Statements (Primary Government)

- The liabilities and deferred inflows of the Town exceeded its assets and deferred outflows as of June 30, 2019 by \$1,642,551 (net position). The Town realized an increase in its net position by \$252,397 in FY 19.
- The Town's net other post employment liability increased from \$2,412,372 as restated at the beginning of the current year to \$2,441,944 at June 30, 2019. This was primarily because of a reduction in the discount rate from 4.0% to 3.8%.
- The Town's total bonded debt as of June 30, 2019 was \$9,547,775 consisting of a \$9,325,000 school renovation revenue bond which included \$222,775 of bond premiums. During 2019, \$455,000 was paid in principal and \$395,976 was paid in interest on the bonds.

Governmental Fund Financial Statements:

- The General Fund assets plus deferred outflows of the Town exceeded its liabilities plus deferred inflows as of June 30, 2019 and 2018 by \$1,921,851 and \$1,634,114, respectively.
- The School's operating funds, assets plus deferred outflow, exceeded its liabilities plus deferred inflows as of June 30, 2019 and June 30, 2018 by \$9,798 and \$93,124, respectively.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements consist of three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide and Fund Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the Town's finances in a manner similar to a private sector business. The statements provide both short-term and long-term information about the Town's financial position, which assists in assessing the Town's economic position at the end of the fiscal year. These are prepared using the economic resources measurement focus and the accrual basis of accounting. They take into account all revenues recognized and expenses incurred even if the cash has not been received or paid.

The government-wide financial statements include two statements:

Statement of Net Position - Presents all of the government's assets and liabilities along with any deferred inflows and/or outflows of resources, with the difference being reported as net position. The amount of net position is widely considered a good measure of the Town's financial health as increases or decreases in the Town's net position serves as a useful indicator of whether the financial position is improving or deteriorating.

TOWN OF LITTLE COMPTON, RHODE ISLAND

Management's Discussion and Analysis (MD&A)

For the Year Ended June 30, 2019

Government-Wide and Fund Financial Statements (continued)

Statement of Activities - Presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this Statement for some items that will not result in cash flows until future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave). The statement also presents a comparison between direct expenses and program revenues for each function of the Town. The activities of this section (*governmental activities*) are principally supported by taxes and intergovernmental revenues (*federal and state grants*) from other functions and activities that are intended to recover all or a significant portion of their costs through user fees or charges (*business-type activities*). The governmental activities of the Town include the broad functions of general government; financial administration; public safety; education; public works; transfer station; parks, recreation and other services; and the major services provided within each category. The Town has no business-type activities to report.

Government-Wide and Fund Financial Statements

In the statement of activities, the operations of the Town are presented in a format that reports the net of expenses and revenues of its individual functions - the objective being to report the relative burden of each of the Town's functions to the taxpayers. Revenues offsetting related functional expenses are separated into three categories: charges for services, operating grants and contributions, and capital grants and contributions.

Discretely Presented Component Unit – This represents a legally separate entity, the Agricultural Trust, for which the Town has financial accountability but functions independent of the Town. This entity operates similar to a private sector business. Additional information about the Town's component unit is presented in the notes to the financial statements.

The government -wide financial statements can be found on pages 14-17 of this report.

Fund Financial Statements

Traditional users of governmental financial statements will find the fund financial statement presentation to be most familiar. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific projects, activities, or objectives. The Town uses fund accounting to ensure and demonstrate compliance with several finance-related legal requirements.

All of the Town's funds can be divided into two categories: governmental and fiduciary funds.

Governmental Funds

Most of the basic services provided by the Town are financed through governmental funds. *Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the Government-Wide financial statements, the Governmental fund financial statements focus on near term inflows and outflows of spendable resources. The focus is also on the balances left at the end of the fiscal year available for spending. Such information may be useful in evaluating the governments near-term financing requirements. This approach is known as the flow of current financial resources measurement focus and modified accrual basis of accounting. Under this approach, revenues are recorded when cash is received or when susceptible to accrual (i.e. measurable and available to liquidate liabilities of the current period.) Expenditures are generally recorded when liabilities are incurred, except for those related to long-term liabilities, which are recorded when due and payable. These statements provide a detailed short-term view of the Town's finances that assist in determining whether there will be adequate financial resources available to meet current needs.

TOWN OF LITTLE COMPTON, RHODE ISLAND

Management's Discussion and Analysis (MD&A)

For the Year Ended June 30, 2019

Governmental Funds (continued)

The basic governmental fund financial statements can be found on pages 18-21 of this report.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare such information presented for governmental funds with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Town maintains forty-nine individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and School Department, which are considered to be major funds. Data for the other non-major governmental funds are combined into a single aggregated presentation.

The Town adopts an annual appropriated budget for its General Fund. Budgetary comparison schedules have been provided for the General Fund and School Department to demonstrate compliance with budgets and are presented on pages 69-71 and 84-85 of this report.

The individual governmental funds are summarized into two types of funds - major and non-major, consisting of the following:

Major Fund - General Fund – this fund is the primary operating fund of the Town and is always classified as a major fund. It is used to account for and report all financial resources and activities not accounted for and reported in another fund. It is the only fund that operates a positive unassigned fund balance.

Major Fund - School Unrestricted Fund - this fund reports all financial resources that are committed to be incurred for educational purposes.

Non-major Governmental Funds - these funds report the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. These funds include financial resources used for the construction and/or acquisition of major capital projects and permanent funds that are legally restricted to the extent that only earnings may be used for purposes that support the Town's programs.

Fiduciary Funds

Such funds are used to account for resources held for the benefit of parties outside the Town government. *Fiduciary funds* are not reflected in the government-wide financial statements because the resources of these funds are not available to support the Town's own programs. The economic resources measurement focus and the accrual basis of accounting is used for fiduciary funds. The Town is responsible for ensuring that the assets reported in these funds are used for their intended purposes. The Town maintains the following two types of fiduciary funds:

Pension Trust Fund – these funds account for contributions made by the Town and its participating employees to provide retirement benefits to the participants.

Agency Funds - (i.e., Student Activity Fund) these funds report resources held in a purely custodial capacity for individuals, private organizations, or other governments.

The Town's fiduciary funds can be found on pages 22-23 of this report.

TOWN OF LITTLE COMPTON, RHODE ISLAND

Management's Discussion and Analysis (MD&A)

For the Year Ended June 30, 2019

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 24-68 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Required supplementary information includes a schedule detailing the Town's progress in funding its pension and other post-employment benefit obligations, as well as budgetary comparison schedules for the General Fund to demonstrate compliance with their respective budgets. Required supplementary information can be found on pages 69-85 of this report. Other supplementary information including the tax collectors report, combining financial statements and MTP2 Annual Transparency Report can be found on pages 86-115.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Town, liabilities plus deferred inflows exceeded assets plus deferred outflows by \$1,642,551 and \$1,894,948 as of June 30, 2019 and 2018, respectively.

At June 30, 2019, one of the largest portions of the Town's total net position reflects its investment in capital assets (e.g., land, construction in progress, land improvements, infrastructure, building and improvements, office equipment, computer equipment and software, vehicles, machinery and equipment, and textbooks and library books), less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to its residents; consequently, these assets are *not* available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The Town's financial position is the product of several financial transactions including the net results of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets, and the depreciation of capital assets.

TOWN OF LITTLE COMPTON, RHODE ISLAND

Management's Discussion and Analysis (MD&A)

For the Year Ended June 30, 2019

Government-Wide Financial Analysis (continued):

**Town of Little Compton's Net Position - Primary Government
Statement of Net Position**

	2019	2018	\$ Change
Assets			
Current assets	\$ 3,659,018	\$ 3,822,357	\$ (163,339)
Long-term assets	14,074,281	14,202,397	(128,116)
Total assets	17,733,299	18,024,754	(291,455)
Deferred Outflows of Resources			
Deferred outflows of resources	2,690,329	2,151,155	539,174
Total deferred outflows of resources	2,690,329	2,151,155	539,174
Liabilities			
Current liabilities	1,248,320	1,484,154	(235,834)
Long-term liabilities	18,569,457	18,477,100	92,357
Total liabilities	19,817,777	19,961,254	(143,477)
Deferred Inflows of Resources			
Deferred inflows of resources	2,248,402	2,109,603	138,799
Total deferred inflows of resources	2,248,402	2,109,603	138,799
Net Position			
Net investment in capital assets	3,504,723	3,561,447	(56,724)
Restricted	883,424	503,119	380,305
Unrestricted	(6,030,698)	(5,959,514)	(71,184)
Total net position	\$ (1,642,551)	\$ (1,894,948)	\$ 252,397

TOWN OF LITTLE COMPTON, RHODE ISLAND

Management's Discussion and Analysis (MD&A)

For the Year Ended June 30, 2019

Government-Wide Financial Analysis (continued)

As of June 30, 2019 and 2018, cash and investments totaled \$2,422,312 and \$2,632,068, respectively, for the primary government.

The Town's net position increased by \$252,397 in 2019 and increased by \$60,137 in 2018.

The majority of general revenues are tax collections from the Town's taxpayers, which represents 80% and 83% of total revenues for fiscal years 2019 and 2018, respectively.

The Town's most significant expense is education, which in 2019 represented 53% of total expenses, followed by public safety and general governmental services at 16%.

	Changes in Net Position Primary Government		
	<u>2019</u>	<u>2018</u>	<u>\$ Change</u>
Revenues			
Program Revenues:			
Charges for services	\$ 1,086,208	\$ 699,363	\$ 386,845
Operating grants & contributions	1,068,679	831,666	237,013
Capital grants & contributions	4,604	10,000	(5,396)
General Revenues:			
Real estate & property taxes, net	12,528,333	12,103,939	424,394
Motor vehicle phase-out	66,928	46,640	20,288
General state aid	651,276	729,874	(78,598)
Meal tax	84,248	86,941	(2,693)
Telephone tax	44,099	43,807	292
Earnings on investments	13,300	5,177	8,123
Miscellaneous	32,421	67,844	(35,423)
Total revenue	<u>15,580,096</u>	<u>14,625,251</u>	<u>954,845</u>
Expenses			
General government	2,477,408	2,406,225	71,183
Finance administration	125,551	158,898	(33,347)
Public safety	2,475,360	2,482,986	(7,626)
Education	8,085,120	7,784,363	300,757
Public works	695,301	555,079	140,222
Transfer station	186,152	163,064	23,088
Parks, recreation, and other services	621,209	484,133	137,076
State contribution to teachers pension plan	268,775	120,241	148,534
Interest on debt	392,823	410,125	(17,302)
Total expenses	<u>15,327,699</u>	<u>14,565,114</u>	<u>762,585</u>
Increase(decrease) in net position	252,397	60,137	192,260
Net position-beginning of year	<u>(1,894,948)</u>	<u>(1,955,085)</u>	<u>60,137</u>
Net position-end of year	<u>\$ (1,642,551)</u>	<u>\$ (1,894,948)</u>	<u>\$ 252,397</u>

TOWN OF LITTLE COMPTON, RHODE ISLAND

Management's Discussion and Analysis (MD&A)

For the Year Ended June 30, 2019

Government-Wide Financial Analysis (continued)

Component Unit. The assets plus deferred outflows of the Town's Component Unit, the Agricultural Trust, exceeded its liabilities plus deferred inflows by \$28,685,001. Net position, net of investment in capital assets, comprises \$26,312,573, or 92% of total net position. The remaining balance of net position of the Agricultural Trust, totaling \$2,372,428, is unrestricted.

Financial Analysis of Governmental Funds

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

As of June 30, 2019, the Town's governmental funds reported combined fund balances of \$2,918,899 of which \$1,576,312 constitutes unassigned fund balance, which is available for spending at the Town's discretion, \$356,723 constitutes assigned fund balance, which has been designated by the Town Council for specific purposes. \$50,752 is committed by Town Council toward the FY20 budget, \$873,424 is restricted by outside parties to be used for specific purposes. The remainder of the fund balance is nonspendable, representing amounts legally required to be maintained intact, non-spendable inventory or prepaid items. As of June 30, 2018, the governmental funds reported combined fund balances of \$2,599,914.

The General Fund had a fund balance of \$1,921,851 and \$1,634,114 at June 30, 2019 and 2018, respectively. The School's operating fund balance is \$9,798 and \$93,124 at June 30, 2019 and 2018, respectively. The fund balance of the Non-Major Governmental Funds is \$987,250 and \$872,676 as of June 30, 2019 and 2018, respectively.

General Fund Budgetary Highlights

During fiscal year 2019, the actual charges to appropriations (expenditures) were lower than the final budgeted amounts by \$135,088 for the general fund and were higher than budgeted amount by \$83,326 for the school unrestricted fund. For 2018, the actual charges to appropriations (expenditures) were lower than the final budgeted amounts by \$156,466 for the general fund and were lower than budgeted amount by \$103,641 for the school unrestricted fund.

For 2019, revenues were \$188,721 in excess of budgeted amounts for the general fund and \$4,880 more than budgeted amounts for the school unrestricted fund. For 2018, revenues were \$121,839 in excess of budgeted amounts for the general fund and \$21,057 more than budgeted amounts for the school unrestricted fund.

General Fund Actual Comparisons (GAAP Basis)

The major differences between the actual results of the general fund and the final amended budget are as follows:

Total revenues were \$188,721 higher than budgeted primarily due to the following.

- \$94,093 more collected than anticipated for general property taxes.
- \$69,310 more earned in licenses, permits and fees primarily due to building and mechanical permits.
- \$71,653 more than budgeted in miscellaneous items, which included \$29,080 from the Little Compton Housing Trust.

Total expenditures were lower than anticipated by \$135,088 primarily due to the following:

- \$70,475 favorable variance in employee benefits.
- \$15,791 less spent on Town Administrator than were originally budgeted, part of financial administration expenditures

TOWN OF LITTLE COMPTON, RHODE ISLAND

Management's Discussion and Analysis (MD&A)

For the Year Ended June 30, 2019

Capital Asset Administration

The Town's investment in capital assets for governmental activities as of June 30, 2019 amounts to \$13,334,219, net of accumulated depreciation. The following is a summary of capital assets, net of accumulated depreciation where applicable, as of June 30, 2019 and 2018.

	Capital Assets		
	Governmental Activities		
	2019	2018	\$ Change
Primary government:			
Land	\$ 548,179	\$ 548,179	\$ -
Land improvements, net	403,619	416,178	(12,559)
Building & improvements, net	10,096,325	10,765,421	(669,096)
Infrastructure, net	1,133,262	1,167,431	(34,169)
Machinery and equipment, net	534,916	624,617	(89,701)
Office equipment and furniture, net	520,252	259,726	260,526
Technology equipment, net	4,067	4,314	(247)
Vehicles, net	73,568	67,201	6,367
Library and textbooks, net	<u>20,031</u>	<u>27,598</u>	<u>(7,567)</u>
 Total primary government	 <u>\$ 13,334,219</u>	 <u>\$ 13,880,665</u>	 <u>\$ (546,446)</u>
 Component unit	 <u>\$ 26,312,573</u>	 <u>\$ 21,384,522</u>	 <u>\$ 4,928,051</u>

Additional information on the Town's capital assets may be found starting on page 39 of the notes to the financial statements.

Debt Administration

The Town's outstanding bonded debt and capital leases for governmental activities as of June 30, 2019 were \$9,547,775 and \$281,721, respectively. The following is a summary of outstanding debt as of June 30, 2019 and 2018.

	Debt Administration		
	Governmental Activities		
	2019	2018	\$ Change
Primary government:			
Capital leases	\$ 281,721	\$ 290,905	\$ (9,184)
Bonds and notes payable	<u>9,547,775</u>	<u>10,028,313</u>	<u>(480,538)</u>
 Total primary government	 <u>\$ 9,829,496</u>	 <u>\$ 10,319,218</u>	 <u>\$ (489,722)</u>

Additional information on the Town's long-term debt may be found starting on page 40 of the notes to the financial statements.

TOWN OF LITTLE COMPTON, RHODE ISLAND

Management's Discussion and Analysis (MD&A)

For the Year Ended June 30, 2019

Factors Bearing on the Town's Future

The cost of providing Town services continued to increase in Fiscal Year 19. Of particular significance were the following expenses over which the Town had little control, or opportunity to influence:

- The continually rising costs of providing comprehensive employee health care.
- The effect of financial market performance on providing a defined benefit employee pension plan.
- Litigation initiated against the Town, associated with entertainment licensing, which continued to require the expenditure of significant funds.

Key issues for the Town's future are:

- an increased focus on defining/planning for long-term needs
- reducing reliance on tax-based revenues
- ensuring collection of all taxes levied, and of taxes unpaid from past years
- mitigating the increase in health care costs with increased cost sharing
- appropriate funding of other post-employment benefits (OPEB)
- adequately funding infrastructure improvements in roads and structures via the Town's capital funding

The Town Council, Town Administrator and department heads have made these issues primary among their duties.

The Council and Town Administrator have begun the process which will replace the elected position of Town Treasurer with an appointed position of Town Finance Director. Completion of this conversion is expected to occur early in Fiscal Year 21 and to provide improvements in financial planning, budgeting, and oversight of financial decisions.

The Town Council, the School Committee and the Budget Committee have continued to work together effectively. Efforts include continuing to identify and monitor sources of revenue, and analyzing the Town's current revenue streams to ensure the Town capitalizes on every opportunity available. They have worked successfully to earn grants and low-interest leases to help fund needed capital improvements, which provide a direct benefit to the Town's tax rates.

Keeping the level of services responsive to Town needs as the State continues to reduce the amount of aid will require a combination of property tax increases, cost reduction and/or supplemental non-property tax methods of revenue generation. The Town has proactively taken steps to ensure that it is dealing with this problem on an ongoing basis.

TOWN OF LITTLE COMPTON, RHODE ISLAND

Management's Discussion and Analysis (MD&A)

For the Year Ended June 30, 2019

Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have any questions on this report or need additional financial information, your inquiries should be addressed to:

Treasurer and Tax Collector
Town of Little Compton
P.O. Box 226
40 Commons
Little Compton, RI 02837

TOWN OF LITTLE COMPTON, RHODE ISLAND

Statement of Net Position

June 30, 2019

	<u>Primary Government Governmental Activities</u>	<u>Component Unit Agricultural Trust</u>
ASSETS		
Cash and cash equivalents	\$ 2,422,432	\$ 739,519
Short-Term investments	38,796	-
Receivables, net		
Personal property taxes	757,749	-
Intergovernmental	19,352	-
Departmental and other	368,917	-
Prepaid expenses	28,875	-
Inventory	22,897	-
Due from Town	-	223,487
Net pension asset	455,120	-
Non current investments	284,942	1,418,243
Capital assets:		
Land and land easements	548,179	26,312,573
Infrastructure, net	403,619	-
Building and building improvements, net	10,096,325	-
Land improvements, net	1,133,262	-
Vehicles, net	534,916	-
Machinery and equipment, net	520,252	-
Office equipment, net	4,067	-
Technology equipment, net	73,568	-
Library and textbooks, net	20,031	-
Total capital assets	<u>13,334,219</u>	<u>26,312,573</u>
Total assets	<u>17,733,299</u>	<u>28,693,822</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension related deferred outflows	<u>2,690,329</u>	-
Total deferred outflows of resources	<u>2,690,329</u>	-
Total assets and deferred outflows of resources	<u>\$ 20,423,628</u>	<u>\$ 28,693,822</u>

The accompanying notes are an integral part of this statement

TOWN OF LITTLE COMPTON, RHODE ISLAND

Statement of Net Position

June 30, 2019

	<u>Primary Government Governmental Activities</u>	<u>Component Unit Agricultural Trust</u>
LIABILITIES		
Accounts payable and accrued expenses	\$ 392,720	\$ 8,821
Accrued interest	55,118	-
Due to Agricultural Trust	223,487	-
Current portion of capital leases	65,832	-
Current portion of bonds and notes payable	489,887	-
Current portion of compensated absences	21,276	-
Portion due or payable in more than one year:		
Capital leases	215,889	-
Bonds and notes payable	9,057,888	-
Compensated absences	262,399	-
Net pension liability	6,591,337	-
Net other post-employment benefit liability	<u>2,441,944</u>	<u>-</u>
Total liabilities	<u>19,817,777</u>	<u>8,821</u>
DEFERRED INFLOWS OF RESOURCES		
Unearned revenues	50,000	
Pension related deferred inflows	<u>2,198,402</u>	<u>-</u>
Total deferred inflows of resources	<u>2,248,402</u>	<u>-</u>
NET POSITION		
Net investment in capital assets	3,504,723	26,312,573
Restricted	883,424	-
Unrestricted	<u>(6,030,698)</u>	<u>2,372,428</u>
Total net position	<u>(1,642,551)</u>	<u>28,685,001</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 20,423,628</u>	<u>\$ 28,693,822</u>

The accompanying notes are an integral part of this statement

TOWN OF LITTLE COMPTON, RHODE ISLAND

Statement of Activities

For the Year Ended June 30, 2019

	<u>Program Revenues</u>				<u>Net (Expense) Revenue and Changes in Net Position</u>	
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Governmental Activities</u>	<u>Component Unit Agricultural Trust</u>
Governmental Activities						
General government	\$ 2,477,408	\$ 275,964	\$ 54,252	\$ -	\$ (2,147,192)	\$ -
Finance administration	125,551	-	-	-	(125,551)	-
Public safety	2,475,360	236,897	348,418	-	(1,890,045)	-
Education	8,085,120	78,472	194,433	-	(7,812,215)	-
Public works	695,301	205,398	-	4,604	(485,299)	-
Transfer station	186,152	-	-	-	(186,152)	-
Parks, recreation, and other services	621,209	289,477	202,801	-	(128,931)	-
State contribution to teacher pension plan	268,775	-	268,775	-	-	-
Interest on debt	392,823	-	-	-	(392,823)	-
 Total primary government	 <u>15,327,699</u>	 <u>1,086,208</u>	 <u>1,068,679</u>	 <u>4,604</u>	 <u>(13,168,208)</u>	 <u>-</u>
Component Unit						
Agricultural Trust	<u>125,674</u>	<u>1,392,877</u>	<u>-</u>	<u>525</u>	<u>-</u>	<u>1,267,728</u>
 Total Town of Little Compton	 <u>\$ 15,453,373</u>	 <u>\$ 2,479,085</u>	 <u>\$ 1,068,679</u>	 <u>\$ 5,129</u>	 <u>\$ (13,168,208)</u>	 <u>\$ 1,267,728</u>

The accompanying notes are an integral part of this statement

continued

TOWN OF LITTLE COMPTON, RHODE ISLAND

Statement of Activities

For the Year Ended June 30, 2019

	Net (Expense) Revenue and Changes in Net Position	
	Primary Government	Component Unit
	Governmental Activities	Agricultural Trust
Total Town of Little Compton	\$ (13,168,208)	\$ 1,267,728
General revenues		
Real estate and personal property, net of reserve for abatement	12,528,333	-
Motor vehicle phase-out	66,928	-
General state aid	651,276	-
Meal tax	84,248	-
Telephone tax	44,099	-
Earnings on investments	13,300	27,537
Miscellaneous	<u>32,421</u>	<u>-</u>
Total general revenues	<u>13,420,605</u>	<u>27,537</u>
Changes in net position	252,397	1,295,265
Net position - July 1, 2018	<u>(1,894,948)</u>	<u>27,389,736</u>
Net position - June 30, 2019	<u>\$ (1,642,551)</u>	<u>\$ 28,685,001</u>

The accompanying notes are an integral part of this statement

TOWN OF LITTLE COMPTON, RHODE ISLAND

Governmental Funds
Balance Sheet

June 30, 2019

	<u>Major Funds</u>		<u>Non-Major</u>	<u>Total</u>
	<u>General Fund</u>	<u>School Unrestricted</u>	<u>Governmental Funds</u>	<u>Governmental Funds</u>
Assets				
Cash and cash equivalents	\$ 1,554,837	\$ 230,761	\$ 636,834	\$ 2,422,432
Short-Term investments			38,796	38,796
Receivables:				
Property taxes, less reserve for abatements	757,749	-	-	757,749
Intergovernmental	2,154	-	17,198	19,352
Other	23,481	212,782	132,654	368,917
Prepaid items	1,911	26,964	-	28,875
Inventories	22,613	-	284	22,897
Non-current investments	261,758	-	23,184	284,942
Due from other funds	50	24,188	244,671	268,909
Total assets	<u>2,624,553</u>	<u>494,695</u>	<u>1,093,621</u>	<u>4,212,869</u>
Deferred Outflows of Resources				
Deferred outflows	-	-	-	-
Total deferred outflows of resources and assets	<u>\$ 2,624,553</u>	<u>\$ 494,695</u>	<u>\$ 1,093,621</u>	<u>\$ 4,212,869</u>
Liabilities				
Accounts payable and accrued expenses	\$ 82,736	\$ 259,898	\$ 50,086	\$ 392,720
Due to Agricultural Trust	223,487	-	-	223,487
Due to other funds	37,625	224,999	6,285	268,909
Total Liabilities	<u>343,848</u>	<u>484,897</u>	<u>56,371</u>	<u>885,116</u>
Deferred Inflows of Resources				
Unearned revenues - other			50,000	50,000
Unearned tax revenue	358,854	-	-	358,854
Total deferred inflows of resources	<u>358,854</u>	<u>-</u>	<u>50,000</u>	<u>408,854</u>
Fund balance				
Nonspendable	24,524	26,964	10,000	61,488
Restricted		-	873,424	873,424
Committed	50,952			50,952
Assigned	205,301	-	151,422	356,723
Unassigned	1,641,074	(17,166)	(47,596)	1,576,312
Total fund balance	<u>1,921,851</u>	<u>9,798</u>	<u>987,250</u>	<u>2,918,899</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 2,624,553</u>	<u>\$ 494,695</u>	<u>\$ 1,093,621</u>	<u>\$ 4,212,869</u>

The accompanying notes are an integral part of this statement

TOWN OF LITTLE COMPTON, RHODE ISLAND

Governmental Funds
Reconciliation of the Government Fund
Balance Sheet to the Statement of Net Position

June 30, 2019

Total governmental fund balances	\$ 2,918,899
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	13,334,219
Long-term assets that are not financial resources in the current period and, therefore are not reported in the governmental funds	
TSB - net pension asset	455,120
Deferred taxes are not available to pay for current-period expenditures and, therefore, are not reported in the governmental funds	358,854
Deferred outflows of resources due to various aspects associated with Town pension plans	2,690,329
Deferred inflows of resources due to various aspects associated with Town pension plans	(2,198,402)
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due	(55,118)
Long-term liabilities are not due and payable in the current period and, therefore are not reported in the governmental funds	
Bonds and notes payable	(9,547,775)
Capital leases	(281,721)
Compensated absences	(283,675)
ERS - net pension liability	(4,428,409)
Town pension liability	(2,162,928)
Net other postemployment benefits liability	<u>(2,441,944)</u>
Net position of governmental activities	<u>\$ (1,642,551)</u>

The accompanying notes are an integral part of this statement

TOWN OF LITTLE COMPTON, RHODE ISLAND

Governmental Funds

Statement of Revenues, Expenditures and Changes in
Fund Balances – Governmental Funds

For the Year Ended June 30, 2019

	<u>Major Fund</u>		<u>Non-Major</u>	<u>Total</u>
	<u>General Fund</u>	<u>School Unrestricted</u>	<u>Governmental Funds</u>	<u>Governmental Funds</u>
Revenues				
General property taxes and penalties	\$ 12,529,890	\$ -	\$ -	\$ 12,529,890
Intergovernmental revenue	492,585	357,321	682,193	1,532,099
Donation revenues	800	-	47,458	48,258
Departmental and other revenue	-	31,500	368,096	399,596
Licenses, permits, and fees	430,310	-	-	430,310
Beach receipts	259,506	-	-	259,506
Investment income	11,709	-	1,592	13,301
State contribution to teachers' pension plan	-	268,775	-	268,775
Miscellaneous revenue	71,653	28,265	-	99,918
Total revenues	<u>13,796,453</u>	<u>685,861</u>	<u>1,099,339</u>	<u>15,581,653</u>
Expenditures				
General government	2,285,319	-	168,679	2,453,998
Financial administration	125,551	-	-	125,551
Public safety	2,013,211	-	468,189	2,481,400
Education	-	7,616,489	277,876	7,894,365
Public works	600,126	-	66,762	666,888
Transfer station	186,152	-	-	186,152
Parks, recreation, and other services	390,916	-	201,809	592,725
Capital expenditures	10,614	-	-	10,614
Debt service:				
Principal payments	455,000	-	-	455,000
Interest and fiscal charges	395,975	-	-	395,975
Total expenditures	<u>6,462,864</u>	<u>7,616,489</u>	<u>1,183,315</u>	<u>15,262,668</u>
Excess (deficiency) of revenues over expenditures	7,333,589	(6,930,628)	(83,976)	318,985
Other financing sources (uses)				
Transfers in	2,450	6,887,302	291,502	7,181,254
Transfers out	<u>(7,048,302)</u>	<u>(40,000)</u>	<u>(92,952)</u>	<u>(7,181,254)</u>
Other financing sources (uses)	<u>(7,045,852)</u>	<u>6,847,302</u>	<u>198,550</u>	<u>-</u>
Excess of revenue and other sources over expenditures and other uses	287,737	(83,326)	114,574	318,985
Fund balance, July 1, 2018	<u>1,634,114</u>	<u>93,124</u>	<u>872,676</u>	<u>2,599,914</u>
Fund balance, June 30, 2019	<u>\$ 1,921,851</u>	<u>\$ 9,798</u>	<u>\$ 987,250</u>	<u>\$ 2,918,899</u>

The accompanying notes are an integral part of this statement

TOWN OF LITTLE COMPTON, RHODE ISLAND

Governmental Funds

Reconciliation of the Governmental Fund Statement of Revenue,
Expenditures and Changes in Fund Balances to the Statement of Activities

For the Year Ended June 30, 2019

Net change in fund balances - total governmental funds	\$ 318,985
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period	(546,446)
Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and personal property, motor vehicle excise, etc.) differ between the two statements. This amount represents the net change in deferred revenue	(1,557)
The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items	489,722
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest, is not reported until due	3,152
The pension expense reported in the statement of activities requires the use of current financial resources and is not reported as an expenditure in the governmental funds	6,353
The other postemployment benefit expense reported in the statement of activities requires the use of current financial resources and is not reported as an expenditure in the governmental funds	(27,572)
Some expenses reported in the Statement of Activities, such as compensated absences does not require the current financial resources, and therefore, are not reported as expenditures in the governmental funds	<u>9,760</u>
Change in net position of governmental position	<u>\$ 252,397</u>

The accompanying notes are an integral part of this statement

TOWN OF LITTLE COMPTON, RHODE ISLAND

Fiduciary Funds
Statement of Fiduciary Net Position

June 30, 2019

	Pension Trust Fund	Agency Funds Student Activity	Total
	<u> </u>	<u> </u>	<u> </u>
Assets			
Cash and cash equivalents	\$ 159,243	\$ 19,370	\$ 178,613
Investments:			
Mutual funds	5,806,601	-	5,806,601
Collective funds	5,371,977	-	5,371,977
Accounts receivable	<u>442,000</u>	<u>-</u>	<u>442,000</u>
 Total assets	 <u>\$ 11,779,821</u>	 <u>\$ 19,370</u>	 <u>\$ 11,799,191</u>
 Liabilities			
Deposits held	<u>\$ -</u>	<u>\$ 19,370</u>	<u>\$ 19,370</u>
 Total liabilities	 <u>-</u>	 <u>19,370</u>	 <u>19,370</u>
 Net Position			
Restricted for pension benefits	<u>11,779,821</u>	<u>-</u>	<u>11,779,821</u>
 Total net position	 <u>11,779,821</u>	 <u>-</u>	 <u>11,779,821</u>
 Total liabilities and net position	 <u>\$ 11,779,821</u>	 <u>\$ 19,370</u>	 <u>\$ 11,799,191</u>

The accompanying notes are an integral part of this statement

TOWN OF LITTLE COMPTON, RHODE ISLAND

Fiduciary Funds

Statement of Changes in Fiduciary Net Position

For the Year Ended June 30, 2019

	Pension Trust Fund
Additions	
Contributions:	
Employee contributions	\$ 41,972
Employer contributions	<u>442,000</u>
Total contributions	<u>483,972</u>
Net investment income:	
Net investment income	<u>680,816</u>
Total additions	<u>1,164,788</u>
Deductions	
Administrative expenses	9,635
Retirement benefits	<u>653,465</u>
Total deductions	<u>663,100</u>
Change in net position	501,688
Net position, July 1, 2018	<u>11,278,133</u>
Net position, June 30, 2019	<u>\$ 11,779,821</u>

The accompanying notes are an integral part of this statement

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 1. Summary of Significant Accounting Policies

The accompanying basic financial statements of the Town of Little Compton, Rhode Island (the Town) have been prepared in conformity with accounting principles generally accepted in the United States of America applicable to governmental entities (U.S. GAAP). In certain circumstances, summaries of the Town's significant accounting policies have been presented throughout the notes to the basic financial statements in conjunction with the other disclosures to which they relate.

A. Financial Reporting Entity

The Town was incorporated in 1682. On November 8, 1994, the Town adopted the Little Compton Home Rule Charter to be effective in January 1995, which was ratified by the Rhode Island General Assembly in May 1995. In some matters the Town is governed by the general laws of the State of Rhode Island (State). The Town operates under a Town Council form of government.

The Town financial statements include all funds, agencies, boards, commissions, and authorities over which the Town exercises oversight responsibility. Oversight responsibility is determined on the basis of the activity's scope of operations, financial interdependency and fiscal responsibility, selection of governing authority and ability to significantly influence operations.

Component Unit

The Little Compton Agricultural Conservancy Trust (Agricultural Trust) is considered a component unit of the Town and meets the criteria as established under Governmental Accounting Standards Board (GASB) Statement No. 14, "The Financial Reporting Entity," as amended by GASB Statement No. 39, "Determining Whether Certain Organizations Are Component Units" and GASB Statement No. 61 "Financial Reporting Entity Omnibus." The Agricultural Trust is governed by a seven-member board of trustees, five of which are appointed by the Town Council. The purpose of this trust is to acquire development rights to agricultural property within the Town and to preserve open space, fresh and saltwater marshes, estuaries and adjoining uplands, groundwater recharging areas, land providing access to the ocean, land for bicycle paths and land for future public recreational facilities and use. This component unit is reported in a separate column to emphasize that it is legally separate from the Town, but is included because the Town is financially accountable for and is able to impose its will on the organization. Unless otherwise indicated, the notes to the basic financial statements pertain to the primary government because certain disclosures of the component unit are not significant relative to the primary government.

B. Basic Financial Statements - Government-Wide Statements

These financial statements present the Town's primary government and component unit. The statement of net position and statement of activities display information about the Town as a whole. They include all funds of the Town except for fiduciary funds. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange revenues.

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major and other funds). Both the government-wide and fund financial statements are required to categorize primary activities as either governmental or business-type. The Town's public safety, parks, library, recreation and other services, education, public works, transfer station and general and financial administrative services are classified as governmental activities. The Town does not have any activities classified as business-type activities.

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 1. Summary of Significant Accounting Policies (continued)

B. Basic Financial Statements - Government-Wide Statements (continued)

In the government-wide statement of net position, the governmental activities column is presented on a full accrual, economic resources measurement basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position is reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position.

The government-wide statement of activities reports both the gross and net cost of each of the Town's functions (public safety, public works, etc.). The functions are also supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The statement of activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with functions (public safety, public works, community and economic development, etc.). Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function) are normally covered by general revenue (property, sales taxes, intergovernmental revenues, interest income, etc.).

The government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's net position resulting from the current year's activities.

C. Basic Financial Statements - Fund Financial Statements

Governmental funds are used to account for operations of the Town that supply basic government services.

Financial transactions of the Town are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues and expenditures/expenses. There are three major fund types for financial reporting purposes: governmental, proprietary and fiduciary. The Town does not currently have any activities meeting the criteria of being reported as a proprietary fund.

Separate fund financial statements are provided for governmental funds and fiduciary funds. However, fiduciary funds are not included in government-wide statements since these assets are held for the benefit of private parties and retirees, and cannot be used to satisfy obligations of the primary government. Major individual governmental funds are emphasized by being reported as separate columns in the fund financial statements. Non-major governmental funds are reported in the aggregate in a separate column in the fund financial statements.

A fund is considered major if it is the primary operating fund of the Town or meets the following criteria:

- a. Total assets plus deferred outflows of resources, liabilities plus deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least ten percent (10%) of the corresponding total for all funds of that category or type, and

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 1. Summary of Significant Accounting Policies (continued)

C. Basic Financial Statements - Fund Financial Statements (continued)

- b. Total assets plus deferred outflows of resources, liabilities plus deferred inflows of resources, revenues, or expenditure/expenses of the individual governmental fund or enterprise fund are at least five percent (5%) of the corresponding total for all governmental and enterprise funds combined.

All remaining governmental funds are aggregated and reported as non-major funds.

Fund types used by the Town and a description of the funds comprising each are as follows:

1. Governmental Funds

Governmental funds are used to account for operations that supply basic government services. The Town uses the following governmental funds:

- a) **The General fund** is the primary operating fund of the Town and is always classified as a major fund. It is used to account for and report all financial resources and activities not accounted for and reported in another fund. The General fund is the only fund that can report a positive unassigned fund balance.
- b) **Special revenue funds** are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Town's major special revenue fund is the School Department, which provides primary education to the Town's students.
- c) **Capital projects funds** are used to account for and report financial resources to be used for the acquisition or construction of major capital facilities or specific capital project outlays. The Town's capital project funds are all considered non-major funds.
- d) **Permanent funds** are used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the Town's programs. The Town's permanent funds are all considered non-major funds.

2. Fiduciary Funds

Fiduciary funds are used to report assets held by the Town in a trustee or agency capacity and, therefore, cannot be used to support the Town's own programs. The following fiduciary funds are used by the Town:

- a) The **Pension Trust Fund** accounts for contributions made by the Town and its participating employees to provide retirement benefits to participating employees.
- b) **Agency funds** are established when the Town holds assets in custody for others in an agency capacity.

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 1. Summary of Significant Accounting Policies (continued)

D. Measurement Focus and Basis of Accounting

The government-wide financial statements and fiduciary financial statement are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental funds financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are susceptible to accrual. Susceptibility occurs when revenues are both measurable and available for liquidating liabilities of the current period. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period (sixty days). Revenues not considered to be available are recorded as deferred inflows of resources. Expenditures, including capital outlays, are recognized when a liability has been incurred, except for those involving debt service and other long-term obligations that are recognized when paid.

GASB 63 amends GASB 34 to incorporate deferred outflows of resources and deferred inflows of resources into the financial reporting model. Deferred outflows of resources are defined as a consumption of net position by the government that is applicable to a future reporting period. It has a positive effect on net position, similar to assets. Deferred inflows of resources are defined as an acquisition of net position by the government that is applicable to a future reporting period. It has a negative effect on net position, similar to liabilities.

Those revenues susceptible to accrual are property taxes, special assessments, federal impact aid, state aid, meals taxes collected by the State of Rhode Island (the State) on behalf of the Town, interest and charges for services. Fines, licenses and permit revenues are not susceptible to accrual because generally they are not measurable until received in cash; therefore, they are recognized when received.

Recognition of grant revenues is based on the susceptibility of accrual as determined by the legal and contractual requirements established by each grantor. For grants not restrictive as to specific purposes and revocable only for failure to comply with general prescribed requirements, revenues are recognized when actually received. Where expenditure is the prime factor in determining eligibility, grant revenue is recognized as allowable expenditures are made provided they are collected during the year or within 60 days subsequent to year-end. Prior to expenditure, proceeds are recorded as deferred inflows of resources.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989 generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the GASB.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, and then unrestricted resources as they are needed.

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 1. Summary of Significant Accounting Policies (continued)

E. Financial Statement Amounts

Cash and cash equivalents:

Cash and cash equivalents consist of cash on hand, time and demand deposits and short-term investments maturing within three months from the date of acquisition. Under Rhode Island General Law, depository institutions holding deposits of the State, its agencies or governmental subdivisions of the State shall, at a minimum, insure or pledge eligible collateral equal to 100% of the deposits which are time deposits with maturities greater than 60 days. Any institution not meeting certain minimum capital standards prescribed by federal regulators shall insure or pledge eligible collateral equal to 100% of the deposits, regardless of maturities. The Town complied with these requirements. The Town does not have a deposit policy for custodial credit risk or other risks.

Investments:

Investments are reported at fair value, based on quotations from applicable national securities exchanges. Unrealized gains and losses from changes in fair value are recognized as investment income (loss). The State does not have pertinent laws regarding investments that apply to cities and towns. The Town does not have an investment policy for custodial credit risk or other risks other than those relating to its pension trust fund. The Town's Pension Trust Fund Investment Advisory Committee is responsible for the supervision of the investment of the fund's investments with the objective of preserving capital and investing with care to minimize the risk of large losses. The Town categorizes its fair value measurements within the fair value hierarchy established by U.S. GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quotes prices in active markets for identical assets. Level 2 inputs are inputs, other than quoted prices that are observable for the asset, either directly or indirectly. Level 3 inputs are unobservable inputs for an asset.

Property taxes:

Real and personal property taxes are recognized as revenue when they are levied and become available. Real and personal property taxes are based on assessed values as of December 31st and a tax rate based on an approved levy at the annual town meeting in May. Once levied, these taxes are recorded as receivables, net of estimated uncollectible amounts. In the governmental fund financial statements, property tax revenues have been recorded using the modified accrual basis of accounting. Under the modified accrual basis, real estate, personal property and other excise taxes levied are recorded as receivables in the fiscal year of the levy and as revenue when collected within the current year or expected to be collected within 60 days after the end of the current year. Taxes not collected within this time period are classified as deferred inflows of resources. Deferred inflows of resources are those where asset recognition has been met for which revenue recognition criteria has not been met. The government-wide financial statements recognized property tax revenue when taxes are levied, net of an estimated allowance for doubtful accounts of \$23,387.

Farm, Forest and Open Space:

Certain taxpayers can file for reclassification of land assessments in accordance with farm, forest and open space guidelines. Subsequent land use changes within a ten-year period for farm or fifteen-year period for forest or open space result in the assessment of a land use change tax.

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 1. Summary of Significant Accounting Policies (continued)

E. Financial Statement Amounts (continued)

Intergovernmental:

Various federal and state grants for operating and capital purposes are applied for and received annually. For non-expenditure driven grants, receivables are recorded as soon as all eligibility requirements imposed by the provider have been met. For expenditure-driven grants, receivables are recorded when the qualifying expenditures are incurred and all other grant requirements are met.

These receivables are considered 100% collectible; therefore, the Town has not reported an allowance for uncollectible grants.

Capital assets:

In the government-wide financial statements, fixed assets are accounted for as capital assets. All capital assets are valued at historical cost or estimated historical cost if actual is unavailable, except for donated capital assets, which are recorded at fair value as of the date received. Capitalizable fixed assets are defined by the Town as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. Net interest costs related to construction projects are capitalized during the construction period. Such costs were not considered material during fiscal 2019.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's lives are not included in capital assets.

Capital assets acquired by governmental funds are accounted for as capital outlay expenditures.

Depreciation on all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method. The ranges of estimated useful lives by type of asset are as follows:

	<u>Years</u>
Land improvements	25-50
Infrastructure	20-50
Building and improvements	40
Machinery and equipment	5-10
Office equipment	5-10
Technology equipment	5-10
Vehicles	5
Library and textbooks	3-10

Encumbrances:

Encumbrance accounting, under which purchase orders, contracts and other commitments for fund expenditures are recorded in order to reserve portions of applicable appropriations, is employed in the governmental funds. Encumbrances outstanding at year-end are reported in fund balance as either restricted, committed, or assigned.

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 1. Summary of Significant Accounting Policies (continued)

E. Financial Statement Amounts (continued)

Compensated absences:

The liability for compensated absences reported in the government-wide financial statements consists of unpaid, accumulated annual and sick leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

In the governmental fund financial statements, vested or accumulated vacation and sick leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it.

Long-term obligations:

In the government-wide financial statements, long-term debt and long-term compensated absences are reported as liabilities in the statement of net position.

In the governmental fund financial statements, long-term debt is recognized as a liability of a governmental fund when due. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The proceeds of debt issued is reported as an other financing source. Bond premiums are reported as other financing sources, while discounts are reported as other financing uses.

Fund Balance/Net Position:

Government-wide financial statements:

The Town's net positions have been segregated into the following three components:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or borrowings that are attributable to the acquisition, construction or improvements of those assets.
- b. Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or (2) law through constitutional provision or enabling legislation.
- c. Unrestricted net positions - All other net positions that do not meet the definition of "restricted" or "net investment in capital assets".

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 1. Summary of Significant Accounting Policies (continued)

E. Financial Statement Amounts (continued)

Governmental fund financial statements:

Governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a restricted purpose. In accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* fund balance will be displayed in the following classifications depicting the relative strength of the spending constraints placed on the purposes for which resources can be used.

- *Nonspendable fund balance* - amounts that are not in spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund).
- *Restricted fund balance* - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- *Committed fund balance* - amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purposes unless the government takes the same highest-level action to remove or change the constraint.
- *Assigned fund balance* - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

The Town Council delegates to the Town Administrator the authority to assign amounts to be used for specific purposes. Such assignments cannot exceed the available (spendable, unrestricted, uncommitted) fund balance in any particular fund.

- *Unassigned fund balance* - amounts that are available for any purpose; these amounts are reported only in the general fund.

Expenditures may be incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available. Composition of the ending fund balance will be determined by applying the following: In those instances, where both restricted and unrestricted amounts are *available*, restricted amounts will be considered to have been spent first (as allowed and in compliance with stated and specified terms or requirements) followed by committed amounts, followed by assigned amounts, and then unassigned amounts.

Interfund transactions:

Transactions between funds have been eliminated in the government-wide financial statements but fully presented within the governmental fund financial statements with no eliminations made between or within funds. Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefitting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Interfund receivables and payables are classified as "due from other funds" or "due to other funds."

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 1. Summary of Significant Accounting Policies (continued)

E. Financial Statement Amounts (continued)

Indirect expense allocation:

It is the policy of the Town to allocate indirect expenses (i.e., insurance and pension expenses) to the functions as listed in the government-wide financial statements on the basis of salaries by function.

Use of estimates:

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements. Estimates also affect the reported amounts of revenues, expenditures and expenses during the reporting period. Actual results could differ from those estimates.

Accounting Pronouncements Implemented in the Current Year:

GASB Statement 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements* is effective for periods beginning after June 15, 2018. The objective of this statement is to improve the information that is disclosed in the notes to government's financial statements related to debt, including direct borrowings and direct placements. This statement requires that additional essential information related to debt be disclosed in the notes to the financial statements, including unused lines of credit, assets pledged as collateral for the debt, and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences and significant subjective acceleration clauses. The Town of Little Compton, Rhode Island has implemented this standard in FY19 and expects an impact to the financial reporting framework related specifically to the note disclosures.

Recently Issued Accounting Pronouncements not yet Effective:

GASB Statement 84, *Fiduciary Activities*, is effective for periods beginning after December 15, 2018. The objective of this statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. An activity meeting the criteria should present a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. An exception to that requirement is provided for a business-type activity that normally expects to hold custodial assets for three months or less. The impact to this standard will be evaluated by the Town of Little Compton, Rhode Island's management.

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 1. Summary of Significant Accounting Policies (continued)

Recently Issued Accounting Pronouncements not yet Effective (continued):

GASB Statement 87, *Leases* is effective for periods beginning after December 15, 2019. The objective of this statement is to improve accounting and financial reporting for leases by governments. It requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The Town of Little Compton, Rhode Island is in the process of evaluating this statement and expects an impact to the financial accounting and reporting framework in FY21.

GASB Statement 89, *Accounting for Interest Cost Incurred before the End of a Construction Period* is effective for periods beginning after December 15, 2019. The objectives of this statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This statement establishes accounting requirements for interest cost incurred before the end of a construction period and requires that interest cost incurred before the end of a construction period be recognized as an expense for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. The Town of Little Compton, Rhode Island does not anticipate an impact from implementing this standard since there are currently no business-type activities or enterprise funds.

GASB Statement 90, *Majority Equity Interests – an amendment of GASB Statements No. 14 and No. 61* is effective for periods beginning after December 15, 2018. The primary objectives of this statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. For all other holdings of a majority equity interest in a legally separate organization, a government should report the legally separate organization as a component unit, and the government or fund that holds the equity interest should report an asset related to the majority equity interest using the equity method. This statement also requires that a component unit in which a government has 100 percent equity interest account for its assets, deferred outflows of resources, liabilities and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component units. The Town of Little Compton, Rhode Island has evaluated this standard and does not expect an impact to the financial reporting framework.

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 1. Summary of Significant Accounting Policies (continued)

Recently Issued Accounting Pronouncements not yet Effective (continued):

GASB Statement 91, *Conduit Debt Obligations* is effective for reporting periods beginning after December 15, 2020. The primary objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations and (3) related note disclosures. This statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. A conduit debt obligation is defined as a debt instrument having *all* of the following characteristics: (a) There are at least three parties involved: (1) an issuer, (2) a third-party obligor and (3) a debt holder or a debt trustee; (b) The issuer and the third party obligor are not within the same financial reporting entity; (c) The debt obligation is not a parity bond of the issuer, nor is it cross-collateralized with other debt of the issuer; (d) The third party obligor or its agent, not the issuer, ultimately receives the proceeds from the debt issuances; and (e) The third party obligor, not the issuer, is primarily obligated for the payment of all amounts associated with the debt obligation (debt service payments.) This statement also addresses arrangements-often characterized as leases-that are associated with conduit debt obligations. The Town of Little Compton, Rhode Island is in the process of evaluating this statement and will evaluate the impact prior to the required implementation of FY22.

F. Budget Requirements, Accounting and Reporting

The General Fund and the School Department are subject to an annual operating budget. The annual operating budgets' appropriation amounts are supported by revenue estimates and can be amended by either a special financial Town meeting or at the next annual financial Town meeting.

Actual revenue and expenditures in the budgetary basis statements of revenues and expenditures for the General Fund and the School Department are presented on the budgetary basis which includes the net effect of not budgeting for certain other items. Thus, the actual revenues and expenditures differ from those in the governmental fund financial statements which are presented in accordance with accounting principles generally accepted in the United States of America.

G. Pensions

Employees' Retirement System Plan (ERS)

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Employees' Retirement System plan (ERS) and the additions to/deductions from ERS' fiduciary net position have been determined on the same basis as they are reported by ERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 1. Summary of Significant Accounting Policies (continued)

G. Pensions (continued)

Teachers' Survivors' Benefits Plan (TSB)

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Teachers' Survivors Benefit plan (TSB) and the additions to/deductions from TSB fiduciary net position have been determined on the same basis as they are reported by TSB. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Town Pension Plan

(a) Basis of Accounting

The Town Pension Plan's ("Plan") financial statements are prepared using the accrual basis of accounting and in accordance with generally accepted accounting principles that apply to governmental accounting for defined benefit plans. Employer contributions are recognized when made, because there are no required due dates for contributions. Other additions are recognized when due. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan document. Plan expenses, other than benefits and refunds are recognized on the accrual basis in accordance with generally accepted accounting principles.

(b) Plan Expenses

Certain expenses are paid from the assets of the Plan and are recorded as administrative expenses on the financial statements. These expenses include actuarial fees, auditing expenses, benefit payment processing fees, legal fees and other miscellaneous expenses. Additionally, investment manager fees and investment consulting expenses are recorded as investment expenses.

(c) Fair Value of Investments

Plan investments are reported at fair value. The Plan's custodian provides pricing for all Plan investments. Plan investments in market-traded securities, including U.S. government and agency securities, municipal and corporate bonds and debentures, and common stock are reported at last quoted sales/bid prices provided by independent pricing vendors. These holdings are valued by investment managers in accordance with the authoritative guidance on fair value measurements and disclosures. Valuation policies and procedures are generally described in the investment managers' financial statements. Cash equivalents are valued at cost, which approximates fair value.

(d) Income Taxes

Pursuant to a determination letter received from the Internal Revenue Service (IRS), the Plan is exempt from federal income taxes. The Plan has been subsequently amended and management of the Board is of the opinion that the Plan, as amended, meets the IRS requirements and, therefore, continues to be tax exempt.

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 1. Summary of Significant Accounting Policies (continued)

G. Pensions (continued)

Town Pension Plan (continued)

(e) Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, disclosure of contingent assets and liabilities, and the actuarial values at the date of the financial statements. Actual results could differ from these estimates.

H. Other Post-Employment Benefits

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Town's plan and additions to/deductions from Town's fiduciary net position have been determined on the same basis as they are reported by the Town. For this purpose, the Town recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost

Note 2. Cash and Investments

A. Cash and Cash Equivalents

Deposits are in various financial institutions and are carried at cost, or fair value in the case of pooled deposits for trust funds.

Custodial credit risk for deposits is the risk that, in the event of failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party.

At June 30, 2019, the carrying amount of the Town's deposits, including the component unit, was \$3,340,564 and the bank balance was \$3,353,363. Of the bank balance, \$1,759,999 was insured under FDIC or collateralized under an agreement with Washington Trust.

At June 30, 2019, deposits are categorized as follows:

	Insured/ Collateralized in Town's Name	Total Bank Balance	Carrying Amount
Demand Deposit	\$954,756	\$ 2,548,120	\$ 2,551,021
Money Market	805,243	805,243	788,868
Petty Cash	-	-	675
Total Cash and Equivalents	\$ 1,759,999	\$ 3,353,363	\$ 3,340,564

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 2. Cash and Investments (continued)

B. Investments

The majority of investment activities are conducted through a contracted investment management firm; such investments are held in a pooled trust fund account in the Town's name.

<u>Investment Type</u>	<u>Carrying Amount</u>	<u>Maturities</u>
Primary Government:		
Short-term Investments:		
Stock	\$ 8,351	N/A
Certificate of Deposit	12,622	10/29/2019
Certificate of Deposit	17,823	12/27/2019
Non-current Investments:		
LCPD Drug Forfeiture	23,184	Revolving
General Fund Investment	261,758	Revolving
Agricultural Conservancy Trust	<u>1,418,243</u>	Revolving
 Total Investments	 <u>\$ 1,741,981</u>	

<u>Investment Type</u>	<u>Carrying Amount</u>
Pension Trust Fund:	
Mutual Funds	\$ 5,806,601
Collective Funds	<u>5,371,977</u>
	 <u>\$ 11,178,578</u>

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market value rates.

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. At June 30, 2019, the Town's investments were unrated.

Concentration of credit risk is the risk of loss attributed to the magnitude of the Town's investment in a single issuer. The investments listed on the following page represent 5% or more of total investments, as well as investments that represent 5% or more of the Pension Trust Fund's net position available for benefits.

Vanguard 500 Index Admiral	\$	1,543,113
US Treasury Bonds		945,760
BlackRock Strategic Inc.		779,729
Vanguard Total Intl Stock Index Admiral		876,090

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 2. Cash and Investments (continued)

B. Investments (continued)

The Town follows the guidance of the fair value measurement and disclosures in accordance with GASB Statement No. 72, "Fair Value Measurement and Application". The fair value hierarchy is categorized into three levels based on the inputs as follows:

Level 1 – Unadjusted quoted priced in active markets that are accessible at the measurement date for identical assets or liabilities.

Level 2 – Inputs other than quoted prices in active markets for identical assets and liabilities that are observable either directly or indirectly for substantially the full term of the asset or liability.

Level 3 – Unobservable inputs for asset or liability (supported by little or no market activity). Level 3 inputs include management’s own assumption about the assumptions that market participants would use in pricing the asset or liability (including assumptions about risk).

<u>Description</u>	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
<i>Primary Government:</i>				
Certificate of Deposit	\$ 12,622	\$ 12,622	\$ -	\$ -
Certificate of Deposit	17,823	17,823	-	-
Stock	8,351	8,351	-	-
LCPD Drug Forfeiture	23,184	23,184	-	-
General Fund Investment	261,758	261,758	-	-
Agricultural Conservancy Trust	1,418,243	1,418,243	-	-
<i>Pension Trust Fund:</i>				
Mutual Funds	5,806,601	5,806,601	-	-
Collective Funds	5,371,977	5,371,977	-	-
Total investments by fair value level	<u>\$ 12,920,559</u>	<u>\$ 12,920,559</u>	<u>\$ -</u>	<u>\$ -</u>

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 3. Capital Assets

Capital asset activity for the year ended June 30, 2019 was as follows:

Government Activities	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land and land easements	\$ 548,179	\$ -	\$ -	\$ 548,179
Total capital assets not being depreciated	<u>548,179</u>	<u>-</u>	<u>-</u>	<u>548,179</u>
Capital assets being depreciated:				
Infrastructure	503,997	-	-	503,997
Buildings & building improvements	15,714,255	14,150	-	15,728,405
Land improvements	1,363,619	-	-	1,363,619
Vehicles	1,550,382	33,958	-	1,584,340
Machinery and equipment	1,071,977	333,264	-	1,405,241
Office equipment	97,681	-	-	97,681
Technology equipment	612,833	29,400	-	642,233
Library and textbooks	424,170	-	-	424,170
Total capital assets, being depreciated	<u>21,338,914</u>	<u>410,772</u>	<u>-</u>	<u>21,749,686</u>
Government Activities	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Accumulated depreciation:				
Infrastructure	87,819	12,559	-	100,378
Buildings & building improvements	4,948,834	683,246	-	5,632,080
Land improvements	196,188	34,169	-	230,357
Vehicles	925,765	123,659	-	1,049,424
Machinery and equipment	812,251	72,738	-	884,989
Office equipment	93,367	247	-	93,614
Technology equipment	545,632	23,033	-	568,665
Library and textbooks	396,572	7,567	-	404,139
Total accumulated depreciation	<u>8,006,428</u>	<u>957,218</u>	<u>-</u>	<u>8,963,646</u>
Total capital assets being depreciated, net	<u>13,332,486</u>	<u>(546,446)</u>	<u>-</u>	<u>12,786,040</u>
Governmental activities capital assets, net	<u>\$ 13,880,665</u>	<u>\$ (546,446)</u>	<u>\$ -</u>	<u>\$ 13,334,219</u>

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 3. Capital Assets (continued)

For the year ended June 30, 2019, depreciation was charged to the following functions:

Governmental activities:	
General government	\$ 11,978
Public safety	201,127
Public works	44,341
Education	671,288
Parks, recreation, and other services	<u>28,484</u>
Total governmental activities depreciation expense	<u><u>\$ 957,218</u></u>

Note 4. Long-term Obligations

Changes in the long term obligations of governmental activities during the year ended June 30, 2019 were as follows:

	Balance, <u>July 1, 2018</u>	<u>Additions</u>	<u>Retirements</u>	Balance, <u>June 30, 2019</u>	Due within <u>one year</u>
Bonds payable:					
Revenue bonds - RIHEBC	\$ 9,780,000	\$ -	\$ 455,000	\$ 9,325,000	\$ 465,000
Premium on revenue bonds-RIHEBC	<u>248,313</u>	<u>-</u>	<u>25,538</u>	<u>222,775</u>	<u>24,887</u>
Total bonds payable	10,028,313	-	480,538	9,547,775	489,887
Capital leases	290,905	89,900	99,084	281,721	65,832
Compensated absences	<u>293,435</u>	<u>11,751</u>	<u>21,511</u>	<u>283,675</u>	<u>21,276</u>
Total long-term obligations	<u><u>\$ 10,860,966</u></u>	<u><u>\$ 101,651</u></u>	<u><u>\$ 626,671</u></u>	<u><u>\$ 10,335,946</u></u>	<u><u>\$ 601,882</u></u>

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 4. Long-term Obligations (continued):

General Obligations Bonds:

At a Financial Town, meeting in fiscal year 2013, the Town approved the issuance of \$11,310,000 of revenue bonds. The bonds, dated December 10, 2013, are due May 15, 2034. The bonds provide for a varying interest rate with a yield of 4.1063%. Interest is due semiannually on November 15th and May 15th.

	<u>Date issued</u>	<u>Maturity date</u>	<u>Amount issued</u>	<u>Interest rate</u>	<u>Balance, July 1, 2018</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance, June 30, 2019</u>	<u>Interest paid</u>
Revenue Bonds - RIHEBC	12/10/13	5/15/34	\$ 11,310,000	3.16% - 4.25%	<u>\$ 9,780,000</u>	<u>\$ -</u>	<u>\$ 455,000</u>	<u>\$ 9,325,000</u>	<u>\$ 395,976</u>
					<u>\$ 9,780,000</u>	<u>\$ -</u>	<u>\$ 455,000</u>	<u>\$ 9,325,000</u>	<u>\$ 395,976</u>

Events of default include failure to make principal and interest payments when due, defaults related to performance or observance of any other covenants, agreements or conditions that have not been remedied, or the Town's inability to pay its debts. Upon notice of any events of default, all principal and accrued interest may be declared due and payable immediately. Revenues received by the Town of Little Compton, Rhode Island are pledged as security on the revenue bonds.

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 4. Long-term Obligations (continued):

Maturity of bonds to be paid by the general fund, are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 465,000	\$ 385,875	\$ 850,875
2021	480,000	371,038	851,038
2022	495,000	356,038	851,038
2023	520,000	334,987	854,987
2024	540,000	314,187	854,987
2025-2029	3,055,000	1,199,738	4,254,738
2030-2034	<u>3,770,000</u>	<u>492,325</u>	<u>4,262,325</u>
	<u>\$ 9,325,000</u>	<u>\$ 3,454,188</u>	<u>\$ 12,779,988</u>

The Town's obligation for capital leases is recorded in the government-wide financial statements. Changes in the Town's capital leases during the year ended June 30, 2019 were as follows:

	<u>Date issued</u>	<u>Amount issued</u>	<u>Interest rate</u>	<u>Balance, July 1, 2018</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance, June 30, 2019</u>	<u>Due within one year</u>	<u>Interest Paid</u>
Governmental activities:									
2015 Freightliner	09/10/15	\$ 385,402	2.92%	\$ 282,368	\$ -	\$ 53,265	\$ 229,103	\$ 54,823	\$ 8,258
2016 John Deere backhoe	11/06/18	\$ 89,900	5.75%		89,900	37,282	52,618	11,009	1,883
2015 Ford F-350 4WD	07/09/14	\$ 40,260	6.45%	<u>8,537</u>	<u>-</u>	<u>8,537</u>	<u>-</u>	<u>-</u>	<u>551</u>
				<u>\$ 290,905</u>	<u>\$ 89,900</u>	<u>\$ 99,084</u>	<u>\$ 281,721</u>	<u>\$ 65,832</u>	<u>\$ 10,692</u>

Assets capitalized under capital leases totaled \$515,562 and accumulated depreciation was \$175,620 as of June 30, 2019.

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 4. Long-Term Obligations (continued):

The following is a schedule of capital leases outstanding and future minimum lease payments under capital leases:

<u>Year ending June 30,</u>	<u>Amount</u>
2020	\$ 75,270
2021	75,271
2022	75,271
2023	75,280
2024	<u>4,584</u>
Minimum lease payments for all capital leases	305,676
Less amount representing interest	<u>23,955</u>
Total principal portion due	<u><u>\$ 281,721</u></u>

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 5. Fund Balance Classification

	Major Funds		Non-Major Funds			Total
	General Fund	School Unrestricted	Special Revenue	Capital Projects	Permanent Trust	
Fund Balances:						
Nonspendable:						
Corpus of endowment funds	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
Inventories	22,613					22,613
Prepaid expenses	1,911	26,964	-	-	-	28,875
Restricted for:						
General government		-	49,516	-	-	49,516
Cemetery costs	-	-	-	-	116,744	116,744
Educational purposes	-	-	1,034	188,306	15,984	205,324
Public works operations	-	-	107,060	-	-	107,060
Public safety operations	-	-	247,195	-	-	247,195
Parks, recreation, and other	-	-	19,873	-	17,049	36,922
Community development	-	-	10,745	99,918	-	110,663
Capital expenditures				-		-
Committed for:						
General government's 2020 budget	50,952					50,952
Assigned to:						
Public safety operations	2,294	-	-	-	-	2,294
General government	152,712	-	91,502	28,912	-	273,126
Public works operations	30,000	-	-	-	-	30,000
Recreational, library, and other purposes	20,295	-	-	31,008	-	51,303
Unassigned	<u>1,641,074</u>	<u>(17,166)</u>	<u>(13,388)</u>	<u>(34,208)</u>	<u>-</u>	<u>1,576,312</u>
	<u>\$ 1,921,851</u>	<u>\$ 9,798</u>	<u>\$ 513,537</u>	<u>\$ 313,936</u>	<u>\$ 159,777</u>	<u>\$ 2,918,899</u>

It should also be noted that the school lunch fund has \$284 worth of nonspendable inventory, however that fund is currently in a deficit and therefore has to be considered unassigned fund balance.

Note 6. Interfund Transactions

The interfund activity presented below is for the fund statement level only. These balances include both due from/to other funds and intra-equity receivables and payables.

	Due from Other Funds	Due to Other Funds	Other Financing Sources	Other Financing Uses
<u>Major Governmental Funds</u>				
General fund	\$ 50	\$ 37,625	\$ 2,450	\$ 7,048,302
School unrestricted fund	24,188	224,999	6,887,302	40,000
<u>Non-Major Governmental Funds</u>				
Special revenue funds	14,383	6,235	117,502	92,952
Permanent funds	-	50	-	-
Capital projects	<u>230,288</u>	<u>-</u>	<u>174,000</u>	<u>-</u>
Totals	<u>\$ 268,909</u>	<u>\$ 268,909</u>	<u>\$ 7,181,254</u>	<u>\$ 7,181,254</u>

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 7. Pension Plans

Employees' Retirement System Defined Benefit Pension Plan (ERS)

General Information about the Pension Plan

Plan description - Certain employees of the Town of Little Compton, RI, (Town) participate in a cost-sharing multiple-employer defined benefit pension plan - the Employees' Retirement System plan - administered by the Employees' Retirement System of the State of Rhode Island (System). Under a cost-sharing plan, pension obligations for employees of all employers are pooled and plan assets are available to pay the benefits of the employees of any participating employer providing pension benefits through the plan, regardless of the status of the employers' payment of its pension obligation to the plan. The plan provides retirement and disability benefits and death benefits to plan members and beneficiaries.

The System issues a publicly available financial report that includes financial statements and required supplementary information for the plans. The report may be obtained at <http://www.ersri.org>.

Benefit provisions - The level of benefits provided to participants is established by Chapter 36-10 of the General Laws, which is subject to amendment by the General Assembly. Member benefit provisions vary based on service credits accumulated at dates specified in various amendments to the General Laws outlining minimum retirement age, benefit accrual rates and maximum benefit provisions. In general, members accumulate service credits for each year of service subject to maximum benefit accruals of 80% or 75%. For those hired after June 30, 2012, the benefit accrual rate is 1% per year with a maximum benefit accrual of 40%. Members eligible to retire at September 30, 2009 may retire with 10 years of service at age 60 or after 28 years of service at any age. The retirement eligibility age increases proportionately for other members reflecting years of service and other factors until it aligns with the Social Security Normal Retirement Age, which applies to any member with less than 5 years of service as of July 1, 2012. Members are vested after 5 years of service.

The plan provides for survivor's benefits for service connected death and certain lump sum death benefits. Joint and survivor benefit provision options are available to members.

Cost of living adjustments are provided but are currently suspended until the collective plans administered by ERSRI reach a funded status of 80%. Until the plans reach an 80% funded status, interim cost of living adjustments is provided at four-year intervals commencing with the plan year ending June 30, 2016.

The plan also provides nonservice-connected disability benefits after five years of service and service-connected disability benefits with no minimum service requirement.

Contributions - The funding policy, as set forth in the General Laws, Section 16-16-22, provides for actuarially determined periodic contributions to the plan. For fiscal 2019, the Town's teachers were required to contribute 3.75% of their annual covered salary except for teachers with twenty or more years of service as of June 30, 2012 must contribute 11% of their annual covered salary. The State and the Town are required to contribute at an actuarially determined rate, 40% of which is to be paid by the state and the remaining 60% is to be paid by the Town; the rates were 10.06% and 13.45% of annual covered payroll for the fiscal year ended June 30, 2019 for the state and Town, respectively. The Town contributed \$359,344, \$333,080 and \$299,704 for the fiscal years ended June 30, 2019, 2018 and 2017, respectively, equal to 100% of the required contributions for each year.

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 7. Pension Plans (continued)

Employees' Retirement System Defined Benefit Pension Plan (ERS) (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources

At June 30, 2019, the Town reported a liability of \$4,428,409 for its proportionate share of the net pension liability that reflected a reduction for contributions made by the state. The amount recognized by the Town as its proportionate share of the net pension liability, the related state support and the total portion of the net pension liability that was associated with the Town were as follows:

Town proportionate share of net pension liability	\$ 4,428,409
State's proportionate share of the net pension liability associated with the Town	<u>3,303,275</u>
Total net pension liability	<u>\$ 7,731,684</u>

The net pension liability was measured as of June 30, 2018, the measurement date, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers and the state, actuarially determined. At June 30, 2018 the Town's proportion was 0.13937877%.

For the year ended June 30, 2019 the Town recognized gross pension expense of \$397,043 and revenue of \$179,403 for support provided by the State, resulting in a net pension expense of \$217,640. At June 30, 2019 the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 7. Pension Plans (continued)

Employees' Retirement System Defined Benefit Pension Plan (ERS) (continued)

Description of Outflows/Inflows	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between projected and actual experience	\$ 64,772	\$ 84,464
Changes of assumptions	321,673	52,113
Net difference between projected and actual earnings on pension plan investments	52,896	
Changes in proportion and differences between System contributions and proportionate share contributions	448,828	957,535
Contributions subsequent to the measurement date	<u>359,344</u>	<u>-</u>
	<u>\$ 1,247,513</u>	<u>\$ 1,094,112</u>
Net amount of deferred outflows and (inflows) excluding Town contributions subsequent to measurement date		<u>\$ (205,943)</u>

\$359,344 reported as deferred outflows of resources related to pensions resulting from the Town contributions in fiscal year 2019 subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2020	\$ (57,291)
2021	(111,341)
2022	(188,447)
2023	(6,120)
2024	89,195
Thereafter	<u>68,061</u>
	<u>\$ (205,943)</u>

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 7. Pension Plans (continued)

Employees' Retirement System Defined Benefit Pension Plan (ERS) (continued)

Actuarial Assumptions - the total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.00% to 13.00%
Investment rate of return	7.00%

Mortality – variants of the RP-2014 mortality tables - for the improvement scale, updated to the ultimate rates of the MP-2016 projection scale.

The actuarial assumptions used in the June 30, 2017 valuation rolled forward to June 30, 2018 and the calculation of the total pension liability at June 30, 2017 were consistent with the results of an actuarial experience study performed as of June 30, 2016.

The long-term expected rate of return best-estimate on pension plan investments was determined by the actuary using a building-block method. The actuary started by calculating best-estimate future expected real rates of return (expected returns net of pension plan investment expense and inflation) for each major asset class, based on a collective summary of capital market expectations from 34 sources. The June 30, 2018 expected arithmetic returns over the long-term (20 years) by asset class are summarized in the following table:

Asset class	Target allocation	Long-term expected real rate of return
Global equity:		
U.S. equity	20.80%	6.43%
International developed	14.40%	6.72%
Emerging markets equity	4.80%	8.90%
Private Growth		
Private Equity	11.30%	9.08%
Non-Core RE	2.20%	5.03%
Opportunistic Private Credit	1.50%	9.08%
Income		
High Yield Infrastructure	1.00%	3.81%
REITS	1.00%	5.03%
Liquid Credit	2.80%	3.81%
Private Credit	3.20%	3.81%
Crisis Protection Class		
Treasury Duration	4.00%	0.61%
Systematic Trend	4.00%	4.00%
Inflation Protection		
Core Real Estate	3.60%	5.03%
Private Infrastructure	2.40%	5.61%
TIPs	1.00%	1.75%
Natural Resources	1.00%	3.81%
Volatility Protection		
IG Fixed Income	11.50%	2.14%
Absolute Return	6.50%	4.00%
Cash	3.00%	0.61%

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 7. Pension Plans (continued)

Employees' Retirement System Defined Benefit Pension Plan (ERS) (continued)

These return assumptions are then weighted by the target asset allocation percentage, factoring in correlation effects, to develop the overall long-term expected rate of return best-estimate on an arithmetic basis.

Discount rate - the discount rate used to measure the total pension liability was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from the employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the net pension liability (asset) to changes in the discount rate - the following presents the net pension liability (asset) calculated using the discount rate of 7.0 percent as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate.

1.00% Decrease (6.0%)	Current Discount Rate (7.0%)	1.00% Increase (8.0%)
\$ 5,571,697	\$ 4,428,409	\$ 3,576,862

Pension plan fiduciary net position - detailed information about the pension plan's fiduciary net position is available in the separately issued ERSRI financial report.

Defined Contribution Plan Description:

Employees participating in the defined benefit plan with less than 20 years of service as of June 30, 2012, as described above, also participate in a defined contribution plan authorized by General Law Chapter 36-10.3. The defined contribution plan is established under IRS section 401(a) and is administered by TIAA-CREF. Employees may choose among various investment options available to plan participants. Employees contribute 5% of their annual covered salary and employers contribute between 1% and 1.5% of annual covered salary depending on the employee's total years of service as of June 30, 2012. Employee contributions are immediately vested while employer contributions and any investment earnings thereon are vested after three years of contributory service. Benefit terms and contributions required under the plan by both the employee and employer are established by the General Laws, which are subject to amendment by the General Assembly.

Amounts in the defined contribution plan are available to participants in accordance with Internal Revenue Service guidelines for such plans.

The Town recognized pension expense of \$69,418, for the fiscal year ended June 30, 2019.

The System issues a publicly available financial report that includes financial statements and required supplementary information for plans administered by the system. The report may be obtained at <http://www.ersri.org>.

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 7. Pension Plans (continued)

Teachers' Survivors Defined Benefit Pension Plan (TSB)

General Information about the Pension Plan

Plan description - Certain employees of the Town participate in a cost-sharing multiple-employer defined benefit pension plan - the Teachers' Survivors Benefit plan - administered by the Employees' Retirement System of the State of Rhode Island (System). Under a cost-sharing plan, pension obligations for employees of all employers are pooled and plan assets are available to pay the benefits of the employees of any participating employer providing pension benefits through the plan, regardless of the status of the employers' payment of its pension obligation to the plan. The plan provides a survivor benefit to public school teachers in lieu of Social Security since not all school districts participate in Social Security.

The System issues a publicly available financial report that includes financial statements and required supplementary information for the plans. The report may be obtained at <http://www.ersri.org>.

Eligibility and plan benefits - the plan provides a survivor benefit to public school teachers in lieu of Social Security since not all school districts participate in the plan. Specific eligibility criteria and the amount of the benefit is subject to the provisions of Chapter 16-16 of the Rhode Island General Laws which are subject to amendment by the General Assembly. Spouse, parents, family and children's benefits are payable following the death of a member. A spouse shall be entitled to benefits upon attaining the age of sixty (60) years. Children's benefits are payable to the child, including a stepchild or adopted child of a deceased member if the child is unmarried and under the age of eighteen (18) years or twenty-three (23) years and a full time student, and was dependent upon the member at the time of the member's death. Family benefits are provided if at the time of the member's death the surviving spouse has in his or her care a child of the deceased member entitled to child benefits. Parents benefits are payable to the parent or parents of a deceased member if the member did not leave a widow, widower, or child who could ever qualify for monthly benefits on the member's wages and the parent has reached the age of 60 years, has not remarried, and received support from the member.

In January, a yearly cost-of-living adjustment for spouse's benefits is paid and based on the annual social security adjustment.

Survivors are eligible for benefits if the member has made contributions for at least six months prior to death or retirement.

The TSB plan provides benefits based on the highest salary at the time of retirement of the teacher. Benefits are payable in accordance with the following table:

Highest Annual Salary	Basic Monthly Spouses' Benefit
\$17,000 or less	\$ 825
\$17,001 to \$25,000	\$ 963
\$25,001 to \$33,000	\$ 1,100
\$33,001 to \$40,000	\$ 1,238
\$40,001 and over	\$ 1,375

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 7. Pension Plans (continued)

Teachers' Survivors Defined Benefit Pension Plan (TSB) (continued)

Benefits payable to children and families are equal to the spousal benefit multiplied by the percentage below:

Parent and 1 Child	Parent and 2 or more Children	One Child Alone	Two Children Alone	Three or more Children Alone	Dependent Parent
150%	175%	75%	150%	175%	100%

Contributions - The contribution requirements of active employees and the participating school districts were established under Chapter 16-16 of the Rhode Island General Laws, which may be amended by the General Assembly. The cost of the benefits provided by the plan are two percent (2%) of the member's annual salary up to but not exceeding an annual salary of \$11,500; one-half (1/2) of the cost is contributed by the member by deductions from his or her salary, and the other half (1/2) is contributed and paid by the respective school district by which the member is employed. These contributions are in addition to the contributions required for regular pension benefits.

The Town contributed \$3,910, \$3,975 and \$2,294 for the fiscal years ended June 30, 2019, 2018 and 2017, respectively, equal to 100% of the required contributions for each year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources

At June 30, 2019 the Town reported an asset of \$455,120 for its proportionate share of the net pension asset related to its participation in TSB. The net pension asset was measured as of June 30, 2018, the measurement date, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of June 30, 2017. The Town proportion of the net pension asset was based on its share of contributions to the TSB for fiscal year 2018 relative to the total contributions of all participating employers for that fiscal year. At June 30, 2018 the Town proportion was 0.51005638%.

For the year ended June 30, 2019 the Town recognized pension expense of \$10,742— a decrease in the net pension asset. At June 30, 2019 the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 7. Pension Plans (continued)

Teachers' Survivors Defined Benefit Pension Plan (TSB) (continued)

Description of Outflows/Inflows	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 77,544	\$ 76,373
Changes of assumptions	59,966	-
Net difference between projected and actual earnings on pension plan investments	10,329	-
Changes in proportion and differences between System contributions and proportionate share contributions	441,696	371,104
Contributions subsequent to the measurement date	3,910	-
	<u>\$ 593,445</u>	<u>\$ 447,477</u>
Net amount of deferred outflows and (inflows) excluding Town contributions subsequent to measurement date		<u>\$ 142,058</u>

\$3,910 reported as deferred outflows of resources related to pensions resulting from the Town contributions in fiscal year 2019 subsequent to the measurement date will be recognized as an addition to the net pension asset for the year ended June 30, 2020. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:		
2020	\$	54,211
2021		39,085
2022		16,832
2023		29,159
2024		32,240
Thereafter		<u>(29,469)</u>
	\$	<u>142,058</u>

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 7. Pension Plans (continued)

Teachers' Survivors Defined Benefit Pension Plan (TSB) (continued)

Actuarial Assumptions - the total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.00% to 13.00%
Investment rate of return	7.00%

Mortality – variants of the RP-2014 mortality tables - for the improvement scale, update to the ultimate rates of the MP-2016 projection scale.

Cost of living adjustment – eligible survivors receive a yearly cost of living adjustment based on the annual social security adjustment – for valuation purposes, a 2.50% cost of living adjustment is assumed.

The actuarial assumptions used in the June 30, 2017 valuation and the calculation of the total pension liability at June 30, 2018 were consistent with the results of an actuarial experience study performed as of June 30, 2016.

The long-term expected rate of return best-estimate on pension plan investments was determined by the actuary using a building-block method. The actuary started by calculating best-estimate future expected real rates of return (expected returns net of pension plan investment expense and inflation) for each major asset class, based on a collective summary of capital market expectations from 34 sources. The June 30, 2018 expected arithmetic returns over the long-term (20 years) by asset class are summarized in the following table:

Asset class	Target allocation	Long-term expected real rate of return
Global equity:		
U.S. equity	20.80%	6.43%
International developed	14.40%	6.72%
Emerging markets equity	4.80%	8.90%
Private Growth		
Private Equity	11.30%	9.08%
Non-Core RE	2.20%	5.03%
Opportunistic Private Credit	1.50%	9.08%
Income		
High Yield Infrastructure	1.00%	3.81%
REITS	1.00%	5.03%
Liquid Credit	2.80%	3.81%
Private Credit	3.20%	3.81%
Crisis Protection Class		
Treasury Duration	4.00%	0.61%
Systematic Trend	4.00%	4.00%
Inflation Protection		
Core Real Estate	3.60%	5.03%
Private Infrastructure	2.40%	5.61%
TIPs	1.00%	1.75%
Natural Resources	1.00%	3.81%
Volatility Protection		
IG Fixed Income	11.50%	2.14%
Absolute Return	6.50%	4.00%
Cash	3.00%	0.61%

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 7. Pension Plans (continued)

Teachers' Survivors Defined Benefit Pension Plan (TSB) (continued)

These return assumptions are then weighted by the target asset allocation percentage, factoring in correlation effects, to develop the overall long-term expected rate of return best-estimate on an arithmetic basis.

Discount rate - the discount rate used to measure the total pension liability was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from the employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the net pension liability (asset) to changes in the discount rate - the following presents the net pension liability (asset) calculated using the discount rate of 7.0 percent as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate.

1.00% Decrease (6.0%)	Current Discount Rate (7.0%)	1.00% Increase (8.0%)
\$ (315,830)	\$ (455,120)	\$ (558,823)

Pension plan fiduciary net position - detailed information about the pension plan's fiduciary net position is available in the separately issued ERSRI financial report.

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 7. Pension Plans (continued)

Town Pension Plan, Other than Certified Teachers

(a) Plan Administration

The retirement plan for the Employees of the Town (the Plan) is a single employer, contributory defined benefit pension plan which provides retirement, disability, and death benefits to substantially all full-time employees of the Town except School Department personnel certified by the Rhode Island Department of Education (Certified Employees) who are eligible to participate in the Employee's Retirement System of the State of Rhode Island. The plan was established in accordance with the Town Charter and State Statutes.

The plan is administered by a pension committee consisting of four members appointed annually by the Town Council, plus three members of the various unions. The pension committee can make minor changes while major changes require Financial Town Meeting approval. State law gives the Town Council authority to negotiate union contracts.

(b) Plan Membership

At June 30, 2019, pension plan membership consisted of the following:

Active plan members	46
Terminated vested	11
Retirees and Beneficiaries	<u>37</u>
Subtotal	<u><u>94</u></u>

(c) Benefits Provided

Plan participation commences on the first day of the month coincident with or following the day of hire, if the employee chose to participate in the Plan. Members of the Town Council and Certified Employees of the School Department are not eligible to participate in the Plan. The normal form of the benefit is a life annuity.

The normal retirement date for police and fire employees is upon completion of twenty-five years of credited service. Any police officer hired after July 1, 2004 must have also attained age 55. The normal retirement date for all other employees is their 62nd birthday.

The normal retirement benefits are a product of 1.65% of the employee's average compensation and the years of service. Compensation is defined as the basic rate of pay in effect on July 1 of each Plan year, exclusive of overtime pay and bonuses. Average compensation is compensation averaged over three consecutive years out of the last ten years producing the highest average prior to termination of employment. For members of the fire and police departments, the annualized rate of pay in effect in the last year of employment is used.

- Effective July 1, 1992, members of the police and fire departments may retire after 25 years of service at 50 percent of their highest annual salary, regardless of age.

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 7. Pension Plans (continued)

Town Pension Plan, Other than Certified Teachers

- Effective July 1, 1997, members of the police and fire departments will receive an additional 2% of salary for each year of service in excess of 25 years, subject to a maximum of five additional years.
- The minimum annual benefit is \$100 multiplied by the number of years of service.
- Effective July 1, 2000, participants in pay status receive an annual cost-of-living increase of 2%.
- Effective July 1, 2015, the 2% per year cost of living increase shall apply only to the first \$25,000 of a retiree's pension for Fire Department participants hired on or after July 1, 2012, and for Municipal participants who retire after July 1, 2012.

Employees who have reached age 50 and have 20 years of service may retire and receive an early retirement benefit. The amount of the early retirement benefit equals 1.25% of the average compensation times the years of service. Alternatively, the participants may elect to defer payment of the accrued benefit until their normal retirement date.

The Plan includes disability benefits for members who have been credited with ten or more years of service and become totally and permanently disabled; such members shall be entitled to payment of the accrued benefit.

If a participant who is a member of the fire or police departments separates from service by reason of occupational disability, the participant is entitled to a monthly benefit equal to 68% of the participant's compensation at the time of occupational disability. A participant receiving an occupational disability is not eligible for the cost-of-living increases.

All employees with ten years of credited service have a non-forfeitable right to the accrued benefit as of the date of termination of employment payable at their normal retirement date. Notwithstanding this vesting schedule, a participant becomes 100% vested upon reaching the normal retirement date.

Method used to value investments.

Investments are reported at fair market value as of the measurement date. By contract, an independent appraisal is obtained once every year to determine the fair market value of the assets.

(d) Contributions

Contribution requirements are established and may be amended by Town Council ordinance or union contract.

Employees are required to contribute to the Plan as follows:

- Commencing July 1, 1995 and ending June 30, 1997, participants who were members of the fire department (other than the Fire Chief) contributed to the Plan an amount equal to 4.5% of their compensation.

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 7. Pension Plans (continued)

Town Pension Plan, Other than Certified Teachers (continued)

- Effective July 1, 1997, employee contributions for the fire department members were no longer required.
- Commencing July 1, 1994 and ending June 30, 2001, police officers hired after July 1, 1994 were required to contribute 2.5% of their base annual compensation.
- Effective July 1, 2000, employee contributions for the police department members were no longer required.
- Effective July 1, 2012, any fire, police, or municipal employee hired after July 1, 2012 shall contribute to the Plan an amount equal to 7.0% of compensation.

The Town is required to contribute an amount determined in accordance with an actuarial valuation.

Investments

(a) Investment Policy

The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the Board of Commissioners by a majority vote of its members. It is the policy of the Board to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The pension plan's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans.

The following was the Committee's adopted asset allocation policy as of June 30, 2019:

<u>Asset Class</u>	<u>Target Allocation</u>
Fixed income	35.0%
Domestic equity	47.0%
Internantional equity	15.5%
Real estate	2.5%
Total	100.0%

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 7. Pension Plans (continued)

Town Pension Plan, Other than Certified Teachers (continued)

Investments (continued)

(b) Concentrations

Concentration of credit risk is the risk of loss attributed to the magnitude of an investment in a single issuer. Investments issued or explicitly guaranteed by the U.S. government and investments in diversified mutual funds, external investment pools, and other pooled investments are excluded. As of June 30, 2019, the Plan had no investments in any one organization that represented 5% or more of the Plan's net position restricted for pension.

(c) Money-Weighted Rate of Return

For the year ended June 30, 2019 the annual money-weighted rate of return on Plan investments, net of investment expense, was 6.24%. The money-weighted rate of return considers the changing amounts actually invested during a period and weights the amount of pension plan investments by the proportion of time they are available to earn a return during that period. External cash flows are determined on a monthly basis and are assumed to occur at the end of each month. External cash inflows are netted with external cash outflows, resulting in a net external cash flow in each month. The money-weighted rate of return is calculated net of investment expenses.

(d) Custodial Credit Risk

Custodial credit risk is the risk that, in the event of a failure of the counterparty, the Plan will not be able to recover its investment or collateral securities that are in the possession of an outside party. Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the Plan, and are held by either the counterparty or the counterparty's trust department or agent but not in the Plan's name.

At June 30, 2019, there were no deposits subject to custodial credit risk.

(e) Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of the investment. At June 30, 2019, there were no deposits subject to interest rate risk.

(f) Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of an investment in a single issuer. As of June 30, 2019, the Plan has no single issuer that exceeds 5% of total investments. Investments issued or explicitly guaranteed by the U.S. government and investments in diversified mutual funds, external investment pools, and other pooled investments are excluded.

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 7. Pension Plans (continued)

Town Pension Plan, Other than Certified Teachers (continued)

Investments (continued)

(g) Credit Risk

Credit risk is the risk that an issuer or other counterparty to a debt instrument will not fulfill its obligations to the Plan. There are no Plan-wide policy limitations for credit risk exposures within the portfolio. Each portfolio is managed in accordance with an investment contract that is specific as to permissible credit quality ranges, the average credit quality of the overall portfolios, and issuer concentration.

(h) Foreign Currency Risk

Foreign currency risk is the risk that changes in exchange rates will adversely impact the fair value of an investment or a deposit. At June 30, 2019, there were no deposits subject to foreign currency risk.

(i) Derivatives

Derivatives are financial instruments whose values depend upon, or are derived from, the value of something else, such as one or more underlying investments, indexes or currencies. Derivatives may be used both for hedging and to enhance returns. Derivatives may be traded on organized exchanges, or individually negotiated transactions with other parties, known as over-the-counter derivatives. Derivatives involve special risks and costs and may result in losses to the Plan. The successful use of derivatives requires sophisticated management, and, to the extent that derivatives are used, the Plan will depend on the investment managers and their advisors to analyze and manage derivatives transactions.

Certain commingled funds held by the Plan at the year-end were permitted through their individual investment guidelines to use derivative instruments, including forwards, futures, swaps, and options. Disclosures about derivative holdings of the commingled fund managers can be found in their respective audited financial statements. The plan did not directly own any derivatives as of June 30, 2019.

Net Pension Liability of the Plan

The components of the net pension liability of the Plan at June 30, 2019, were as follows:

Total pension liability	\$ 13,942,749
Plan fiduciary net position	<u>(11,779,821)</u>
Town's net pension liability	<u>\$ 2,162,928</u>
Plan fiduciary net position as a percentage of the total pension liability	84.49%

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 7. Pension Plans (continued)

Town Pension Plan, Other than Certified Teachers (continued)

Net Pension Liability of the Plan (continued)

(a) Actuarial assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2019, using the following actuarial assumptions, applied to all periods included in the measurement:

Discount rate for purposes of	
Determining Net Pension Liability	7.13 percent
Inflation	3.00 percent
Salary increases	3.00, including inflation
Long term rate of	
Return on investments	7.25 percent, net of pension plan investment expense, including inflation
Municipal Bond	2.79 percent

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period ended June 30, 2019.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan’s target asset allocation as of June 30, 2019 (see the discussion of the pension plan’s investment policy) are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	3.00%
Fixed income	4.38%
Domestic equity	5.88%
International equity	7.78%
Real estate	6.20%

(b) Discount rate

The discount rate used to measure the total pension liability was 7.13 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that Town contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan’s fiduciary net position was not projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to 20 years and the municipal bond rate for the remaining years of projected benefit payments to determine the total pension liability.

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 7. Pension Plans (continued)

Town Pension Plan, Other than Certified Teachers (continued)

Net Pension Liability of the Plan (continued)

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance as of 7/1/2018	\$ 13,249,385	\$ 11,278,133	\$ 1,971,252
Changes for the year:			
Service cost	271,077	-	271,077
Interest on total pension liability	922,938	-	922,938
Differences between expected and actual experience	(247,752)	-	(247,752)
Changes in assumptions	400,566	-	400,566
Changes in benefit terms	-	-	-
Contributions - employer	-	442,000	(442,000)
Contributions - employee	-	41,973	(41,973)
Net investment income	-	680,815	(680,815)
Benefit payments	(653,465)	(653,465)	-
Administrative expense	-	(9,635)	9,635
Net changes	693,364	501,688	191,676
Balance as of 6/30/2019	\$ 13,942,749	\$ 11,779,821	\$ 2,162,928

(c) Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability of the Plan, calculated using the discount rate of 7.13 percent, as well as what the Town's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.13 percent) or 1-percentage-point higher (8.13 percent) than the current rate:

	1% Decrease (6.13%)	Current Discount Rate (7.13%)	1% Increase (8.13%)
Plan's Net Pension Liability	\$ 3,922,352	\$ 2,162,928	\$ 705,031

Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2019, the Town recognized pension expense of \$599,606. At June 30, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 7. Pension Plans (continued)

Town Pension Plan, Other than Certified Teachers (continued)

Net Pension Liability of the Plan (continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 117,225	\$ (319,729)
Changes in assumptions	500,105	(162,525)
Difference between projected and actual earnings on plan investments	232,041	(174,559)
Total deferred outflows / (inflows)	\$ 849,371	\$ (656,813)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2020	\$	167,950
2021		(32,630)
2022		(18,588)
2023		31,725
2024		19,010
Thereafter		25,091
		\$ 192,558

Aggregate Pension Amounts Reported in the Financial Statements:

As required by GASB Statement No. 68, Accounting and Financial Reporting for Pensions and amendment of GASB Statement No. 34 the table below presents the aggregate amount of pension expense, pension liabilities (assets), and deferred inflows and outflows for the defined benefit plans of the Town of Little Compton, Rhode Island and for the Town's component unit.

	ERS	TSB	Town Plan	Total
Deferred Outflows of Resources - Pension	\$ 1,247,513	\$ 593,445	\$ 849,371	\$ 2,690,329
Deferred Inflows of Resources - Pension	1,094,112	447,477	656,813	2,198,402
Net Pension (Asset)		(455,120)		(455,120)
Net Pension Liability	4,428,409		2,162,928	6,591,337
Pension Expense	217,640	10,742	599,606	827,988
Total	\$ 6,987,674	\$ 596,544	\$ 4,268,718	\$ 11,852,936

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 8. Other Post-employment Benefits

Plan Description

In addition to pension benefits, the Town and School Department provide, under the provisions of various union contracts and other employment agreements, post-employment health insurance benefits, or compensation in lieu of post-employment health insurance benefits, to eligible retirees for a specified maximum number of years. Eligibility is determined based on years of service, employee age, and other available health care coverage.

Plan Types

The Town and School Department participate in a single employer defined benefit other post-employment benefit plan.

Town Membership

As of June 30, 2019, the latest available membership census is as follows:

Description	Active Employees	Inactive or Beneficiaries Receiving Benefits	Total
Number	42	6	48

Funding Policy

The Town and School Department fund these benefits on a pay-as-you-go basis. During the year ended June 30, 2019, post-employment benefits totaling \$125,461 were received by six participants.

Investment Policy

The Town and School’s policy in regard to the allocation of invested assets is established and may be amended by the committee by a majority vote of its members. It is the policy of the Town and School to pursue an investment strategy that reduced risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The following was the Town and School’s adopted asset allocation policy as of June 30, 2019:

Asset Class	Target Allocation
Fixed income	35.0%
Domestic equity	47.0%
Internantional equity	15.5%
Real estate	2.5%
Total	100.0%

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 8. Other Post-employment Benefits (continued)

Concentrations

There were no concentrations noted as of June 30, 2019.

Net OPEB Liability of the Town

The components of the net OPEB liability of the Town at June 30, 2018 were as follows:

Total OPEB liability	\$ 2,441,944
Plans fiduciary net position	-
Town's net OPEB liability	<u>\$ 2,441,944</u>
Plan net position as a percentage of the total OPEB liability	0.00%

For the year ended June 30, 2019 OPEB expenses totaled \$153,033.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include types of benefits provided at the time of each valuation and the historical pattern of sharing benefit cost between the employer and the plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. Below are the actuarial assumptions used to project future cost of the plan.

Valuation Date:	Actuarially Determined Contribution was calculated as of June 30, 2019.
Actuarial Cost Method:	Individual Entry Age Normal
Asset-Valuation Method:	None noted
Actuarial Assumptions:	
Single Equivalent Discount Rate:	3.80%, net of OPEB plan investment expense, including inflation
Salary Increases:	2.00% annually as of June 30, 2019 and for future periods
Retirement rates:	The probability of remaining employed until retirement age from current and entry age by age comes from The U.S. Office of Personnel Management Civil Service Retirement and Disability Fund Annual Report Fiscal Year Ended September 30, 2016.
Assumed retirement age:	62
Mortality:	Life expectancy by gender comes from the Life Expectancy Table from National Center for Health Statistics updated in 2015.

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 8. Other Post-employment Benefits (continued)

Actuarial Methods and Assumptions (continued)

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2019 are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	3.00%
Fixed income	4.38%
Domestic equity	5.88%
International equity	7.78%
Real estate	6.20%

Discount rate

The discount rate used to measure the total OPEB liability was 3.8 percent. The projection of cash flows used to determine the discount rate assumed that Town and School contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the net OPEB liability to changes in the discount rate

The following presents the net OPEB liability of the Town, as well as what the Town's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (2.8 percent) or 1-percentage-point higher (4.8 percent) than the current discount rate:

	Impact of 1% Change in Discount Rate		
	1% Decrease (2.80%)	Current discount rate (3.80%)	1% Increase (4.80%)
Total OPEB liability	\$ 2,293,974	\$ 2,441,944	\$ 2,599,721

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 8. Other Post-employment Benefits (continued)

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates

The following presents the net OPEB liability of the Town, as well as what the Town’s net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.0 percent) or 1- percentage-point higher (6.0 percent) than the current healthcare cost trend rates:

	Impact of 1% Change in Healthcare Trend Rate		
	1% Decrease (4.00%)	Current trend rate (5.00%)	1% Increase (6.00%)
Total OPEB liability	\$ 2,579,166	\$ 2,441,944	\$ 2,302,738

Note 9. Commitments and Contingencies

Various lawsuits and claims are pending against the Town and the Agricultural Trust. A number of lawsuits are being defended by the Town's insurers and the claims are within the limits of coverage; therefore, they pose no risk of loss. With the exception of the Hartley v. Little Compton case described in Note 11. Risk Management, the outcome of the remaining lawsuits and claims cannot be estimated at this time and, accordingly, the Town and the Agricultural Trust have not established a reserve for loss contingencies.

Amounts received or receivable from grantor agencies are subject to audit and adjustments by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Town expects such amounts, if any, to be immaterial.

Note 10. Fund Deficits

Individual funds had the following deficit fund balances at June 30, 2019:

School Renovation - Town	\$ 33,856
Fire alarm inspection	3,261
School Lunch	3,656
AFG Grant	6,419
Pike's Peak	352
Basketball Court	<u>52</u>
Total	<u>\$ 47,596</u>

The School renovation project will be covered in 2020 – currently the Town is still holding back approximately \$10,000 owed to a contractor. Pike’s Peak deficit will be covered through the contingency fund in a future fiscal year. Lastly, the School lunch, Recreation conservation, Basketball court, AFG grant and Fire alarm inspections deficits will be funded through an administrative plan in 2020.

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 11. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors or omissions; and natural disasters. As a result, the Town participates in a non-profit, public entity risk pool (Rhode Island Interlocal Risk Management Trust, Inc.) (the Trust) which provides coverage for property/liability and workers' compensation claims. Upon joining the Trust, the Town signed a participation agreement which outlines the rights and responsibilities of both the Trust and the Town. The agreement states that for premiums paid by the Town, the Trust will assume financial responsibility for the Town's losses up to the maximum amount of insurance purchased, minus the Town's deductible amounts. The Trust provides this insurance coverage through a pooled, self-insurance mechanism which includes reinsurance purchased by the Trust to protect against large, catastrophic claims above the losses the Trust retains internally for payment from the pooled contributions of its members. Settled claims resulting from these risks have not exceeded the Trust coverage in any of the past three fiscal years.

The School Department purchases commercial insurance for all of its risks of loss. There were no significant reductions in insurance coverage during the year ended June 30, 2019.

The Town also participates in the Health Pool (the Pool), a non-profit, public entity risk pool which provides programs of liability, workers' compensation, and health insurance coverage to Rhode Island cities, towns and other governmental units. Upon joining the Pool, members execute a member agreement. That document, pursuant to which the Pool was established and operates, outlines the rights and responsibilities of both the members and the Pool. Members of the Pool participate in the Pool's health insurance plan administered through the Trust and Blue Cross Blue Shield of Rhode Island (BCBSRI). Using the rate calculations prepared by BCBSRI, the Pool sets annual contribution rates for the subscribers of each member for each program offered. The Pool agreement requires that those contribution rates be set at a level sufficient, in the aggregate, to satisfy the funding requirements of the Pool. The contributions of each member are deposited into the General Fund and are used to pay for claims, reinsurance and all administrative expenses.

As of June 30, 2019, a \$50,000 liability was presented in the Town's General Fund in order to account for the probable estimate of the damages the Town is likely to face in the *Hartley v. Little Compton* case.

NOTE 12. Joint Venture

The Little Compton School Department (LCSD), in conjunction with three other member school departments, participates in a joint venture entitled the Newport County Regional Special Education Program (NCRSEP). NCRSEP was formed to provide services to qualified special needs students in the four towns. Each town is assessed its share of the NCRSEP annual operating budget based on each town's share of total students in the region averaged with each town's share of students in the special education program. NCRSEP also administers the federally funded IDEA Part B program for each of the towns. Each town pays salaries and employee benefits directly to the teachers and aides on their respective payroll that work directly for the program; such amounts are deducted from the gross annual assessment. LCSD's net assessment for 2019, net of IDEA funds was approximately \$173,184.

At June 30, 2019, a total of approximately \$195,138 in Medicaid reimbursements due to the LCSD has been recorded as a liability of NCRSEP. This amount represents Medicaid reimbursements received by NCRSEP over a number of years in excess of the budgeted receipts for Little Compton.

Separately audited financial statements of NCRSEP are available at Newport County Regional Special Education Program, Oliphant Lane, Middletown, RI 02842.

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to the Financial Statements

June 30, 2019

Note 13. Subsequent Events

Management has evaluated events that have occurred subsequent to June 30, 2019 and through December 23, 2019 and does not have any significant subsequent events to disclose.

TOWN OF LITTLE COMPTON, RHODE ISLAND

Required Supplementary Information
Budgetary Comparison Schedule - General Fund

For the Year Ended June 30, 2019

	<u>Original Budget</u>		<u>Appropriations and Transfers</u>	<u>Total Available</u>	<u>Actual</u>	<u>Encumbrances Carried Forward to FY20</u>	<u>Variance Favorable (Unfavorable)</u>
	<u>Encumbrances Carried Forward from FY19</u>	<u>Budget As Adopted</u>					
Revenues							
General property taxes and penalties	\$ -	\$ 12,435,797	\$ -	\$ 12,435,797	\$ 12,529,890	\$ -	\$ 94,093
Intergovernmental	-	516,394	-	516,394	492,585	-	(23,809)
Donation revenues	-	-	-	-	800	-	800
Licenses, permits, and fees	-	361,000	-	361,000	430,310	-	69,310
Beach receipts	-	292,041	-	292,041	259,506	-	(32,535)
Investment income	-	2,500	-	2,500	11,709	-	9,209
Miscellaneous	-	-	-	-	71,653	-	71,653
Total revenues	-	13,607,732	-	13,607,732	13,796,453	-	188,721
Expenditures							
General government	-	2,451,368	(21,000)	2,430,368	2,285,319	40,000	105,049
Financial administration	-	134,462	-	134,462	125,551	7,000	1,911
Public safety	-	2,016,361	-	2,016,361	2,013,211	-	3,150
Public works	58,222	596,838	-	655,060	600,126	30,000	24,934
Transfer station	-	181,500	-	181,500	186,152	-	(4,652)
Parks, recreation, and other services	-	435,026	(39,800)	395,226	375,116	15,800	4,310
Capital expenditures	-	125,000	(114,000)	11,000	10,614	-	386
Debt service:							
Principal payments	-	455,000	-	455,000	455,000	-	-
Interest and fiscal charges	-	395,975	-	395,975	395,975	-	-
Total expenditures	58,222	6,791,530	(174,800)	6,674,952	6,447,064	92,800	135,088
Excess (deficiency) of revenues over expenditures	(58,222)	6,816,202	174,800	6,932,780	7,349,389	(92,800)	323,809

See independent auditor's report and notes to required supplementary information

TOWN OF LITTLE COMPTON, RHODE ISLAND

Required Supplementary Information
 Budgetary Comparison Schedule - General Fund

For the Year Ended June 30, 2019

	<u>Original Budget</u>			<u>Actual</u>	<u>Encumbrances Carried Forward to FY20</u>	<u>Variance Favorable (Unfavorable)</u>
	<u>Encumbrances Carried Forward to FY19</u>	<u>Budget As Adopted</u>	<u>Appropriations and Transfers</u>			
Other financing sources and (uses)						
Transfer to education	-	(6,887,302)	-	(6,887,302)	(6,887,302)	-
(Addition to) / use of fund balance	-	83,100	-	83,100	-	(83,100)
Transfers from (to) other funds	-	(12,000)	(174,800)	(186,800)	(174,350)	12,450
Total other financing sources (uses)	-	(6,816,202)	(174,800)	(6,991,002)	(7,061,652)	(70,650)
Excess (deficiency) of revenues and other sources over expenditures and other uses, budgetary basis	\$ (58,222)	\$ -	\$ -	\$ (58,222)	287,737	\$ (92,800) \$ 253,159
Adjustment of budgetary basis to U.S. GAAP				-		
Excess (deficiency) of revenues and other sources over expenditures and other uses, GAAP basis				287,737		
Fund balance, July 1, 2018				1,634,114		
Fund balance, June 30, 2019				\$ 1,921,851		

See independent auditor's report and notes to required supplementary information

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to Required Supplementary Information
Budgetary Comparison Schedule - General Fund

For the Year Ended June 30, 2019

Budgetary – GAAP Reporting Reconciliation – *General Fund*

In accordance with the Town’s Charter, the Town has formally established budgetary accounting control for its General Fund. The General Fund is subject to an annual operating budget legally adopted by the Town Council. The annual operating budget’s appropriation amounts are supported by revenue estimates and take into account the elimination of accumulated deficits and the reappropriation of accumulated surpluses to the extent necessary. The General Fund operating budget is in conformity with the legally enacted budgetary basis, which is not in conformity with accounting principles generally accepted in the United States of America (“U.S. GAAP”).

The accompanying Statement of Revenues, Expenditures Budget and Actual (Non-GAAP Budgetary Basis) – General Fund is presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budgetary basis and the Generally Accepted Accounting Principles (“GAAP”) basis are normally that:

- a) Revenues are recorded when received in cash (budgetary basis) as opposed to when susceptible to accrual (GAAP basis);
- b) Expenditures are recorded when paid in cash (budgetary basis) as opposed to when liabilities are incurred (GAAP basis);
- c) Encumbrances are reported as a use of fund (budgetary basis) as opposed to a reservation of fund balance (GAAP basis).

For the year ended June 30, 2019 there were no significant timing perspectives or differences in the excess (deficiency) of revenues and other sources of financial resources and expenditures and other uses, therefore, there were no differences when presenting the budgetary and GAAP basis presentation.

Appropriations in addition to those contained in the annual operating budget require Town Council approval. Amendments to the operating budget that do not result in additional appropriations may be made within departments through transfers. Transfers made within and outside the departmental level require Town Council approval. The level at which the General Fund budgeted expenditures may not legally exceed appropriations is at the departmental level.

The following General Fund departments have an excess of expenditures over appropriations:

Transfer Station	\$ 4,652
Computer/Tech	2,788
Wilbour Woods/Repair	2,523
Civic Recreation	1,405
Town Solicitor	1,211
Public Safety Building Maintenance	1,089
Fire Department	947
Planning Board	313
Library	274
Street Lights	66
Senior Citizens Busing	45

See independent auditor's report

TOWN OF LITTLE COMPTON, RHODE ISLAND

Required Supplementary Information
 Budgetary Comparison Schedule – Unrestricted School Fund

For the Year Ended June 30, 2019

	<u>Budget</u> As <u>Adopted</u>	<u>Actual</u>	<u>Variance</u> Favorable <u>(Unfavorable)</u>
Revenues:			
Funds received State RI - unrestricted	\$ 357,206	\$ 357,321	\$ 115
Out of district student tuitions	30,000	31,500	1,500
Federal aid - entitlements, grants and restricted funds	15,000	17,145	2,145
Miscellaneous receipts	<u>10,000</u>	<u>11,120</u>	<u>1,120</u>
Total revenues	<u>412,206</u>	<u>417,086</u>	<u>4,880</u>
Expenditures:			
Salaries	3,301,617	3,281,270	20,347
Fringe benefits	1,185,166	1,215,489	(30,323)
Technical and professional services	256,895	312,046	(55,151)
Purchased property services	109,100	137,065	(27,965)
Purchased other services	2,128,450	2,117,716	10,734
Materials and supplies	242,000	229,828	12,172
Capital outlay	25,030	42,561	(17,531)
Other operating expenses	<u>11,250</u>	<u>11,739</u>	<u>(489)</u>
Total expenditures	<u>7,259,508</u>	<u>7,347,714</u>	<u>(88,206)</u>
Excess of expenditures over revenues	<u>(6,847,302)</u>	<u>(6,930,628)</u>	<u>(83,326)</u>
Other financing sources (uses):			
Transfer from Town appropriations	6,887,302	6,887,302	-
Transfer to other funds	<u>(40,000)</u>	<u>(40,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>6,847,302</u>	<u>6,847,302</u>	<u>-</u>
Excess of expenditures over revenues and other financing sources, budgetary basis	<u>\$ -</u>	<u>(83,326)</u>	<u>\$ (83,326)</u>
Adjustment of budgetary basis to U.S. GAAP basis		<u>-</u>	
Excess of expenditures over revenues and other financing sources, U.S. GAAP basis		(83,326)	
Fund balance, July 1, 2018		<u>93,124</u>	
Fund balance, June 30, 2019		<u>\$ 9,798</u>	

See independent auditor's report and notes to required supplementary information

TOWN OF LITTLE COMPTON, RHODE ISLAND

Notes to Required Supplementary Information
Budgetary Comparison Schedule – Unrestricted School Fund

For the Year Ended June 30, 2019

Budgetary – GAAP Reporting Reconciliation – *Unrestricted School Fund*

The accompanying Statement of Revenues, Expenditures Budget and Actual (Non-GAAP Budgetary Basis) - School Unrestricted is presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budgetary basis and the Generally Accepted Accounting Principles (“GAAP”) basis are that:

- a) Revenues are recorded when received in cash (budgetary basis) as opposed to when susceptible to accrual (GAAP basis);
- b) Expenditures are recorded when paid in cash (budgetary basis) as opposed to when liabilities are incurred (GAAP basis);
- c) Encumbrances are reported as a use of fund (budgetary basis) as opposed to a reservation of fund balance (GAAP basis).

Therefore, timing perspective, and entity differences in the excess (deficiency) of revenues and other sources of financial resources and expenditures and other uses for the year ended June 30, 2019 are as follows:

	<u>School</u> <u>Unrestricted</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses (Non-GAAP Budgetary Basis) (Non-GAAP Budgetary Basis)	\$ (83,326)
State contribution to teachers' pension plan revenue on behalf	268,775
State contribution to teacher's pension plan expense on behalf	<u>(268,775)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP)	<u>\$ (83,326)</u>

Expenditures in excess of appropriations for the school department totaled \$88,206 for the year ended June 30, 2019.

See independent auditor's report

TOWN OF LITTLE COMPTON, RHODE ISLAND

Required Supplementary Information

Schedule of Town's Proportionate Share of Net Pension Liability
Employees Retirement System

Last 10 Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Employer's proportion of the net pension liability	0.13937877%	0.12817260%	0.13503440%	0.12442040%	0.66537331%
Employer's proportionate share of the net pension liability	\$ 4,428,409	\$ 4,042,675	\$ 4,028,856	\$ 3,425,297	\$ 4,602,965
State's proportionate share of the net pension liability associated with the school district	<u>3,303,275</u>	<u>3,055,291</u>	<u>2,759,175</u>	<u>2,340,055</u>	<u>3,156,465</u>
Total	<u>\$ 7,731,684</u>	<u>\$ 7,097,966</u>	<u>\$ 6,788,031</u>	<u>\$ 5,765,352</u>	<u>\$ 7,759,430</u>
Employer's covered employee payroll	2,671,179	2,515,703	2,392,194	2,834,252	2,309,723
Employer's proportionate share of the net pension liability as a percentage of its covered employee payroll	165.78%	160.70%	168.42%	120.85%	199.29%
Plan fiduciary net position as a percentage of the total pension liability	54.30%	54.00%	54.06%	57.55%	61.40%

Notes:

1.) The amounts presented for each fiscal year were determined as of 6/30 measurement date prior to the fiscal year-end.

2.) Schedule is intended to show information for 10 years - additional years will be displayed as they become available.

See independent auditor's report and notes to required supplementary information

TOWN OF LITTLE COMPTON, RHODE ISLAND

Required Supplementary Information

Schedule of Employer Contributions
Employees Retirement System

Last 10 Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially determined contribution	\$ 359,344	\$ 333,080	\$ 299,704	\$ 304,597	\$ 282,371
Contributions in relation to the actuarially determined contribution	<u>359,344</u>	<u>333,080</u>	<u>299,704</u>	<u>304,597</u>	<u>282,371</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 2,671,179	\$ 2,515,703	\$ 2,392,194	\$ 2,834,252	\$ 2,309,723
Contributions as a percentage of covered- employee payroll	13.45%	13.24%	12.53%	10.75%	12.23%

Notes:

1.) Employers participating in the State Employee's Retirement System are required by RI General Laws, Section 36-10-2, to contribute an actuarially determined contribution rate each year.

2.) Schedule is intended to show information for 10 years - additional years will be displayed as they become available.

See independent auditor's report and notes to required supplementary information

TOWN OF LITTLE COMPTON, RHODE ISLAND

Required Supplementary Information

Schedule of Town's Proportionate Share of Net Pension Asset
Teachers' Survivors Benefit Plan

Last 10 Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Employer's proportion of the net pension asset	0.51005638%	0.38891074%	0.61972762%	0.27774680%	0.66537331%
Employer's proportionate share of the net pension asset	\$ 455,120	\$ 321,732	\$ 617,074	\$ 259,292	\$ 827,197
Employer's covered employee payroll	\$ 2,671,719	\$ 2,515,703	\$ 2,392,194	\$ 2,834,252	\$ 2,309,723
Employer's proportionate share of the net pension asset as a percentage of its covered employee payroll	17.03%	12.79%	25.80%	9.15%	35.81%
Plan fiduciary net position as a percentage of the total pension asset	137.4%	136.1%	153.3%	146.6%	173.3%

Notes:

1.) The amounts presented for each fiscal year were determined as of 6/30 measurement date prior to the fiscal year-end.

2.) Schedule is intended to show information for 10 years - additional years will be displayed as they become available.

See independent auditor's report and notes to required supplementary information

TOWN OF LITTLE COMPTON, RHODE ISLAND

Required Supplementary Information

Schedule of Contributions
Teachers' Survivors Benefit Plan

Last 10 Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Statutorily determined contribution	\$ 3,910	\$ 3,795	\$ 2,294	\$ 3,980	\$ 2,371
Contributions in relation to the statutorily determined contribution	<u>3,910</u>	<u>3,795</u>	<u>2,294</u>	<u>3,980</u>	<u>2,371</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 2,671,719	\$ 2,515,703	\$ 2,392,194	\$ 2,834,252	\$ 2,309,723
Contributions as a percentage of covered-employee payroll	0.15%	0.15%	0.10%	0.14%	0.10%

Notes:

1.) Employers participating in the Teachers' Survivor's Benefit Plan contribute at a rate established by the RI General Laws, Section 16-16-35.

2.) Schedule is intended to show information for 10 years - additional years will be displayed as they become available.

See independent auditor's report and notes to required supplementary information

TOWN OF LITTLE COMPTON, RHODE ISLAND

Required Supplementary Information

Notes to ERS and TSB Pension Plans

For the Year Ended June 30, 2019

The amounts presented for each fiscal year were determined as of the June 30 measurement date prior to the fiscal year end.

The schedules are intended to show information for 10 years – additional years will be displayed as they become available.

Employers participating in the State Employee's Retirement System are required by RI General Laws, Section 36-10-2, to contribute an actuarially determined contribution rate each year.

Employers participating in the Municipal Employee's Retirement System are required by RI General Laws, Section 45-21-42, to contribute an actuarially determined contribution rate each year.

Employers participating in the Teachers' Survivors Benefit Plan contribute at a rate established by RI General Laws, Section 16-16-35.

June 30, 2018 measurement date –

There were no changes in actuarial methods or assumptions reflected in the calculation of the net pension liability (asset) of the plans as of the June 30, 2018 measurement date compared to the June 30, 2017 measurement date.

June 30, 2017 measurement date –

As part of the 2017 Actuarial Experience Investigation Study for the six-year period ending June 30, 2016 as approved by the System Board on May 15, 2017, certain assumptions were modified and reflected in the determination of the net pension liability (asset) at the June 30, 2017 measurement date. The following summarizes the more significant changes in assumptions:

- Decreased the general inflation assumption from 2.75% to 2.50%;
- Decreased the nominal investment return assumption from 7.50% to 7.00%;
- Decreased the general wage growth assumption from 3.25% to 3.00%;
- Decreased salary increase assumptions; and
- Updated the post-retirement mortality tables to variants of the RP-2014 table. For the improvement scale, update to the ultimate rates of the MP-2016 projection scale.

June 30, 2016 measurement date –

There were no changes in actuarial methods or assumptions reflected in the calculation of the net pension liability (asset) of the plans as of the June 30, 2016 measurement date compared to the June 30, 2015 measurement date.

See independent auditor's report

TOWN OF LITTLE COMPTON, RHODE ISLAND

Required Supplementary Information

Notes to ERS and TSB Pension Plans

For the Year Ended June 30, 2019

June 30, 2015 measurement date –

There were no changes in actuarial methods or assumptions reflected in the calculation of the net pension liability (asset) of the plans as of the June 30, 2015 measurement date compared to the June 30, 2014 measurement date

The June 30, 2015 measurement date determination of the net pension liability for the ERS and MERS plans reflects changes in benefit changes resulting from the settlement of litigation challenging the various pension reform measures enacted in previous years by the General Assembly. The final settlement approved by the Court on July 8, 2015 also included enactment of the pension settlement provisions by the General Assembly. These amended benefit provisions, are summarized below:

- Employees with more than 20 years of service at July 1, 2012 will increase their employee contribution rates to 11% for state employees and municipal general employees will contribute 8.25% (9.25% for units with a COLA provision) and participate solely in the defined benefit plan going forward – service credit accruals will increase from 1% to 2% per year.
- Members are eligible to retire upon the attainment of: age 65 with 30 years of service, 64 with 31 years of service, 63 with 32 years of service, or 62 with 33 years of service. Members may retire earlier if their RIRSA date is earlier or are eligible under a transition rule.
- MERS public safety employees may retire at age 50 with 25 years of service, or any age with 27 years of service. MERS public safety employees will contribute 9.00% (10.00% for units with a COLA provision)
- Employees with more than 10 but less than 20 years of service at July 1, 2012 will receive an increased employer contribution to the defined contribution plan. Also, members who earn less than \$35,000 per year will not be required to pay the administrative fees to the defined contribution plan.
- Members who retired from a COLA eligible plan before July 1, 2012 will received a one-time cost of living adjustment of 2% of the first \$25,000 paid as soon as administratively possible.
- Retirees as of June 30, 2015 will receive two \$500 stipends; the interim cost of living increases will occur at 4 year rather than 5 year intervals.
- The COLA formula was adjusted to: 50% of the COLA is calculated by taking the previous 5-year average investment return, less 5.5% (5yr Return - 5.5%, with a max of 4%) and 50% calculated using previous year's CPI-U (max of 3%) for a total max COLA of 3.5%. This COLA is calculated on the first \$25,855, effective 01/01/16, and indexed as of that date as well. (The indexing formula is run annually regardless of funding level each year.)
- Minor adjustments were made to the actuarial reduction for employees choosing to retire early.

Teachers Survivor Benefit Plan – the employee and employer contribution rates were applied to the first \$11,500 of member salary for fiscal 2018. In fiscal 2017 and prior the rate was applied to a salary up to \$9,600. Covered employee payroll is the full amount of employer payroll for plan members and not just the capped salary amount to which the contribution rate is applied.

See independent auditor's report

TOWN OF LITTLE COMPTON, RHODE ISLAND

Required Supplementary Information
 Schedule of Changes in Net Pension Liability and Related Ratios - Town Municipal Employees
 Pension Plan

*Last 10 Years

	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>	<u>June 30, 2014</u>
Total pension liability						
Service cost	\$ 271,077	\$ 250,767	\$ 269,172	\$ 270,130	\$ 266,835	\$ 256,046
Interest	922,937	883,940	870,084	830,306	772,020	728,998
Differences between expected and actual experience	(247,752)	58,926	(206,907)	198,548	44,212	6,609
Changes of assumptions	400,567	(36,586)	(227,429)	(56,558)	688,557	16,807
Changes of benefit terms	-	-	-	(37,946)	-	16,807
Benefit payments, including refunds of participant contributions	(653,465)	(543,497)	(503,890)	(478,818)	(472,018)	(399,323)
Net change in total pension liability	<u>693,364</u>	<u>613,550</u>	<u>201,030</u>	<u>725,662</u>	<u>1,299,606</u>	<u>625,944</u>
Total pension liability - beginning	<u>13,249,385</u>	<u>12,635,835</u>	<u>12,434,805</u>	<u>11,709,143</u>	<u>10,409,537</u>	<u>9,800,400</u>
Total pension liability - ending	<u>\$ 13,942,749</u>	<u>\$ 13,249,385</u>	<u>\$ 12,635,835</u>	<u>\$ 12,434,805</u>	<u>\$ 11,709,143</u>	<u>\$ 10,426,344</u>
Pension fiduciary net position						
Contributions - employer	442,000	391,670	492,988	\$ 434,295	\$ 412,141	\$ 412,141
Contributions - employee	41,973	31,692	19,420	15,640	14,236	8,243
Net investment income	680,815	779,211	1,098,148	37,653	300,430	1,223,353
Benefit payments, including refunds of participant contributions	(653,465)	(543,497)	(503,890)	(478,818)	(472,018)	(399,323)
Administrative expense	(9,635)	(11,078)	(6,304)	(7,910)	(4,220)	(70,150)
Net change in plan fiduciary net position	<u>501,688</u>	<u>647,998</u>	<u>1,100,362</u>	<u>860</u>	<u>250,569</u>	<u>1,174,264</u>
Plan fiduciary net position - beginning	<u>11,278,133</u>	<u>10,630,135</u>	<u>9,529,773</u>	<u>9,528,913</u>	<u>9,278,344</u>	<u>8,104,080</u>
Plan fiduciary net position - ending	<u>\$ 11,779,821</u>	<u>\$ 11,278,133</u>	<u>\$ 10,630,135</u>	<u>\$ 9,529,773</u>	<u>\$ 9,528,913</u>	<u>\$ 9,278,344</u>
Town's net pension liability - ending	<u>\$ 2,162,928</u>	<u>\$ 1,971,252</u>	<u>\$ 2,005,700</u>	<u>\$ 2,905,032</u>	<u>\$ 2,180,230</u>	<u>\$ 1,148,000</u>

See independent auditor's report and notes to required supplementary information

TOWN OF LITTLE COMPTON, RHODE ISLAND

Required Supplementary Information
 Schedule of Changes in Net Pension Liability and Related Ratios - Town Municipal Employees
 Pension Plan

**Last 10 Years*

	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>	<u>June 30, 2014</u>
Total pension liability	\$ 13,942,749	\$ 13,249,385	\$ 12,635,835	\$ 12,434,805	\$ 11,709,143	\$ 10,409,537
Plan fiduciary net position	<u>11,779,821</u>	<u>11,278,133</u>	<u>10,630,135</u>	<u>9,529,173</u>	<u>9,528,913</u>	<u>9,278,344</u>
Town's net pension liability	<u>\$ 2,162,928</u>	<u>\$ 1,971,252</u>	<u>\$ 2,005,700</u>	<u>\$ 2,905,632</u>	<u>\$ 2,180,230</u>	<u>\$ 1,131,193</u>
Plan fiduciary net position as a percentage of the total pension liability	84.49%	85.12%	84.13%	76.63%	81.38%	89.13%
Covered-employee payroll	2,204,191	2,160,776	2,173,104	2,119,651	1,992,934	1,951,935
Net pension liability as a percentage of covered-employee payroll	98.13%	91.23%	92.30%	137.08%	109.40%	57.95%

**Sixth year of implementation of GASB 67 therefore only six years of the 10 year required data is available.*

See independent auditor's report and notes to required supplementary information

TOWN OF LITTLE COMPTON, RHODE ISLAND

Required Supplementary Information
 Schedule of Employers Contributions - Town Employees' Pension Plan

Last 10 Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Actuarially determined contribution	\$ 391,779	\$ 391,670	\$ 492,988	\$ 434,295	\$ 375,537	\$ 412,141	\$ 420,236	\$ 336,738	\$ 414,405	\$ 507,986
Contributions in relation to the actuarially determined contribution	<u>442,000</u>	<u>391,670</u>	<u>492,988</u>	<u>434,295</u>	<u>412,141</u>	<u>412,141</u>	<u>420,236</u>	<u>336,738</u>	<u>414,405</u>	<u>507,986</u>
Contribution deficiency (excess)	<u>\$ (50,221)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (36,604)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 Covered-employee payroll	 2,204,191	 2,160,776	 2,173,104	 2,119,651	 1,992,934	 1,951,935	 1,798,862	 1,864,145	 1,784,706	 1,707,439
 Contributions as a percentage of covered-employee payroll	 20.05%	 18.13%	 22.69%	 20.49%	 20.68%	 21.11%	 23.36%	 18.06%	 23.22%	 29.75%

See independent auditor's report and notes to required supplementary information

TOWN OF LITTLE COMPTON, RHODE ISLAND

Required Supplementary Information
 Schedule of Investment Returns and Notes - Town Employees' Pension Plan

**Last 10 Years*

	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
Annual money-weighted rate of return, net of investment expense	6.24%	7.85%	12.07%	0.58%	3.49%	15.09%

**Only six years of required data is available*

Notes to the Schedules

Valuation Date:

Actuarially determined contribution rates are calculated as of June 30, 2019.

Methods and assumptions used to determine contribution rates:

Discount rate for net pension liability purposes	7.13%	
Long-term rate of return on investments	7.25%	
Municipal bond rate	2.79%	
Salary increases	3.00%	
Cost of living adjustments	N/A	
Inflation	3.00%	
Mortality rates		Gender specific Pub-2010 below median weighted 30% Teacher, 40% Safety, 30% General government with Scale MP-2019 generational Improvements from 2010; separate tables are used for Employees and Annuitants.

See independent auditor's report and notes to required supplementary information

TOWN OF LITTLE COMPTON, RHODE ISLAND

Required Supplementary Information
Schedule of Changes in Net OPEB Liability and Related Ratios

**Last 10 Years*

	June 30, 2019	June 30, 2018
Total OPEB liability		
Service cost	\$ 75,673	\$ 72,620
Interest on net OPEB liability and service cost	91,747	98,938
Differences between actual and expected experience	(14,387)	(86,535)
Changes of assumptions	-	-
Benefit payments, including refunds	(125,461)	(144,114)
Net change in total OPEB liability	27,572	(59,091)
Total OPEB liability - beginning	2,414,372	2,473,463
Total OPEB liability - ending	\$ 2,441,944	\$ 2,414,372
OPEB fiduciary net position		
Benefit payments, including refunds	\$ (125,461)	\$ (144,114)
Trust administrative expenses	-	-
Contributions - employer	125,461	144,114
Contribution - Active employees	-	-
Net investment income	-	-
Net change in plan fiduciary net position	-	-
Plan fiduciary net position - beginning	-	-
Plan fiduciary net position - ending	\$ -	\$ -
Plan's net pension liability - ending	\$ 2,441,944	\$ 2,414,372
Plan fiduciary net position as % of total OPEB liability	0.00%	0.00%
Covered employee payroll	2,639,408	2,639,408
Plan NOL as % of covered employee payroll	92.52%	91.47%

* Second year of implementation of GASB 75, therefore only two years of the ten required data is available.

See independent auditor's report and notes to required supplementary information

TOWN OF LITTLE COMPTON, RHODE ISLAND

Required Supplementary Information
Schedule of Employers Contributions and Notes – OPEB

**Last 10 Years*

	June 30, 2019	June 30, 2018
Actuarial determined contribution	\$ 125,461	\$ 144,114
Contributions in relation to the actuarially determined contribution	125,461	144,114
Contribution deficiency (excess)	\$ -	\$ -
 Covered-employee payroll	 \$ 2,639,408	 \$ 2,639,408
 Contributions as a percentage of covered-employee payroll	 4.75%	 5.46%

* Second year of implementation of GASB 75, therefore only two years of the ten required data is available.

Notes to Required Supplementary Information:

Valuation Date: Actuarially Determined Contribution was calculated as of June 30, 2019.
 Actuarial Cost Method: Individual Entry Age Normal
 Asset-Valuation Method: None noted

Actuarial Assumptions:

Single Equivalent Discount Rate: 3.80%, net of OPEB plan investment expense, including inflation
 Salary Increases: 2.00% annually as of June 30, 2019 and for future periods
 Retirement rates: The probability of remaining employed until retirement age from current and entry age by age comes from The U.S. Office of Personnel Management Civil Service Retirement and Disability Fund Annual Report Fiscal Year Ended September 30, 2016.

Assumed retirement age: 62
 Mortality: Life expectancy by gender comes from the Life Expectancy Table from National Center for Health Statistics updated in 2015.

See independent auditor's report and notes to required supplementary information

TOWN OF LITTLE COMPTON, RHODE ISLAND

Supplementary Information

Tax Collector's Annual Report

For the Year Ended June 30, 2019

<u>Description of property</u>	<u>Valuations</u>	<u>Levy</u>
Real property	\$ 2,023,239,027	\$ 12,058,505
Motor vehicles	39,674,241	551,472
Tangible personal	<u>10,721,398</u>	<u>127,798</u>
Total	2,073,634,666	12,737,775
Less: Exemptions and motor vehicle phase out		
Real Property	(10,457,000)	(62,334)
Motor vehicles	<u>(18,088,578)</u>	<u>(251,624)</u>
	<u>(28,545,578)</u>	<u>(313,958)</u>
Current year assessment	<u>\$ 2,045,089,088</u>	<u>\$ 12,486,151</u>

See independent auditor's report and notes to supplementary information

TOWN OF LITTLE COMPTON, RHODE ISLAND

Supplementary Information

Tax Collector's Annual Report

For the Year Ended June 30, 2019

Tax Roll Year	Balance, July 1, 2018	Current Year Assessment	Adjustments/ abatements	Transfers	Amount to be collected	Collections	Balance, June 30, 2019	July - August 2018 Collections Subject to 60 days FY18 Accrual	September- June 2019 Collections	Total FY 2019 Cash Collections	July - August 2019 Collections Subject to 60 days FY19 Accrual
2018	\$ -	\$ 12,441,345	\$ (21,895)	\$ (36,534)	\$ 12,382,916	\$ 11,887,053	\$ 495,863	\$ -	\$ 11,887,053	\$ 11,887,053	\$ 336,543
2017	290,433	-	(55)	33,240	323,618	270,441	53,177	145,482	124,959	270,441	13,625
2016	58,347	-	(194)	13	58,166	19,345	38,821	5,439	13,906	19,345	8,901
2015	40,923	-	(134)	-	40,789	10,204	30,585	6,774	3,430	10,204	4,766
2014	31,555	-	(239)	-	31,316	3,531	27,785	917	2,614	3,531	4,650
2013	29,436	-	(365)	-	29,071	2,094	26,977	-	2,094	2,094	4,435
2012	25,979	-	(302)	-	25,677	2,045	23,632	-	2,045	2,045	4,541
2011	23,858	-	(307)	-	23,551	3,251	20,299	491	2,760	3,251	4,499
2010	18,656	-	(151)	-	18,505	2,563	15,943	642	1,921	2,563	4,512
2009	23,060	-	(1,030)	-	22,030	3,221	18,808	118	3,103	3,221	4,531
2008	14,752	-	(1,240)	-	13,512	335	13,177	188	147	335	4,480
2007	8,610	-	(1,066)	-	7,544	1,328	6,216	194	1,134	1,328	3,412
2006	2,898	-	(633)	-	2,265	188	2,077	51	137	188	-
2005	865	-	(275)	-	590	-	590	-	-	-	-
2004	681	-	(122)	-	559	-	559	-	-	-	-
2003 (and prior)	3,156	-	(431)	-	2,725	-	2,725	-	-	-	-
Total	\$ 573,209	\$ 12,441,345	\$ (28,440)	\$ (3,281)	\$ 12,982,833	\$ 12,205,599	\$ 777,234	\$ 160,296	\$ 12,045,303	\$ 12,205,599	\$ 398,895
Allowance for Uncollectable Accounts	(23,387)						(23,387)				
Net Property Tax Receivable	<u>\$ 549,822</u>						<u>\$ 753,847</u>				

See independent auditor's report and notes to supplementary information

TOWN OF LITTLE COMPTON, RHODE ISLAND

Supplementary Information

Non Major Governmental Funds
Combining Balance Sheet

June 30, 2019

	Special Revenue Town	Special Revenue School	Permanent Trust Funds	Capital Projects	Total Non-Major Governmental Funds
Assets					
Cash and cash equivalents	\$ 340,316	\$ 4,801	\$ 121,375	\$ 170,342	\$ 636,834
Short-Term investments			38,796		38,796
Investments	23,184	-		-	23,184
Receivables:					
Intergovernmental	14,969	2,229	-	-	17,198
Other	132,654	-	-	-	132,654
Inventories	-	284	-	-	284
Due from other funds	14,383	-	-	230,288	244,671
Total assets	<u>525,506</u>	<u>7,314</u>	<u>160,171</u>	<u>400,630</u>	<u>1,093,621</u>
Deferred outflows of resources					
Deferred outflows	-	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 525,506</u>	<u>\$ 7,314</u>	<u>\$ 160,171</u>	<u>\$ 400,630</u>	<u>\$ 1,093,621</u>
Liabilities					
Accounts payable and accrued expenses	\$ 7,300	\$ 5,748	\$ 344	\$ 36,694	\$ 50,086
Due to other funds	<u>2,047</u>	<u>4,188</u>	<u>50</u>	-	<u>6,285</u>
Total liabilities:	<u>9,347</u>	<u>9,936</u>	<u>394</u>	<u>36,694</u>	<u>56,371</u>
Deferred inflows of resources					
Unearned revenues - other	-	-	-	50,000	50,000
Total deferred inflows of resources	-	-	-	<u>50,000</u>	<u>50,000</u>
Fund balance					
Nonspendable	-	-	10,000	-	10,000
Restricted	434,389	1,034	149,777	288,224	873,424
Assigned	91,502	-	-	59,920	151,422
Unassigned	<u>(9,732)</u>	<u>(3,656)</u>	-	<u>(34,208)</u>	<u>(47,596)</u>
Total fund balances	<u>516,159</u>	<u>(2,622)</u>	<u>159,777</u>	<u>313,936</u>	<u>987,250</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 525,506</u>	<u>\$ 7,314</u>	<u>\$ 160,171</u>	<u>\$ 400,630</u>	<u>\$ 1,093,621</u>

See independent auditor's report

TOWN OF LITTLE COMPTON, RHODE ISLAND

Supplementary Information

Non Major Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Year Ended June 30, 2019

	Special Revenue Town	Special Revenue School	Permanent Trust Funds	Capital Projects	Total Non-Major Governmental Funds
Revenues					
Intergovernmental revenue	\$ 483,156	\$ 194,433	\$ -	\$ 4,604	\$ 682,193
Donation revenues	19,233	-	28,225	-	47,458
Departmental and other revenue	321,124	46,972	-	-	368,096
Investment income	110	-	1,482	-	1,592
Total revenues	<u>823,623</u>	<u>241,405</u>	<u>29,707</u>	<u>4,604</u>	<u>1,099,339</u>
Expenditures					
General government	80,919	-	-	87,760	168,679
Public safety	468,189	-	-	-	468,189
Education	-	240,682	500	36,694	277,876
Public works	-	-	-	66,762	66,762
Parks, recreation and other services	196,835	-	4,974	-	201,809
Total expenditures	<u>745,943</u>	<u>240,682</u>	<u>5,474</u>	<u>191,216</u>	<u>1,183,315</u>
Excess (deficiency) of revenues over expenditures	77,680	723	24,233	(186,612)	(83,976)
Other financing sources (uses)					
Transfers in	117,502	-	-	174,000	291,502
Transfers out	(92,952)	-	-	-	(92,952)
Total Other financing sources (uses):	<u>24,550</u>	<u>-</u>	<u>-</u>	<u>174,000</u>	<u>198,550</u>
Excess of revenue and other sources over expenditures and other uses					
	102,230	723	24,233	(12,612)	114,574
Fund balance, July 1, 2018	<u>413,929</u>	<u>(3,345)</u>	<u>135,544</u>	<u>326,548</u>	<u>872,676</u>
Fund balance, June 30, 2019	<u>\$ 516,159</u>	<u>\$ (2,622)</u>	<u>\$ 159,777</u>	<u>\$ 313,936</u>	<u>\$ 987,250</u>

See independent auditor's report

TOWN OF LITTLE COMPTON, RHODE ISLAND

Supplementary Information
Combining Balance Sheet - Special Revenue Town

June 30, 2019

	Brownfield Library Prof Dev	Library Resource Sharing	Substance Abuse Fund	Cell Tower	Reserve Fund	Recreation Conservation	Drug Forfeiture
Assets							
Cash and cash equivalents	\$ 4,724	\$ -	\$ 17,112	\$(10,227)	\$ 91,502	\$ 16,124	\$ 41,363
Investments							23,184
Intergovernmental receivables	-	-	-	-		-	-
Other receivables	-	-	-	10,749		-	6,310
Due from other funds	-	-	-	-	-	-	8,580
Total assets	<u>4,724</u>	<u>-</u>	<u>17,112</u>	<u>522</u>	<u>91,502</u>	<u>16,124</u>	<u>79,437</u>
Deferred outflows of resources							
Unearned revenues	-	-	-	-	-	-	-
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred outflows of resources and assets	<u>\$ 4,724</u>	<u>\$ -</u>	<u>\$ 17,112</u>	<u>\$ 522</u>	<u>\$ 91,502</u>	<u>\$ 16,124</u>	<u>\$ 79,437</u>
Liabilities							
Accounts payable and accrued expenses	\$ -	\$ -	\$ -	\$ 522	\$ -	\$ 975	\$ 648
Due to other funds	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>522</u>	<u>-</u>	<u>975</u>	<u>648</u>
Deferred inflows of resources							
Deferred inflows	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances							
Restricted	4,724	-	17,112	-	-	15,149	78,789
Assigned	-	-	-	-	91,502	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances (deficits)	<u>4,724</u>	<u>-</u>	<u>17,112</u>	<u>-</u>	<u>91,502</u>	<u>15,149</u>	<u>78,789</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 4,724</u>	<u>\$ -</u>	<u>\$ 17,112</u>	<u>\$ 522</u>	<u>\$ 91,502</u>	<u>\$ 16,124</u>	<u>\$ 79,437</u>

See independent auditor's report

TOWN OF LITTLE COMPTON, RHODE ISLAND

Supplementary Information
Combining Balance Sheet - Special Revenue Town

June 30, 2019

	<u>CDBG</u>	<u>DEM Wastewater Grant</u>	<u>Stormwater Management</u>	<u>Law Enforcement Block Grant</u>	<u>EOP and Cert Grants</u>	<u>Clerk Restoration Grant</u>
Assets						
Cash and cash equivalents	\$ 10,890	\$ 690	\$ 9,050	\$ 518	\$ 1,095	\$ 400
Investments						
Intergovernmental receivables	-	-	-	-	2,750	-
Other receivables	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Total assets	<u>10,890</u>	<u>690</u>	<u>9,050</u>	<u>518</u>	<u>3,845</u>	<u>400</u>
Deferred outflows of resources						
Unearned revenues	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-
Total deferred outflows of resources and assets	<u>\$ 10,890</u>	<u>\$ 690</u>	<u>\$ 9,050</u>	<u>\$ 518</u>	<u>\$ 3,845</u>	<u>\$ 400</u>
Liabilities						
Accounts payable and accrued expenses	\$ 145	\$ -	\$ -	\$ -	\$ 524	\$ -
Due to other funds	-	-	-	-	-	-
Total liabilities	<u>145</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>524</u>	<u>-</u>
Deferred inflows of resources						
Deferred inflows	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-
Fund Balances						
Restricted	10,745	690	9,050	518	3,321	400
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances (deficits)	<u>10,745</u>	<u>690</u>	<u>9,050</u>	<u>518</u>	<u>3,321</u>	<u>400</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 10,890</u>	<u>\$ 690</u>	<u>\$ 9,050</u>	<u>\$ 518</u>	<u>\$ 3,845</u>	<u>\$ 400</u>

See independent auditor's report

TOWN OF LITTLE COMPTON, RHODE ISLAND

Supplementary Information
Combining Balance Sheet - Special Revenue Town

June 30, 2019

	Historical Records Preservation	Spay / Neuter Fund	Homeland Security	FEMA Snow Removal	Legislative Grant	Road Detail	AFG Grant
Assets							
Cash and cash equivalents	\$ 25,345	\$ 905	\$ 1,158	\$ 1,932	\$ 4,495	\$ 19,911	\$ (6,419)
Investments							
Intergovernmental receivables	-	-	-	-	-	12,219	-
Other receivables	-	-	-	-	-	-	-
Due from other funds	-	-	-	3,757	-	-	-
Total assets	<u>25,345</u>	<u>905</u>	<u>1,158</u>	<u>5,689</u>	<u>4,495</u>	<u>32,130</u>	<u>(6,419)</u>
Deferred outflows of resources							
Unearned revenues	-	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-	-
Total deferred outflows of resources and assets	<u>\$ 25,345</u>	<u>\$ 905</u>	<u>\$ 1,158</u>	<u>\$ 5,689</u>	<u>\$ 4,495</u>	<u>\$ 32,130</u>	<u>\$ (6,419)</u>
Liabilities							
Accounts payable and accrued expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,686	\$ -
Due to other funds	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	1,686	-
Deferred inflows of resources							
Deferred inflows	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
Fund Balances							
Restricted	25,345	905	1,158	5,689	4,495	30,444	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(6,419)
Total fund balances (deficits)	<u>25,345</u>	<u>905</u>	<u>1,158</u>	<u>5,689</u>	<u>4,495</u>	<u>30,444</u>	<u>(6,419)</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 25,345</u>	<u>\$ 905</u>	<u>\$ 1,158</u>	<u>\$ 5,689</u>	<u>\$ 4,495</u>	<u>\$ 32,130</u>	<u>\$ (6,419)</u>

See independent auditor's report

TOWN OF LITTLE COMPTON, RHODE ISLAND

Supplementary Information
 Combining Balance Sheet - Special Revenue Town

June 30, 2019

	Ambulance Reimbursement	Fire Alarm Inspections	Rec Fees / Historical	Fourth of July	Police and Fire	Basketball Court	Harbor Management	Total Town Special Revenue
Assets								
Cash and cash equivalents	\$ 690	\$ (5,958)	\$ 12,223	\$ 7,053	\$ 31,812	\$ (51)	\$ 63,979	\$ 340,316
Investments								23,184
Intergovernmental receivables	-	-	-	-	-	-	-	14,969
Other receivables	114,422	1,173	-	-	-	-	-	132,654
Due from other funds	-	2,046	-	-	-	-	-	14,383
Total assets	<u>115,112</u>	<u>(2,739)</u>	<u>12,223</u>	<u>7,053</u>	<u>31,812</u>	<u>(51)</u>	<u>63,979</u>	<u>525,506</u>
Deferred outflows of resources								
Unearned revenues	-	-	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-	-	-
Total deferred outflows of resources and assets	<u>\$ 115,112</u>	<u>\$ (2,739)</u>	<u>\$ 12,223</u>	<u>\$ 7,053</u>	<u>\$ 31,812</u>	<u>\$ (51)</u>	<u>\$ 63,979</u>	<u>\$ 525,506</u>
Liabilities								
Accounts payable and accrued expenses	\$ 1,532	\$ 522	\$ -	\$ -	\$ -	\$ -	\$ 746	\$ 7,300
Due to other funds	-	-	-	-	-	1	2,046	2,047
Total liabilities	<u>1,532</u>	<u>522</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>2,792</u>	<u>9,347</u>
Deferred inflows of resources								
Deferred inflows	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-	-
Fund Balances								
Restricted	113,580	-	12,223	7,053	31,812	-	61,187	434,389
Assigned	-	-	-	-	-	-	-	91,502
Unassigned	-	(3,261)	-	-	-	(52)	-	(9,732)
Total fund balances (deficits)	<u>113,580</u>	<u>(3,261)</u>	<u>12,223</u>	<u>7,053</u>	<u>31,812</u>	<u>(52)</u>	<u>61,187</u>	<u>516,159</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 115,112</u>	<u>\$ (2,739)</u>	<u>\$ 12,223</u>	<u>\$ 7,053</u>	<u>\$ 31,812</u>	<u>\$ (51)</u>	<u>\$ 63,979</u>	<u>\$ 525,506</u>

See independent auditor's report

TOWN OF LITTLE COMPTON, RHODE ISLAND

Supplementary Information

Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Special Revenue Town

For the Year Ended June 30, 2019

	Brownfield Library Prof Dev	Library Resource Sharing	Substance Abuse Fund	Cell Tower	Reserve Fund	Recreation Conservation	Drug Forfeiture
Revenues							
Intergovernmental revenues	\$ -	\$ 34,306	\$ 70,499	\$ -	\$ -	\$ -	\$ -
Investment income	-	-	-	-	-	-	99
Donation revenues							
Departmental and other revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,313</u>	<u>-</u>	<u>-</u>	<u>15,735</u>
Total revenues	<u>-</u>	<u>34,306</u>	<u>70,499</u>	<u>43,313</u>	<u>-</u>	<u>-</u>	<u>15,834</u>
Expenditures							
General government	-	-	-	6,265	-	-	-
Public safety	-	-	50,508	-	-	-	1,792
Parks, recreation, and other services	<u>-</u>	<u>34,306</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,221</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>34,306</u>	<u>50,508</u>	<u>6,265</u>	<u>-</u>	<u>8,221</u>	<u>1,792</u>
Excess (deficiency) of revenue over expenditures	-	-	19,991	37,048	-	(8,221)	14,042
Other financing sources (uses)							
Transfers in	-	-	-	-	91,502	26,000	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(91,502)</u>	<u>-</u>	<u>(1,450)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(91,502)</u>	<u>91,502</u>	<u>24,550</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	-	-	19,991	(54,454)	91,502	16,329	14,042
Fund balance, July 1, 2018	<u>4,724</u>	<u>-</u>	<u>(2,879)</u>	<u>54,454</u>	<u>-</u>	<u>(1,180)</u>	<u>64,747</u>
Fund balance, June 30, 2019	<u>\$ 4,724</u>	<u>\$ -</u>	<u>\$ 17,112</u>	<u>\$ -</u>	<u>\$ 91,502</u>	<u>\$ 15,149</u>	<u>\$ 78,789</u>

See independent auditor's report

TOWN OF LITTLE COMPTON, RHODE ISLAND

Supplementary Information

Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Special Revenue Town

For the Year Ended June 30, 2019

	<u>CDBG</u>	<u>DEM Wastewater Grant</u>	<u>Stormwater Management</u>	<u>Law Enforcement Block Grant</u>	<u>EOP and Cert Grants</u>	<u>Clerk Restoration Grant</u>
Revenues						
Intergovernmental revenues	\$ 140,000	\$ -	\$ -	\$ -	\$ 17,816	\$ -
Investment income	-	-	-	-	-	-
Donation revenues	-	-	-	-	-	-
Departmental and other revenue	-	-	-	-	-	-
Total revenues	<u>140,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,816</u>	<u>-</u>
Expenditures						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	18,683	-
Parks, recreation, and other services	140,000	-	-	-	-	-
Total expenditures	<u>140,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,683</u>	<u>-</u>
Excess (deficiency) of revenue over expenditures	-	-	-	-	(867)	-
Other financing sources (uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	-	-	-	-	(867)	-
Fund balance, July 1, 2018	<u>10,745</u>	<u>690</u>	<u>9,050</u>	<u>518</u>	<u>4,188</u>	<u>400</u>
Fund balance, June 30, 2019	<u>\$ 10,745</u>	<u>\$ 690</u>	<u>\$ 9,050</u>	<u>\$ 518</u>	<u>\$ 3,321</u>	<u>\$ 400</u>

See independent auditor's report

TOWN OF LITTLE COMPTON, RHODE ISLAND

Supplementary Information

Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Special Revenue Town

For the Year Ended June 30, 2019

	Historical Records Preservation	Spay / Neuter Fund	Homeland Security	FEMA Snow Removal	Legislative Grant	Road Detail	AFG Grant
Revenues							
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,171	\$ 211,364
Investment income	-	-	-	-	-	-	-
Donation revenues							
Departmental and other revenue	<u>768</u>	<u>141</u>	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>46,053</u>	<u>13,900</u>
Total revenues	<u>768</u>	<u>141</u>	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>55,224</u>	<u>225,264</u>
Expenditures							
General government	1,299	-	-	-	-	69,383	-
Public safety	-	-	-	-	-	-	231,683
Parks, recreation, and other services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>1,299</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>69,383</u>	<u>231,683</u>
Excess (deficiency) of revenue over expenditures	(531)	141	-	-	1,000	(14,159)	(6,419)
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses							
	(531)	141	-	-	1,000	(14,159)	(6,419)
Fund balance, July 1, 2018	<u>25,876</u>	<u>764</u>	<u>1,158</u>	<u>5,689</u>	<u>3,495</u>	<u>44,603</u>	<u>-</u>
Fund balance, June 30, 2019	<u>\$ 25,345</u>	<u>\$ 905</u>	<u>\$ 1,158</u>	<u>\$ 5,689</u>	<u>\$ 4,495</u>	<u>\$ 30,444</u>	<u>\$ (6,419)</u>

See independent auditor's report

TOWN OF LITTLE COMPTON, RHODE ISLAND

Supplementary Information

Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Special Revenue Town

For the Year Ended June 30, 2019

	<u>Ambulance Reimbursement</u>	<u>Fire Alarm Inspections</u>	<u>Rec Fees / Historical</u>	<u>Fourth of July</u>	<u>Police and Fire</u>	<u>Basketball Court</u>	<u>Harbor Management</u>	Total Town Special Revenue
Revenues								
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 483,156
Investment income	-	-	-	11	-	-	-	110
Donation revenues				270	18,963			19,233
Departmental and other revenue	<u>154,404</u>	<u>11,325</u>	<u>4,514</u>	<u>6,572</u>	<u>-</u>	<u>-</u>	<u>23,399</u>	<u>321,124</u>
Total revenues	<u>154,404</u>	<u>11,325</u>	<u>4,514</u>	<u>6,853</u>	<u>18,963</u>	<u>-</u>	<u>23,399</u>	<u>823,623</u>
Expenditures								
General government	-	-	3,972	-	-	-	-	80,919
Public safety	153,892	11,631	-	-	-	-	-	468,189
Parks, recreation, and other services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,308</u>	<u>196,835</u>
Total expenditures	<u>153,892</u>	<u>11,631</u>	<u>3,972</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,308</u>	<u>745,943</u>
Excess (deficiency) of revenue over expenditures	512	(306)	542	6,853	18,963	-	9,091	77,680
Other financing sources (uses)								
Transfers in	-	-	-	-	-	-	-	117,502
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(92,952)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,550</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	512	(306)	542	6,853	18,963	-	9,091	102,230
Fund balance, July 1, 2018	<u>113,068</u>	<u>(2,955)</u>	<u>11,681</u>	<u>200</u>	<u>12,849</u>	<u>(52)</u>	<u>52,096</u>	<u>413,929</u>
Fund balance, June 30, 2019	<u>\$ 113,580</u>	<u>\$ (3,261)</u>	<u>\$ 12,223</u>	<u>\$ 7,053</u>	<u>\$ 31,812</u>	<u>\$ (52)</u>	<u>\$ 61,187</u>	<u>\$ 516,159</u>

See independent auditor's report

TOWN OF LITTLE COMPTON, RHODE ISLAND

Supplementary Information
Combining Balance Sheet - Special Revenue School

June 30, 2019

	<u>SPED Part B</u>	<u>SPED Preschool</u>	<u>Title I Part A</u>	<u>Title IIA Teacher Quality</u>	<u>REAP Small Rural Sch Program</u>	<u>Education Foundation</u>
Assets						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34
Inventories	-	-	-	-	-	-
Receivables, intergovernmental	-	-	-	1,217	-	-
Total assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,217</u>	<u>-</u>	<u>34</u>
Deferred Outflows of Resources						
Deferred outflows	-	-	-	-	-	-
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,217</u>	<u>\$ -</u>	<u>\$ 34</u>
Liabilities						
Accounts payable and accrued expenses	\$ -	\$ -	\$ -	\$ 1,217	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,217</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources						
Unearned revenues	-	-	-	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances						
Restricted						34
Unassigned	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,217</u>	<u>\$ -</u>	<u>\$ 34</u>

See independent auditor's report

TOWN OF LITTLE COMPTON, RHODE ISLAND

Supplementary Information
 Combining Balance Sheet - Special Revenue School

June 30, 2019

	<u>Title IV</u>	<u>Private Donation</u>	<u>School Lunch</u>	<u>Total School Special Revenue</u>
Assets				
Cash and cash equivalents	\$ -	\$ 1,000	\$ 3,767	\$ 4,801
Inventories	-	-	284	284
Receivables, intergovernmental	-	-	1,012	2,229
Total assets	<u>-</u>	<u>1,000</u>	<u>5,063</u>	<u>7,314</u>
Deferred Outflows of Resources				
Deferred outflows	-	-	-	-
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 5,063</u>	<u>\$ 7,314</u>
Liabilities				
Accounts payable and accrued expenses	\$ -	\$ -	\$ 4,531	\$ 5,748
Due to other funds	-	-	4,188	4,188
Total liabilities	<u>-</u>	<u>-</u>	<u>8,719</u>	<u>9,936</u>
Deferred Inflows of Resources				
Unearned revenues	-	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances				
Restricted		1,000		1,034
Unassigned	-	-	(3,656)	(3,656)
	<u>-</u>	<u>1,000</u>	<u>(3,656)</u>	<u>(2,622)</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 5,063</u>	<u>\$ 7,314</u>

See independent auditor's report

TOWN OF LITTLE COMPTON, RHODE ISLAND

Supplementary Information

Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Special Revenue School

For the Year Ended June 30, 2019

	SPED Part B	SPED Preschool	Title I Part A	Title IIA Teacher Quality	REAP Small Rural Sch Program	Education Foundation
Revenues						
Intergovernmental revenues	\$ 110,686	\$ 2,066	\$ 35,362	\$ 2,952	\$ 23,988	\$ -
Departmental and other revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	110,686	2,066	35,362	2,952	23,988	-
Expenditures						
Education	<u>110,686</u>	<u>2,066</u>	<u>35,362</u>	<u>2,952</u>	<u>23,988</u>	<u>-</u>
Total expenditures	<u>110,686</u>	<u>2,066</u>	<u>35,362</u>	<u>2,952</u>	<u>23,988</u>	<u>-</u>
Excess (deficiency) of revenue over expenditures	-	-	-	-	-	-
Other financing sources (uses)						
Transfers in	-	-	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	-	-	-	-	-	-
Fund balance, July 1, 2018	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34</u>
Fund balance, June 30, 2019	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34</u>

See independent auditor's report

TOWN OF LITTLE COMPTON, RHODE ISLAND

Supplementary Information

Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Special Revenue School

For the Year Ended June 30, 2019

	<u>Title IV</u>	<u>Private Donation</u>	<u>School Lunch</u>	<u>Total School Special Revenue</u>
Revenues				
Intergovernmental revenues	\$ 1,095	\$ -	\$ 18,284	\$ 194,433
Departmental and other revenues	<u>-</u>	<u>-</u>	<u>46,972</u>	<u>46,972</u>
 Total revenues	1,095	-	65,256	241,405
Expenditures				
Education	<u>1,095</u>	<u>-</u>	<u>64,533</u>	<u>240,682</u>
 Total expenditures	<u>1,095</u>	<u>-</u>	<u>64,533</u>	<u>240,682</u>
 Excess (deficiency) of revenue over expenditures	-	-	723	723
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Excess (deficiency) of revenues and other sources over expenditures and other uses	-	-	723	723
Fund balance, July 1, 2018	<u>-</u>	<u>1,000</u>	<u>(4,379)</u>	<u>(3,345)</u>
Fund balance, June 30, 2019	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ (3,656)</u>	<u>\$ (2,622)</u>

See independent auditor's report

TOWN OF LITTLE COMPTON, RHODE ISLAND

Supplementary Information
Combining Balance Sheet - Capital Project Funds

June 30, 2019

	Beach Emergency	Capital Expenditures	School Renovation - Town	Revaluation	School Renovation - School	Pike's Peak	Capital Projects Total
Assets							
Cash and cash equivalents	\$ 31,008	\$ 144,630	\$ (33,856)	\$ 28,912	\$ -	\$ (352)	\$ 170,342
Due from other funds	-	5,288	-	-	225,000	-	230,288
Total assets	31,008	149,918	(33,856)	28,912	225,000	(352)	400,630
Deferred Outflows of Resources							
Deferred outflows	-	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-	-
Total outflows of resources and assets	<u>\$ 31,008</u>	<u>\$ 149,918</u>	<u>\$ (33,856)</u>	<u>\$ 28,912</u>	<u>\$ 225,000</u>	<u>\$ (352)</u>	<u>\$ 400,630</u>
Liabilities							
Accounts payable and accrued expense	\$ -	\$ -	\$ -	\$ -	\$ 36,694	\$ -	\$ 36,694
Total liabilities	-	-	-	-	36,694	-	36,694
Deferred Inflows of Resources:							
Unearned revenues - other	-	50,000	-	-	-	-	50,000
Total deferred inflows of resources	-	50,000	-	-	-	-	50,000
Fund Balances							
Restricted		99,918			188,306		288,224
Assigned	31,008		-	28,912		-	59,920
Unassigned	-	-	(33,856)	-	-	(352)	(34,208)
Total fund balances (deficits)	31,008	99,918	(33,856)	28,912	188,306	(352)	313,936
Total liabilities, deferred inflows of resources,							

See independent auditor's report

TOWN OF LITTLE COMPTON, RHODE ISLAND

Supplementary Information

Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Capital Project Funds

For the Year Ended June 30, 2019

	Beach Emergency	Capital Expenditures	School Renovation - Town	Revaluation	School Renovation - School	Pike's Peak	Capital Projects Total
Revenues							
Intergovernmental revenues	\$ -	\$ 4,604	\$ -	\$ -	\$ -	\$ -	\$ 4,604
Total revenues	<u>-</u>	<u>4,604</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,604</u>
Expenditures							
General government	-		-	87,760	-	-	87,760
Public works		66,762					66,762
Education	-	-	-	-	36,694	-	36,694
Total expenditures	<u>-</u>	<u>66,762</u>	<u>-</u>	<u>87,760</u>	<u>36,694</u>	<u>-</u>	<u>191,216</u>
Excess (deficiency) of revenue over expenditures	-	(62,158)	-	(87,760)	(36,694)	-	(186,612)
Other financing sources (uses)							
Transfers in	-	114,000	-	20,000	40,000	-	174,000
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>114,000</u>	<u>-</u>	<u>20,000</u>	<u>40,000</u>	<u>-</u>	<u>174,000</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	-	51,842	-	(67,760)	3,306	-	(12,612)
Fund balance, July 1, 2018	<u>31,008</u>	<u>48,076</u>	<u>(33,856)</u>	<u>96,672</u>	<u>185,000</u>	<u>(352)</u>	<u>326,548</u>
Fund balance, June 30, 2019	<u>\$ 31,008</u>	<u>\$ 99,918</u>	<u>\$ (33,856)</u>	<u>\$ 28,912</u>	<u>\$ 188,306</u>	<u>\$ (352)</u>	<u>\$ 313,936</u>

See independent auditor's report

TOWN OF LITTLE COMPTON, RHODE ISLAND

Supplementary Information
Combining Balance Sheet - Permanent Trust Funds

June 30, 2019

	<u>Cemetery</u>	<u>Historical Cemetery</u>	<u>Raposa Education Trust</u>	<u>Doris Simmons Mem</u>
Assets				
Cash	\$ 56,186	\$ 31,946	\$ 13,121	\$ 2,863
Short-Term investments	<u>38,796</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>94,982</u>	<u>31,946</u>	<u>13,121</u>	<u>2,863</u>
Deferred Outflows of Resources				
Deferred outflows	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred outflows of resources and assets	<u>\$ 94,982</u>	<u>\$ 31,946</u>	<u>\$ 13,121</u>	<u>\$ 2,863</u>
Liabilities				
Accounts payable and accrued expenses	\$ 184	\$ -	\$ -	\$ -
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>184</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources				
Unearned revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances				
Nonspendable		10,000		
Restricted	<u>94,798</u>	<u>21,946</u>	<u>13,121</u>	<u>2,863</u>
Total fund balances (deficits)	<u>94,798</u>	<u>31,946</u>	<u>13,121</u>	<u>2,863</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 94,982</u>	<u>\$ 31,946</u>	<u>\$ 13,121</u>	<u>\$ 2,863</u>

See independent auditor's report

TOWN OF LITTLE COMPTON, RHODE ISLAND

Supplementary Information
Combining Balance Sheet - Permanent Trust Funds

June 30, 2019

	R. Peckham	Tree Fund	Philip Wilbur Mem	Adamsville Historical Assoc	Total
Assets					
Cash	\$ 1,366	\$ 10,682	\$ 3,034	\$ 2,177	\$ 121,375
Short-Term investments	-	-	-	-	38,796
Total assets	<u>1,366</u>	<u>10,682</u>	<u>3,034</u>	<u>2,177</u>	<u>160,171</u>
Deferred Outflows of Resources					
Deferred outflows	-	-	-	-	-
	-	-	-	-	-
Total deferred outflows of resources and assets	<u>\$ 1,366</u>	<u>\$ 10,682</u>	<u>\$ 3,034</u>	<u>\$ 2,177</u>	<u>\$ 160,171</u>
Liabilities					
Accounts payable and accrued expenses	\$ -	\$ 160	\$ -	\$ -	\$ 344
Due to other funds	50	-	-	-	50
Total liabilities	<u>50</u>	<u>160</u>	<u>-</u>	<u>-</u>	<u>394</u>
Deferred Inflows of Resources					
Unearned revenues	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances					
Nonspendable					10,000
Restricted	1,316	10,522	3,034	2,177	149,777
Total fund balances (deficits)	<u>1,316</u>	<u>10,522</u>	<u>3,034</u>	<u>2,177</u>	<u>159,777</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 1,366</u>	<u>\$ 10,682</u>	<u>\$ 3,034</u>	<u>\$ 2,177</u>	<u>\$ 160,171</u>

See independent auditor's report

TOWN OF LITTLE COMPTON, RHODE ISLAND

Supplementary Information

Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Permanent Trust Funds

For the Year Ended June 30, 2019

	Cemetery	Historical Cemetery	Raposa Education Trust	Doris Simmons Mem
Revenues				
Investment income	\$ 14	\$ 3	\$ 13	\$ 3
Unrealized gain/(loss)	1,430	-	-	-
Donation revenues	20,000	-	-	-
 Total revenues	 21,444	 3	 13	 3
 Expenditures				
Education	-	-	350	150
Parks, recreation, and other	1,150	-	-	-
 Total expenditures	 1,150	 -	 350	 150
 Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
 Total other financing sources (uses)	 -	 -	 -	 -
 Excess of revenues and other sources over expenditures and other uses	 20,294	 3	 (337)	 (147)
 Fund balance, July 1, 2018	 74,504	 31,943	 13,458	 3,010
 Fund balance, June 30, 2019	 \$ 94,798	 \$ 31,946	 \$ 13,121	 \$ 2,863

See independent auditor's report

TOWN OF LITTLE COMPTON, RHODE ISLAND

Supplementary Information

Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Permanent Trust Funds

For the Year Ended June 30, 2019

	<u>R. Peckham</u>	<u>Tree Fund</u>	<u>Philip Wilbur Mem</u>	<u>Adamsville Historical Assoc</u>	<u>Total</u>
Revenues					
Investment income	\$ 2	\$ 11	\$ 3	\$ 3	\$ 52
Unrealized gain/(loss)	-	-	-	-	1,430
Donation revenues	-	8,225	-	-	28,225
	<u>2</u>	<u>8,236</u>	<u>3</u>	<u>3</u>	<u>29,707</u>
Total revenues					
Expenditures					
Education	-	-	-	-	500
Parks, recreation, and other	-	3,824	-	-	4,974
	<u>-</u>	<u>3,824</u>	<u>-</u>	<u>-</u>	<u>5,474</u>
Total expenditures					
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)					
Excess of revenues and other sources over expenditures and other uses	2	4,412	3	3	24,233
Fund balance, July 1, 2018	<u>1,314</u>	<u>6,110</u>	<u>3,031</u>	<u>2,174</u>	<u>135,544</u>
Fund balance, June 30, 2019	<u>\$ 1,316</u>	<u>\$ 10,522</u>	<u>\$ 3,034</u>	<u>\$ 2,177</u>	<u>\$ 159,777</u>

See independent auditor's report

TOWN OF LITTLE COMPTON, RHODE ISLAND

Supplementary Information
Annual Supplemental Transparency Report (MTP2)

For the Year Ended June 30, 2019

OTHER SUPPLEMENTARY INFORMATION

The Annual Supplemental Transparency Report Schedules
required by the State of Rhode Island General Law § 45-12-22.2 and § 44-35-10

Annual Supplemental Transparency Report (MTP2) - Revenue
Annual Supplemental Transparency Report (MTP2) – Expenditures
Combining Schedule of Reportable Government Services with Reconciliation to MTP2 – Municipal
Combining Schedule of Reportable Government Services with Reconciliation to MTP2 – Education
Department
Notes to Supplementary Information – Annual Supplemental Transparency Report (MTP2)

See independent auditor's report

TOWN OF LITTLE COMPTON, RHODE ISLAND

Supplementary Information
Annual Supplemental Transparency Report (MTP2)

For the Year Ended June 30, 2019

Town of Little Compton
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 12,127,383	\$ -
Last Year's Levy Tax Collection	270,441	-
Prior Years Property Tax Collection	48,106	-
Interest & Penalty	82,403	-
PILOT & Tax Treaty (excluded from levy) Collection	-	-
Other Local Property Taxes	-	-
Licenses and Permits	430,310	-
Fines and Forfeitures	6,542	-
Investment Income	11,709	-
Departmental	259,506	-
Rescue Run Revenue	154,404	-
Police & Fire Detail	11,325	-
Other Local Non-Property Tax Revenues	-	-
Tuition	-	31,500
Impact Aid	-	-
Medicaid	-	17,144
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	17,548
CDBG	140,000	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	-	177,984
MV Excise Tax Reimbursement	13,465	-
State PILOT Program	-	-
Distressed Community Relief Fund	-	-
Library Resource Aid	34,306	-
Library Construction Aid	-	-
Public Service Corporation Tax	44,099	-
Meals & Beverage Tax / Hotel Tax	84,248	-
LEA Aid	-	355,487
Group Home	-	-
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	330,472	-
State Food Service Revenue	-	736
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	-	-
Motor Vehicle Phase Out	53,463	-
Other Revenue	-	58,092
Local Appropriation for Education	-	6,887,302
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 14,102,182	\$ 7,545,793
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	2,450	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	\$ 2,450	\$ -

See independent auditor's report

TOWN OF LITTLE COMPTON, RHODE ISLAND

Supplementary Information
Annual Supplemental Transparency Report (MTP2)

For the Year Ended June 30, 2019

Town of Little Compton
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

EXPENDITURES	General	Social	Centralized						
	Government	Finance	Services	IT	Planning	Libraries	Public Works	Parks and Rec	Police Department
Compensation- Group A	\$ 322,815	\$ 171,627	\$ 6,453	\$ -	\$ -	\$ 154,242	\$ 171,308	\$ 120,200	\$ 757,332
Compensation - Group B	-	-	-	-	-	-	-	-	-
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	800	-	-	-	-	-	2,000	7,800	73,334
Overtime - Group B	-	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	9,200
Active Medical Insurance- Group A	76,759	100,973	-	-	-	19,880	62,221	-	165,541
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	-
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental Insurance- Group A	388	376	-	-	-	61	288	-	591
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	-
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	10,000	36,500	313	-	-	12,792	33,000	40,000	210,000
Life Insurance	325	192	-	-	-	96	145	-	478
State Defined Contribution- Group A	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	-	-	-	-	-	-	-
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	54,446	33,909	-	-	-	26,983	40,477	-	85,428
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	31,000	12,580	-	83,725	14,470	3,225	14,895	155,698	18,250
Materials/Supplier	8,641	17,675	-	-	-	3,209	10,150	8,241	8,820
Software Licenses	-	-	-	30,000	-	-	-	-	-
Capital Outlays	1,000	-	-	-	-	-	14,500	1,500	-
Insurance	115,000	-	-	-	-	-	-	-	-
Maintenance	6,191	-	-	-	-	-	-	12,500	-
Vehicle Operations	-	-	-	-	-	-	-	500	31,000
Utilities	13,600	1,040	-	3,000	-	3,100	2,900	500	3,000
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	2,100	-	-
Revaluation	-	87,760	-	-	-	-	-	-	-
Snow Removal-Base Material & External Contracts	-	-	-	-	-	-	113,017	-	-
Trash Removal & Recycling	-	-	-	-	-	-	89,009	-	-
Claims & Settlements	79,000	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-	-
Other Operation Expenditures	20,000	-	-	-	-	-	-	-	-
Tipping Fees	-	-	-	-	-	-	75,191	-	-
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPES Contribution- Total	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 792,875	\$ 482,612	\$ 6,746	\$ 96,725	\$ 14,470	\$ 202,570	\$ 632,000	\$ 346,939	\$ 1,342,974

See independent auditor's report

TOWN OF LITTLE COMPTON, RHODE ISLAND

Supplementary Information
Annual Supplemental Transparency Report (MTP2)

For the Year Ended June 30, 2019

Town of Little Compton
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ 683,223	\$ 181,779	\$ -	\$ -	\$ -	\$ -	\$ 2,538,989	\$ 1,734,378
Compensation - Group B	-	-	-	-	-	-	-	258,596
Compensation - Group C	-	-	-	-	-	-	-	438,213
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	107,628	21,289	-	-	-	-	212,827	-
Overtime- Group B	-	-	-	-	-	-	-	-
Overtime- Group C	-	-	-	-	-	-	-	45,227
Police & Fire Detail	-	-	-	-	-	-	3,200	-
Active Medical Insurance - Group A	196,421	100,098	-	-	-	-	721,874	520,184
Active Medical Insurance- Group B	-	-	-	-	-	-	-	25,613
Active Medical Insurance- Group C	-	-	-	-	-	-	-	90,134
Active Dental Insurance- Group A	822	130	-	-	-	-	2,555	31,751
Active Dental Insurance- Group B	-	-	-	-	-	-	-	3,613
Active Dental Insurance- Group C	-	-	-	-	-	-	-	3,970
Payroll Taxes	305,845	52,000	-	-	-	-	621,450	91,939
Life Insurance	215	193	-	-	-	-	1,654	11,049
State Defined Contribution- Group A	-	-	-	-	-	-	-	54,677
State Defined Contribution - Group B	-	-	-	-	-	-	-	6,122
State Defined Contribution - Group C	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	-	-	-	-	-	28,637
Other Benefits- Group B	-	-	-	-	-	-	-	2,635
Other Benefits- Group C	-	-	-	-	-	-	-	1,361
Local Defined Benefit Pension- Group A	70,285	20,081	-	-	-	-	391,670	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	-	-	-	-	-	-	362,859
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	22,339
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
Other Defined Benefits / Contribution	-	-	-	-	-	-	-	-
Purchased Services	166,472	2,000	600	-	-	-	492,915	1,397,072
Materials/Supplies	9,800	646	2,500	-	-	-	69,682	117,096
Software Licenses	-	-	-	-	-	-	10,000	14,560
Capital Outlays	3,412	-	-	-	-	-	20,412	301,755
Insurance	-	-	-	-	-	-	115,000	26,124
Maintenance	-	-	7,400	-	-	-	26,171	66,849
Vehicle Operations	29,597	-	-	-	-	-	60,097	-
Utilities	2,000	200	24,129	-	-	-	52,469	129,839
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	2,100	-
Revaluation	-	-	-	-	-	-	87,760	-
Snow Removal-raw Material & External Contracts	-	-	-	-	-	-	113,017	-
Trash Removal & Recycling	-	-	-	-	-	-	89,800	-
Claims & Settlements	-	-	-	-	-	-	79,000	186
Community Support	-	-	-	-	-	-	-	-
Other Operation Expenditures	11,631	-	-	-	-	-	31,631	35,678
Tipping Fees	-	-	-	-	-	-	75,191	-
Local Appropriation for Education	-	-	-	6,887,302	-	-	6,887,302	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	652,968	-	652,968	-
School Debt- Interest	-	-	-	-	197,968	-	197,968	-
Retiree Medical Insurance- Total	-	-	-	-	-	187,729	187,729	1,633
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ 1,486,347	\$ 379,296	\$ 34,709	\$ 6,887,302	\$ 850,936	\$ 187,729	\$ 13,743,449	\$ 7,625,000

Financing Uses: Transfer to Capital Funds	\$ -	\$ -
Financing Uses: Transfer to Other Funds	141,000	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 141,000	\$ -
Net Change in Fund Balance¹	220,183	(79,297)
Fund Balance- beginning of year	\$1,851,644	\$274,778
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	-	-
Fund Balance¹ - beginning of year adjusted	1,851,644	274,778
Rounding	-	-
Fund Balance¹ - end of year	\$ 2,071,827	\$ 395,481

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

See independent auditor's report

TOWN OF LITTLE COMPTON, RHODE ISLAND

Supplementary Information
Annual Supplemental Transparency Report (MTP2)

For the Year Ended June 30, 2019

Town of Little Compton Annual Supplemental Transparency Report (MTP2) Combining Schedule of Reportable Government Services with Reconciliation to MTP2 Municipal Fiscal Year Ended June 30, 2019									
Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ² (Deficit)
Fund Balance ² - per MTP-2 at June 30, 2018						\$ 1,851,644	-	\$ 1,851,644	
No funds removed from RGS for fiscal 2018						-	-	-	
No funds added to RGS for fiscal 2018						-	-	-	
No misc. adjustments made for fiscal 2018						-	-	-	
Fund Balance ² - per MTP-2 at June 30, 2018 adjusted						<u>\$ 1,851,644</u>	<u>-</u>	<u>\$ 1,851,644</u>	
General Fund	\$ 13,796,453	\$ 2,450	\$ 6,462,864	\$ 7,048,302	\$ 287,737	\$ 1,634,114	-	\$ 1,634,114	\$ 1,921,851
Special Revenue Funds - CDBG	140,000	-	140,000	-	-	10,745	-	10,745	20,745
Special Revenue Funds - Ambulance Reimbursement	154,404	-	153,892	-	512	113,068	-	113,068	113,580
Special Revenue Funds - Fire Inspection	11,325	-	11,631	-	(306)	(2,955)	-	(2,955)	(3,261)
Capital Projects Funds - Revaluation	-	20,000	87,760	-	(67,760)	96,672	-	96,672	28,912
Totals per audited financial statements	<u>\$ 14,102,182</u>	<u>\$ 22,450</u>	<u>\$ 6,856,147</u>	<u>\$ 7,048,302</u>	<u>\$ 220,183</u>	<u>\$ 1,851,644</u>	<u>\$ -</u>	<u>\$ 1,851,644</u>	<u>\$ 2,071,827</u>
Reconciliation from financial statements to MTP2									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	-	\$ 6,887,302	\$ (6,887,302)	-	-	-	-	-
Transfer from (to) other funds	-	(20,000)	-	(20,000)	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 14,102,182</u>	<u>\$ 2,450</u>	<u>\$ 13,743,449</u>	<u>\$ 141,000</u>	<u>\$ 220,183</u>	<u>\$ 1,851,644</u>	<u>\$ -</u>	<u>\$ 1,851,644</u>	<u>\$ 2,071,827</u>

¹ and Net Position if Enterprise fund activity is included in the transparency portal report.

See independent auditor's report

TOWN OF LITTLE COMPTON, RHODE ISLAND

Supplementary Information
Annual Supplemental Transparency Report (MTP2)

For the Year Ended June 30, 2019

Town of Little Compton
Annual Supplemental Transparency Report (MTP2)
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
Fiscal Year Ended June 30, 2019

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
Fund Balance ¹ - per MTP-2 at June 30, 2018 <i>No misc. adjustments made for fiscal 2018</i>						\$ 274,778	-	\$ 274,778	
Fund Balance ¹ - per MTP-2 at June 30, 2018 adjusted						\$ 274,778	-	\$ 274,778	
School Unrestricted Fund	\$ 685,861	\$ 6,887,302	\$ 7,616,489	\$ 40,000	\$ (83,326)	\$ 93,124	\$ -	\$ 93,124	\$ 9,798
SBA School Capital Project Fund	-	40,000	36,694	-	3,306	183,000	-	183,000	183,306
School Special Revenue Funds	241,405	-	240,682	-	723	(3,345)	-	(3,345)	(2,622)
Totals per audited financial statements:	\$ 927,266	\$ 6,927,302	\$ 7,893,865	\$ 40,000	\$ (79,297)	\$ 274,779	\$ -	\$ 274,779	\$ 195,482
Reconciliation from financial statements to MTP2									
Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	\$ 6,887,302	\$ (6,887,302)	-	-	-	-	-	-	-
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(268,775)	-	(268,775)	-	-	-	-	-	-
Transfer to Capital Reserve Funds	-	(40,000)	-	(40,000)	-	-	-	-	-
Rounding	-	-	-	-	-	(1)	-	(1)	(1)
Totals Per MTP2	\$ 7,545,793	\$ -	\$ 7,625,090	\$ -	\$ (79,297)	\$ 274,778	\$ -	\$ 274,778	\$ 195,481
Reconciliation from MTP2 to UCOA									
No reconciling items for 2019	-	-	-	-	-	-	-	-	-
Totals per UCOA Validated Totals Report	\$ 7,545,793	\$ -	\$ 7,625,090	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

See independent auditor's report

TOWN OF LITTLE COMPTON, RHODE ISLAND

Supplementary Information Notes to Annual Supplemental Transparency Report (MTP2)

For the Year Ended June 30, 2019

NOTE 1. Basis of Presentation

The *Annual Supplemental Transparency Report (MTP2)* is a supplemental schedule required by the State of Rhode Island General Laws 45-12-22.2 and 44-35-10. This supplementary schedule included within the audit report is part of a broader project to create a municipal transparency portal (MTP) website to host municipal financial information in a centralized location.

The format of the *Annual Supplemental Transparency Report (MTP2)* was prescribed by the State Department of Revenue (Division of Municipal Finance), Office of the Auditor General, and the Department of Education.

NOTE 2. Reportable Government Services

Data consistency and comparability are among the key objectives of the State's Municipal Transparency portal. Consistent with that goal, the State has defined "reportable government services" (RGS), to include those operational revenues, expenditures, and transfers related to activities which are essential to the achievement of municipal operations. The determination of RGS may be different from the activities included within the legally adopted budget of the municipality. In practice, some communities report certain RGS in separate funds (e.g., special revenue funds, enterprise funds) rather than the municipality's general fund. The *Annual Supplemental Transparency Report (MTP2)* includes a reconciliation to the fund level statements.

NOTE 3. Allocations

The State reporting requires expenditures to be reported by departments, as defined by the State. Some of the departmental groupings are not consistent with the departments reflected in the City's (or Town's) budget and accounting system. To report these costs, the City (or Town) made allocations of costs to the State's departmental groupings based on a reasonable basis.

NOTE 4. Employee Groups - Compensation and Benefit Costs

Compensation includes salaries, longevity, stipends, clothing allowance/maintenance, shift differential, out-of-rank, holiday pay and bonuses.

For Public Safety departments (i.e., police, fire, and centralized dispatch) and the Education Department, compensation and most benefits costs are reported in the following employee groupings:

Group A: This group consists of employees who serve the primary function of the department.

- Police Department - police officers (e.g., uniform personnel - including, leadership positions)
- Fire Department - fire fighters (e.g., uniform personnel - including, leadership positions)
- Centralized Dispatch Department - civilian dispatchers only
- Education Department - professional staff providing direct services to students
- For the remaining departments - all employees' compensation and benefits are reported under Group A

See independent auditor's report

TOWN OF LITTLE COMPTON, RHODE ISLAND

Supplementary Information
Notes to Annual Supplemental Transparency Report (MTP2)

For the Year Ended June 30, 2019

Group B: For Police and Fire Departments, compensation and benefits paid to its administrative employees and civilian dispatch employees are reported under Group B. The Education Department reports compensation and benefits paid to executive/mid-level educational administration employees under Group B.

Group C: This group is only used for the Education Department and it includes administrative and support staff.

Other post-employment benefits (OPEB) are not reported by employee groups on the MTP2. They are reported in total as either (1) contributions to a qualified OPEB trust or (2) the amount paid for medical and dental insurance for retirees when an OPEB trust fund has not been established. The detail employee group information for the Education Department can be found on the State's Municipal Transparency portal website.

NOTE 5. Education Revenue and Expenditures

The revenues and expenditures presented on the MTP2 under the Education Department is consistent with existing Uniform Chart of Accounts (UCOA) guidelines. Each MTP account code has been mapped to the corresponding UCOA code or group of UCOA codes to facilitate the preparation of the MTP reporting.

Additional guidance and definitions regarding the State's Municipal Transparency Portal can be found on the State Division of Municipal Finance website: <http://www.municipalfinance.ri.gov/>.

See independent auditor's report

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Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

The Honorable President and Members of the Town Council
Town of Little Compton, Rhode Island
Little Compton, Rhode Island

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Town of Little Compton, Rhode Island (the Town), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Town's basic financial statements, and have issued our report thereon dated December 23, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Town of Little Compton, Rhode Island's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Town's internal control. Accordingly, we do not express an opinion on the effectiveness of Town's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Town of Little Compton, Rhode Island's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hague, Sahady & Co. PC

Fall River, Massachusetts
December 23, 2019

Little Compton Schools					
BUDGET Fiscal Year 2022					
		Budget	Budget		
		2021	2022		
Operating Expenses					
	53209 Bus Assistants/Monitors	110,900	110,000		
	53216 Tutoring	2,500	2,500		
	53220 Other Purchased Education Services				
	53222 Web Based Instructional Programs	27,780	28,780		
	53301 Professional Development Training	16,000	4,000		
	53401 Auditing/Actuarial Services	25,000	26,000		
	53402 Legal	25,000	30,000		
	53406 Other Services	31,500	31,500		
	53410 Fire and Police Details	500	500		
	53411 School Physician	800	800		
	53412 Dentists	500	500		
	53416 Officials/Referees	2,500	2,500		
	53417 Contracted Nursing Services	3,500	2,500		
	53501 Data Processing Services	17,000	17,500		
	53502 Other Technical Services	39,551	44,501		
	53705 Postage	2,000	2,300		
	Total Technical and Professional Services	305,031	303,881		
	54201 Rubbish Disposal Services	13,800	15,000		
	54204 Groundskeeping Services	200	200		
	54205 Rodent & Pest Control	1,000	1,000		
	54312 Maint & Repair - B & G	15,000	15,000		
	54320 Techn Rep & Maint. (IT)	2,000	2,000		
	54321 Contracted Svcs - Electrical	5,000	1,500		
	54322 Contracted Svcs - HVAC	7,500	15,000		
	54324 Contracted Svcs - Plumbing	2,500	2,500		
	54402 Water	1,500	6,300		
	54403 Telephone	11,000	11,000		
	54406 Wireless Communications	7,200	8,100		
	54407 Internet Connectivity	10,000	6,000		
	54602 Rental of Equip & Vehicles	14,100	24,240		
	54901 Other Purchased Property Services	4,000	2,500		
	54902 Alarm & Fire Safety Services	15,000	15,000		
	Total Purchased Property Services	109,800	125,340		
	55111 Transportation Contractors	488,100	528,500		
	55201 Property/Liability Insurance	30,000	33,900		
	55401 Advertising Costs	1,000	16,000		
	55501 Printing	1,500	1,500		
	55610 Tuition to Agencies - In-State :		-		
	Portsmouth High School	1,184,000	1,059,000		
	Vocational, etc. - MET, Newpt C&T	88,500	61,400		
	Out of District SPED	136,000	84,000		
	55809 Travel	1,500	1,500		
	55910 NCRSEP Payments, net of IDEA Funds	244,000	268,000		
	Total Purchased Other Services	2,174,600	2,053,800		

	Little Compton Schools				
	BUDGET Fiscal Year 2022				
		Budget	Budget		
		2021	2022		
	56101 General Supplies	70,800	68,000		
	56115 Medical Supplies	2,200	5,000		
	56116 Athletic Supplies	1,200	1,200		
	56209 Fuel Oil	32,500	32,000		
	56211 Propane Diesel	300	3,500		
	56212 Maintenance Bldgs.	5,000	1,500		
	56214 Paint	1,500	1,500		
	56215 Electricity	84,000	85,000		
	56218 Electrical Supplies	1,000	-		
	56219 Custodial Supplies	18,000	25,000		
	56401 Textbooks	20,000	23,000		
	56402 Library Books	5,000	10,000		
	56404 Subscriptions	1,000	3,200		
	56406 Textbooks - Non Public	2,000	1,300		
	56409 Electronic Textbooks	-	-		
	56501 Computer Supplies	12,000	6,000		
	Total Materials & Supplies	256,500	266,200		
	57202 Building Improvements				
	57305 Equipment	31,000	36,811		
	57307 Furniture & Fixtures		-		
	57309 Technology Hardware	65,840	95,105		
	57311 Technology Software	10,886	10,400		
	Total Capital Outlay	107,726	142,316		
	58101 Professional Org Dues	3,500	7,000		
	58102 Other Dues and Fees	12,000	12,000		
	58201 Other Penalties and Fees	500	-		
	Total Other Operating Expenses	16,000	19,000		
	Total Operating Expenses	2,969,657	2,910,537		
	Total Expenses	7,680,595	7,883,647		
	Net Excess (Deficiency) of Revenues over Expenses	-	-		
	Transfer to Capital Reserve Fund		-		
	Transfer to School Nutrition Fund		-		
	Net Change in Accumulated Surplus	\$ -	\$ -		

Section 06

Site Purchase Plan

Little Compton
School Department

Wilbur-McMahon School

EAGLES



SITE PURCHASE PLAN

Site Purchase Plan (if necessary) - Districts must detail information about the location, cost, and acquisition plan for any new site. The site must meet all site standards included in these regulations. The district has sole responsibility for identifying and acquiring control of the site.

Site Purchase Plan:

No site purchase is required for the scope of work proposed in this RIDE Stage II submittal.

Site Purchase Plan Exhibits:

None

Section 07

Local Support

**Little Compton
School Department**

Wilbur-McMahon School

EAGLES



LOCAL SUPPORT

Local Support - Districts must submit documentation of community support for the project, including City/Town Council and School Committee approvals. Please include a timeline for when the project will be submitted to voters for approval, if applicable.

Local Support:

The Little Compton School Committee unanimously approved the RIDE Stage II submission at their Regular Meeting on **January XX, 2022**. The Little Compton Town Council unanimously approved the RIDE Stage II submission at their Regular Meeting on **February XX, 2022**.

At present, the expectation is that voter approval will be sought by Referendum in the November 2, 2021 off-year Election.

Local Support Exhibits:

- **Coventry School Committee Meeting Minutes 01/XX/2022**
- **Coventry Town Council Meeting Minutes 02/XX/2022**

Section 07

Local Support

EXHIBITS

Little Compton
School Department

Wilbur-McMahon School

EAGLES



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Local Support Exhibits:

- **Coventry School Committee Meeting Minutes 01/XX/2022**
- **Coventry Town Council Meeting Minutes 02/XX/2022**

Section 07

Local Support

EXHIBITS

**Little Compton
School Department**

Wilbur-McMahon School

EAGLES



Section 08

Project Timeline



PROJECT TIMELINE

*Project Timeline - Submit detailed project schedule through completion including post occupancy energy commissioning and including SBA plan review submittals at 100% SD, 100% DD and 60% CD.
Project Schedule - Consider studying alignment of projects and schedule with Housing Aid incentives.*

Project Timeline:

The Project Timeline captures the following key pieces of information:

- Design & Documentation (Schematic Design, Design Development, & Construction Documentation)
- RIDE Regulatory Approvals (Other local & state regulatory approvals are included within the timeline)
- Pre-Construction Services (Bidding, Contract, Award, Mobilization)
- Construction (Long duration projects will be phased occupied construction)
- Commissioning & Closeout

The following items have been considered in the development of the Project Timeline:

- Summer, Winter, & Spring Breaks (Maximizing opportunities for abatement & demolition)
- Strategic alignment of construction activities with school operations (Limiting disruption)
- Housing Aid reimbursement deadlines (Leverage funding cycles)
- Bonus Incentives criteria (Maximize reimbursement for temporary bonus)
- Available funding cycles

Project Schedule:

The proposed schedule is dynamic. It is premised on best available information at the time of this RIDE Stage II submission. It may be adjusted from time to time to reflect evolving circumstances including, but not limited to; funding availability, emerging facility conditions, school department programmatic needs, construction market conditions impacting labor availability and/or labor and material costs, or other unforeseeable events.

Project Timeline Exhibit:

1. Project Timeline & Schedule

Section 08

Project Timeline

EXHIBITS



SCOPE OF WORK	AMOUNT	2022											
		Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	
								RIDE REVIEW	RIDE REVIEW	RIDE REVIEW			
Connector Road in Front of Original Building	\$ 156,000												
Provide Outdoor Learning Area at Enclosed Courtyard	\$ 300,000						\$ 6,000	\$ 4,500	\$ 4,500	\$ 7,500	\$ 7,500	\$ 12,000	
Re-Imagine the Media Center	\$ 750,000						\$ 15,000	\$ 11,250	\$ 11,250	\$ 18,750	\$ 18,750	\$ 30,000	
Add Equipment to the Kitchen	\$ 150,000												
Add Air-Conditioning to Select Areas	\$ 750,000												
Add Acoustical Ceilings to Select Classrooms	\$ 210,000												
Provide Select Paving and Storm Water Work on the Site	\$ 210,000												
New Stage Curtain and Audio/Visual Equipment	\$ 225,000												
Replace Gymnasium Floor	\$ 175,000												
Select New Interior/Exterior Components & Finishes	\$ 1,250,000												
Reduce Art Room and Create an Additional Classroom	\$ 290,000												
Replace Select Exterior Doors	\$ 75,000												
Add Electrical Outlets to Classrooms	\$ 150,000												
Select Deferred Maintenance (Plumbing, Mechanical, Electrical)	\$ 250,000												
TOTAL	\$ 4,941,000												
CASH FLOW		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,000	\$ 15,750	\$ 15,750	\$ 26,250	\$ 26,250	\$ 42,000	

Design & Documentation	SD
	DD
	CD
Preconstruction	
Construction	
Closeout & Commissioning	

LITTLE COMPTON SCHOOL DEPARTMENT CAF

2023							RIDE REVIEW	RIDE REVIEW	RIDE REVIEW	2024							
May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24
\$ 12,000	\$ 60,000	\$ 120,000	\$ 60,000	\$ 3,000	\$ 3,000												
\$ 30,000	\$ 150,000	\$ 300,000	\$ 150,000	\$ 7,500	\$ 7,500												
						\$ 3,000	\$ 2,250	\$ 2,250	\$ 3,750	\$ 3,750	\$ 6,000	\$ 6,000	\$ 30,000	\$ 60,000	\$ 30,000	\$ 1,500	\$ 1,500
						\$ 15,000	\$ 11,250	\$ 11,250	\$ 18,750	\$ 18,750	\$ 30,000	\$ 30,000	\$ 150,000	\$ 300,000	\$ 150,000	\$ 7,500	\$ 7,500
						\$ 3,000	\$ 2,250	\$ 2,250	\$ 3,750	\$ 3,750	\$ 6,000	\$ 6,000	\$ 30,000	\$ 60,000	\$ 30,000	\$ 1,500	\$ 1,500
\$ 42,000	\$ 210,000	\$ 420,000	\$ 210,000	\$ 10,500	\$ 10,500	\$ 21,000	\$ 15,750	\$ 15,750	\$ 26,250	\$ 26,250	\$ 42,000	\$ 42,000	\$ 210,000	\$ 420,000	\$ 210,000	\$ 10,500	\$ 10,500

CAPITAL PROGRAM SCHEDULE AND CASH FLOW ANALYSIS

RIDE REVIEW		RIDE REVIEW		RIDE REVIEW		2025						RIDE REVIEW		RIDE REVIEW		RIDE REVIEW	
Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26
\$ 4,200	\$ 3,150	\$ 3,150	\$ 5,250	\$ 5,250	\$ 8,400	\$ 8,400	\$ 42,000	\$ 84,000	\$ 42,000	\$ 2,100	\$ 2,100						
\$ 4,200	\$ 3,150	\$ 3,150	\$ 5,250	\$ 5,250	\$ 8,400	\$ 8,400	\$ 42,000	\$ 84,000	\$ 42,000	\$ 2,100	\$ 2,100						
\$ 4,500	\$ 3,375	\$ 3,375	\$ 5,625	\$ 5,625	\$ 9,000	\$ 9,000	\$ 45,000	\$ 90,000	\$ 45,000	\$ 2,250	\$ 2,250						
												\$ 25,000	\$ 18,750	\$ 18,750	\$ 31,250	\$ 31,250	\$ 50,000
\$ 1,500	\$ 1,125	\$ 1,125	\$ 1,875	\$ 1,875	\$ 3,000	\$ 3,000	\$ 15,000	\$ 30,000	\$ 15,000	\$ 750	\$ 750						
\$ 5,000	\$ 3,750	\$ 3,750	\$ 6,250	\$ 6,250	\$ 10,000	\$ 10,000	\$ 50,000	\$ 100,000	\$ 50,000	\$ 2,500	\$ 2,500						
\$ 19,400	\$ 14,550	\$ 14,550	\$ 24,250	\$ 24,250	\$ 38,800	\$ 38,800	\$ 194,000	\$ 388,000	\$ 194,000	\$ 9,700	\$ 9,700	\$ 25,000	\$ 18,750	\$ 18,750	\$ 31,250	\$ 31,250	\$ 50,000

2026							RIDE REVIEW	RIDE REVIEW	RIDE REVIEW	2027							
May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27
						\$ 3,120	\$ 2,340	\$ 2,340	\$ 3,900	\$ 3,900	\$ 6,240	\$ 6,240	\$ 31,200	\$ 62,400	\$ 31,200	\$ 1,560	\$ 1,560
						\$ 3,500	\$ 2,625	\$ 2,625	\$ 4,375	\$ 4,375	\$ 7,000	\$ 7,000	\$ 35,000	\$ 70,000	\$ 35,000	\$ 1,750	\$ 1,750
\$ 50,000	\$ 250,000	\$ 500,000	\$ 250,000	\$ 12,500	\$ 12,500												
						\$ 5,800	\$ 4,350	\$ 4,350	\$ 7,250	\$ 7,250	\$ 11,600	\$ 11,600	\$ 58,000	\$ 116,000	\$ 58,000	\$ 2,900	\$ 2,900
\$ 50,000	\$ 250,000	\$ 500,000	\$ 250,000	\$ 12,500	\$ 12,500	\$ 12,420	\$ 9,315	\$ 9,315	\$ 15,525	\$ 15,525	\$ 24,840	\$ 24,840	\$ 124,200	\$ 248,400	\$ 124,200	\$ 6,210	\$ 6,210

Section 09

Commissioning Agent – OPM – Clerk of the Works



COMMISSIONING AGENT – OPM – CLERK OF THE WORKS

*Commissioning Agent Services/Owners Project Manager/Clerk of the Works.
Provided in the Letter of Intent, included herein.*

Commissioning Agent:

As defined in RIDE's Necessity of School Construction guidelines for Stage II, the Little Compton School Department will procure the services of an independent commissioning agent prior to Stage III. The commissioning agent will provide the following services:

- Local reporting required to implement state enforcement of the regulations for the project during the design, construction, and operational acceptance process to ensure compliance with the regulations during integrated design.
- Verify all design standards have been met through meetings with the design team and plan reviews.
- Monitor compliance with regulations through development of construction documents and through the construction process to ensure that all building systems, mechanical, and lighting equipment, and all specification are in compliance with regulations, included in and consistent with plans, construction documents, and cost estimates.
- Work closely with the selected Owners Project Manager (OPM).
- Bring the owner's needs and project requirements to the forefront at each phase of the project to ensure that the finished project will meet expectations
- Improve the building's overall performance by optimizing energy-efficient design features and directly addressing issues like equipment performance testing and system integration.
- Verify that building staff members are well-trained and possess the documentation they need to operate and maintain the building's systems and equipment after turnover.

Owner's Project Manager:

As defined in RIDE's Necessity of School Construction guidelines for Stage II, the Little Compton School Department will procure the services of an Owners Project Manager agent prior to Stage III.

The Owner's Project Manager will provide the following services:

The "Owner's Program Manager" is defined in statute (RIGL 37-2-7 (32)) as: *"an entity engaged to provide project management services on behalf of a state agency for the construction and supervision of the construction of a building project. The owner's program manager acts as the owner's agent in all aspects of the construction project, including, but not limited to, architectural programming, planning, design, construction, and the selection and procurement of an appropriate construction delivery method. The owner's program manager shall have at least*

seven (7) years' experience in the construction and supervision of construction of buildings of similar size and complexity. The owner's program manager shall not have been employed during the preceding year by the design firm, the construction firm, and/or the subcontractors associated with the project."

The Owner's Program Manager will

- Provide project management services
- Monitor procurement procedures, design, construction and other related activities
- Facilitate, coordinate and manage the Project schedule
- Monitor the quality of services and workmanship
- Recommend courses when contractual requirements are not being fulfilled.

Per the School Construction Regulations, the OPM will assist the LEA in ensuring *"that construction will be completed in a timely, cost-effective manner and that buildings will be occupied within the timelines established during the approval process."*

Services shall continue through substantial use and occupancy by the Owner, and Project closeout. As part of Basic Services, the OPM shall ensure projects are in compliance with the School Construction Regulations and the LEA's Memorandum of Agreement. The OPM will provide information as requested during final auditing as conducted by the School Building Authority at the Rhode Island Department of Education.

The State of Rhode Island has created a Commissioning Services and Owners Project Manager master price agreement to expedite the procurement process however districts are not obligated to use it.

Commissioning Agent/Owners Project Manager Exhibits:

1. Executed Letter of Intent Submission dated August 2, 2021

Section 09

Commissioning Agent – OPM – Clerk of the Works

EXHIBITS

**Little Compton
School Department**

Wilbur-McMahon School

EAGLES





Little Compton School Department

Wilbur & McMahon School
Fostering & Achieving Excellence

August 2, 2021

Joseph da Silva, Ph.D., NCARB
School Construction Coordinator
School Building Authority
Rhode Island Department of Education
255 Westminster Street
Providence, RI 02903

Dear Dr. da Silva:

1. The District hereby acknowledges and agrees that in order to qualify for any funding from the Authority, the District must comply with R.I.G.L. 16-7-35 through 16-7-45 and RIDE SCR 1.00 *et seq.* which require the Authority's collaboration and approval at each step of the Necessity of School Construction approval process and further acknowledges and agrees that any actions taken, costs incurred or agreements entered into for the repair, renovation or construction of school facilities without the explicit prior written approval of the Authority shall not be eligible for state aid.
2. The District hereby certifies that it will study and consider all available options for remedying the deficiencies identified through the Necessity process, including, to the extent applicable, regionalization or tuition agreements with adjacent school districts, district assignment policies within the school district, rental or acquisition and any necessary rehabilitation or usage modification of any existing building which could be made available for school use.
3. The District hereby acknowledges and agrees that, before the Council on Elementary and Secondary Education can grant final approval of a Project, the District must submit documentation of community support, including City/Town Council and School Committee approvals, vote to authorize and appropriate the full amount of funding for the Proposed Project that is necessary to meet the total project budget, as agreed to by the Authority and as described in RIDE SCR 1.00.

Little Compton School Department
28 Commons
Little Compton, RI 02837
Office: 401-592-0363
Cell: 401-542-1116
Fax: 401-635-9596
Twitter: @LCRISchoolNews
Facebook: <https://www.facebook.com/WilburSchool/>



Little Compton School Department

Wilbur & McMahon School

Fostering & Achieving Excellence

4. The District hereby acknowledges and agrees that, in connection with a Proposed Project or an Approved Project, it shall use any standard forms (certifications, statements, affidavits, and agreements) established or developed by the Authority.
5. The District hereby acknowledges and agrees that it will notify RIDE in writing six months prior to the sale, lease, demolition or other removal from service of any school facility in the district's jurisdiction, or portion thereof. Where a building that has received school construction payments from RIDE for a building that has not remained in service for 50 years, RIDE may recapture at its discretion a portion of the State aid.
6. The District shall undertake a Feasibility Study to investigate potential options and solutions, including cost estimates, to the School's deficiencies and issues, as identified through the Necessity of School Construction process, or as otherwise determined by the Authority. The District hereby acknowledges and agrees that, as part of a Feasibility Study where a new school option is among the options that may be studied, the District shall study potential sites for the Proposed Project and hereby acknowledges and agrees that it shall base its site selection for a Proposed or Approved Project on, among other things, cost and environmental factors, including an awareness of soil conditions and their probable effect on foundation and site development costs, transportation effects, dislocation of site occupants, and relationship to other community facilities in accordance with the School Construction Regulations.
7. The District hereby acknowledges and agrees that any Approved Project for the construction of a new facility, or for the addition to or renovation of an existing school facility, shall have a useful life of fifty (50) years as a public school in the District as required by RIDE SCR 1.00.
8. The District hereby acknowledges and agrees that it shall procure the necessary professionals to conduct any necessary assessments, design and engineer Approved Projects, and manage construction. The necessary professional must monitor compliance with the regulations through the design and construction process to ensure that all building systems are in

Little Compton School Department

28 Commons

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Little Compton School Department

Wilbur & McMahon School
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compliance with regulations and are consistent with all plans, construction documents, and cost estimates as required by RIDE SCR 1.00.

9. The District hereby certifies that it has specifically read the provisions of RIDE School Construction Regulations 1.00 and certifies that it has met or will meet each of the requirements described therein and further acknowledges and agrees that the District's failure to comply with each requirement, as determined by the Authority, may be grounds for disapproval of the District's application.

District Name: **Little Compton**

By signing this Initial Compliance Certification, I hereby certify that I have read and understand the terms of this Initial Compliance Certification and further certify on behalf of the Applicant that each of the above statements is true, complete and accurate.

By: Laurie Dias-Mitchell, Ed.D.
Title: Superintendent of Schools
Date: August 2, 2021

By signing this Initial Compliance Certification, I hereby certify that I have read and understand the terms of this Initial Compliance Certification and further certify on behalf of the Applicant that each of the above statements is true, complete and accurate.

By: Polly Allen
Title: Chair of the School Committee
Date: August 2, 2021

Section 10

Stage I Comments



COMMENTS FROM STAGE I

Regulatory Compliance Documentation:

Please see Section 02 of this document and Exhibit 5 (Fire Marshal documentation) and Exhibit 6 (Radon testing documentation) at the end of that Section.

District & Community Demographics:

The Little Compton School Department does not subscribe to NESDEC. Demographics analysis utilizing linear regression based upon the past 5 years of actual enrollment (2017-18 through 2021-22) were used to predict the enrollment for the next 5 years (2022-23 through 2026-27) through the utilization of linear regression. The predicted trend is a decline in enrollment over the next 5 years of approximately 28%. Please see Section 01 of this document for the analysis.

Planning Activities:

There is no addition to the existing building being planned so no site/geotechnical investigations are warranted. Planning activities not included/described in the Stage I document (after September 2021) include the following:

- Community Engagement Presentation and Results - October 19, 2021
- Town Council Update – November 18, 2021

Detailed information regarding the above two planning activities may be found in the Exhibits following this Section. In addition, a potential scope of work ranking was taken with the School Building Committee (December 8, 2021). A Table describing and detailing the results follows:

LITTLE COMPTON SCHOOL DEPARTMENT POTENTIAL SCOPE OF WORK RANKING							
ITEM	RATER					RESULTS	
	A	B	C	D	E	TOTAL	RANK
Connector road in front of building	3	9	13	9	14	48	9
Provide outdoor learning area at enclosed courtyard	1	3	14	4	3	25	1
Re-Imagine the media center	7	6	4	1	8	26	2 TIE
Add equipment to kitchen	5	2	12	3	4	26	2 TIE
Add air-conditioning to select areas	6	7	11	5	6	35	4 TIE
Add acoustical ceilings to select classrooms	8	8	5	11	7	39	5
Provide select paving and storm water work on the site	11	5	9	8	2	35	4 TIE
New stage curtain and Audio/Visual equipment	9	1	2	13	10	35	4 TIE
New gym floor	13	4	10	12	11	50	10
Provide select new interior finishes	14	10	7	2	13	46	8
Reduce art room and create an additional classroom	2	11	6	14	12	45	7
Replace select exterior doors	10	13	3	10	5	41	6 TIE
Add electrical outlets to classrooms	4	12	1	7	9	33	3
Select deferred maintenance	12	14	8	6	1	41	6 TIE

NOTE: Added as extremely important (not included above) - "Enclose useless courtyard for more interior space"

Educational Program Due Diligence:

National Assessment of Educational Progress (NAEP) performance and participation is provided in the Exhibits following this Section that show the performance of Grade 4 and Grade 8 students in Little Compton at the Wilbur & McMahon Schools. This data is used by the Little Compton School Department to assist in the development of strategies to assure an adequate and targeted educational program for the students of the Little Compton community.

Looking further with regard to the Educational Program Needs Assessment, reference can be made to the Community Engagement Presentation and Results done on October 19, 2021. At this time, both Challenges and Strengths of Little Compton were solicited. These results assisted in providing a pathway for the analysis of the potential scopes of work to upgrade the Wilbur & McMahon School space-wise to better support New Century teaching and learning. The full results are in the Exhibits following this Section, but in looking at the preceptions of both the Challenges and Strengths components, the following is presented as illustrative of community regarding both the facility and the educational program:

Little Compton CHALLENGES

- Parking
- Outside learning area not secure
- Limited rooms / Inside space
- Lack of diversity
- Limited kitchen
- Test scores need to improve
- In need of more civic education
- Funding from Town
- Downward trend of enrollment
- Access to power
- Slow to embrace "green" energy technology and "green" work habits (e.g. cafeteria is still using Styrofoam)
- Isolated from other towns / communities
- Staff size and makeup
- Class size
- Recent investment
- Small cafeteria
- No cafeteria stove
- No cafeteria dishwasher
- Arrival and dismissal traffic
- Building humidity
- Limited space
- Outdated / Inflexible furniture and interior spaces
- Humidity throughout building in warmer months
- No parking
- Lack of A/C in all classrooms

Zoom Public Comment: All the same era, similar architects and contractors means lots of the same problems! Same for older college residence halls because they were mostly built during the enrollment boom from the G.I. Bill.

Little Compton STRENGTHS

- Community Support
- Committed Staff
- Small Class Size
- Dedicated teachers and staff
- Well-maintained infrastructure
- Class size
- Multi-use community space
- Small class sizes
- Small class size – High teacher to student ratio
- Consistent maintenance of effort
- Proximity
- Small class sizes
- Strong community support
- Overall class size = Good or Bad?
- Green spaces
- Community support
- Dedicated teachers and staff

Additional information was found regarding the educational programs offered at the Wilbur & McMahon School on the Little Compton Schools website at <https://www.lcsd.k12.ri.us/>.

Comments from Stage I Exhibits:

1. Stage I Preliminary Approval (RIDE)
2. Stage II Complete Checklist (RIDE)
3. Community Engagement Presentation and Results – October 19, 2021
4. Town Council Update – November 18, 2021
5. NAEP Results – 2019
6. Fire Marshal Documentation
7. Radon Testing Documentation

Section 10

Stage I Comments

EXHIBITS





Angélica Infante-Green
Commissioner

State of Rhode Island
DEPARTMENT OF EDUCATION
School Building Authority
Shepard Building
255 Westminster Street
Providence, Rhode Island 02903-3400

September 30, 2021

Dr. Laurie Dias-Mitchell
Superintendent
Little Compton School Department
28 Commons
Little Compton, RI 02837

Dear Superintendent Dias-Mitchell:

The School Building Authority (SBA) at the Rhode Island Department of Education received Little Compton's Stage I Necessity of School Construction application. This application represents extensive analysis of existing conditions and educational program and a significant attempt to comply with the spirit of the RIDE School Construction Regulations and State law.

The SBA has completed its review and this letter serves as preliminary approval for Little Compton's Stage I and authorization to move forward toward a May 2022 Council on Elementary and Secondary Education (Council) approval. The attached Stage II checklist which includes any remaining Stage I information or clarifications that are required for the SBA to complete the review of the Stage II application. The next stage is critical, and it will focus on establishing a project that meets the identified needs. It is imperative that the documentation included in the LEA's application meets the requirements of the School Construction Regulations, providing a sufficient basis for the Council to approve the project. The Stage II deadline for a May 2022 Council target approval is February 15, 2022. We recognize that these are uncertain times, and as such, if the LEA finds that it cannot complete the necessary work or meet the established milestones, it can submit by September 15, 2022, for a December 2022 Council approval.

We look forward to working with you and your district throughout the review and implementation of your project. Please contact me at mario.carreno@ride.ri.gov to setup a meeting with the School Building Committee and its planning team. Thank you.

Sincerely,

Mario Carreño, ALEP
Director, School Building Authority

CC: Dr. Joseph da Silva, Joseph McPhee – RIDE

Enclosure



9/30/2021

Little Compton - Stage II Application Checklist-Review for Housing Aid

1. Project Summary and Prioritization
 - Prioritize per the district's perceived needs with justification that clearly aligns any proposed capital improvements with the priorities established by statute (RIGL 16-105.3).
 - Summarize enrollment projections for the next five years by grade with a brief analysis (increases/decreases from year to year shown in actual numbers or percents) of how the data supports the need for the project.
 - Summarize the cost comparison between this project and other alternatives reviewed.

2. Architectural Feasibility Study
 - Design and Educational Program.

Design and Educational Program means a comprehensive numerical and written description of a district's specific educational program for a specified number of students over a specified period of time. It shall include: an itemization of spaces needed to support the educational program, complete to the degree that a designer may use it as the basic document from which to create the design of a school facility; the instructional programs, grade configuration, type of facility, and the spatial relationships for the functions housed at the facility; the number of students and a list of any specialized classrooms or major support areas, non-instructional support areas, or external activity spaces; gross and net square footage of any affected existing facility; the overall security and security measures taken to safeguard the facility and its occupants; the school administrative organization; and the hours of operation that include the instructional day, extracurricular activities, and any public access. The Design and Educational Program shall begin with a thorough, in-depth explanation of curriculum goals and instructional activities that occur within the learning environment of the facility affected by the proposed project. The Design and Educational Program shall comply with all applicable laws and applicable CESE and SBA regulations, including but not limited to, those governing curriculum, basic education program, and length of school day and year. The Design and Educational Program for the proposed project shall include an itemization of each functional space and determination of square footage allocations, a calculation of total building square footage, and establish a realistic construction budget.

 - Regulatory Compliance Documentation**
 - Building Inspection
 - Radon Testing

 - Comparison of costs between project and other alternatives; substantiation of the projects cost effectiveness and in the public interest; feasibility of modernizing of the extant facility.

 - Certification by Professional Structural Engineer registered in Rhode Island demonstrating that the building is structurally sound or can be made so reasonably.

 - District's High-Performance Green Status/Goals; documentation of compliance with standards such as narratives and completed checklist (NECHPS v2.0 attached).

In addition, to ensure that integrated design, construction, and maintenance approaches are consistent with the goals of High-Performance Schools the following policy and operations pre-requisites are required.



9/30/2021

- i. The school district must create implement an integrated design approach that ensures that the high-performance standards and the overall goals of Northeast-CHPS are met and that they are consistent with state policy. The District, School Board, Board of Trustees, or appropriate school leadership must pass a board level resolution that mandates compliance with NECHPS.
- ii. Implement the EPA's Tools for Schools program or an equivalent indoor environmental management program for the new or renovated school. Provide a resolution signed by the school district requiring participation in Tools for Schools (or equivalent) for its schools.
- iii. Implement a school maintenance plan that includes an inventory of all equipment in the new or renovated school and its preventive maintenance needs.
- iv. Establish a written policy that all newly purchased equipment and appliances to be used in the school be ENERGY STAR compliant. Additionally, the policy must prohibit the purchase of low efficiency products, including incandescent task lights, halogen torchieres, and portable electrical resistance heaters.
- v. Adopt a no idling policy that applies to all school buses operating in the school district and all vehicles operating in the school grounds.
- vi. Use no CFC- or HCFC-based refrigerants in building Heating, Ventilating, Air Conditioning, & Refrigeration (HVAC&R) systems.

___ Consideration of school district or school facility consolidation

Submit an analysis of the option of school consolidation and school district consolidation. Documentation shall include:

1. Current school capacity and enrollment by school and grade and anticipated five-year district growth by grade and school;
2. A map of the district showing the location of the site or sites under consideration and the location of existing school buildings in the district;
3. The attendance area to be served by the proposed school and the number of school-age children who reside within the attendance area and future demographic projections for the district and attendance area;
4. A map of the nearest adjacent district(s) showing their buildings and attendance areas;
5. Other potential non-school buildings evaluated for conversion, include information on age, location, size, nearby community services and buildings, cost, and needed modernization;
6. Information regarding any school buildings abandoned by the district or converted to other use by the community in the last ten years including a map of their location in the district;
7. A comparative analysis of the potential impact of building sites on student transportation and local traffic conditions including traffic impact, public transportation opportunities, times of transit by school transportation, and cost of any changes that would be required to roads or the transportation system; and
8. Documentation must also be provided demonstrating that a licensed professional engineer has examined soil conditions for structural integrity and drainage in order to determine the suitability or lack thereof of possible sites and identified the existence of soil conditions which may increase site development costs.

___ Analysis of historic implications and comments from the Rhode Island Historical Preservation and Heritage Commission.



9/30/2021

- ___ Traffic/Transportation Impact plan.
Whenever possible, sites shall be located close to public transportation. In order to reduce automobile-related pollution and conserve energy, designs shall incorporate the use of public transportation and carpooling by minimizing parking, creating bike facilities, providing safe walking/biking access, and other appropriate design elements. Additionally, applicants shall consider the proximity of other services in the community, such as supermarkets, commercial office buildings, grocery stores, day cares, cleaners, fitness centers, hair care, hardware, laundry, medical/dental services, senior care facilities, public parks, pharmacies, post offices, banks, libraries, and community centers.

 - ___ Preliminary energy analysis or modeling
Include an analysis of the energy use (electric and heating and/or cooling) of the facility for at least the last two years, a survey of the facility systems, and recommendations for improving energy efficiency. The use of Energy Star Portfolio Manager or ComCheck software systems to benchmark the facility against other buildings or the Rhode Island Building Energy Code is highly encouraged. Consideration of the effects of initial capital costs versus maintenance costs over the life of the building with the goal of reducing such maintenance costs.

 - ___ Feasibility of using renewable energy technologies
Consideration of life-cycle costs estimates of all feasible energy systems to identify the system with the lowest life-cycle cost estimate.
3. ___ Schematic Design Documents.
4. ___ Design and Construction Cost Projection.
Cost projections must consider the effects of initial capital costs versus maintenance costs over the life of the building with the goal of reducing operation and maintenance costs. Districts must demonstrate the incorporation of life cycle cost analysis in the selection of mechanical systems, equipment, and materials.
The projection shall include a detailed breakdown of the costs associated with this project. This cost analysis should include not only the estimated costs of construction escalated for inflation at the anticipated bid date but also the project management and design fees. Refer to Section 1.07-1. Project management, design fees and other soft costs as a percentage of total construction costs shall not exceed 20% of the general construction costs, as determined by the SBA.
Basic architectural services shall consist of the following phases, schematic design, design development, construction documents, bidding, and construction administration and include the following: architectural drawings, mechanical, electrical, plumbing, fire protection, structural, site development, basic environmental permitting, graphics, lighting design, acoustics, data and communication, educational consultants, any specialty consultants for laboratory, library/media center and kitchen space, code consultants, accessibility, and other services established by the SBA. Additional architectural services may include: geotechnical consultants, asbestos consulting, wetlands flagging, and other additional services as determined by the SBA.
Cost projections must be broken down between new space (i.e. addition) and space improvements (i.e. renovation). If a district is building an addition onto a school as well as conducting major renovations, the soft costs shall be pro-rated between the two aspects



9/30/2021

of the project. By separating the costs, the SBA is able to compare the cost of the new construction versus renovation. The cost comparison should also include an evaluation of the potential for the use of historic tax credits for historic buildings that are being reused or surplus.

5. Financing Plan

Districts must consider the impact on the operating budget of implementing the project in such detail and format as required by the CESE, including but not limited to, an estimate of the costs of additional maintenance required of the district, the costs of additional instructional or support staff, additional utility costs, the costs of additional transportation, if any, and the estimated revenue, if any, from the sale or lease of any school facility decommissioned as a result of implementing the project.

6. Site Purchase Plan (if required).

7. Local Support

Districts must submit documentation of community support for the project, including City/Town Council and School Committee approvals. Please include a timeline for when the project will be submitted to voters for approval, if applicable.

8. Project Timeline

Submit detailed project schedule to completion including post occupancy energy commissioning. This schedule must include RIDE reviews per the regulations. Two weeks should be included at each milestone for such reviews. Timeline should include and consider proposed dates for local approvals.

9. Commissioning Agent Services.

The district shall procure the services of an independent engineering Commissioning Agent. Commissioning is the process of ensuring that systems are designed, installed, functionally tested, and capable of being operated and maintained to perform in conformity with the design intent of a project. The Commissioning Agent must be secured prior to the design phase of the project. The Commissioning Agent must be independent, and be procured separately from the contract for the district's construction services. The Commissioning Agent will be responsible, in part, for the local reporting required to implement state enforcement of the regulations for the project during the design, construction, and operational acceptance process to ensure compliance with the regulations during integrated design. During schematic design and design development, the Commissioning Agent will verify that all standards have been met through meetings with the design team and review of plans submitted by the design team. The Commissioning Agent will continue to monitor compliance with these regulations through the development of construction documents and through the construction process to ensure that all building systems, mechanical and lighting equipment, and all specifications are in compliance with regulations, included in and consistent with all plans, construction documents, and cost estimates. The Commissioning Agent will submit reports certifying compliance with all standards and regulations to RIDE and the district representative. The Commissioning Agent should work closely with the district's project manager, also referred to as clerk of the works.



9/30/2021

The Commissioning Agent must:

- Bring the owner’s needs and project requirements to the forefront at each phase of the project to ensure that the finished project will meet expectations;
- Improve the building’s overall performance by optimizing energy-efficient design features and directly addressing issues like equipment performance testing and system integration
- Verify that building staff members are well-trained and possess the documentation they need to operate and maintain the building’s systems and equipment after turnover.

OTHER SUPPLEMENTS

10. **X** District & Community Demographics

A detailed projection from 2019 is provided. Provide more recent NESDEC enrollment projection to satisfy this requirement.

11. **X** Planning Activities

Provide update of all planning activities after September 2021. For projects considering a new addition to an existing building, please describe assessment of the proposed site and educational facility planning process.

12. **X** Educational Program Due diligence

 Educational Program Needs Assessment.

Legend

- Denotes Item is Unsatisfactory
- X** Denotes Item is Partially Complete
- XX** Denotes Item is Satisfactory

A photograph of a school building with a stone facade and a bell tower, overlaid with a semi-transparent white box containing text. The building has a prominent stone wall on the right side and a covered entrance on the left. A sign in the foreground reads "MARCH IS MUSIC IN OUR SCHOOLS MONTH".

**LITTLE COMPTON SCHOOL DEPARTMENT
COMMUNITY ENGAGEMENT
OCTOBER 19, 2021**



- Like the sofa chairs with side desk
- Still not flexible enough
- Good



- Nice desks
- Yes
- Workshop model works great with these desks





- Good idea for commons area
- Yes



- Good for group projects



- Too open / No control



- Might lead to goofing around rather than learning
- No
- Can't control children / Too open



- Great Media Center
- Needs bookshelves on wheels
- Nice



- Partitions to expand spaces as needed
- Too cold
- Need more information on this



- Love this as innovative class
- Too open
- No projector!



- Does not look comfy
- Not good
- It's just some rocks
- Kids love rocks so I think this could work for outdoor meetings



- Breakout rooms at middle / elementary = problems
- Too open / No control of children

- Too expensive
- Not needed
- Great if you are doing film editing but not sure if this is necessary
- Love the innovativeness / Smaller scale



- Too many single booths that could isolate
- This isn't a college



- Too much wasted space
- Interesting look but doesn't seem comfy



- Excellent use of space / Creative
- Like this – a good mix of private and open space



- Like these – storage below and on wheels for quick group meetings
- Great seating
- The commons
- Good chairs for antsy students
- Better than a spatial classroom

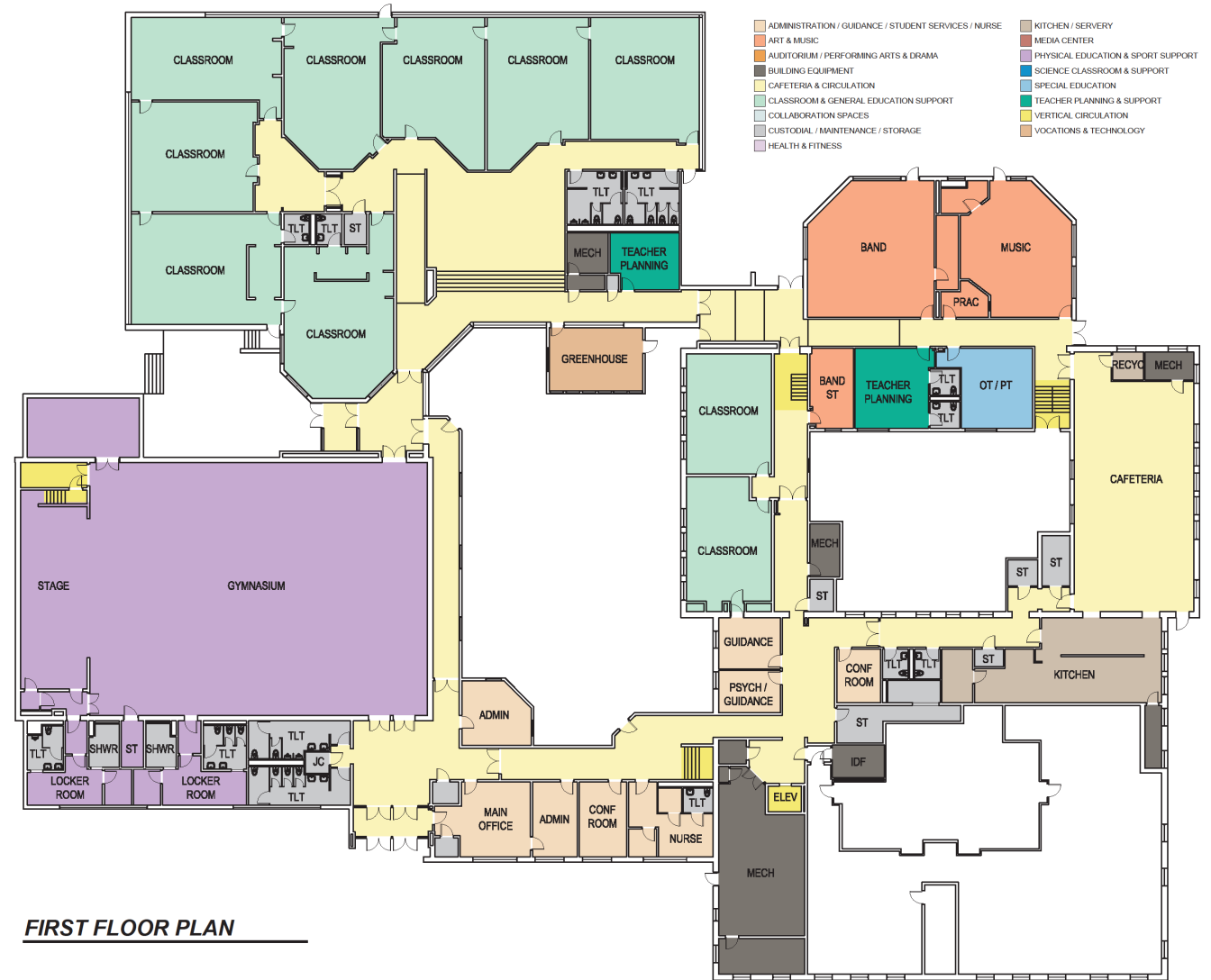


- Not comfy
- Not comfy and dangerous
- No one is using it
- Not a nice idea
- Could be a quick way to assemble a group – no need to bring in chairs

- Consider widening the walking path to include a bike path lane
- Leave drop-off alone
- Not safe outdoor classroom
- More parking needed
- Bus / Parent drop-off / pick-up hazardous traffic flow
- Handicapped / Fire accessibility behind building
- Drop-off improvement – bus and car
- Consider installing solar panels on the roof or a ground-mounted system
- Parking
- Consider creating a safe waling path between the school and LCCC (behind the basketball court) and away from street traffic
- Do not remove trees and lawn in front of school building – adds to beauty of school
- Fencing on playground
- The building itself is beautiful and is in terrific shape – Most needed improvements are outside the building
- Improved maintenance of playground
- Better drainage for the field area – Better parking for pick-up / drop-off

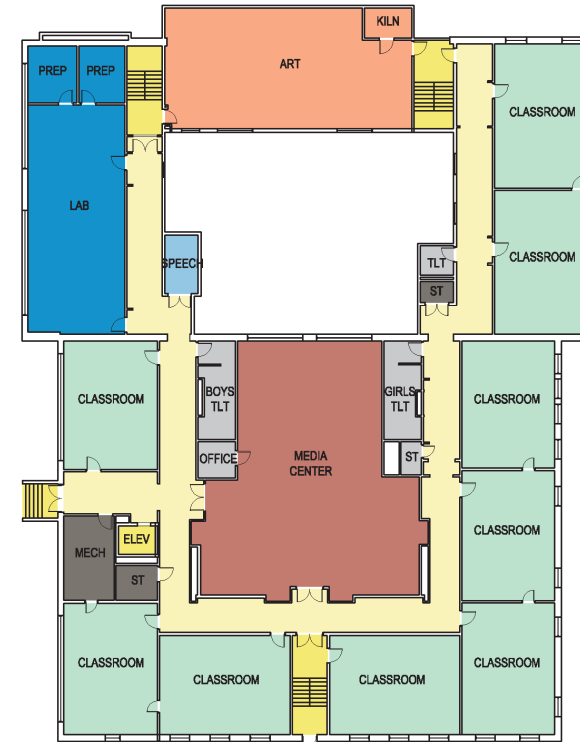


- Electrical in all classrooms
- Accessibility
- The gym could have better acoustics when plays are presented
- Gym needs improved seating for events
- Gym lighting and A/C
- Greenhouse not needed
- Office space
- Cafeteria courtyard a waste of space
- Cafeteria courtyard a useless area
- Cafeteria small / Needs updating
- Cafeteria too loud – Consider adding noise reduction panels
- Drainage
- We are an emergency shelter – Need a better kitchen
- Science “labs” in lower grades
- Stage acoustics
- Enhance visiting and use of the oasis – Very cool feature
- Cafeteria seating – Kitchen amenities for staff
- There is no stove and no dishwasher in the cafeteria
- There are 2 gender-neutral bathrooms near the cafeteria



- Art room too big
- Better use of class space (ex. Art Room)
- No storage
- Not enough storage
- Outdated furniture
- Media Center needs updating
- Gender-neutral bathrooms that are accessible to students - Not sure if the upper toilet is for staff

ADMINISTRATION / GUIDANCE / STUDENT SERVICES / NURSE	KITCHEN / SERVERY
ART & MUSIC	MEDIA CENTER
AUDITORIUM / PERFORMING ARTS & DRAMA	PHYSICAL EDUCATION & SPORT SUPPORT
BUILDING EQUIPMENT	SCIENCE CLASSROOM & SUPPORT
CAFETERIA & CIRCULATION	SPECIAL EDUCATION
CLASSROOM & GENERAL EDUCATION SUPPORT	TEACHER PLANNING & SUPPORT
COLLABORATION SPACES	VERTICAL CIRCULATION
CUSTODIAL / MAINTENANCE / STORAGE	VOCATIONS & TECHNOLOGY
HEALTH & FITNESS	



SECOND FLOOR PLAN

Little Compton CHALLENGES

- Parking
- Outside learning area not secure
- Limited rooms / Inside space
- Lack of diversity
- Limited kitchen
- Test scores need to improve
- In need of more civic education
- Funding from Town
- Downward trend of enrollment
- Access to power
- Slow to embrace “green” energy technology and “green” work habits (e.g. cafeteria is still using Styrofoam)
- Isolated from other towns / communities
- Staff size and makeup
- Class size
- Recent investment
- Small cafeteria
- No cafeteria stove
- No cafeteria dishwasher
- Arrival and dismissal traffic
- Building humidity
- Limited space
- Outdated / Inflexible furniture and interior spaces
- Humidity throughout building in warmer months
- No parking
- Lack of A/C in all classrooms

Zoom Public Comment: All the same era, similar architects and contractors means lots of the same problems! Same for older college residence halls because they were mostly built during the enrollment boom from the G.I. Bill.

Little Compton STRENGTHS

- Community Support
- Committed Staff
- Small Class Size
- Dedicated teachers and staff
- Well-maintained infrastructure
- Class size
- Multi-use community space
- Small class sizes
- Small class size – High teacher to student ratio
- Consistent maintenance of effort
- Proximity
- Small class sizes
- Strong community support
- Overall class size = Good or Bad?
- Green spaces
- Community support
- Dedicated teachers and staff

Little Compton School Department
Necessity of School Construction
RIDE Stage II

Town Council Update

November 18, 2021

Agenda

RIDE Stage II Update

Community Engagement Activities

Proposed Scope of Work

RIDE Necessity of School Construction Process

- Required for Housing Aid Reimbursement
- LCSD Housing Aid 35% (Incentives available)
- Stage I “the Need”
- Stage II “the Solutions”
- Stage II Submission is February 15, 2022

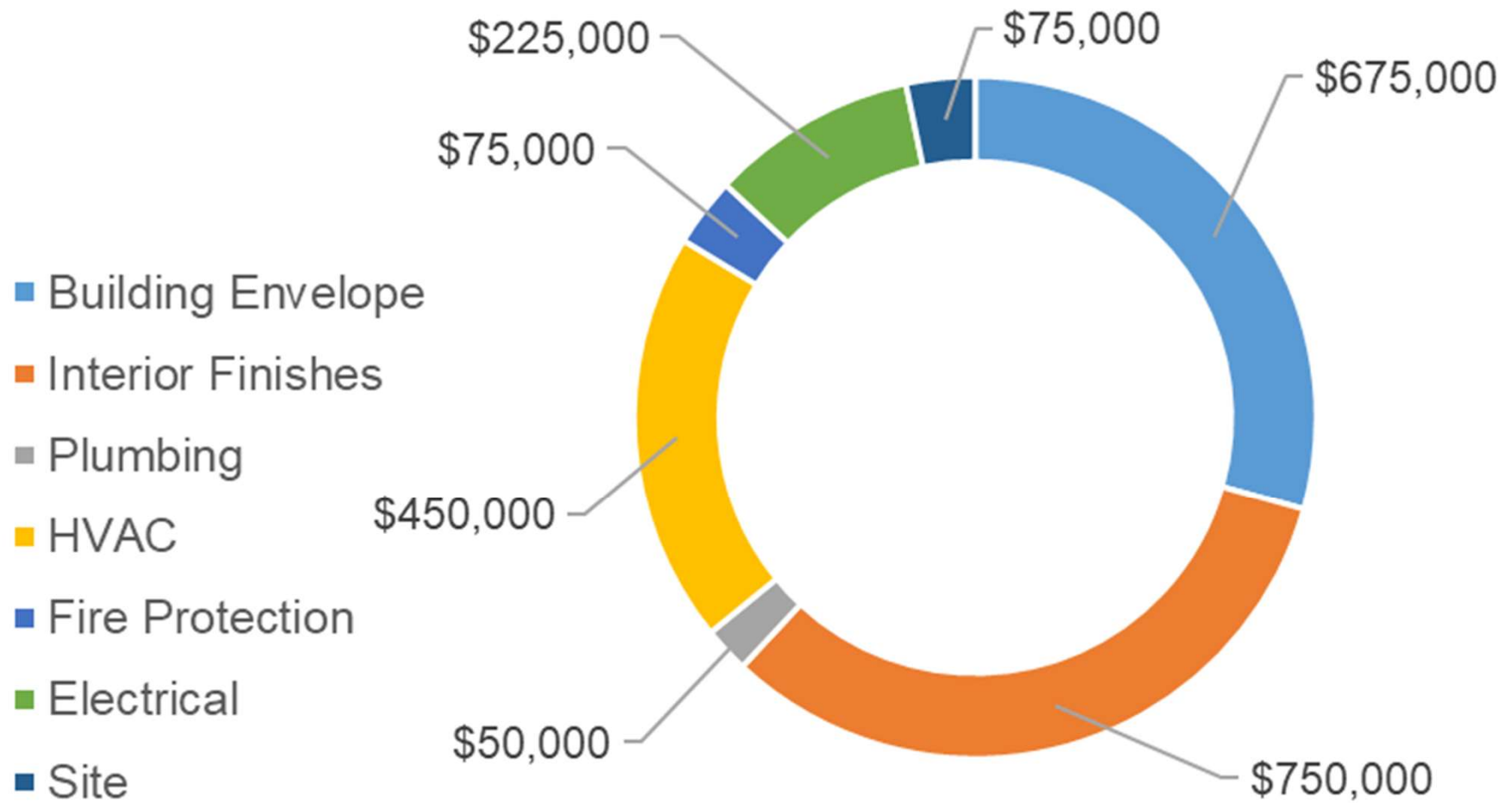
Tasks Completed to Date

- Facility Condition Assessment
- Administration Interviews
- Educator Workshop
- Data Gathering
- Community Engagement Activities

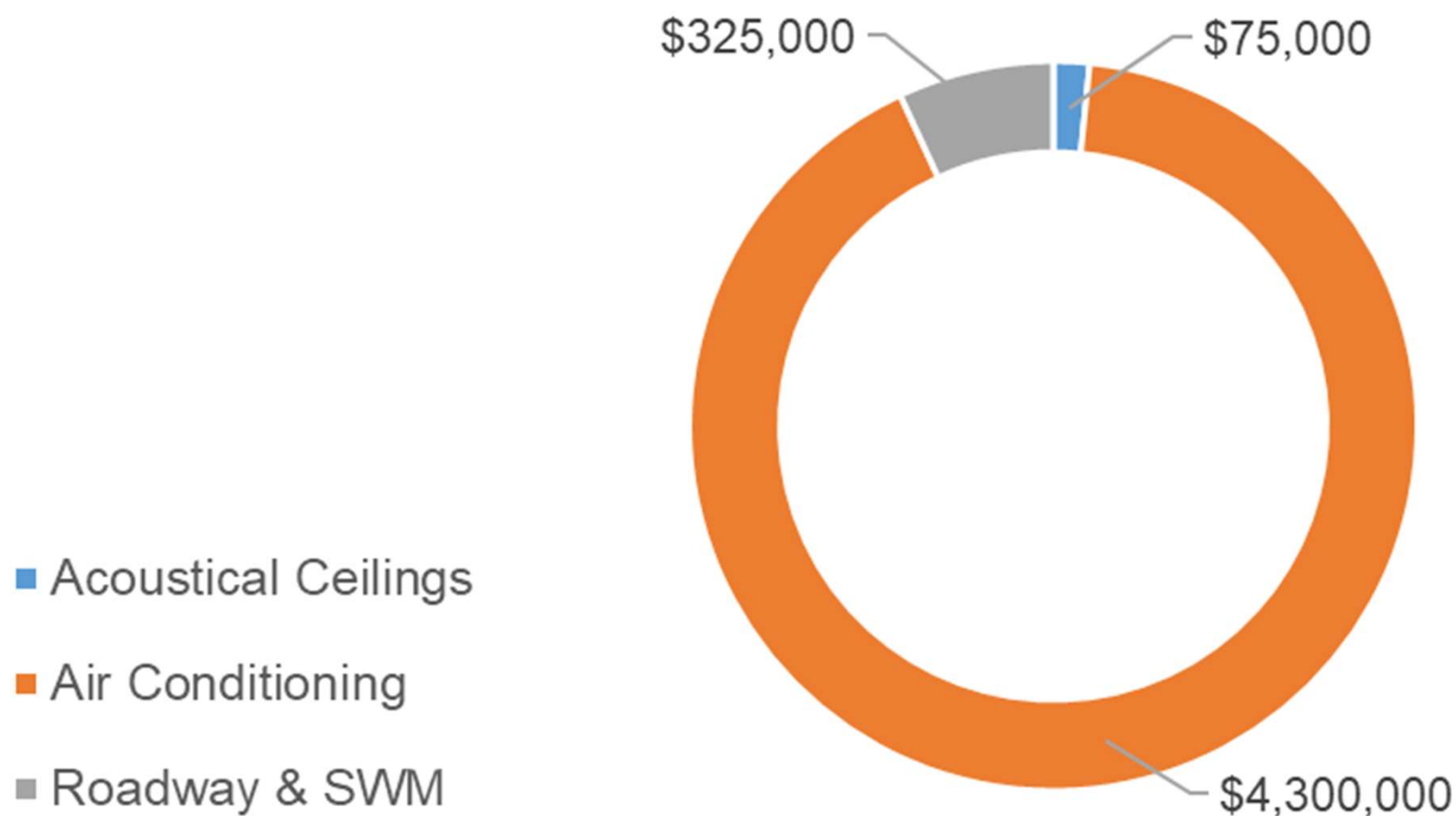
RIDE Submissions

- Stage I has been approved by RIDE
- Stage II submission is ongoing
- Proposed projects for consideration have been developed

Little Compton School Department
Deferred Maintenance 10 Year Needs



Little Compton School Department
Capital Improvement 10 Year Needs



Responsible Innovation

Project Scope

Project Size

Programmatic
Needs



Funding Limits
& Debt Ceilings

Logistical
Constraints

Other Needs

Community Engagement

- (4) Interactive Activities
 - ✓ Critical Analysis LCSD (Strengths / Challenges)
 - ✓ Facility Floor Plan & Aerial Site Commentary
 - ✓ Guiding Principle Ranking
 - ✓ Model Facility Image Gallery Review

Proposed Projects

1) Connector road in front of original building:

- Appropriate surface that blends in with building context
- Enhance tree line with landscaping and additional vegetation
- Will allow for safer vehicle access and stacking

2) Provide outdoor learning area at enclosed courtyard:

- Provide additional access point and ADA access
- Current outdoor area is not ADA complaint, and does not provide sufficient egress in an emergency

Proposed Projects

3) Re-imagine the media center:

- Completely update area and furniture to provide better access for multi-age/multi-grade functionality
- Provide various types of seating, including classroom type, small group, and individual study/reading

4) Add equipment to kitchen:

- Need to improve food services for children and also for use as an emergency shelter
- Provide stove and dishwasher

Proposed Projects

5) Add some air conditioning:

- Need to control temperature and especially high humidity in the old portion of the school

6) Add acoustical ceilings to some classrooms:

- Acoustic control is essential for enhanced learning in the old portion of the school

7) Select paving and storm water work on the site:

- Need to protect building from excessive water infiltration from heavy rainfall

Proposed Projects

8) New stage curtain, rigging and A/V:

- Current curtain and rigging needs to be replaced
- Audio/visual system in need of replacement

9) New gym floor:

- Current gymnasium flooring needs to be replaced

10) Select new interior/exterior components & finishes:

- Replacement/Updating of select finishes throughout, including floor, wall, and ceiling and exterior components such as select windows etc.

Proposed Projects

11) Reduce art room and create an additional classroom:

- Art room is larger than needed and an additional classroom can be gained through reconfiguration of this area of the building

12) Replace select exterior doors:

- Certain exterior doors are at the end of their useful life

13) Add outlets to classrooms:

- Classrooms are underpowered to support technology for 21st Century learning

14) Select Deferred Maintenance

15) Other

Order of Magnitude Budget Costs

Item	Description	
1	Connector Road in Front of Original Building	\$156,000
2	Provide Outdoor Learning Area at Enclosed Courtyard	\$300,000
3	Re-imagine the Media Center	\$750,000
4	Add equipment to kitchen	\$150,000
5	Add air conditioning to select areas	\$750,000
6	Add acoustical ceilings to select classrooms	\$210,000
7	Provide select paving and storm water work on the site	\$210,000
8	New stage curtain and Audio/Visual equipment	\$225,000
9	Replace Gym Floor	\$175,000
10	Select new interior/exterior components & finishes	\$1,250,000
11	Reduce art room and create an additional classroom	\$290,000
12	Replace select exterior doors	\$75,000
13	Add electrical outlets to classrooms	\$150,000
14	Select Deferred Maintenance (Plumbing, Mechanical, Elec)	\$250,000
	Total	<u>\$4,941,000</u>

Next Steps

- Solicit feedback from
 - School Building Committee
 - School Committee
 - Town Council
 - RIDE School Building Authority

LITTLE COMPTON SCHOOL DEPARTMENT

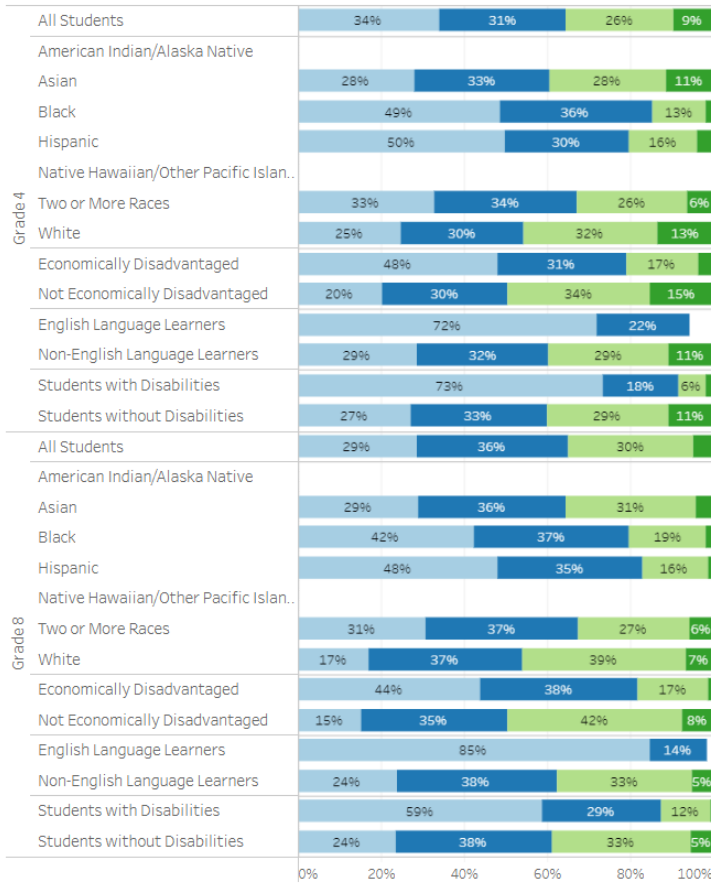
WILBUR & McMAHON SCHOOL

2019 RHODE ISLAND NAEP SCORES

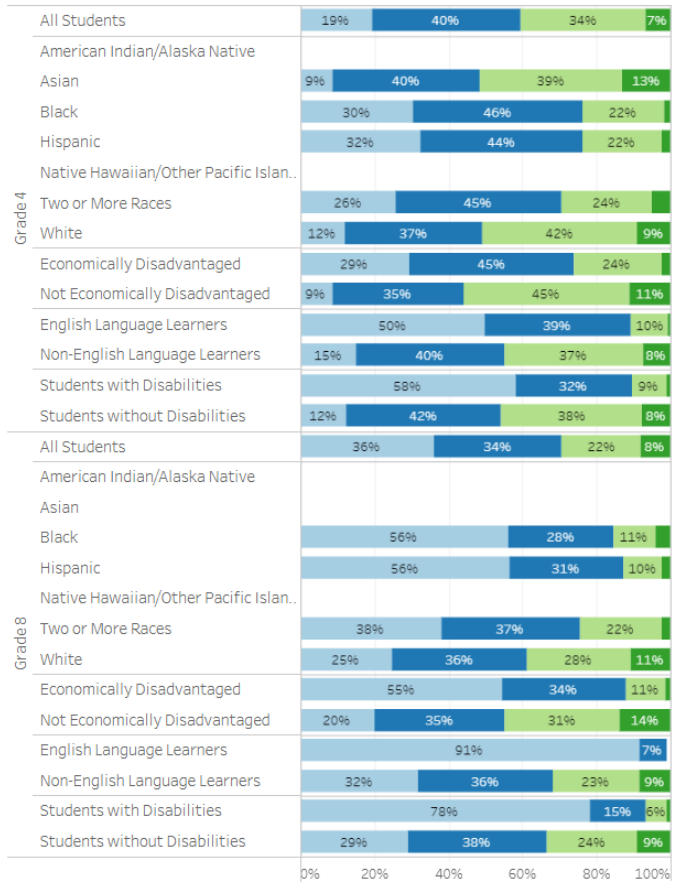
2019 Rhode Island National Assessment of Educational Progress (NAEP) Student Performance and Participation

■ Below Basic
 ■ Basic
 ■ Proficient
 ■ Advanced

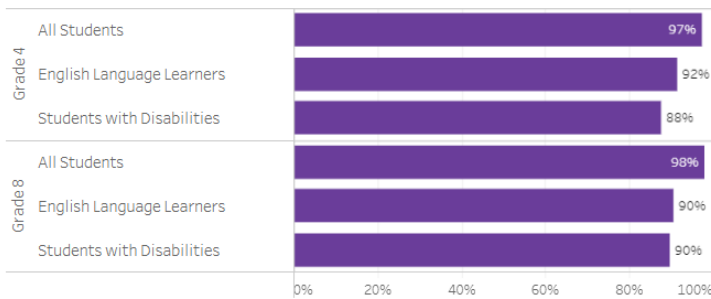
Reading: 2019 Student Performance by Student Group



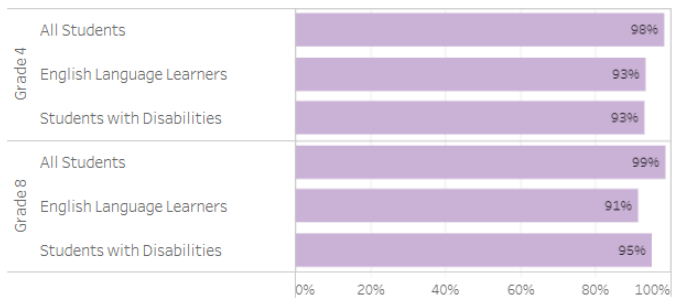
Math: 2019 Student Performance by Student Group



Reading: 2019 Student Participation



Math: 2019 Student Participation



NAEP is the largest nationally representative and continuing assessment of what America's students know and can do in various subject areas. Data displayed are for National Public Schools. Graphs with no data indicate the sample size (number of students) was too small and therefore NAEP reporting requirements were not met for that subgroup.



Received via
Certified Mail
on 11/11/2021

Little Compton Fire Department
Office of Fire Prevention
60 Simmons Road
Little Compton, Rhode Island 02837

27 October 2021

Laurie Dias Mitchell, Superintendent
Wilbur & McMahon School
28 Commons
PO Box 178
Little Compton, RI 02837

Dear Superintendent Mitchell:

Enclosed is a list of deficiencies found during our **27 October 2021** incident at the property located at **Wilbur & McMahon School, 28 Commons**, in Little Compton, Rhode Island.

Under the authority granted by section 23-28.2-20.1 of the Rhode Island Fire Safety Code, you are hereby notified that the violations cited shall be corrected as soon as possible, but not later than five **(05) days** from the receipt of this notice.

If you feel that there will be practical difficulties in correcting the violations, or if for any reason you wish to have a hearing on the violations, or to have your concerns addressed, you may apply in writing to the Rhode Island State Fire Safety Board of Appeal and Review for a variation. Applications for variations are completed on a separate form available from this office. Requests for variation or hearing before the Rhode Island State Fire Safety Board of Appeal and Review must be submitted within thirty (30) days of the receipt of this notice. Failure to apply within the thirty (30) day period will cause this notice to become a compliance order and will subject you to prosecution under the Rhode Island State Fire Safety Code should you fail to correct all of the violations noted in the enclosed report.

Please contact this office and refer to file # **21-1025-1** should you need any assistance on this matter.

- Sincerely,

Randall A. Watt
Fire Marshal

Cc: Polly Allen, School Committee Chair



Little Compton Fire Department
Office of Fire Prevention
60 Simmons Road
Little Compton, Rhode Island 02837

Building Owner: Town of Little Compton
Little Compton Town Hall
40 Commons
Little Compton, Rhode Island 02837

Occupant: Wilbur & McMahon School
28 Commons
Little Compton, Rhode Island 02837

Location: Same as above

File Number: 21-1027-1

Inspected By: Randall A. Watt, ADSFM

Date of Inspection: 27 October 2021

Basis for Inspection: Complaint Inspection

Any violation, deficiency, or requirement, which may have been overlooked in the course of this inspection, is also subject to correction under the provision of any applicable code.



Little Compton Fire Department
Office of Fire Prevention
60 Simmons Road
Little Compton, Rhode Island 02837

Building Description

This building has been inspected under *NFPA 1, Rhode Island Uniform Fire Code, 2012 Edition*, and *NFPA 101, Rhode Island Life Safety Code, 2018 Edition, Chapter 18, Existing Educational Occupancies*. The originally school was built in 1926 with additions in 1960 (gymnasium/auditorium), 1973 (McMahon Middle School) and 1997 (addition to original building). This two-story building is classified as Type III and Type IV (1973 addition) construction. This building has a municipally connected fire alarm, emergency lighting and exit signs. In 2013 this building was completely remodeled and now is fully sprinklered.

Building Deficiencies

The following deficiency shall to be corrected:

ITEM # 01 Excess storage near elevator egress on stage

RILSC 7.1.10.1 Means of egress shall be continuously maintained free of all obstructions or impediments to full instant use in the case of fire or other emergency.

ITEM # 02 Storage in hallway near Mr Osborns office

RILSC 7.1.10.1 Means of egress shall be continuously maintained free of all obstructions or impediments to full instant use in the case of fire or other emergency.

ITEM #03 Storage of sound system cables and excessive storage of combustables on the stage.

RILSC 4.5.7 Maintenance

Whenever or wherever any device, equipment, system, condition, arrangement, level of protection, or any other feature is required for compliance with the provisions of this Code, such device, equipment, system, condition, arrangement, level of protection, or other feature shall thereafter be maintained unless the Code exempts such maintenance

ALL VIOLATIONS MUST BE ADDRESSED IMEDATLY!!!



Little Compton Fire Department
Office of Fire Prevention
60 Simmons Road
Little Compton, Rhode Island 02837

Tel. (401) 635-2325
Fax (401) 635-2013



Little Compton Fire Department
Office of Fire Prevention
60 Simmons Road
Little Compton, Rhode Island 02837

Building Owner: Town of Little Compton
Little Compton Town Hall
40 Commons
Little Compton, Rhode Island 02837

Occupant: Wilbur & McMahon School
28 Commons
Little Compton, Rhode Island 02837

Location: Same as above

File Number: 21-0826-1

Inspected By: Randall A. Watt, ADSFM

Date of Inspection: 12 October 2021

Basis for Inspection: Compliance Inspection

Any violation, deficiency, or requirement, which may have been overlooked in the course of this inspection, is also subject to correction under the provision of any applicable code.



Little Compton Fire Department
Office of Fire Prevention
60 Simmons Road
Little Compton, Rhode Island 02837

Building Description

This building has been inspected under *NFPA 1, Rhode Island Uniform Fire Code, 2018 Edition*, and *NFPA 101, Rhode Island Life Safety Code, 2018 Edition, Chapter 15, Existing Educational Occupancies*. The originally school was built in 1926 with additions in 1960 (gymnasium/auditorium), 1973 (McMahon Middle School) and 1997 (addition to original building). This two-story building is classified as Type III and Type IV (1973 addition) construction. This building has a municipally connected fire alarm, emergency lighting and exit signs. In 2013 this building was completely remodeled and now is fully sprinkled.

Building Deficiencies

The following deficiency shall to be corrected:

ITEM # 01 Excess Storage in hallways throughout the entire school

RIUFC 19.1.2 No person owning or having control of any property shall allow any combustible waste material to accumulate in any area or in any manner that creates a fire hazard to life and property.

DEFICENCY CORRECTED

ITEM#02 Excess storage near elevator egress on stage

RILSC 7.1.10.1 Means of egress shall be continuously maintained free of all obstructions or impediments to full instant use in the case of fire or other emergency.

DEFICENCY CORRECTED

ITEM #03 Fire egress is blocked on north egress from stage

RIUFC 13.6.3.6 Fire extinguishers shall not be obstructed or obscured from view. In large rooms, and in certain locations where visual obstructions cannot be completely avoided, means shall be provided to indicate the extinguisher location.

DEFICENCY CORRECTED

ITEM #04 Outside receptacle cover is broken near B2 exit door to playground

RILSC 4.5.7 Maintenance

Whenever or wherever any device, equipment, system, condition, arrangement, level of protection, or any other feature is required for compliance with the provisions of this Code, such device, equipment, system, condition, arrangement, level of protection, or other feature shall thereafter be maintained unless the Code exempts such maintenance

DEFICENCY CORRECTED

MILEAGE REIMBURSEMENT FORM

NAME Christopher Osborne Jr

ADDRESS 170 Long Highway
Little Compton, R.I., 02857

<u>DATE</u>	<u>DESTINATION</u>	<u>MILES</u>
<u>11/16</u>	<u>EBEC</u>	<u>53</u>
<u>12/1</u>	<u>Air Purifier's Cranston</u>	<u>88</u>
<u>12/13</u>	<u>Water Exams + DOH sample bottles</u>	<u>78.</u>

SIGNATURE 

NELAC NY 11769
NRPP 101193 AL
NRSB ARL0017
Rhode Island Certification # RAS 005 RMB 008

EPA Method #402-R-92-004
Liquid Scintillation
NRPP Device Code 8088
NRSB Device Code 12193

Laboratory Report for:

Property Tested:

Brunetti Home Inspections
34 Harbour Island Road
Narragansett RI 02882

Wilbur and McMahon School
28 Commons
Little Compton RI 02837

Log Number	Device Number	Area Tested	Result pCi/L
2866769	4594561	First Floor Main Office	0.4
2866770	4594562	First Floor Main Office Duplicate	0.5
Average:			0.4

Radon test results are below the EPA action level of 4 pCi/L. The EPA suggests that you may want to test again in the future to ensure that radon levels remain below the action level. If the property tested uses water from a private well, you may wish to consider testing for radon in water.

Comment: Confidential: Release results to client only. Brunetti Home Inspections was emailed a copy of this report.

Distributed by: Brunetti Home Inspections

Test Began: 03/10/2021 9:30 am Date Received: 03/15/2021 Date Analyzed: 03/16/2021
Test Ended: 03/12/2021 3:45 pm Date Logged: 03/15/2021 Date Reported: 03/16/2021

Test Exposure Duration: 54.2 Hours

This notice is provided to you by an organization or individual licensed and/or certified by the state of Rhode Island Department of Health to perform radon or radon progeny measurements or radon mitigation services as indicated by the RMC #. Any questions, comments, or complaints regarding the person performing these measurements or mitigation services may be directed to Erin Ferreira, Rhode Island Department of Health, Healthy Homes & Environment Team, 3 Capitol Hill Room 206, Providence, RI 02908-5097, (401) 222-7777.

Report Reviewed By:  Report Approved By: 

Disclaimer:

The uncertainty of this radon measurement is +/- 10 %. Factors contributing to uncertainty include statistical variations, daily and seasonal variations in radon concentrations, sample collection techniques and operation of the dwelling. Interference with test conditions may influence the test results.

Shawn Price, Director of Laboratory Operations, AccuStar Labs

This report may only be transferred to a third party in its entirety. Analytical results relate to the samples AS RECEIVED BY THE LABORATORY. Results shown on this report represent levels of radon gas measured between the dates shown in the room or area of the site identified above as "Property Tested". Incorrect information will affect results. The results may not be construed as either predictive or supportive of measurements conducted in any area of this structure at any other time. AccuStar Labs, its employees and agents are not responsible for the consequences of any action taken or not taken based upon the results reported or any verbal or written interpretation of the results.

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Narragansett RI 02882

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28 Commons
Little Compton RI 02837

Log Number	Device Number	Area Tested	Result pCi/L
2867158	4594535	First Floor Room Cafeteria	0.9

Radon test results are below the EPA action level of 4 pCi/L. The EPA suggests that you may want to test again in the future to ensure that radon levels remain below the action level. If the property tested uses water from a private well, you may wish to consider testing for radon in water.

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Report Reviewed By: Elizabeth Regan Report Approved By: Shawn Price

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Narragansett RI 02882

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28 Commons
Little Compton RI 02837

Log Number	Device Number	Area Tested	Result pCi/L
2867022	4594536	First Floor Room 15	0.8

Radon test results are below the EPA action level of 4 pCi/L. The EPA suggests that you may want to test again in the future to ensure that radon levels remain below the action level. If the property tested uses water from a private well, you may wish to consider testing for radon in water.

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Report Reviewed By:  Report Approved By: 

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Laboratory Report for:

Property Tested:

Brunetti Home Inspections
34 Harbour Island Road
Narragansett RI 02882

Wilbur and McMahon School
28 Commons
Little Compton RI 02837

Log Number	Device Number	Area Tested	Result pCi/L
2866985	4594538	First Floor Office 10	0.4

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This report may only be transferred to a third party in its entirety. Analytical results relate to the samples AS RECEIVED BY THE LABORATORY. Results shown on this report represent levels of radon gas measured between the dates shown in the room or area of the site identified above as "Property Tested". Incorrect information will affect results. The results may not be construed as either predictive or supportive of measurements conducted in any area of this structure at any other time. AccuStar Labs, its employees and agents are not responsible for the consequences of any action taken or not taken based upon the results reported or any verbal or written interpretation of the results.

NELAC NY 11769
NRPP 101193 AL
NRSB ARL0017
Rhode Island Certification # RAS 005 RMB 008

EPA Method #402-R-92-004
Liquid Scintillation
NRPP Device Code 8088
NRSB Device Code 12193

Laboratory Report for:

Property Tested:

Brunetti Home Inspections
34 Harbour Island Road
Narragansett RI 02882

Wilbur and McMahon School
28 Commons
Little Compton RI 02837

Log Number Device Number Area Tested

Result
pCi/L

2866844 4594534 First Floor Staff Room

2.0

Radon test results are below the EPA action level of 4 pCi/L. The EPA suggests that you may want to test again in the future to ensure that radon levels remain below the action level. If the property tested uses water from a private well, you may wish to consider testing for radon in water.

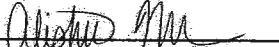
Comment: Confidential: Release results to client only. Brunetti Home Inspections was emailed a copy of this report.

Distributed by: Brunetti Home Inspections

Test Began: 03/10/2021 9:30 am Date Received: 03/15/2021 Date Analyzed: 03/16/2021
Test Ended: 03/12/2021 3:45 pm Date Logged: 03/15/2021 Date Reported: 03/16/2021

Test Exposure Duration: 54.2 Hours

This notice is provided to you by an organization or individual licensed and/or certified by the state of Rhode Island Department of Health to perform radon or radon progeny measurements or radon mitigation services as indicated by the RMC #. Any questions, comments, or complaints regarding the person performing these measurements or mitigation services may be directed to Erin Ferreira, Rhode Island Department of Health, Healthy Homes & Environment Team, 3 Capitol Hill Room 206, Providence, RI 02908-5097, (401) 222-7777.

Report Reviewed By: 

Report Approved By: 

Disclaimer:

Shawn Price, Director of Laboratory Operations, AccuStar Labs

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Brunetti Home Inspections, Inc.

Experience

Integrity

Honesty

Date 3/22/21

Property Tested

Wilbur & McMahon schools

Dear Chris Osborne

Enclosed are the results for the radon testing recently performed
at 28 COMMONS, Little Compton, RI 02837

The EPA threshold is 4.0pCi/L. All your devices tested below this level.

This completes your state required testing for three years at which time another 10% test will be due. You should forward a copy of this report to the RI Department of Health at 3 Capitol Hill, Room 206, Providence, RI 02908-5097.

If you have any questions, please contact me at 401-515-7575 or paulbrunetti@gmail.com.

Thank you for your business!



Paul J. Brunetti

34 Harbour Island Road, Narragansett, RI 02882



Analysis Report

Schneider Laboratories Global, Inc

2512 W. Cary Street • Richmond, Virginia • 23220-5117
804-353-6778 • 800-785-LABS (5227) • Fax 804-359-1475

Customer ENVIRONMENTAL LEAD DETECTION (482)
Address 436 Gardners Neck Rd
Swansea, MA 02777-3105

Order #: 407868

Matrix Wipe
Received 03/10/21
Analyzed 03/15/21
Reported 03/15/21

Project
Location 28 Commons
Number Little Compton

Sample ID	Cust. Sample ID	Location	Sample Date	Area	Total	Conc.	RL*
Parameter		Method					

Analyst KM
407868-03/15/21 02:56 PM

Reviewed By **Jennifer Lee**
Manager

EPA Lead Clearance

Location	Level	Unit
Floors	< 40.0	µg/ft2
Interior Window Sills	< 250	µg/ft2
Window Troughs	< 400	µg/ft2

EPA Lead Hazard Standard

Location	Level	Unit
Floors	10.0	µg/ft2
Interior Window Sills	100	µg/ft2

HUD Lead Clearance

Location	Level	Unit
Interior Floors	< 10.0	µg/ft2
Porch Floors	< 40.0	µg/ft2
Interior Window Sills	< 100	µg/ft2
Window Troughs	< 100	µg/ft2

Minimum Total Reporting Limit: 5.0 µg/wipe. All internal QC parameters were met. Unusual sample conditions, if any, are described. Do not reproduce this report except in full. Concentration and *Reporting Limit (RL) based on areas provided by client. Values are reported to three significant figures. The test results reported relate only to the samples submitted. AIHA-LAP, LLC accredited for Lead (Lab ID 100527).



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Customer Address ENVIRONMENTAL LEAD DETECTION (482)
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Swansea, MA 02777-3105

Order #: 407868

Matrix Wipe
Received 03/10/21
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Project Location Number 28 Commons
Little Compton

Sample ID	Cust. Sample ID	Location Method	Sample Date	Area	Total	Conc.	RL*
407868-001	1D	Entry FL	03/08/21				
Lead		EPA 7000B		1.00 ft2	<5.00 µg/wipe	<5.00 µg/ft2	5.00 µg/ft2
407868-002	2D	K S SL	03/08/21				
Lead		EPA 7000B		1.48 ft2	<5.00 µg/wipe	<3.37 µg/ft2	3.37 µg/ft2
407868-003	3D	K V FL	03/08/21				
Lead		EPA 7000B		1.00 ft2	<5.00 µg/wipe	<5.00 µg/ft2	5.00 µg/ft2
407868-004	4D	Exit FL	03/08/21				
Lead		EPA 7000B		1.00 ft2	<5.00 µg/wipe	<5.00 µg/ft2	5.00 µg/ft2
407868-005	5D	Bath FL	03/08/21				
Lead		EPA 7000B		1.00 ft2	<5.00 µg/wipe	<5.00 µg/ft2	5.00 µg/ft2
407868-006	6D	Blank	03/09/21				
Lead		EPA 7000B			<5.00 µg/wipe		5.00 µg/wipe

Minimum Total Reporting Limit: 5.0 µg/wipe. All internal QC parameters were met. Unusual sample conditions, if any, are described. Do not reproduce this report except in full. Concentration and *Reporting Limit (RL) based on areas provided by client. Values are reported to three significant figures. The test results reported relate only to the samples submitted. AIHA-LAP, LLC accredited for Lead (Lab ID 100527).



CONDITIONAL LEAD-SAFE CERTIFICATE

Type of Inspection (check one) Comprehensive Clearance Inspection Renewal Inspection
 This certificate includes paint, dust, soil, and water for the entire child care center, single-family dwelling, or multi-family dwelling unit and common areas.

Property Information

Street Address 28 Commons Specify Dwelling Unit Wilbur and McMahon School/
 City & Zip Code Little Compton, RI 02837 Kindergartens and Adjacent Areas

Owner Information

Name(s) Town of Little Compton
 Street Address 28 Commons, P. O. Box 178 City, State, Zip Code Little Compton, RI 02837
 Telephone 401-635-1342 Other Contact Information _____

Contractor/Firm/Owner Information (complete and check one as applicable)

Print Name of Contractor/Firm/Owner Who Performed Work _____

- Lead Contractor License # LC _____ License Expiration Date _____
- Lead Renovation Firm License # LRF _____ License Expiration Date _____
- Owner of Dwelling or Premises – Spot Removal only

Project Start Date _____ Project End Date _____

Print Name _____ Title or RIDOH License # _____ License Expiration Date _____

Signature _____ Signature Date _____

Certification of Conditional Lead-Safe Status

I certify that I conducted this inspection in accordance with 216-RICR-50-15-3 – Lead Poisoning Prevention Sections 3.5 and 3.6 for the child care center, single-family dwelling, or dwelling unit and common areas identified above. Based on the results of this inspection, I determined that the paint, dust, soil and water met the conditional lead-safe standards in Section 3.7. Routine repair and maintenance are required to maintain the lead-safe conditions.

Renewal inspections which include a visual inspection of all lead-based paint, interior dust wipe sampling, soil sampling in areas not previously determined to meet the lead-safe standard for bare soil, and water sampling if major plumbing repairs or modifications were made since the last lead inspection, are required every two years to renew the Conditional Lead-Safe Certificate.

Lead-Safe Certification Date 03/08/2021 Certificate Expiration Date 03/08/2023

Print Lead Inspector Name John Eastman LI-00004 01/31/2022
 Lead Inspector License # License Expiration Date

Signature *John Eastman* 3/15/21
 Signature Date

