



Thursday, April 17, 2025

AGENDA

Regular Business Meeting
SAU 106 Boardroom

Justin Krieger, Superintendent
Katie Knutsen, Chair
Mark Sherwood, Vice Chair

1. 7:00 PM Call to Order – Chair
2. Roll Call – Minute Taker
3. Pledge of Allegiance
4. Student, Staff, & Family Share
5. Approval of Minutes
6. Delegates and Individuals
7. Student Representative
8. Current Business
 - a. Resolution for Lease: Phase 3 – ACTION
 - b. Elementary Enrollment Update – INFORMATIONAL
 - c. Evolution of Games Curriculum Revision – ACTION
 - d. Grade 8 Washington DC Field Trip Request – ACTION
 - e. FY26 General Assurances – ACTION
 - f. Budget to Actual Report – INFORMATIONAL
 - g. FY2026 School Breakfast & Lunch Pricing – ACTION
 - h. Repurposing Position – ACTION
 - i. Committee Membership – INFORMATIONAL
9. Administrator's Report
10. Personnel Report
11. Committee Reports/Reports of the School Board
12. Other Business
13. Nonpublic Session – if required.

DATE	TIME	LOCATION	TYPE OF MEETING
5/7/25	4:00 PM	SAU Boardroom	Curriculum & Assessment
5/8/25	5:00 PM	SAU Boardroom	Policy
5/8/25	7:00 PM	SAU Boardroom	School Board

DRAFT - NOT APPROVED

Note: When feasible, TRSB meetings are videotaped. These meeting minutes reflect only a basic summary of the meeting topics, discussion, and action. The Vimeo recording of this meeting can be viewed at: <https://vimeo.com/trsd>
Materials presented at the board meeting may be viewed at: [School Board Meeting Agenda Materials](#)

Timberlane Regional School Board Meeting Minutes

Regular Board Meeting
April 3, 2025
7:01 PM

Superintendent's Office
30 Greenough Road
Plaistow, NH

Call to Order

Board Members Present

Katie Knutsen, Mark Sherwood, Marianne Springer, Brienna Woodworth,
Donald Woodworth, Alyssa Kowalczyk, Jack Sapia, Paul LeCain (arrived 7:32 pm)

Excused Absence: Shauna Manthorn, Sandra Allaire

Seated at the Board Table

Justin Krieger, Superintendent
Chris Martin, Director of Operations
Abigail Robinson, Student Representative

Administrators Present

Mark Pedersen, Director of Secondary Education

Mrs. Knutsen called the meeting to order at 7:01 pm.

STUDENT, STAFF & FAMILY SHARE

E-Sports Team Coach Matt Jablonski brought with him students on the e-sports team to talk about their experiences. Mr. Jablonski explained that this is a new student club which was started this year and supported by the NHIAA. He explained there is a season where they do most practices and then at the end there is a large tournament hosted at the SNHU campus. It is the NHIAA who chooses the games. The students spoke to their experiences.

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APPROVAL OF MINUTES

MOTION: Mr. Sherwood motioned to approve the Organizational Meeting minutes of 3/20/25. Seconded by Mrs. Springer Motion passed: 7-0-0

MOTION: Mrs. Woodworth motioned to approve the Public Meeting minutes of 3/20/25. Seconded by Mr. Sapia Motion passed: 7-0-0

MOTION: Mrs. Woodworth motioned to approve the Non-Public Meeting minutes of 3/20/25. Seconded by Mr. Sherwood. Motion passed: 6-0-1 (Kowalczyk abstained)

DELEGATES & INDIVIDUALS

Julia Doherty of Atkinson acknowledged the teachers who have continued to show up for our children every day. The next few years won't be easy with these massive budget cuts proposed and we were assured there would be no staff reductions and that our children's education would remain unaffected. That was a false promise. As a community, we must come together and find ways to support our schools through the challenging years ahead.

MOTION: Mr. Sapia motioned to move the remaining 27 minutes to the end of the meeting. Seconded by Mrs. Kowalczyk Motion passed: 7-0-0

STUDENT REPRESENTATIVE

Abigail Robinson informed the Board that NH Public Radio reached out to her a couple of weeks ago. They wanted to know from a student's perspective about the budget cuts. After seeking guidance from Mr. Krieger and Mrs. Allaire, she had the opportunity to speak to NH Public Radio for about 30 minutes which was a very good experience. She presented her school-wide report and highlighted happenings around the district. Some of the highlights starting with the high school were the Youth Risk Behavioral survey was administered last week to the students. The spring sports are starting up. The student council is holding a clothing drive next week for the spring and summer months. The Middle school students are enjoying step aerobics in PE this week. The Atkinson Academy Lip Sync performances were a great success. At Sandown, the American Heart Association fund raiser has officially closed and they were able to raise about \$3,720.

DRAFT - NOT APPROVED

CURRENT BUSINESS

a. TRHS Canopy

Mike Davey from EEI came before the Board with Brad Prescott, an architect who helps EEI with a lot of projects. Mr. Davey described the canopy in front of the high school. It is 250 feet long with 39 steel columns that support the structure. It is about 14 feet wide. The School Board voted to remove the concrete due to safety concerns. He explained that by removing the columns, the concrete sidewalk would need to be patched where the columns were and are concerned it will not look good with 39 patches.

Mr. Davey would like to present two proposals which would be at EEI's cost. The first proposal is to completely remove the concrete sidewalk and repour 250 feet of new concrete and remove the columns all the way down and then to add 9 bollards at the front entrance as a traffic safety measure. The second option would be to repair the canopy as is and put in a new roof covering over it and make the concrete repairs. This would enable them to get another 20 years out of a repair scope. He added that neither option would have an increased cost. EEI will honor the original cost of \$47,765.

(Mr. LeCain arrived at the meeting)

Mr. Woodworth asked about the second front entrance and if bollards would be placed there also. Mr. Davey had not planned to do that.

Mr. Sapia asked for a price per bollard. Mr. Prescott does not have a per bollard cost, however, they would need a total of 46 bollards to run the entire length of where the columns are right now.

Ms. Robinson mentioned how having some lighted bollards would help. She was told they are expensive due to the need to run electricity out there. EEI said they would commit to any style bollard on the sheet that was provided to the Board displaying the various styles.

Mrs. Knutsen stated that right now, we are trying to figure out this one section. Additional bollards can be discussed at another time.

MOTION: Mr. Sapia motioned to approve Option #1 of the revised scope of work for the high school canopy project and to allocate FY25 monies to fund the project, maintaining the original project cost quote of \$47,765. Seconded by Mrs. Kowalczyk. Motion passed 8-0-0

DRAFT - NOT APPROVED

b. Phase 3 Atkinson Belfry

Mr. Krieger is recommending to allocate FY 25 monies to fund the Phase 3 project of Atkinson Academy's belfry. Phase 3 work focuses on the vertical columns of the belfry, replacing rotted

and damaged support columns of the belfry. This is the final phase of the belfry. There is substantial and ongoing work at the Academy which may allow for efficiencies of continued onsite work.

Mrs. Woodworth asked where the funding is coming from for this. Mr. Krieger responded they would find it in the delta of the lease.

Mr. Sapia supports the recommendation of moving forward on this.

**MOTION: Motion made by Mr. Sherwood to allocate FY25 monies to fund the Phase 3 project of the Atkinson's Academy belfry. Seconded by Mr. Sapia.
Motion passed: 8-0-0**

c. Utility Van Purchase

Dr. Martin explained that following the March 20, 2025 school board meeting, they pursued additional quotes and have settled on a quote which includes complete outfitting for HVAC work. They are recommending going with the purchase of a utility van through Central Auto Team for a total cost of \$55,906.25. If the Board votes to approve this purchase, the district will have a complete complement of facilities technicians. The need for this van is because two HVAC technicians are currently sharing a vehicle which present challenges because their shifts overlap.

Mr. Sapia questioned the overlap and suggested possible changing their hours slightly so there is no overlap. He is trying to understand the need for another vehicle. Mrs. Martin explained it is about efficiency. She said she can provide work orders the two HVAC technicians are attending to.

MOTION: Mr. Sherwood motioned to approve the purchase of an HVAC utility van through Central Auto Team for a total cost of \$55,906.25. Seconded by Mrs. Woodworth. Motion passed: 7-1-0 (Mr. Sapia opposed)

d. Recount 2025 Election Results

Mr. Krieger reviewed the recount results. This was focused on Article 2 which was the operating budget. There was no change to the results after the recount. Article 7 was the fund balance

DRAFT - NOT APPROVED

retention. There was a change of 6 votes in the affirmative. It went from a tie of failing, to the 6 yes votes to it passing. It now reverts back to terminating the percentage that was in the warrant article. We now have zero percent ability to retain anything.

e. Fiscal Year 2026 Budget

Mr. Krieger explained at the last meeting, he reviewed the proposed budget cuts which totaled \$6,196,611. The target is to reach \$6,626,611. There was a variance of \$428,540 additional reductions they needed to find. He stated he is going to explain where those additional cuts will come from to get them to the target amount.

They will be eliminating 6 positions at the elementary level. These positions include an open regular paraeducator position at Pollard; a total of 4 technology teachers at Pollard, Sandown North, Atkinson Academy and Danville; 1 classroom teacher at Pollard. These total \$456,433.

They will be eliminating 4 positions at the Middle School. These include a PE teacher, Adjustment Counselor, Administrative Assistant, and a special education teacher. These total \$335,043.

They will be eliminating 8 positions at the high school which include an engineering teacher, Spanish teacher, English teacher, XL study teacher, regular education paraeducator, attendance administrative assistant, social studies teacher and library paraeducator. These total \$515,182.

At the SAU, they will be eliminating the Director of Special Education which totals \$164,279.

There are 18 open positions at the District level which consists of 17 paraeducators and 1 second shift custodian. These total \$536,709.

Principals and Directors had made more discrete line items reductions and now total \$892,209.

There are no further reductions to Transportation which total \$900,000. There are no further reductions to Capital Improvement which total \$1,000,000.

These cuts total the target of \$6,626,611 with no variance. The 37 eliminated positions would be effective 6/30/25 and he will be seeking approval of the FY26 presented budget plan.

Mrs. Kowalczyk asked Mr. Krieger to go through these positions and explain how this is going to affect the learning environment.

Mr. Krieger explained what the impact to the technology teachers will have on us. It will allow us to think about how else are we going to deliver these technology standards. He stated the last person on the list is just a classroom teacher at Pollard. That is connected to the large bubble that

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we have seen come through and this is the last year of that. This position will not have an impact on class size.

Mr. Sapia suggested they put a surplus line in the budget for next year to allow the latitude the budget needs.

Mrs. Kowalczyk questioned the elimination of the Special Education Director. She said she is not familiar with all her duties and asked how all those duties are going to get split up.

Mr. Krieger explained what the primary duties are and said he is confident they will be able to distribute and absorb those duties. He described the position serves 3 things. One is through contact with the Dept. of Education around compliance. The second is they manage a large portion of the school district budget, and thirdly, they set processes for both families and students as to what their rights are and eligibility through the process. Also, what the rights of the School District are for those mediations. He also explained we have some positions that have redundancy at our SAU level that are not in other districts. We also have 3 special educator administrators, one at each developmental level and we are looking at their roles and responsibilities here at the SAU.

Mr. Krieger referred to his own growth and explained how in his first year, he spent a lot of attention on facilities, the second year he spent a lot of attention on the financials and Special Education is the next large project for them to really look at and think about how we are doing business.

MOTION: Mr. Sapia motioned to eliminate the 37 reported positions effective June 30, 2025 with regrets. Seconded by Mrs. Springer Motion passed: 8-0-0

MOTION: Mrs. Kowalczyk motioned to approve the Administration's plan to align the FY26 Budget to the voted budget. Seconded by Mr. Sherwood. Motion passed: 8-0-0

Mr. Sapia had wished they had gotten together immediately after the election and had a couple of workshops to dive a little deeper. It concerns him they are down to the penny on this. He doesn't want to make further cuts or go back to the voters. That is his concern with not having an identified buffer.

Mr. Krieger stated they have eliminated a total of 54.5 positions during this budget cycle.

MOTION: Mr. Sherwood motioned to take a 10 minute recess. Seconded by Mrs. Knutsen. Motion passed: 8-0-0

(The Board reconvened at 8:47 pm.)

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f. Budget Transfer: Special Education

Dr. Martin presented a budget transfer request from identified lines in order to fund special education services until the end of the 24-25 school year. These request are for transportation, contracted service providers and tuition.

Mr. Krieger indicated to the Board there will be less positions to draw salary from next year.

MOTION: Mrs. Woodworth motioned to accept those budget transfers in the amounts and accounts specified in the Special Education transfer request dated April 3, 2025 in the amount of \$1,525,977.32. Seconded by Mr. Sapia. Motion passed: 8-0-0

g. AP Psychology Textbook – Second Read

Mr. Pedersen is before the Board to ask for approval and adoption of the Myers' Psychology for the AP Course the he described at the last meeting and was accepted as a First Read. There have been no changes since the First Read.

MOTION: Mr. Sherwood motioned to approve for a second read and adoption of the Myers' Psychology for the AP course textbook for the TRHS AP Psychology course. Seconded by Mrs. Woodworth. Motion passed: 8-0-0

h. Policies

Mr. Krieger presented Policy EBCC False Alarms, Bomb, Active Shooter and Other Such Threats. The Board approved this as a First Read and there have been no subsequent changes.

MOTION: Mr. Sherwood motioned to approve the second read and adoption of Policy EBCC. Seconded by Mr. Woodworth. Motion passed: 8-0-0

i. 2024-2025 Instructional Hourly Calendar

Mr. Krieger stated we have had two snow days this year and we can certainly operate on the calendar that was previously approved by the Board. We can still keep June 19, 2025 as the last student day and graduation can still be on Saturday, June 14, 2025.

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MOTION: Mrs. Woodworth motioned to approve June 19, 2025 as the last day of school for the Timberlane Regional School District. Seconded by Mr. Woodworth. Motion passed: 8-0-0

j. School Board Goal Process

Mrs. Knutsen provided the School Board goals for the academic year of 2024-2025.

Mrs. Springer asked if the goals stay the same from one year to the next. Mrs. Knutsen explained that some of them do because they want them to continue but some do change. The Board discusses these in June to address the goals they have achieved and to decide whether to keep it or do something different.

k. Committee Assignments

Mrs. Woodworth requested to be on the Wellness Committee again. Mrs. Knutsen agreed to that.

Mr. Krieger spoke to the Strategic Planning Committee. They have a written plan in place and he recommends possibly redistributing some of that time and resources to other committees. He would want to bring back that committee when we are at a place where they could write another strategic plan in the next 2-3 years.

It was the consensus of the Board to put the Strategic Planning Committee on hold for a year.

Mrs. Manthorn emailed a request to be on the Curriculum and Assessment Committee. Mr. LeCain will be on the Policy Committee. Mrs. Springer will be on the Curriculum and Assessment Committee. Mr. Sapia will be on the Facilities Committee.

Mrs. Woodworth mentioned the public would like to charge the School Board with creating a new Committee to study the feasibility of a 2.5 % tax cap. Mr. Krieger said it would be for the Committee to study the feasibility and impact of a 2.5% tax cap.

Mrs. Knutsen would like to table this discussion on Committees to the next meeting. The Board was in agreement.

ADMINISTRATORS' REPORT

Dr. Martin invited the School Board to attend the April 7th Ribbon Cutting ceremony for the Tennis Courts at 3:30 pm. A Ribbon Cutting is also scheduled on April 24th for the track.

DRAFT - NOT APPROVED

Mr. Henderson, Facilities, and she took a look at an e-commerce platform called Opus. This might be an opportunity to expedite some of our bidding on materials. They are a cooperative purchasing group.

The CIP organizational meeting is scheduled on April 14th at 6:15 pm. The Facilities organizational meeting is scheduled for April 15th at 1:00 pm.

Dr. Martin spoke to the regional director for First Student regarding a tracking system when a child needs to ride a different bus. She could track the timing of when they will be going to arrive. The regional director said they are updating their tracking software and hope to see those improvements going forward.

Dr. Martin described a project brought forward by the Director of Student Services. The principals have been very clear that they have some issues with students in Tier 1. Some are starting to exhibit behaviors that are more than challenging for the average educator. They will be bringing in a trainer. This will benefit all our students in the elementary schools. They will teach identified teachers in our schools how to write formal behavioral assessments.

Mr. Krieger said they are fairly confident they will secure a rate of 4.6% points marker for Phase 3 of the lease.

He was contacted by the core members of the tax impact group. He met with them yesterday and it was a good question and answer opportunity and this will be ongoing.

He received an invitation from an Atkinson resident who wants to do an interview with him and have it broadcast on the Atkinson TV channel which he has agreed to do.

They have been working with the Center for School Climate and Learning. Those student and staff teams will be finishing that work in the spring. Their last residency with that organization is on April 13th and 14th. We had staff participate in a graduate course run by Dr. Preble.

Mr. Krieger let the Board know we had our first Budget Committee meeting a week ago and he recommended to them that it would be an excellent opportunity to have a student representative on the Budget Committee just like the School Board does. He believes this could be an ELO opportunity along with other opportunities.

Mr. Krieger spoke to Senate Bill 297. He read a letter from the Secretary of State's office. It is looking to have more regulation around risk management pools. That includes Healthtrust that we use right now. SchoolCare and Primex are in support of SB297. Healthcare is one of two pools who are opposed. He read a letter from Healthcare which states if SB297 passes in its current form, they will be forced to end their coverages for January groups effective June 30, 2026.

DRAFT - NOT APPROVED

PERSONNEL REPORT & RENOMINATION REPORT

MOTION: Mr. Sherwood motioned to accept the professional resignations of Isabelle Carter, English Teacher, TRHS; Stacey Parise, Math Teacher, TRHS; Deanna Flug, Special Education Teacher, Sandown North; Mark Hanik, Science Teacher, TRHS. Seconded by Mrs. Springer Motion passed: 8-0-0

MOTION: Mr. Sherwood motioned to accept the professional retirement of Alison Angle, Special Education Teacher, TRMS. Seconded by Mr. Woodworth Motion passed: 8-0-0

b. RENOMINATION REPORT

MOTION: Mr. Woodworth motioned to accept the renominations as presented in the Renomination Report dated April 3, 2025. Seconded by Mrs. Springer Motion passed: 8-0-0

COMMITTEE REPORTS

Mr. Sapia asked about having the CIP meeting and Facilities meeting currently scheduled for April 14th and April 15th, to be rescheduled because he will be away on business. He asked if it could be scheduled the following week. Mr. Krieger stated he would have whoever is going to be the Vice Chair on those committees to connect with Mr. Sapia.

Mr. LeCain updated the Board on Curriculum and Assessment.

OTHER BUSINESS

- a. Track Grant Resolution

DRAFT - NOT APPROVED

MOTION: Mrs. Kowalczyk motioned to authorize that Justin Krieger, Superintendent of Schools, is duly authorized to enter into contracts or agreements, regarding the federal Land and Water Conservation Fund – State and Local Assistance program grant #33-00751_Timberlane Public Track, on behalf of Timberlane Regional School District with the State of New Hampshire, acting by and through the Department of Natural and Cultural Resources, and is further authorized to execute any documents on behalf of Timberlane Regional School District which may be in his/her judgement desirable or necessary to effect the purpose of this resolution. Seconded by Mr. Woodworth Motion passed: 6-0-2 (Mrs. Woodworth, Mrs. Springer abstained)

DELEGATES AND INDIVIDUALS (cont'd)

Chris Citorick of Atkinson addressed the Board. He spoke about how he was told that no positions would be cut and children's education would not be affected by this new proposed budget. He thought it was a lie when it was stated, but now knows it is a lie. The positions that have been cut are real people with a real impact to real children's lives. Things need to turn around. Everyone in the district is going to have to make a choice on where they stand on public education.

There was no further business before the Board.

NON-PUBLIC SESSION

MOTION: Mr. Sherwood motioned to enter non-public under RSA 91-A:3, Paragraph II (c) Matters which, if discussed in public, would likely affect adversely the reputation of any person, other than a member of the public body itself, unless such person requests an open meeting. This exemption shall extend to any application for assistance or tax abatement or waiver of a fee, fine, or other levy, if based on inability to pay or poverty of the applicant. Seconded by Mrs. Woodworth Motion passed 8-0-0

The Board was polled:

D. Woodworth – yes Knutsen – yes Sherwood – yes Sapia – yes LeCain – yes
McCormick – yes Springer – yes B. Woodworth - yes

Motion passed 8-0-0 to enter non-public at 9:40 pm.

DRAFT - NOT APPROVED

The Board returned to public session at 10:05 PM to seal the minutes and adjourn.

MOTION: Mrs. Kowalczyk motioned to seal the minutes. Seconded by Mr. Woodworth Motion passed: 8-0-0

Respectfully submitted,

Linda Mahoney
Recording Secretary

Approved by the School Board on

April 17, 2025

MOTION: I move that the Resolution entitled, “Resolution to Authorize \$2,589,655 as Phase III of Lease Purchase Financing of Energy Savings Equipment and Associated Building Improvements at District Facilities,” be approved in form presented to this meeting and that an attested copy of said Resolution be included with the minutes of this meeting.

**RESOLUTION TO AUTHORIZE \$2,589,655 AS PHASE III OF LEASE PURCHASE
FINANCING OF ENERGY SAVINGS EQUIPMENT AND ASSOCIATED BUILDING
IMPROVEMENTS AT DISTRICT FACILITIES**

The School Board of the Timberlane Regional School District (the “District”) hereby resolves as follows:

1. That, pursuant to RSA 33:7-e and all other applicable laws and voter approval of Article 3 of the 2023 Timberlane Regional School District Warrant for the Annual Meeting held February 9, 2023 and March 14, 2023, and ratified at a Special District Meeting held June 19, 2023 (“the Authorizations”), the Superintendent of Schools (the “Superintendent”) is authorized to enter into an agreement with Energy Efficient Investments, Inc., or one of its business units for the acquisition and installation of energy savings equipment and related building and facility improvements at school facilities throughout the District (the “Equipment”) at a cost not to exceed \$25,243,000, said Equipment financing to occur in phases, and any such prior action is ratified and confirmed;
2. That the Superintendent and Business Administrator/CFO, acting singly, are authorized to execute and deliver an acceptance of a proposal by Banc of America Public Capital Corp, dated May 16, 2023, for Bank of America, National Association or its affiliate or designee (“BANA”) to provide tax-exempt lease purchase financing with nonappropriation clause in the estimated principal amount of \$25,243,000 (the “Bank Proposal”), which acceptance shall be on such terms, including amendments thereto, and in such form as the Superintendent or Business Administrator/CFO may approve, said approval to be conclusively evidenced by the execution and delivery thereof, and any such prior action by the Superintendent or Business Administrator/CFO is hereby ratified and confirmed;
3. That pursuant to the Authorizations, the Superintendent in the name and on behalf of the District (the “Lessee”) is authorized to execute and deliver a tax-exempt lease purchase agreement with BANA to provide lease purchase financing in a principal amount not to exceed \$25,243,000 to fund the Equipment in several phases, on such terms and in such form as the Superintendent may approve, such approval to be conclusively evidenced by the execution and delivery thereof, and which terms shall be substantially on the terms set forth in the Bank Proposal as accepted (the “Lease”);

4. That pursuant to the Authorizations and the Lease, on July 14, 2023 the District entered into Equipment Schedule No. 1 with BANA in the amount of \$3,002,968 to carry out Phase I of the financing of the Equipment;
5. That pursuant to the Authorizations and the Lease, on May 21, 2024 the District entered into Equipment Schedule No. 2 with BANA in the amount of \$9,550,184 to carry out Phase II of the financing of the Equipment;
6. That the work associated with Equipment Schedule No. 2 has been completed and the District has an unexpected surplus of approximately \$500,000, and therefore hereby agrees to a Change Order to allocate that amount to work that would otherwise be completed as part of Phase III thereby also reducing the gross amount of the Phase III Lease;
7. That pursuant to the Authorizations and the Lease, the Superintendent in the name and on behalf of the District is authorized to execute and deliver Phase III of the Lease to provide lease purchase financing in a principal amount not to exceed \$2,589,655 to fund the Equipment, on such terms and in such form as the Superintendent may approve, such approval to be conclusively evidenced by the execution and delivery thereof, and which terms shall be substantially on the terms set forth in the Lease (“the Phase III Lease”);
8. That to the extent not inconsistent with this Resolution and the Bank Proposal as accepted, the Superintendent is authorized to select such date(s), maturity(ies), denomination(s), interest rate(s), place(s) of payment, form(s) and other details of the Phase III Lease as the Superintendent may approve, said approval to be conclusively evidenced by the execution and delivery thereof;
9. That the Superintendent is authorized to covenant on behalf of the Lessee that neither the proceeds of the Phase III Lease nor the Equipment shall be used in any manner that would cause the Phase III Lease to be an “arbitrage bond” or “private activity bond” within the meaning of Sections 148 and 141 of the Internal Revenue Code of 1986, as amended (the “Code”);
10. That the Superintendent is authorized to covenant on behalf of the Lessee to file any information report and pay any rebate due to the United States in connection with the issuance of the Phase III Lease;
11. That the Superintendent is authorized to execute and deliver such tax certificates, arbitrage and use of proceeds certificates, and other documents and certificates as may, in the Superintendent’s opinion, be necessary or convenient to effect the transactions herein authorized, to be in such form not inconsistent with this Resolution as the Superintendent may approve, said approval to be conclusively evidenced by the execution and delivery thereof;
12. That the Superintendent is authorized to designate the Phase III Lease as a qualified tax-exempt obligation within the meaning of Section 265(b)(3) of the Code;

13. That the Superintendent is authorized to execute and deliver escrow agreements with BANA or its nominee (the "Lessor"), and Webster Bank, National Association or other mutually acceptable escrow agent (the "Escrow Agent") to hold funds in an escrow account (the "Escrow Account") with the Escrow Agent pending disbursement for the Equipment (the "Escrow Agreement"), said Escrow Agreement to be on such terms not inconsistent with the Bank Proposal as the Superintendent may approve, including without limitation a provision granting the Lessor a security interest in the Escrow Account, said approval to be conclusively evidenced by the execution and delivery thereof;
14. That the Superintendent is authorized to covenant, certify and agree, on behalf of the Lessee, for the benefit of the Lessor, that the Lessee will file any required reports, make any annual financial or material event disclosure, and take any other action that may be necessary to ensure the disclosure requirements imposed by Rule 15c2-12 of the Securities and Exchange Commission, to the extent applicable, are met;
15. That the Superintendent and other appropriate officials of the Lessee, acting singly, are authorized to execute and deliver on behalf of the Lessee such security agreements, UCC-1 financing statements, fixture filings, and other documents and certificates as may be required in connection with the Phase III Lease and the Escrow Agreement;
16. That the Superintendent and other proper officials of the Lessee, acting singly, are authorized and empowered in its name and on its behalf to do or cause to do all such other acts and things as may be necessary or desirable in order to effect the execution and delivery of the Phase III Lease and the Escrow Agreement in accordance herewith;
17. That if the Superintendent or any other officer or official of the Lessee is for any reason unavailable to, as applicable, approve, execute or attest the Phase III Lease and the Escrow Agreement, or any related financing documents, the person or persons acting in any such capacity, whether as an assistant, a deputy or otherwise, is authorized to act for such official with the same force and effect as if such official had herself/himself performed such act; and
18. That an attested copy of this Resolution be included with the minutes of this meeting.

_____	_____
_____	_____
_____	_____
_____	_____

A majority of the School Board of the Timberlane Regional School District

A true copy as adopted by the School Board of Timberlane Regional School District, attest:

Heather Greenfield, District Clerk

TIMBERLANE REGIONAL SCHOOL DISTRICT
\$2,589,655 EQUIPMENT LEASE/PURCHASE AGREEMENT (ESCROW ACCOUNT)
SCHEDULE NO. 3
CERTIFICATE OF DISTRICT SCHOOL BOARD CHAIR

The undersigned Chair of the School Board of the Timberlane Regional School District (the “District”), in connection with the execution and delivery of a Master Equipment Lease/Purchase Agreement (Escrow Account), and Equipment Schedule No. 3 thereto in the principal amount of \$2,589,655.00 (the “Lease”) to finance acquisition and installation of energy savings equipment and related building and facility improvements at school facilities throughout the District (the “Equipment”), does hereby certify as follows:

1. The District has not adopted the provisions of the Municipal Budget Act, RSA Chapter 32.
2. The District has adopted the provisions of RSA 40:13 (the “Official Ballot Law” or “Senate Bill 2”).
3. The District has adopted no ordinances, bylaws, rules or regulations, or Charter provisions limiting or restricting the District’s ability to (i) execute and delivery the Lease; (ii) appropriate or expend money; (iii) levy and assess real property taxes; or (iv) complete the project to be financed with the proceeds of the Lease.
4. The District has not adopted an official seal.
5. The execution and delivery of the Lease was authorized by a majority vote of the voters of the District on Article 3 at the Annual School District Meeting duly called and held on March 14, 2023 (the “Election”), which was preceded by a Deliberative Session meeting called and held on February 9, 2023 (the “Meeting”). A copy of the warrant for the Meeting and the Election (the “Warrant”), including Article 3 concerning the Lease, was posted at the place of the Meeting and the Election and a like copy at one other place in the District no later than the last Monday in January; however, the Warrant was not signed or attested at the time of posting. A copy of the unsigned and unattested Warrant is attached hereto as **Exhibit A**. The approved minutes of the Meeting are attached as **Exhibit B**. The voting results from the Election, which include the voting results of Article 3, are attached hereto as **Exhibit C**.
6. To cure the procedural defect related to the posting of the Warrant, the School Board of the District called a Special School District Meeting (the “Special Meeting”) pursuant to RSA 40:16. An attested copy of the Special School District Meeting Warrant was posted at the place of the Special Meeting and a like copy at one other public place in the District at least 14 days prior to the Special Meeting, not counting the day of the posting nor the day of the Special Meeting. A copy of the signed, attested Special Meeting Warrant is attached hereto as **Exhibit D**. A public hearing concerning Article 1 of the Special Meeting Warrant was held on June 12, 2023. Notice of the public hearing was published in a newspaper of general circulation in the District on June 2, 2023. A copy

of the public hearing notice is attached hereto as **Exhibit E**. A copy of the minutes of the public hearing are attached hereto as **Exhibit F**. A copy of the Special Meeting Warrant was published in a newspaper of general circulation in the District on June 7, 2023. A copy of the publication of the Special Meeting Warrant is attached hereto as **Exhibit G**. At the Special Meeting, the voters of the District approved Article 1 by a majority vote to cure the procedural defect related to the posting of the Warrant. The minutes of the Special Meeting are attached hereto as **Exhibit H**.

7. At a meeting of the School Board of the District, duly called and held on April 17, 2025, the School Board adopted a Resolution authorizing the execution and delivery of the Lease, for Equipment Schedule No. 3, pursuant to and in accordance with Article 3 of the Warrant. An attested copy of said Resolution is attached hereto as **Exhibit I**.
8. Neither Article 3 of the Warrant, nor Article 1 of the Special Meeting Warrant, nor said Resolution have been amended or rescinded in any way, and they remain in full force and effect. Except for Equipment Schedule No. 1 issued on July 14, 2023 in the principal amount of \$3,002,968, and Equipment Schedule No. 2 issued on May 21, 2024 in the principal amount of \$9,550,184, no other leases, bonds, notes, or obligations have been issued pursuant to Article 3 of the Warrant or the Resolution.

Dated as of April 17, 2025

Katie Knutsen
School Board Chair
Timberlane Regional School District

Schedule of Attachments:

Exhibit A - Unsigned, Unattested Warrant for Annual School District Meeting
Exhibit B - Minutes of February 9, 2023 Deliberative Session
Exhibit C - Election Results from Annual Meeting, March 14, 2023
Exhibit D - Signed, Attested Special Meeting Warrant
Exhibit E - Notice of Special District Meeting Public Hearing
Exhibit F - Minutes of June 12, 2023 Public Hearing
Exhibit G - Notice of Publication of Special District Meeting Warrant
Exhibit H - Minutes of June 19, 2023 Special District Meeting
Exhibit I - Resolution of School Board, April 17, 2025

TIMBERLANE REGIONAL SCHOOL DISTRICT
\$2,589,655 EQUIPMENT LEASE/PURCHASE AGREEMENT (ESCROW ACCOUNT)
SCHEDULE NO. 3
CERTIFICATE OF SUPERINTENDENT

The undersigned, being the Superintendent of the Timberlane Regional School District (the “District”), in connection with the execution and delivery of Schedule No. 3 of a Master Equipment Lease/Purchase Agreement (Escrow Account) in the principal amount of \$2,589,655.00 (the “Lease”) to finance the acquisition and installation of energy savings equipment and related building and facility improvements at school facilities throughout the District(the “Equipment”), hereby certify and covenant on behalf of the District as follows:

1. I am the officer of the District authorized to execute and deliver the Lease to Bank of America, National Association.

2. On behalf of the District, I hereby covenant to take all lawful actions necessary to ensure that interest paid on the Lease shall, for purposes of federal income taxation, be excludable from the gross income of the owner thereof, and to refrain from taking any action that would cause interest paid on the Lease to become includable in the gross income of the owners thereof.

3. (i) The District is a governmental unit with general taxing powers; (ii) the Lease issued by the District is not a private activity bond within the meaning of Section 141 of the Internal Revenue Code of 1986, as amended (the “Code”); (iii) 95 percent or more of the net proceeds (within the meaning of Section 150(a)(3) of the Code) of the Lease are to be used for local governmental activities of the District; and (iv) the aggregate face amount of all tax exempt bonds (other than private activity bonds within the meaning of Section 141 of the Code) issued by the District (and all subordinate entities thereof) during the 2025 calendar year is not reasonably expected to exceed Five Million Dollars (plus an additional \$10,000,000 in tax exempt financing of public school facilities construction).

4. (i) The District anticipates that it will not issue more than \$10 million of tax-exempt obligations during the 2025 calendar year; (ii) the Lease is not a private activity bond as defined in Section 141 of the Code; and (iii) the District hereby designates the Lease as a qualified tax exempt obligation within the meaning of Section 265(b)(3) of the Code.

5. This certificate is issued pursuant to authority granted by resolution of the School Board of the District at a meeting of the School Board duly called and held on April 17, 2025.

Dated: April 17, 2025

Justin Krieger
Superintendent
Timberlane Regional School District

TIMBERLANE REGIONAL SCHOOL DISTRICT
\$2,589,655 EQUIPMENT LEASE/PURCHASE AGREEMENT (ESCROW ACCOUNT)
SCHEDULE NO. 3
SIGNATURE, AWARD, INCUMBENCY AND NO LITIGATION CERTIFICATE

The undersigned, Superintendent of the Timberlane Regional School District (the "District"), in connection with the execution and delivery of Schedule No. 3 of a Master Equipment Lease/Purchase Agreement (Escrow Account) in the principal amount of \$2,589,655.00 (the "Lease") to finance the acquisition and installation of energy savings equipment and related building and facility improvements at school facilities throughout the District (the "Equipment"), affix hereto my signature to identify the signatures that I have affixed to the Lease and related documents, including an escrow agreement, and do hereby certify that as such officer I have signed such Lease, which Lease is being issued by the District pursuant to RSA 33:7-e.

I further certify that the Lease bears interest at the rate specified therein and that the Lease shall be in the principal amount of \$2,589,655.00.

I further certify that said Lease is being executed and delivered pursuant to and in accordance with a resolution of the School Board of the District duly adopted on April 17, 2025, and approval of a majority of the voters of the District at the Annual School District Meeting, called and held on March 14, 2023, and the Special District Meeting duly called and held on June 19, 2023 (collectively, the "Authorizations"); that except for Equipment Schedule No. 1 issued on July 14, 2023 in the principal amount of \$3,002,968, and Equipment Schedule No. 2 issued on May 21, 2024 in the principal amount of \$9,550,184, no other leases, bonds, or notes are now outstanding or have been issued under the Authorizations; that the Lease is by and between the District and Bank of America, National Association ("Lessor") with per annum interest payable at the rate specified therein; that no petition or other proceeding seeking a referendum or review of the Authorizations has been filed or initiated and remains unresolved; that no order or proceeding essential to the execution and delivery of the Lease has been repealed or amended; and that no proceedings relating thereto have been taken other than those of which certified copies have been delivered to Drummond Woodsum & MacMahon, P.A.

I further certify that, except as may be set forth in the below Schedule of Litigation, there is neither any litigation nor any proceeding of any nature now pending or, to the knowledge of the undersigned, threatened, that would (i) restrain or enjoin the execution or delivery of the Lease issued by the District on the date hereof in the original principal amount of \$2,589,655.00; (ii) in any way contest the validity of said Lease or any proceedings incident to the issuance thereof; or (iii) in any way contest or challenge the existence nor boundaries of the District nor the title of any of the officers thereof to their offices.

I further certify that, to the best of my knowledge and belief, at the time the Lease was executed and delivered to Lessor, all information furnished to Lessor relating to the District, its finances, and the Lease were and are true in all material respects and did not and do not contain any untrue statement of a material fact or omit to state a material fact required to be stated therein or necessary to make the statements made therein, in light of the circumstances under which they were made, not misleading, and that there has been no material adverse change in the financial or other condition of the District from that set forth in the information furnished to Lessor.

I further certify that I have approved the delivery of the Lease to Lessor as well as the form, date, maturities, interest rate, and other details of the Lease, including the manner of its sale and award; and that the useful life of the Equipment is greater than the term of the Lease.

I certify that the signature below is my true signature and that I am the duly chosen, qualified and acting Superintendent of the District as of April 17, 2025.

Justin Krieger
Superintendent
Timberlane Regional School District

I, the undersigned Chair of the School Board of the Timberlane Regional School District, affix hereto my official signature for purposes of authenticating the signature of the Superintendent and of certifying to the foregoing statements of the Superintendent. I further certify that the Superintendent was duly appointed to, has qualified for, and is currently active in his office as of April 17, 2025.

Dated: April 17, 2025

Katie Knutsen
School Board Chair
Timberlane Regional School District

Schedule of Litigation

None.

TIMBERLANE REGIONAL SCHOOL DISTRICT
\$2,589,655 EQUIPMENT LEASE/PURCHASE AGREEMENT (ESCROW ACCOUNT)
SCHEDULE NO. 3
ARBITRAGE AND USE OF PROCEEDS CERTIFICATE

The undersigned, being the Superintendent of the Timberlane Regional School District (the “District”), hereby certify and reasonably expect with respect to the issuance and use of proceeds of a Schedule No. 3 of a Master Equipment Lease/Purchase Agreement (Escrow Account) dated the date hereof in the principal amount of \$2,589,655.00 (the “Lease”), as follows:

1. Authority to Issue Lease. I am the officer of the District duly charged and responsible for executing and delivering the Lease under authority of a certain Resolution adopted by the School Board of the District on April 17, 2025, and approval of the voters of Article 3 of the Annual School District Meeting held March 14, 2023 as well as Article 1 of the Special District Meeting held on June 19, 2023.

2. Purpose of this Certificate. This certificate is made for the purpose of representing facts and establishing the reasonable expectations of the District as to the amount and use of the proceeds of the Lease. It is intended and may be relied upon as a certification described in Section 1.148-2(b)(2) of the Treasury Regulations and is being executed and delivered as part of the record of proceedings in connection with the issuance of the Lease. This certificate sets forth the facts, estimates and circumstances now in existence that are the basis for the District's expectation that the proceeds of the Lease will not be used in a manner that would cause the Lease to be a private activity bond or an arbitrage bond under the Internal Revenue Code of 1986, as amended (the “Code”). To the best of my knowledge and belief, such expectation is reasonable and there are no other facts, estimates or circumstances that would materially change that expectation.

3. Description of Lease. The dates, maturities, denominations and rates of interest of the Lease are as shown and more fully described in **Schedule A** attached hereto.

4. Use of Proceeds. The proceeds of the Lease will be used to finance the acquisition and installation of energy savings equipment and related building and facility improvements at school facilities throughout the District (the “Equipment”).

5. Initial Temporary Period for Capital Projects.

The District has entered into (or will enter into within 6 months after the date hereof) binding commitments with respect to the acquisition, construction, renovation, equipping and/or installation of the Equipment and the amount to be expended pursuant to such commitment exceeds five percent of the net sale proceeds of the Lease. The District reasonably expects that at least 85 percent of the proceeds of the Lease will be expended within 3 years of the date hereof. Work on the acquisition and installation of the Equipment will proceed with due diligence to completion.

The District may invest the proceeds of the Lease at an unrestricted yield until the earlier of April 23, 2028, and the completion date of the Equipment installation. In the unexpected event that proceeds of the Lease remain unexpended after such date, the District will invest such unexpended amounts in obligations of a state or of any political subdivision thereof, the interest on which is excluded from gross income for purposes of Federal income taxation pursuant to Section 103 of the Code and which is not a preference item for purposes of the alternative minimum tax imposed by Section 55 of the Code, or invest such amounts in obligations having a yield that is not more than the yield on the Lease as shown on **Schedule B**.

The District may comply with the yield requirement described in this Section 5 by making yield reduction payments in accordance with the provisions set forth in Treasury Regulation Section 1.148-5(c).

6. **No Reimbursement.**

To the extent any amount of the proceeds of the Lease is applied to reimburse the District for Equipment costs paid prior to the date hereof, such costs were:

(i) not in excess of the lesser of \$100,000 or five percent of the proceeds of the Lease;

(ii) paid with respect to certain “preliminary expenses”, i.e., architectural, engineering, surveying, soil testing, bond issuance and similar costs, other than land acquisition, site preparation and similar costs incident to the commencement of construction, provided, however, such amounts do not exceed 20 percent of the proceeds of the Lease; or

(iii) paid not more than 60 days prior to the adoption by the District of an official declaration of its intent to finance the Equipment including a general description of the Equipment and the maximum principal amount of obligations expected to be issued for the Equipment, or, if no such resolution exists, paid not more than 60 days prior to the date hereof.

7. **No Private Activity; Limitation on Private Use.**

(a) The Equipment has been and will be owned by the District and will not be leased to any person who is not a state or local governmental unit. Except for contracts that satisfy the safe-harbor guidelines set forth in Revenue Procedure 97-13, 1997-1 C.B. 632, as amplified,¹ the District will not enter into any contracts or other arrangements including without limitation, management contracts, capacity guarantee contracts, take or pay contracts or put or pay contracts, with persons who are not state or local governments pursuant to which such persons have a right to use or make use of the Equipment on a basis not available to members of the general public.

(b) It is not expected that the Equipment will be sold or otherwise disposed of in whole or in part prior to the final maturity date of the Lease.

¹ Contracts entered into or substantially modified as of August 18, 2017 will comply with the guidance set forth in Rev. Proc. 2017-13, I.R.B. 2017-6.

8. No Private Loans. None of the proceeds of the Lease were or will be used, directly or indirectly, to make loans to persons other than a state or local governmental unit. The District has not and will not make any private loans from the proceeds of the Lease after the issue date unless the District has received the written opinion of bond counsel that such private loan will not adversely affect the exclusion of the interest on the Lease from gross income for purposes of federal income taxation.

9. Payment of Debt Service. The Lease will be paid from taxes or rates, charges or assessments and other revenues of the District. No debt service fund will be established to pay debt service on the Lease.

10. No Other Funds Established. The District has not created or established, and does not expect to create or establish, any sinking fund or other similar fund which the District reasonably expects to use to pay principal or interest on the Lease.

11. No Other Replacement Proceeds. The District hereby represents that the weighted average maturity of the Lease will not exceed the average economic life of the facilities financed with the proceeds of the Lease by more than 20 percent. Thus, no “replacement proceeds” (as defined in Section 1.148-1(c) of the Regulations) are expected to be created as a result of issuing the Lease.

12. Additional Yield Restrictions. With respect to any amounts received from the condemnation, insurance, or disposition of any part of the Equipment or any other amounts set aside by the District, which are pledged to or expected to be used for the payment of debt service on the Lease, the District will invest such amounts in obligations of a state or of any political subdivision thereof, the interest on which is excluded from gross income for purposes of federal income taxation pursuant to Section 103 of the Code and which is not a preference item for purposes of the alternative minimum tax imposed by Section 55 of the Code or invest such amounts in market rate obligations having a yield that is not more than the yield on the Lease, as shown on **Schedule B**, attached hereto. The District may comply with the yield requirement described above, by making yield reduction payments in accordance with the provisions of Section 1.148-5(c) of the Treasury Regulations.

13. Yield Defined. For purposes of this certificate, yield on the Lease means that percentage rate which when used in computing the present value of all payments of principal of, and interest on, the Lease produces an amount equal to the issue price thereof, as defined in Sections 1273 and 1274 of the Code. For purposes of compliance with arbitrage regulations, the yield on the Lease is equal to the yield on the Lease.

14. No Prohibited Payments. The District has not entered into and will not enter into any transaction to reduce the yield on the investment of the proceeds of the Lease in such a manner that the amount to be rebated to the Federal government is less than it would have been had the transaction been at arm’s length and the yield on the issue not been relevant to either party.

15. Exception to Rebate.

The District will not be liable for any rebate payments to the Federal Government because:

(i) (A) The District is an entity with general taxing powers or (B) the District is a subordinate entity of a governmental unit (or units) with general taxing powers which has (or have) allocated a portion of its (or their respective) \$5,000,000 limitation(s), and/or its (or their) additional \$10,000,000 limitation(s) for public school facilities construction, to the District. An allocation shall be taken into account under subsection (B) of this section only if it is irrevocable and made prior to the date hereof, and only to extent that the amount allocated bears a reasonable relationship to the benefits received by such allocating governmental unit from the issuance of the Lease;

(ii) At least 95% of the proceeds of the Lease are to be used for local government activities of the District;

(iii) (A) The District, including any agency, instrumentality or political subdivision of the District, has not issued and does not expect to issue, more than \$5,000,000 in tax exempt bonds or notes, plus an additional \$10,000,000 in tax-exempt financing of public school facilities construction during the current calendar year (including the Lease), and, (B) if the District has allocated all or a portion of the \$5,000,000 limitation and/or the additional \$10,000,000 limitation for public school facilities construction of a governmental unit (or units) with general taxing powers to which it is subordinate, the District has not issued and does not expect to issue more than the amount so allocated; and

(iv) The Lease is not a “private activity bond” as defined in Section 141 of the Code.

16. No Overissuance. The total proceeds of the sale of all obligations issued to date for the Equipment do not exceed the total cost of the Equipment.

17. No Hedge Bonds. The District reasonably expects as of the date hereof that (a) at least 85% of the spendable proceeds of the Lease will be used to carry out the governmental purposes of the issue within three years of the date hereof and (b) not more than 50% of the proceeds of the Lease will be invested in investment property which (i) will be acquired with the amounts received as a result of investing original proceeds of the issue and (ii) will have a substantially guaranteed yield for four years or more.

18. Additional Covenant. The District will, subject to appropriation, comply with the provisions and procedures set forth herein, except to the extent otherwise advised by Bond Counsel, and will do and perform all acts and things necessary or desirable in order to assure that interest paid on the Lease shall, for purposes of federal income taxation, be excluded from gross income.

19. Information Reporting. The District has reviewed the Internal Revenue Service Form 8038-G to be filed in connection with the issuance of the Lease not later than the 15th day

of the second month after the close of the calendar quarter in which the Lease was issued, a copy of which is attached hereto as **Schedule C**, and all of the information contained therein is, to the best of the District's knowledge, true and correct. The District will cause said Form 8038-G to be timely filed with the Internal Revenue Service.

20. **No Federal Guarantee.** No portion of the proceeds of the Lease has been or will be invested, directly or indirectly, in federally insured deposits or accounts other than (a) investments of unexpended Lease proceeds for an initial temporary period until the proceeds are needed for the Equipment, (b) investment of a debt service fund, and (c) investments in obligations issued by the United States Treasury, or investments in obligations issued pursuant to Section 21B(d)(3) of the Federal Home Loan Bank Act, as amended by Section 511(a) of the Financial Institutions Reform, Recovery and Enforcement Act of 1989, or any successor provision to Section 21B(d)(3) of the Federal Home Loan Bank Act as so amended. An obligation shall not be treated as federally guaranteed by reason of any guarantee by the Federal Housing Administration, the Veterans' Administration, the Federal National Mortgage Administration, the Federal Home Loan Mortgage Corporation, or the Government National Mortgage Association, or grants of the Environmental Protection Agency. In addition, the payment of principal of or interest on the Lease will not be guaranteed directly or indirectly by the United States or any agency or instrumentality thereof.

21. **No Composite Issues.** No other governmental obligations have been sold less than 15 days prior to, or will be sold less than 15 days after, the sale date of the Lease, pursuant to a common plan of financing which are expected to be paid out of substantially the same source of funds as the Lease.

22. **Records.** The District covenants to maintain all records relating to the requirements of the Code and the representations, certifications and covenants set forth in this Arbitrage and Use of Proceeds Certificate until the date six years after the Lease has been retired. If all or any portion of the Lease is refunded by tax-exempt obligations (the "Refunding Obligations"), the District covenants to maintain all records required to be retained by this section until the later of the date six years after every maturity of the Lease has been retired or the date three years after the last of the Refunding Obligations has been retired. The records that must be retained include, but are not limited to the following record relating to the Lease and Refunding Obligations, if any:

- (i) Basic records and documents relating to the Lease (including this Arbitrage and Use of Proceeds Certificate and the opinion of Bond Counsel);
- (ii) Documentation evidencing the expenditure of Lease proceeds;
- (iii) Documentation evidencing the use of the Equipment by public and private sources (i.e., copies of management contracts, research agreements, leases, etc.);
- (iv) Documentation evidencing all sources of payment or security for the Lease; and
- (v) Documentation pertaining to any investment of Lease proceeds (including the purchase and sale of securities, SLGS subscriptions, yield calculations for each

class of investments, actual investment income received from the investment of proceeds, guaranteed investment contracts, and rebate calculations).

23. Written Post-Issuance Compliance Procedures. The District has established written procedures with respect to the Lease for the purpose of (i) ensuring timely “remedial action” for any portion of the Lease that may become “non-qualified bonds,” as those terms are defined in the Code and regulations thereunder; and (ii) monitoring the District’s compliance following the issuance of the Lease with the arbitrage, yield restriction and rebate requirements of the Code and regulations thereunder.

24. Conclusion. On the basis of the foregoing, it is not expected that the proceeds of the sale of the Lease will be used in a manner that would cause such Lease to be an “arbitrage bond” or a “private activity bond” under Section 148 or 141, respectively, of the Code and the Treasury Regulations prescribed thereunder. To the best of our knowledge and belief, there are no other facts, estimates or circumstances that would materially change the foregoing conclusion.

IN WITNESS WHEREOF, I have hereunto set my hand to this Arbitrage and Use of Proceeds Certificate as of this April 17, 2025.

Justin Krieger
Superintendent
Timberlane Regional School District

TIMBERLANE REGIONAL SCHOOL DISTRICT
\$2,589,655 EQUIPMENT LEASE/PURCHASE AGREEMENT (ESCROW ACCOUNT)
SCHEDULE NO. 3
ARBITRAGE AND USE OF PROCEEDS CERTIFICATE

SCHEDULE A

DATE, MATURITY, DENOMINATION AND RATE OF
INTEREST OF GENERAL OBLIGATION BOND

PAYMENT SCHEDULE

Rental Payment Date -----	Rental Payment Amount -----	Interest Portion -----	Principal Portion -----	Outstanding Balance -----	Prepayment Price (including prepayment premium, if applicable) -----
4/23/2025				\$2,589,655.00	n/a
7/14/2026	\$218,363.48	\$148,750.43	\$69,613.05	\$2,520,041.95	\$2,570,442.79
7/14/2027	\$218,363.48	\$118,164.77	\$100,198.71	\$2,419,843.24	\$2,468,240.10
7/14/2028	\$218,363.48	\$113,466.45	\$104,897.03	\$2,314,946.21	\$2,361,245.13
7/14/2029	\$218,363.48	\$108,547.83	\$109,815.65	\$2,205,130.56	\$2,249,233.17
7/14/2030	\$218,363.48	\$103,398.57	\$114,964.91	\$2,090,165.65	\$2,131,968.96
7/14/2031	\$218,363.48	\$98,007.87	\$120,355.61	\$1,969,810.04	\$2,009,206.24
7/14/2032	\$218,363.48	\$92,364.39	\$125,999.09	\$1,843,810.95	\$1,880,687.17
7/14/2033	\$218,363.48	\$86,456.30	\$131,907.18	\$1,711,903.77	\$1,746,141.85
7/14/2034	\$218,363.48	\$80,271.17	\$138,092.31	\$1,573,811.46	\$1,605,287.69
7/14/2035	\$218,363.48	\$73,796.02	\$144,567.46	\$1,429,244.00	\$1,457,828.88
7/14/2036	\$218,363.48	\$67,017.25	\$151,346.23	\$1,277,897.77	\$1,303,455.73
7/14/2037	\$218,363.48	\$59,920.62	\$158,442.86	\$1,119,454.91	\$1,141,844.01
7/14/2038	\$218,363.48	\$52,491.25	\$165,872.23	\$953,582.68	\$972,654.33
7/14/2039	\$218,363.48	\$44,713.49	\$173,649.99	\$779,932.69	\$795,531.34
7/14/2040	\$218,363.48	\$36,571.04	\$181,792.44	\$598,140.25	\$610,103.06
7/14/2041	\$218,363.48	\$28,046.80	\$190,316.68	\$407,823.57	\$415,980.04
7/14/2042	\$218,363.48	\$19,122.85	\$199,240.63	\$208,582.94	\$212,754.60
7/14/2043	\$218,363.39	\$9,780.45	\$208,582.94	-	

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\$3,930,542.55	\$1,340,887.55	\$2,589,655.00

Contract Rate; Taxable Rate. The Contract Rate for this Equipment Schedule is 4.689% per annum. The Taxable Rate for this Equipment Schedule is 5.988% per annum.

Prepayment Option Commencement Date. For purposes of Section 10.01 of the Agreement, the Prepayment Option Commencement Date for this Equipment Schedule is July 14, 2026.

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TIMBERLANE REGIONAL SCHOOL DISTRICT
\$2,589,655 EQUIPMENT LEASE/PURCHASE AGREEMENT (ESCROW ACCOUNT)
SCHEDULE NO. 3
ARBITRAGE AND USE OF PROCEEDS CERTIFICATE

SCHEDULE B

The yield on the Lease is 4.6855%

TIMBERLANE REGIONAL SCHOOL DISTRICT
\$2,589,655 EQUIPMENT LEASE/PURCHASE AGREEMENT (ESCROW ACCOUNT)
SCHEDULE NO. 3
ARBITRAGE AND USE OF PROCEEDS CERTIFICATE

SCHEDULE C

See Form 8038-G attached.

I have reviewed these procedures. I will keep them on file to monitor compliance.

Dated: April 17, 2025

Compliance Officer (defined below)

Print name: Maria Watkins

**Post-Issuance Tax Compliance Procedures - Summary Sheet
Timberlane Regional School District
\$2,589,655 Equipment Lease/Purchase Agreement (Escrow Account)**

Issuer: Timberlane Regional School District (the “Issuer”).

Description of Lease: The Lease is a \$2,589,655.00 tax-exempt lease purchase agreement with Bank of America, National Association, with an Issue Date of April 23, 2025, and a final maturity date of July 14, 2043.

Use of Proceeds: The Lease proceeds will be used to finance the acquisition and installation of energy savings equipment and related building and facility improvements at school facilities throughout the District (the “Equipment”),

Employee Responsible to Monitor Compliance with these Procedures:
Business Administrator (the “Compliance Officer”).

Restrictions on Use of Equipment Financed: The Compliance Officer must ensure that the Equipment financed with Lease proceeds is used for local governmental purposes and that use of the Equipment does not violate applicable restrictions against “private business use” of the Equipment. If any non-local governmental use of the Equipment is proposed or if any portion of the Lease proceeds is proposed to be used to finance loans to nongovernmental persons, the Compliance Officer should contact bond counsel regarding appropriate remedial action.

Applicable Yield Restrictions: The Issuer may earn interest on the Lease proceeds at an unrestricted yield until the earlier of the date 3 years after the Issue Date and the date that the Equipment installation is completed. In the unlikely event that any Lease proceeds remain unexpended after such date, the Compliance Officer should contact bond counsel regarding investing such unexpended proceeds in proper yield restricted obligations and making any required yield reduction payments.

Applicable Arbitrage Exception: \$5 Million Small Issuer Exception (increased by up to \$10,000,000 for the amount of tax-exempt bonds and tax-exempt notes issued to finance the construction or renovation of public school facilities). In the event that this threshold is exceeded for calendar year 2024, the Compliance Officer should contact bond counsel.

Bond Counsel: Steven Whitley; Drummond Woodsum & MacMahon (603-792-7434);
swhitley@dwmlaw.com

**TIMBERLANE REGIONAL SCHOOL DISTRICT, NEW HAMPSHIRE
POST ISSUANCE COMPLIANCE PROCEDURES
FOR TAX-EXEMPT OBLIGATIONS**

The Timberlane Regional School District, New Hampshire (hereinafter, the “Issuer”) from time to time issues bond or notes or enters into lease purchase agreements (“bonds”²) that are designed to allow interest payments received by the holders of the bond to be exempt from federal income tax. In order for interest payments received by holders of this tax-exempt bond to be exempt from federal income tax, the Issuer must meet certain obligations under the Internal Revenue Code after the bond has been issued (“Post-Issuance Tax Compliance Obligations”). The Issuer has established these post-issuance tax compliance procedures to assist it in meeting these obligations.

As discussed in more detail below, the Compliance Officer is responsible for meeting the Issuer’s post-issuance tax procedures, including:

- 1) Verifying that the bond proceeds are expended for the Project and costs of issuance.
- 2) Verifying that any use of the Project by individuals or entities other than the Issuer does not violate the restrictions on “private business use,” as described in **Section C** below.
- 3) Verifying that the Issuer qualifies for the Small Issuer Exception to arbitrage rebate obligations or one of the three Spending Exceptions to arbitrage rebate, described in **Section D** below, and if not, verify that the Issuer complies with the arbitrage calculation and rebate procedure described in **Section D** below.
- 4) Verify that the Issuer qualifies for one of the exceptions to Yield Restriction on the investment of unspent bond proceeds described in **Section E** below and if not, verify that the Issuer makes Yield Reduction Payments to the IRS of any excess investment proceeds as described in **Section E** below. Also, in the event that the bond’s Arbitrage and Use of Proceeds Certificate indicates that the Issuer qualifies for the Three Year Temporary Period for Unrestricted Investment, verify that all bond proceeds are in fact spent at the end of the three-year period, and if not, verify that the Issuer makes yield reduction payments to the IRS for any excess investment proceeds as described in **Section E** below.
- 5) Maintain appropriate documentation demonstrating compliance with these requirements for the time period described in **Section G** below.

These procedures are not intended to be comprehensive, and the Issuer may have additional Post-Issuance Tax Compliance Obligations that are not listed in these procedures. The Issuer shall consult with its bond counsel, as it deems necessary, in order to fully understand these procedures and identify any additional obligations that may apply with respect to its tax-exempt bonds. Post issuance tax compliance procedures must be followed for each tax advantaged bond

² General references in these procedures to “bonds” include bonds, notes and lease purchase agreements.

issued by the Issuer. These procedures apply to the bond listed on the cover sheet; other procedures may apply to other types of tax-exempt bonds or otherwise tax-advantaged bonds.

These procedures identify, and describe steps for complying with, the Issuer's major Post-Issuance Tax Compliance Obligations, including: (1) restrictions on expenditure of bond proceeds; (2) restrictions on "private business use" of the facilities or property it acquires, constructs or renovates with tax-exempt bond proceeds, (3) following any applicable temporary period, restrictions on the amount of investment return that the Issuer may earn on its investment of bond proceeds, (4) the Issuer's obligation to make rebate payments of any "arbitrage" profits it earns on the investment of unspent bond proceeds, and (5) the Issuer's obligations with respect to any unspent tax-exempt bond proceeds remaining at the end of a project.

A. Designation of Compliance Officer; Succession; Training.

The Finance Director shall be responsible for ensuring the Issuer meets its Post-Issuance Tax Compliance Obligations with respect to its tax-exempt bonds ("Compliance Officer"). In the event that the Compliance Officer's employment with the Issuer is terminated, the successor to the Compliance Officer's position will become the new Compliance Officer.

The Compliance Officer shall be charged with understanding and fulfilling all of the Issuer's Post-Issuance Tax Compliance Obligations with respect to its tax-exempt bonds, including those described in these procedures and any additional obligations that may apply now or in the future. In order to meet these obligations, the Compliance Officer is encouraged to identify and attend, subject to budgetary approval by the Issuer, seminars, trainings and/or continuing education programs regarding Post-Issuance Tax Compliance Obligations. In addition, Compliance Officer should contact bond counsel, as necessary, in order to fully understand and meet the Issuer's Post-Issuance Tax Compliance Obligations.

B. Use of Bond Proceeds.

The Compliance Officer shall ensure that the bond proceeds are used in accordance with all requirements of state law including as applicable, issuance costs. The Compliance Officer shall use bond proceeds to reimburse Issuer funds expended on the Project only in accordance with and subject to restrictions described in the Arbitrage and Use of Proceeds Certificate issued in connection with the issuance of the bonds. The Compliance Officer shall use bond proceeds to refund prior bonds or notes issued for the Project only in accordance with and subject to limitations described in the Arbitrage and Use of Proceeds Certificate issued in connection with the issuance of the bonds. If it appears reasonably likely that bond proceeds, including proceeds of investment of the bonds, will remain unexpended following completion of the Project, the Compliance Officer will consult with bond counsel immediately, and otherwise comply with these procedures regarding such proceeds.

C. Compliance Officer Shall Ensure Issuer's Compliance with IRS Restrictions on Private Business Use of Facilities/Property Acquired, Constructed or Renovated with Tax-Exempt Bond Proceeds.

The Compliance Officer shall ensure that the Issuer complies with the restrictions on private business use of any facilities or property acquired, constructed or renovated by the Issuer with proceeds from tax-exempt bonds.

The Internal Revenue Code puts significant restrictions on any private business use of property or facilities acquired, constructed or renovated with tax-exempt bond proceeds. Private business use may occur where the Issuer acquires, constructs or renovates property with tax-exempt bond proceeds and allows a private party, nonprofit or for-profit organization, or the federal government to use a portion of that property in its trade or business. Examples of private business use may include where the Issuer:

- 1) Sells or leases all or a portion of property it acquired, constructed or renovated with tax-exempt bonds (hereinafter, the “Facility”) to a trade or business, nonprofit organization, individual or the federal government. For example, private business use may include where the Issuer constructs or renovates the Facility and then leases a portion of the Facility to a local non-profit agency;
- 2) Sells or leases the naming rights to all or a portion of the Facility;
- 3) Grants an individual rights to use, other than as a member of the general public, a portion of the Facility;
- 4) Enters into a joint venture with an individual, business, nonprofit or for-profit organization, or the federal government in connection with the Facility;
- 5) Uses the Facility for advertising purposes; or
- 6) Pays a management company to operate the Facility. For example, private business use could include where the Issuer hires a food service provider to operate a cafeteria within the Facility.

In order to meet the Issuer’s obligations with respect to private business use, the Compliance Officer shall:

- 1) Maintain a listing of all the Issuer’s facilities and other property acquired, constructed or renovated with proceeds from tax-exempt bonds that have not been completely retired;
- 2) Make all managers of these facilities/property aware of the private business use restrictions on the Project, and the serious legal and financial consequences of non-compliance;
- 3) Require each facilities/property manager, in the event that there is proposed private business use of the facilities or property, to immediately, and in advance of such proposed use, contact the Compliance Officer to determine, with the advice of bond counsel, whether the private business violates the IRS restrictions on private business use and determine any remedial measures that must be taken;

- 4) Before entering into any arrangement with an individual or entity to use any portion of the Issuer's property acquired, constructed or renovated with proceeds of tax-exempt bonds, other than as a member of the general public, consult with bond counsel to ensure that the proposed arrangement will not result in impermissible private business use of the property; and
- 5) If a private business use of the Project has occurred, contact bond counsel immediately to determine what remedial measures are needed.

In determining whether a proposed or actual private business use of facilities/property may violate the IRS restrictions on private business use (and thus whether bond counsel should be consulted), the Compliance Officer may disregard private business uses the payments for which do not exceed the Issuer's operation and maintenance expenses (but not including general overhead and administrative expenses) for the portions of the facilities/property subject to those uses. To calculate operation and maintenance expenses for the portions of facilities/property subject to private business uses, the Compliance Officer may total the operation and maintenance expenses for the subject facility, and then divide that amount by the number of square feet of the entire facility, to generate a per-square-foot cost for these expenses. Then, that per-square-foot cost may be compared to payments received from private business users on a per-square-foot basis. To the extent that operation and maintenance expenses exceed the payments received from each private business user, on a per-square-foot basis, those private business uses may be disregarded. Conversely, if payments from any private user are (or are projected to be) greater than operation and maintenance expenses on a per-square-foot basis, then the Compliance Officer shall follow the guidelines listed above to ensure compliance with IRS restrictions on private business use—including consulting with bond counsel, as appropriate.

D. The Compliance Officer Shall Verify Compliance with Applicable Arbitrage Rebate Exception and Where an Exception Does Not Apply, Calculate Arbitrage and Remit Rebate Payments to IRS.

The Compliance Officer shall ensure that the Issuer meets its arbitrage rebate obligations to the Internal Revenue Service with respect to investment earnings on unspent proceeds of the tax-exempt bonds.

In order to avoid violating IRS rules relating to arbitrage, the Issuer must meet certain IRS rules concerning arbitrage rebate obligations with respect to excess investments earned (discussed in this section) and IRS rules concerning permissible investment yields of unspent bond proceeds (discussed in **Section E** below). Some aspects of these rules overlap, but it is possible to be in compliance with one set of rules but not the other. Therefore, the Compliance Officer shall ensure that the Issuer complies with both the IRS restrictions concerning arbitrage rebate obligations (discussed in this section) and the IRS restrictions on investment yields of unspent bond proceeds (discussed in **Section E** below).

To the extent the Issuer invests unspent bond proceeds and earns an investment yield that is higher than the interest rate yield payable to holders of the tax-exempt bond issue, the Issuer will

be responsible to calculate the excess earnings, or “arbitrage,” and rebate the arbitrage to the IRS within 60 days after the end of each 5th bond year (e.g. if a bond is issued July 1, 2012, payments would be due within 60 days after July 1, 2017, July 1, 2022, etc., while the bond is outstanding) unless the Issuer qualifies for one of the exceptions from rebate, discussed below.

These are the rebate exceptions:

1) Arbitrage Rebate Exception #1: *Small Issuer Exception to Rebate Obligation*

The Small Issuer Exception to rebate applies to tax-exempt bonds where the issuer does not issue more than \$5,000,000 of tax-exempt bonds in a calendar year. In addition, for purposes of the \$5,000,000 Small Issuer Exception threshold, up to \$10,000,000 in bonds, if issued to finance the construction or renovation of public school facilities, may be disregarded. In practical effect, this means the Small Issuer Exception threshold may be as high as \$15,000,000. For example, if in a certain calendar year a Issuer plans to issue \$1,500,000 of bonds to finance the renovation of a fire station and \$8,000,000 of bonds to finance the construction of a new school, the Issuer’s Small Issuer Exception threshold for that year is effectively \$13,000,000 because the \$5,000,000 standard exception is in practical effect increased by as much as \$10,000,000 in bonds issued to finance the construction of new school facilities, here \$8,000,000. So in this example, the \$8,000,000 in bonds used to finance construction of new school facilities may be disregarded and the Issuer is considered to have issued only the \$1,500,000 amount for purposes of the Small Issuer Exception. The Small Issuer Exception MAY return to a \$5,000,000 maximum in subsequent calendar years.

2) Arbitrage Rebate Exception #2: *Spending Exceptions from Rebate*

In addition to the Small Issuer Exception to Rebate, there are 24-month, 18-month, and 6-month spending exceptions to the arbitrage rebate requirements. Under these spending exceptions, a bond issue is exempt from arbitrage rebate obligations if the Issuer spends tax-exempt bond proceeds in conformity with a prescribed 6-month, 18-month, or 24-month schedule:

24-Month Spending Exception From Rebate: The 24-Month Spending Exception from Rebate only applies to tax-exempt bonds used to finance construction projects of government-owned facilities. For qualifying bonds, this exception is met if available construction proceeds, and investment income earned on unspent proceeds, are spent within 24-months on the following expenditure schedule (each target must be met):

6 months – 10 percent of proceeds spent
12 months – 45 percent of proceeds spent
18 months – 75 percent of proceeds spent
24 months – 100 percent of proceeds spent

18-Month Spending Exception From Rebate: The 18-month exception applies to bonds issued to finance capital projects. For qualifying bonds, this exception is met if bond proceeds, and investment income earned on unspent proceeds, are spent within 18-months on the following expenditure schedule (each target must be met):

6 months – 15 percent of proceeds spent

12 months – 60 percent of proceeds spent
18 months – 100 percent of proceeds spent

6-Month Spending Exception From Rebate: The 6-month exception can apply to any type of tax-exempt bond. This exception is met if the issuer spends 100% of the bond proceeds, and investment income earned on unspent proceeds, within 6 months.

In order to meet the Issuer's obligations with respect to arbitrage, the Compliance Officer shall:

1) *Determine Compliance with the Arbitrage Rebate Exception*:

Prior to the close of the calendar year in which the bonds were issued, Compliance Officer shall review the Arbitrage and Use of Proceeds Certificate included in the bond's closing binder that was provided to the Issuer by bond counsel and determine which Arbitrage Rebate Exception the bond was expected to qualify for when the bond was issued. Compliance Officer shall then determine whether the bond actually qualified for the applicable Arbitrage Rebate Exception listed in the Arbitrage and Use of Proceeds Certificate. For example, if the Arbitrage and Use of Proceeds Certificate states that the bond was expected to comply with the Small Issuer Exception, Compliance Officer shall determine the amount of tax exempt or tax advantaged bonds issued for the calendar year and whether the Issuer complied with the applicable Small Issuer Exception bond issue limit (generally \$5,000,000 but increased in situations involving certain school construction or renovation projects, as previously described). If the Arbitrage and Use of Proceeds Certificate states that the bond was expected to comply with one of the three spending exceptions to arbitrage, Compliance Officer shall determine whether or not the Issuer's expenditure of bond proceeds actually complied with the applicable spending schedule described above.

If the Compliance Officer determines that the Issuer qualified for the applicable Arbitrage Rebate Exception listed in the Arbitrage and Use of Proceeds Certificate (either the Small Issuer Exception or one of the three Spending Exceptions), the Issuer has met its arbitrage requirements for the bond and the Issuer will not be required to retain bond counsel or an arbitrage rebate consultant to perform arbitrage rebate calculations and filings with the IRS. However, the Compliance Officer must still meet obligations described in **Section F** below for any unspent bond proceeds existing at the end of the project.

If the Compliance Officer determines that the Issuer did not qualify for the applicable Arbitrage Rebate Exception listed in the Arbitrage and Use of Proceeds Certificate, Compliance Officer shall immediately contact bond counsel to determine whether the Issuer can qualify for one of the other Arbitrage Rebate Exceptions. If the Compliance Officer and bond counsel determine that the Issuer qualifies for one of the other Arbitrage Rebate Exceptions, the Issuer has met its arbitrage requirements for the bond and the Issuer will not be required to retain bond counsel or an arbitrage rebate consultant to perform arbitrage rebate calculations and filings with the IRS for the bond. However, the

Compliance Officer must still meet obligations described in **Section F** below for any unspent bond proceeds existing at the end of the project.

If the Compliance Officer and bond counsel determines that the Issuer does not qualify for any of the Arbitrage Rebate Exceptions, the Compliance Officer shall comply with the arbitrage compliance procedures described in **2)** below.

- 2) *Arbitrage Calculation and Rebate Procedures, if Necessary:* In the event that Compliance Officer determines that the Issuer does not qualify for the Small Issuer Exception to arbitrage for the calendar year and determines that the Issuer does not qualify for any of the three Spending Exceptions to arbitrage, Compliance Officer shall, with respect to each bond issue that has not qualified for an exception to rebate:
 - i. One year prior to each 5th year anniversary of the bond's issuance while the bond remains outstanding, begin reviewing bank statements and other investment earnings reports for the unspent bond proceeds (e.g. if the bond is issued July 1, 2012 and remains outstanding through July 1, 2022, Compliance Officer's first review would begin on July 1, 2016 and his/her second review would begin July 1, 2021). Compliance Officer shall continue reviewing bank statements and other investment reports each month for the entire one year prior to the 5th year anniversary of the bond's issuance. In the event that these investment reports clearly indicate that the yield on investment of the unspent bond proceeds is less than the bond's yield (the bond's yield is listed on IRS Form 8038-G, part III, line 21(e) and in the Arbitrage and Use of Proceeds Certificate), Compliance Officer is not required to make arbitrage rebate calculations. However, it is noted that it will be rare that this can be conclusively determined by such inspection due to the complexity of these calculations and Compliance Officer shall contact bond counsel before concluding that the yield on investment of the unspent bond proceeds is less than the bond's yield for purpose of arbitrage rebate requirements;
 - ii. In the event that the Compliance Officer cannot conclusively determine that the yield on the return of investment of unspent bond proceeds is less than the bond's yield after any such review, the Compliance Officer shall contact bond counsel immediately. The Issuer will be responsible to make complicated arbitrage calculations and may be responsible to make corresponding arbitrage rebate payments to the IRS. If the Issuer is responsible to make arbitrage rebate payments to the IRS, those payments will be due within 60 days of each 5th year anniversary that the bond is outstanding. Therefore the Compliance Officer shall contact bond counsel immediately and discuss with bond counsel whether the Issuer will retain bond counsel or an arbitrage rebate consultant to assist the Issuer in performing arbitrage rebate calculations and making rebate payments to the Internal Revenue Service within the statutory deadlines. The Compliance Officer shall not attempt to perform arbitrage rebate calculations without industry approved software and unless the Compliance Officer has completed training.

E. The Compliance Officer Shall Ensure the Issuer Complies with Yield Restrictions on Investment of Bond Proceeds, and Makes Yield Reduction Payments to the IRS Where Applicable.

In practical effect, the IRS restrictions on investment yields of unspent bond proceeds may require an issuer of tax-exempt bonds to make “yield reduction payments” to the IRS if any bond proceeds remain following the three year temporary period described below, unless an exception applies.

Under the Three Year Temporary Period for Unrestricted Investment, there is no limit on the investment yield the Issuer may earn on unspent bond proceeds for three years following the date of issuance, provided on the date of bond issuance the Issuer reasonably expects that:

- 1) Within six months it will incur a substantial binding obligation to a third party to expend at least 5% of the net bond proceeds on capital projects (net bond proceeds is total bond proceeds less any amount placed in a replacement reserve under Yield Exception #1 or any de minimis amount set aside under Yield Exception #2);
- 2) Completion of the capital projects and allocation of the net bond proceeds to expenditures will proceed with due diligence until completion; and
- 3) Within three years the Issuer will spend at least 85% of the net bond proceeds on capital projects.

Yield Reduction Payments When Bond Proceeds Remain at Expiration of Three-Year Temporary Period.

To the extent unspent bond proceeds remain after the expiration of the three-year period, the Issuer will be required to make yield reduction payments to the IRS to the extent unspent proceeds earn an investment yield that is more than 0.125% above the bond’s yield.

In practical effect, this means that the Issuer may deposit bond proceeds issued to build or renovate one of its buildings into a construction fund and earn an unlimited rate of return on the investment for three years from the date of issuance provided that on the date of bond issuance the Issuer reasonably expects to meet the three requirements listed above. However, at the end of the three-year temporary period, if unspent bond proceeds remain, the Issuer would have to make yield reduction payments to the IRS unless the Issuer qualifies for one of the two following exceptions:

Yield Exception #1 - *Reasonably Required Replacement Reserve* (contact bond counsel):

There is no limit on the investment yield the Issuer may earn on bond proceeds that are held in a reasonably required replacement reserve. Issuers of tax-exempt bonds may set aside bond proceeds of up to 10% of the bond issue price in a replacement reserve to pay future debt service on its tax-exempt bonds in the event that the issuer has future revenue short falls. This means

that this exception may allow the Issuer to set aside up to 10% of the issue price of a tax-exempt in a reserve fund and earn an unlimited amount of interest on the investment of the reserve fund.

Yield Exception #2 - De Minimis Exception (contact bond counsel):

There is no restriction on investment returns on a “minor portion” of the bond proceeds. A minor portion is defined generally as the lesser of \$100,000 or 5% of bond proceeds. This means if the Issuer issues a \$1,000,000 tax-exempt bond, the Issuer may be able to deposit up to \$50,000 into an account and earn an unlimited investment return on those proceeds.

In order to meet the Issuer’s obligations with respect to investment yield restrictions on unspent bond proceeds, the Compliance Officer shall:

- 1) Verify that any investment earnings on unspent bond proceeds are deposited in the same account as the unspent bond proceeds. In addition, Compliance Officer shall contact bond counsel the event that the Issuer wishes to establish a replacement reserve (Yield Exception #1) or a separate account for a minor portion of bond proceeds (Yield Exception #2); and
- 2) Review the Arbitrage and Use of Proceeds Certificate and verify whether or not it includes a statement indicating that the bond issue qualifies for the Three Year Temporary Period for Unrestricted Investment to the investment yield restrictions described above (it almost always will if the bond is for a capital project). If the Arbitrage and Use of Proceeds Certificate does not indicate the bond issue qualifies for the Three Year Temporary Period for Unrestricted Investment, the Compliance Officer shall contact bond counsel to determine the Issuer’s obligations with respect to yield restrictions on unspent bond proceeds. If the Arbitrage and Use of Proceeds Certificate indicates the issue qualifies for the Three Year Temporary Period for Unrestricted Investment, the Compliance Officer shall, as described in **Section F** below, continually monitor whether 100% of the bond proceeds will in fact be expended on qualifying expenditures within the three-year period and the remainder of the procedures applicable to unexpended bond proceed described in **Section F**. In addition, the Issuer must still meet the Arbitrage Rebate Obligations discussed in **Section D** above, and still may have to meet additional yield restriction obligations if it has established a replacement reserve (Yield Exception #1) or a separate account for a minor portion of bond proceeds (Yield Exception #2). In the event that the Issuer has established a replacement reserve or a separate account for a minor portion of bond proceeds, Compliance Officer should contact bond counsel to determine if the Issuer has met its yield restriction obligation with respect to these funds.

F. Obligations Regarding Unspent Proceeds.

Even if the Issuer meets arbitrage rebate obligations (**Section D** above), it may still have obligations with respect to any unspent bond proceeds.

In order to meet the Issuer's obligations with respect to unspent bond proceeds, Compliance Officer shall continually monitor bank statements and investment accounts and determine whether any unspent bond proceeds or unspent investment earnings from bond proceeds (collectively "Unspent Proceeds") are expected to remain 3 years after the date of bond issuance. If at any time within 3 years after the date of the bond's issuance the Compliance Officer determines that Unspent Proceeds are expected to remain, Compliance Officer shall contact bond counsel immediately to determine applicable restrictions on the investment and use of these amounts as well as the Issuer's possible obligation to make Yield Reduction Payments to the IRS on any investment earned on unexpended amounts after the expiration of the Three Year Temporary Period for Unrestricted Investment.

G. Responsible Party Shall Maintain Sufficient Records to Demonstrate Compliance with These Procedures, Including Investment Reports Demonstrating Amount of Investment Earned on Unspent Bond Proceeds and Dates of Amounts Earned.

Compliance Officer shall retain all records necessary to demonstrate compliance with its Post-Issuance Tax Compliance Obligations for the period that the tax-exempt bond remains outstanding, plus six years. If the bond is refunded by tax-exempt obligations (the "Refunding Obligations"), Compliance Officer shall maintain all records required to be retained by this section until the later of the date six years after the bond has been retired or the date three years after the last Refunding Obligations have been retired. In order to meet these requirements Compliance Officer shall maintain:

- 1) Bank statements and other investment reports pertaining to any investment of bond proceeds (including the purchase and sale of securities, SLGS subscriptions, yield calculations for each class of investments, actual investment income received from the investment of proceeds, guaranteed investment contracts, and rebate calculations) which clearly indicate the amount of investment the Issuer earned on the investment of unspent bond proceeds and the date the investment earnings were credited to the Issuer. For example, the Compliance Officer could meet this requirement by having all unspent bond proceeds deposited in a separate bank account and maintaining bank statements for that account which show the amount of interest earned on unspent proceeds each month and the dates the amounts are earned;
- 2) Detailed records for the expenditure of bond proceeds evidencing the time and nature of bond proceed expenditures;
- 3) Documentation evidencing all sources of payment or security for debt service on the bonds.
- 4) Documentation evidencing the use of the property acquired with tax-exempt bonds by public and private sources (i.e., copies of management contracts, research agreements, leases, etc.); and
- 5) IRS filings relating to any arbitrage rebate payments or investment yield reduction payments.



April 17th, 2025

EXECUTIVE SUMMARY

Elementary Enrollment projections 25-26

The purpose of this summary is to provide the school board with enrollment projections for the 2025-2026 school year. These projections are based on currently enrolled students advanced to the next grade level with known withdrawals and registrations added. The projected class line shows the number of classes needed based on current class size policy. Lightly shaded (yellow) cells show changes to enrollment since the last report. Two grade levels (orange cell and bolded) are at capacity.

Atkinson Academy

	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5
projected student #s	52	68	49	58	59
class size by policy	20	22	22	25	25
projected classes	18/17/17	17/17/17/17	17/16/16	20/19/19	20/20/19

Danville School

	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5
projected student #s	43	47	44	42	51
class size by policy	20	22	22	25	25
projected classes	15/14/14	16/16/15	22/22	21/21	17/17/17

Pollard School

	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5
projected student #s	64	66	71	82	61
class size by policy	20	22	22	25	25
projected classes	16/16/16/16	22/22/22	18/18/18/17	21/21/20/20	21/20/20

Sandown North

	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5
projected student #s	71	67	62	70	64
class size by policy	20	22	22	25	25
projected classes	18/18/18/17	17/17/17/16	21/21/20	24/23/23	22/21/21



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Early Childhood Programs

Early Childhood program enrollments are reflective of requests for programs and placements, not yet a reflection of finalized registrations or session offerings.

	Atkinson Academy	Danville School	Pollard School	The Learning Center at Sandown Central
Preschool	13*			30
Pre-Kindergarten	22	15	17	34
Kindergarten Half Day	7	0	9	10
Kindergarten Full Day	45*	24	31	56

* met capacity and holds a waitlist

Respectfully submitted,
Lucy Canotas, Director of Elementary Education



EXECUTIVE SUMMARY

Evolution of Games Curriculum Revision

TRHS is seeking board approval for a proposed revision to the curriculum of the elective course Evolution of Games.

Evolution of Games is a CCP-level elective course at TRHS, open to students in all grades (9th-12th). The proposal divides the course into two main units: the first, "Games Throughout History," was initially developed as a standalone unit, while the second, "Electronic Gaming," shifts the focus to modern gaming.

"Games Throughout History" explores the historical and cultural significance of games, analyzing their purposes in civilizations. "Electronic Gaming" introduces the concept of technological advancements shaping the development of games in the digital age. Throughout the semester, students gain an understanding of how gaming has evolved from its origins in ancient civilizations to the digital gaming world we know today.

Since the course is an elective that is not grounded in only one department area for content, the course competencies and standards are drawn from Social Studies, World Language, Art, and Business.

Respectfully submitted,

Jennifer Puchlopek, Secondary Curriculum Coordinator

Evolution of Games: Games throughout History

Stage 1 Desired Results		
ESTABLISHED GOALS: <u>Competencies:</u> - Students will demonstrate the ability to describe relationships among products, practices and perspectives in order to compare them across cultures. - Students will demonstrate the ability to generate ideas and plans in order to meet the intended goal. - Students will demonstrate the ability to evaluate causal relationships in order to analyze change and continuity over time. - Students will demonstrate the ability to speak purposefully and effectively by strategically making decisions about content, language use, and discourse style. - Students will demonstrate the ability to analyze and summarize text and integrate knowledge to make meaning of discipline-specific materials. - Students will demonstrate the ability to produce coherent and supported writing in order to communicate effectively for a range of discipline-specific tasks, purposes, and audiences. <u>Content Standards:</u> WRSLL 3.2: access and evaluate information and diverse perspectives that are available through the language and its cultures. Anchor Standard 1 - Generate and conceptualize artistic ideas and work Anchor Standard 2 - Organize and develop artistic ideas and work Anchor Standard 11 - Relate artistic ideas and works with societal, cultural, and historical context to deepen understanding	Transfer	
	Students will be able to independently use their learning to make informed decisions about current events and shifting paradigms through the knowledge of cultural advancements over time.	
	Meaning	
	ENDURING UNDERSTANDINGS Students will understand that... - knowledge of culture drives meaningful communication. - the perspectives, practices, and products of a people define their culture. - culture and language evolve and are influenced by people, time, and place.	ESSENTIAL QUESTIONS - How important is it for ancient games to be preserved? - How should we study games to reveal their culture's values? - How should we judge the values of the past?
	Acquisition	
	Students will know... - that the earliest civilizations have evidence of board games - that Mesopotamian culture used games to show social status - that game can be played to understand a culture's ideals, values, hopes, and fears - that Mesopotamia's success as a civilization was influenced by its geography - that Roman civilization was based on military power and success - that Nine Men Morris shows an attitude of conquest common to the Romans and other Mediterranean civilizations - that after the fall of the Roman Empire, European civilization changed dramatically - that feudal societies create unequal civilizations where the rich hold the vast majority of resources	Students will be skilled at... - accessing and evaluating information and cultural perspectives - generating and conceptualizing ideas - organizing and developing ideas - relating ideas of societal, cultural, and historical contexts - evaluating historical events and developments and their influences - analyzing change and continuity throughout history - analyzing how actions are shaped and changed over time

His.1.9-12. Evaluate how historical events and developments were shaped by unique circumstances of time and place as well as broader historical contexts. His.2.9-12. Analyze change and continuity in historical eras. His.3.9-12. Use questions generated about individuals and groups to assess how the significance of their actions changes over time and is shaped by the historical context.	●that political and religious hierarchies had much of the power in medieval society ●that Chess reflects medieval society ●that playing cards have evolved in their usage over time and reflect both upper and lower class societies ●that American board games such as Monopoly emphasized political and cultural values ●that eurogames emphasize craft and the artistic visions of a game's creator <u>vocabulary:</u> zero sum games, cooperative games, Snakes and Ladders, Mesopotamia, The Royal Game of Ur, The Roman Empire, Augustus Caesar, Roman legion, Nine Men Morris, Hnefatafl, Medieval society, Feudalism, Religious Hierarchy, Monarchy, Chess, Bobby Fischer, Tarocco, Wist, Parker Brothers, Milton Bradley, Go, eurogame, Pandemic, Settlers of Catan.	
Content Area Literacy Standards		21st Century Skills
WHST.9-10.2 Write informative/explanatory texts, including the narration of historical events, scientific procedures/ experiments, or technical processes. WHST.9-10.4 Produce clear and coherent writing in which the development, organization, and style are appropriate to task, purpose, and audience. WHST.9-10.5 Develop and strengthen writing as needed by planning, revising, editing, rewriting, or trying a new approach, focusing on addressing what is most significant for a specific purpose and audience. WHST.9-10.6 Use technology, including the Internet, to produce, publish, and update individual or shared writing products, taking advantage of technology's capacity to link to other information and to display information flexibly and dynamically. RH.9-10.1 Cite specific textual evidence to support analysis of primary and secondary sources, attending to such features as the date and origin of the information. RH.9-10.2 Determine the central ideas or information of a primary or secondary source; provide an accurate summary of how key events or ideas develop over the course of the text. RH.9-10.3 Analyze in detail a series of events described in a text; determine whether earlier events caused later ones or simply preceded them. RH.9-10.5 Analyze how a text uses structure to emphasize key points or advance an explanation or analysis. RH.9-10.8 Assess the extent to which the reasoning and evidence in a text support the author's claims.		● <i>reason effectively</i> ● <i>make judgments and decisions</i> ● <i>solve problems</i> ● <i>think creatively</i>

<i>Evaluative Criteria</i>	<i>Assessment Evidence</i>
	PERFORMANCE TASK(S):
	OTHER EVIDENCE:

Stage 3 – Learning Plan <i>Summary of Key Learning Events and Instruction</i>	
<i>Language Arts Integration</i>	<i>Mathematics Integration</i>
1.OA.1 Use	1.OA.1 Use
<i>Technology Integration</i>	<i>District Materials</i>
1.OA.1 Use	

Evolution of Games: Electronic Gaming

Stage 1 Desired Results		
ESTABLISHED GOALS: <u>Competencies:</u> - Students will demonstrate the ability to describe relationships among products, practices and perspectives in order to compare them across cultures. - Students will demonstrate the ability to analyze new technologies in order to make informed decisions. - Students will demonstrate the ability to engage appropriately with a variety of digital tools to understand their place in the digital world. - Students will demonstrate the ability to analyze and summarize text and integrate knowledge to make meaning of discipline-specific materials. - Students will demonstrate the ability to produce coherent and supported writing in order to communicate effectively for a range of discipline-specific tasks, purposes, and audiences. - Students will demonstrate the ability to speak purposefully and effectively by strategically making decisions about content, language use, and discourse style. <u>Content Standards:</u> WRSLL 3.2: access and evaluate information and diverse perspectives that are available through the language and its cultures. ISTE Standard 1: Students leverage technology to take an active role in choosing, achieving and demonstrating competency in their learning goals, informed by the learning sciences. ISTE Standard 7: Students use digital tools to broaden their perspectives and enrich their learning by collaborating with others and working effectively in teams locally and globally	Transfer	
	Students will be able to independently use their learning to identify how past technologies and current advancements affect future products and career opportunities.	
	Meaning	
	ENDURING UNDERSTANDINGS Students will understand that... - the history of video games shows how technological advancements and cultural shifts have shaped the way games are created, played, and experienced. - the evolution of video games demonstrates how creativity and innovation have transformed video gaming into a dynamic art form and a global entertainment industry. - the progression of video games reveals how the development of hardware and software has influenced gameplay, graphics, and storytelling in digital entertainment.	ESSENTIAL QUESTIONS - How have technological advancements influenced the development of electronic gaming over time? - In what ways have cultural and societal changes shaped the themes, accessibility, and impact of video games throughout their history?
	Acquisition	
	Students will know... - that electronic gaming started with the goal of improving computer programming. - that Bertie the Brain was the first version of an electronic game. - that arcade culture influenced the growth of video games in the 1970's and 1980's. - that technological milestones in hardware and software revolutionized gaming (games added memory and improved graphics over time). - that competition between companies (e.g., Nintendo, Sega, Sony) shaped game development and marketing strategies. - that game mechanics and narratives evolved over time. - that esports and streaming platforms are currently reshaping the gaming landscape.	Students will be skilled at - accessing and evaluating information and cultural perspectives. - leveraging technology to take an active role in their learning. - collaboratively using digital tools

	<i><u>vocabulary:</u> hardware, software, console wars, Bertie the Brain, gigabyte, computer programming</i>	
Content Area Literacy Standards		21st Century Skills
WHST.9-10.2 Write informative/explanatory texts, including the narration of historical events, scientific procedures/ experiments, or technical processes. WHST.9-10.4 Produce clear and coherent writing in which the development, organization, and style are appropriate to task, purpose, and audience. WHST.9-10.5 Develop and strengthen writing as needed by planning, revising, editing, rewriting, or trying a new approach, focusing on addressing what is most significant for a specific purpose and audience. WHST.9-10.6 Use technology, including the Internet, to produce, publish, and update individual or shared writing products, taking advantage of technology's capacity to link to other information and to display information flexibly and dynamically. RH.9-10.1 Cite specific textual evidence to support analysis of primary and secondary sources, attending to such features as the date and origin of the information. RH.9-10.2 Determine the central ideas or information of a primary or secondary source; provide an accurate summary of how key events or ideas develop over the course of the text. RH.9-10.3 Analyze in detail a series of events described in a text; determine whether earlier events caused later ones or simply preceded them. RH.9-10.5 Analyze how a text uses structure to emphasize key points or advance an explanation or analysis. RH.9-10.8 Assess the extent to which the reasoning and evidence in a text support the author's claims.		● <i>make judgments and decisions</i> ● <i>communicate clearly</i> ● <i>collaborate with others</i> ● <i>manage goals and time</i> ● <i>be self-directed learners</i>

Stage 2 - Evidence	
Evaluative Criteria	Assessment Evidence
	PERFORMANCE TASK(S):
	OTHER EVIDENCE:

Stage 3 – Learning Plan
<i>Summary of Key Learning Events and Instruction</i>

<i>Language Arts Integration</i>	<i>Mathematics Integration</i>
• 1.OA.1 Use	• 1.OA.1 Use
<i>Technology Integration</i>	<i>District Materials</i>
• 1.OA.1 Use	



EXECUTIVE SUMMARY

April 17, 2025

This executive summary is an overview of a proposed trip for TRMS grade 8 students to travel to Washington, DC during April vacation 2026. This trip is purely an enrichment opportunity and not mandated in any way. The tour is completely organized through EF Tours (www.eftours.com) which the district has used in the past. Per TRSB policy IJOA 'Student trips', this trip will need to get school board approval as it is overnight and out of state. Please see below for the details of this trip as it is considered for approval.

Dates: April vacation 2026, 4 days, 3 nights

Students: Open to all grade 8 students for the 2025-2026 school year

Chaperones: Robyn Mahoney, School Counselor, Christine Collins, RN, and 1 school employed chaperone for every 10 students (both male and female chaperones)

Ground Transportation:

To and from Boston: Bus included in cost

To and from Washington, DC: Amtrak Train included in cost

Hotel: There are three possible hotels. - Once approved and students enrolled, the hotel will be booked by the tour company. Accommodations are priced as 4 students to a room with 2 double or queen beds to share. *Possible up charge for double occupancy rooms if requested

Cost: Total cost per student: \$1,349 per person, two options for Travel Insurance available at additional cost, spending money for souvenirs not provided

Meals: All meals included

Transportation: All included

Fundraising: Giving Page supplied by EF Tours

Respectfully submitted,

Mark Pedersen
Director of Secondary Education
Timberlane Regional School District



Frank Edelblut
Commissioner

Christine Brennan
Deputy Commissioner

STATE OF NEW HAMPSHIRE
DEPARTMENT OF EDUCATION
25 Hall Street
Concord, N.H. 03301
TEL. (603) 271-3495
FAX (603) 271-1953

April 4, 2025

TO: Senior Educational Official

FROM: Lindsey Labonville, Administrator
Bureau of Federal Compliance

SUBJECT: General Assurances FY 2026

The New Hampshire Department of Education (NHED) has developed the attached "General Assurances, Requirements and Definitions for Participation in Federal Programs" document that must be signed by all agencies and organizations that receive federal funds through the NHED. The federally funded programs which flow money through the NHED require each applicant to file certain assurances. Some of these assurances apply to all programs and are therefore, considered "general assurances."

The submission of general assurances is required in part by:

- Federal regulation 34 CFR §76.301 of the Education Department General Administrative Regulations (EDGAR), which requires a general application for subgrantees/subrecipients for participation in federal programs funded by the U.S. Department of Education that meets the requirements of Section 442 of the General Education Provisions Act (GEPA).
- Applicable federal statutes.
- Applicable regulations of other federal agencies.

The NHED has consolidated the general assurances into one document which also now includes requirements and definitions in an effort to provide more guidance relative to implementation of the underlying assurances. NHED requests an annual submission for each Local Education Agencies (LEA's). This will simplify the collection of assurances and facilitate the requirement that the NHED Commissioner of Education certify to the Secretary of Education the status of all LEAs.

In New Hampshire both School Districts and School Administrative Units (SAUs) are considered LEA's. Individual program policy determines which type of entity may apply for federal funds. As such, both the Senior Educational Official and the local School Board Chairperson are required to sign the certifications of the attached document.

I am requesting that you and the local School Board complete the certifications at the end of the enclosed general assurance document; initial each page in the spaces provided (no initials required for the signature pages) and upload the document in its entirety to the district's homepage on GMS. The Bureau of Federal Compliance office will notify the appropriate NHED program approving federal funds to LEA's when it has received each assurance. The various federal programs are not to request additional copies from you, but to accept the Bureau of Federal Compliance list as the basis for determining compliance with these requirements as one item in their approval of proposals for funding. Other program specific assurances will still be requested from the LEA's by individual NHED programs.

Compliance with these general assurances will be subject to review by NHED staff during on-site federal compliance monitoring. Annual audits by CPAs in accordance with the Single Audit Act may also include compliance checks.

On the Certification page, please include the name and number of the SAU office and the name of the School District which will be applying for funds. Both certifying parties are asked to execute the document and return the document by uploading it to the district GMS homepage no later than **June 1, 2025**.

If you should have any questions regarding these general assurances, please contact Lindsey Labonville, Administrator of the Bureau of Federal Compliance at Lindsey.L.Labonville@doe.nh.gov or at 603-731-4621.

New Hampshire Department of Education

FY2026

GENERAL ASSURANCES, REQUIREMENTS AND DEFINITIONS FOR PARTICIPATION IN FEDERAL PROGRAMS

Subrecipients of any Federal grant funds provided through the New Hampshire Department of Education (NHED) must submit a signed copy of this document to the NHED Bureau of Federal Compliance prior to any formula grant application being deemed to be “substantially approvable” or any discretionary grant receiving “final approval.” Once a formula grant is deemed to be in substantially approvable form, the subrecipient may begin to obligate funds which will be reimbursed upon final approval of the application by the NHED (34 CFR 708).

Any funds obligated by the subrecipient prior to the applicant submitting its application to the NHED in substantially approvable form will not be reimbursable even upon final approval of the application by the NHED.

All individuals executing this document should review the document to ensure that you understand the requirements and deadlines to which you are agreeing.

Following your review and acceptance of these General Assurances, Requirements and Definitions for Participation in Federal Programs please sign the certification statement on the appropriate page and then initial each of the remaining pages where indicated (initials on the signature pages are not required).

Please note that the practice of the School Board authorizing the Senior Educational Official to sign on behalf of the School Board Chair is not acceptable to the NHED in this case and will be considered non-responsive.

Once the document is fully executed, please upload a signed copy of these General assurances to the LEA homepage within GMS for review and approval. General assurances must be uploaded for each district applying for federal funds.

Should you have any questions please contact Lindsey Labonville at 603-731-4621 or Lindsey.L.Labonville@doe.nh.gov.

General Assurances, Requirements and Definitions for Participation in Federal Programs

A. General Assurances

Assurance is hereby given by the subrecipient that, to the extent applicable:

- 1) The subrecipient has the legal authority to apply for the federal assistance, and the institutional, managerial, and financial capability (including funds sufficient to pay non-federal share of project costs, as applicable) to ensure proper planning, management, and completion of the project described in all applications submitted.
- 2) The subrecipient will give the awarding agency, the NHED, the Comptroller General of the United States and, if appropriate, other State Agencies, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.
- 3) The subrecipient will comply with the requirements regarding construction and real property within 34 CFR Part 75.600-75.684. The non-Federal entity is required to comply with any reporting requirements on the status of real property in which the Federal Government retains an interest pursuant to 2 CFR 200.330.
- 4) The subrecipient will establish safeguards to prohibit employees from using their positions for purposes that constitute or appear to present a personal or organizational conflict of interest, or for personal gain.
- 5) The subrecipient will initiate and complete the work within the applicable time frame after receiving approval from the awarding agency.
- 6) The subrecipient will comply with all Federal statutes, administrative rules and executive orders including provisions protecting free speech, religious liberty, public welfare, the environment, and those prohibiting discrimination. These include, but are not limited to:
 - (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin; including any guidance issued consistent with Executive Order 14151 Ending Radical And Wasteful Government DEI Programs And Preferencing – The White House (January 20, 2025) and the communication titled “Reminder of Legal Obligations Undertaken in Exchange for Receiving Federal Financial Assistance and Request for Certification under Title VI and SFFA v. Harvard issued by the United States Department of Education on April 3, 2025, as applicable;
 - (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex including any guidance issued consistent with Executive Order 14168 Defending Women From Gender Ideology Extremism And Restoring Biological Truth To The Federal Government (January 20, 2025), as applicable;
 - (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicaps;
 - (d) The Age Discrimination Act of 1975, as amended (42 U.S.C. §§6101-6107), which prohibits discrimination on the basis of age;
 - (e) The Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse;
 - (f) The Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism;

- (g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290 dd-3 and 290 ee- 3), as amended, relating to confidentiality of alcohol and drug abuse patient records;
 - (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing;
 - (i) Any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made;
 - (j) The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99) and the Protection of Pupil Rights Amendment (PPRA) (20 U.S.C. § 1232h; 34 CFR Part 98); and
 - (k) The requirements of any other statute(s), administrative rule, executive order, dear colleague letter, or non-regulatory guidance which may apply to the application.
- 7) The subrecipient will comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of federal or federally assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of federal participation in purchases.
- 8) The subrecipient will comply, as applicable, with provisions of the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with federal funds. The subrecipient further assures that no federally appropriated funds have been paid or will be paid by or on behalf of the subrecipient to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any federal grant; the entering into of any cooperative agreement; and the extension, continuation, renewal, amendment, or modification of any federal grant or cooperative agreement.
- 9) The subrecipient will comply with P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported in whole or in part with federal funds.
- 10) The subrecipient will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. §§2131 et seq.) pertaining to the care, handling, and treatment of warm blooded animals held for research, teaching, or other activities supported in whole or in part with federal funds.
- 11) The subrecipient will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.
- 12) The subrecipient will comply with all applicable requirements of all other federal laws, executive orders, regulations, dear colleague letter, non-regulatory guidance and policies governing all program(s).
- 13) The subrecipient will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and 2 CFR 200.501, Subpart F, "Audit Requirements," as applicable.
- 14) The recipient will comply with the requirements of Section 106(g) of the Trafficking Victims Protection Act (TVPA) of 2000, as amended (22 U.S.C. 7104) which prohibits grant award recipients or a sub-recipient from (1) Engaging in severe forms of trafficking in persons during the period of time that the award is in effect (2) Procuring a commercial sex act during the period of time that the award is in effect or (3) Using forced labor in the performance of the award or subawards under the award.
- 15) The control of funds provided to a subrecipient that is a Local Education Agency under each program, and title to property acquired with those funds, will be in a public agency, and a public agency will administer those

funds and property.

- 16) Personnel funded from federal grants and their subcontractors will adhere to the prohibition from text messaging while driving an organization-owned vehicle, or while driving their own privately owned vehicle during official Grant business, or from using organization-supplied electronic equipment to text message or email while driving. Recipients must comply with these conditions under Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," October 1, 2009 (pursuant to provisions attached to federal grants funded by the US Department of Education).
- 17) The subrecipient assures that it will adhere to the Pro-Children Act of 2001, which states that no person shall permit smoking within any indoor facility owned or leased or contracted and utilized for the provision of routine or regular kindergarten, elementary, or secondary education or library services to children (P.L. 107-110, section 4303(a)). In addition, no person shall permit smoking within any indoor facility (or portion of such a facility) owned or leased or contracted and utilized for the provision of regular or routine health care or day care or early childhood development (Head Start) services (P.L. 107-110, Section 4303(b)(1)). Any failure to comply with a prohibition in this Act shall be considered to be a violation of this Act and any person subject to such prohibition who commits such violation may be liable to the United States for a civil penalty, as determined by the Secretary of Education (P.L. 107-110, section 4303(e)(1)).
- 18) The subrecipient will comply with the Stevens Amendment.
- 19) The subrecipient will comply with the Buy America Preference for Infrastructure Projects as required by 2 CFR Part 184.
- 20) The subrecipient will submit such reports to the NHED and to U.S. governmental agencies as may reasonably be required to enable the NHED and U.S. governmental agencies to perform their duties. The subrecipient will maintain such fiscal and programmatic records, including those required under 20 U.S.C. 1234(f), and will provide access to those records, as necessary, for those Departments/agencies to perform their duties.
- 21) The Subrecipient will ensure compliance with 2 CFR 200.415(a) and (b).
- 22) If an LEA, the subrecipient will provide reasonable opportunities for systematic consultation with and participation of teachers, parents, and other interested agencies, organizations, and individuals, including education-related community groups and non-profit organizations, in the planning for and operation of each program.
- 23) If an LEA, the subrecipient shall assure that any application, evaluation, periodic program plan, or report relating to each program will be made readily available to parents and other members of the general public upon request.
- 24) If an LEA, the subrecipient has adopted effective procedures for acquiring and disseminating to teachers and administrators participating in each program, significant information from educational research, demonstrations, and similar projects, and for adopting, where appropriate, promising educational practices developed through such projects. Such procedures shall ensure compliance with applicable federal laws and requirements.
- 25) The subrecipient will comply with the requirements of the Gun-Free Schools Act of 1994.
- 26) The subrecipient will submit a fully executed and accurate FY25 Single-Audit Certification (required) and the Federal Expenditures Worksheet (if applicable) to the NHED no later than December 31, 2025. The worksheet

will be provided to each subrecipient by the NHED via email and is posted on the NHED website.

- 27) The subrecipient shall comply with the restrictions of New Hampshire RSA 15:5.
- 28) The subrecipient will comply with the requirements in 2 CFR Part 180, Government-wide Debarment and Suspension (Non-procurement).
- 29) The subrecipient certifies that it will maintain a drug-free workplace and will comply with the requirements of the Drug-Free Workplace Act of 1988 and 34 CFR 84.200.
- 30) The subrecipient will adhere to the requirements of Title 20 USC 7197 relative to the Transfer of Disciplinary Records.
- 31) The subrecipient will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§4728-4763) relating to prescribed standards for merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).
- 32) The subrecipient will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327-333), regarding labor standards for federally assisted construction sub-agreements.
- 33) The subrecipient will comply, if applicable, with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more.
- 34) The subrecipient will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.); (f) conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and, (h) protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93-205).
- 35) The subrecipient will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.
- 36) The subrecipient will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. §470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§469a-1 et seq.).
- 37) As appropriate and to the extent consistent with law, the non-Federal entity should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this section must be included in all subawards including all

contracts and purchase orders for work or products under this award (2 CFR 200.322).

38) The subrecipient will comply with the Prohibition on Certain Telecommunications and Video Surveillance Equipment requirement per 2 CFR 200.216.

39) The subrecipient will comply with the Protection for Whistleblowers (41 U.S.C. §4712).

B. Explanation of Grants Management Requirements

The following section elaborate on certain requirements included in legislation or regulations referred to in the "General Assurances" section. This section also explains the broad requirements that apply to federal program funds.

1. Financial Management Systems

Financial management systems, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions, and to trace funds to establish that such funds have been used in accordance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Specifically, the financial management system must be able to:

- a) Identify, in its accounts, all federal awards received and expended and the federal programs under which they were received. Federal program and federal award identification must include, as applicable, the CFDA title and number, federal award identification number and year, name of the federal agency, and name of the pass-through entity, if any.
- b) Provide accurate, current, and complete disclosure of the financial results of each federal award or program.
- c) Produce records that identify adequately the source and application of funds for federally funded activities.
- d) Maintain effective control over, and accountability for, all funds, property, and other assets. The subrecipient must adequately safeguard all assets and assure that they are used solely for authorized purposes.
- e) Generate comparisons of expenditures with budget amounts for each federal award.

2. Written Policies and Procedures

The subrecipient must have written policies and procedures for (this list is not all inclusive):

Policy/Procedure Name	In Accordance With	Policy	Procedure
Drug-Free Workplace Policy	34 CFR 84.200 and the Drug-Free Workplace Act of 1988	ABD	N/A
Procurement Policy & Procedure	2 CFR 200.317-327	DAF	DAF-R
Conflict of Interest/Standard of Conduct Policy	2 CFR 318(c)(1)	BCB	N/A
Inventory Management Policy & Procedure	2 CFR 200.313(d)	DAF-06	DAF-R
District Travel Policy	2 CFR 200.475(b)	DKC	N/A
Subrecipient Monitoring Policy & Procedure (if applicable)	2 CFR 200.332(d)	N/A	N/A

Time and Effort Policy & Procedure	2 CFR 200.430	DAF-09	DAF-R
Records Retention Policy & Procedure	2 CFR 200.334	EHB	EHB-R
Prohibiting the Aiding and Abetting of Sexual Abuse Policy	ESEA Section 8546	GADA	N/A
Allowable Cost Determination Policy	2 CFR 200.302(b)(7)	DAF-01	N/A
Gun Free School Act	Gun Free School Act of 1994	JICI	N/A
Cash Management	2 CFR 200.302(b)(6) and 200.305	DCM/DM	DJC-R
Nonsmoking Policy for Children's Services	ESEA Section 8573	JICH	N/A

3. Internal Controls

The subrecipient must:

- Establish, maintain, and document effective internal controls over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should comply with the guidance outlined in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework" issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).
- Comply with the U.S. Constitution, federal statutes, regulations, applicable executive order, and non-regulatory guidance, as applicable, and the terms and conditions of the federal awards.
- Take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings.
- Take reasonable cybersecurity and other measures to safeguard information including protected personally identifiable information (PII) and other types of information. This also includes information the Federal agency or pass-through entity designates as sensitive or other information the recipient or subrecipient considers sensitive and is consistent with applicable Federal, State, local and tribal laws regarding privacy and responsibility over confidentiality.
- Retain all Federal award records and other supporting documentation in accordance with 2 CFR 200.334.

4. Allowable Costs

In accounting for and expending project/grant funds, the subrecipient may only charge expenditures to the project award if they are:

- in payment of obligations incurred during the approved project period;
- in conformance with the approved project;
- in compliance with all applicable statutes and regulatory provisions;
- costs that are allocable to a particular cost objective;
- spent only for reasonable and necessary costs of the program; and
- not used for general expenses required to carry out other responsibilities of the subrecipient.

5. Audits

This part is applicable for all non-federal entities as defined in 2 CFR 200, Subpart F.

- a) In the event that the subrecipient expends \$1,000,000 or more in federal awards in its fiscal year, the subrecipient must have a single or program-specific audit conducted in accordance with the provisions of 2 CFR 200, Subpart F. In determining the federal awards expended in its fiscal year, the subrecipient shall consider all sources of federal awards, including federal resources received from the NHED. The determination of amounts of federal awards expended should be in accordance with the guidelines established by 2 CFR 200, Subpart F.
- b) In connection with the audit requirements, the subrecipient shall also fulfill the requirements relative to auditee responsibilities as provided in 2 CFR 200.508.
- c) If the subrecipient expends less than \$1,000,000 in federal awards in its fiscal year, an audit conducted in accordance with the provisions of 2 CFR 200, Subpart F, is not required. In the event that the subrecipient expends less than \$1,000,000 in federal awards in its fiscal year and elects to have an audit conducted in accordance with the provisions of 2 CFR 200, Subpart F, the cost of the audit must be paid from non-federal resources (i.e., the cost of such an audit must be paid from subrecipient resources obtained from non-federal entities).

The subrecipient assures it will implement the following audit responsibilities:

- a) Procure or otherwise arrange for the audit required by this part in accordance with auditor selection regulations (2 CFR 200.509) and ensure it is properly performed and submitted no later than nine months after the close of the fiscal year in accordance with report submission regulations (2 CFR 200.512).
- b) Provide the auditor access to personnel, accounts, books, records, supporting documentation, and other information as needed so that the auditor may perform the audit required by this part.
- c) Prepare appropriate financial statements, including the schedule of expenditures of federal awards, in accordance with financial statements regulations (2 CFR 200.510).
- d) Promptly follow up and take corrective action on audit findings, including preparation of a summary schedule of prior audit findings and a corrective action plan, in accordance with audit findings follow-up regulations (2 CFR 200.511(b-c)).
- e) If an audit reveals the basis for a finding related to a federally funded program, upon request of the NHED Bureau of Federal Compliance (BFC), promptly submit a corrective action plan using the NHED template provided by the BFC for audit findings related to the federally funded programs.
- f) For repeat findings not resolved or only partially resolved, the subrecipient must provide an explanation for findings not resolved or only partially resolved to the BFC for findings related to all federally funded programs. The BFC will review the subrecipient's submission and issue an appropriate management decision adhering to the same framework as set forth in 2 CFR 200.521.

6. Reports to be Submitted

Audits/Management Decisions

Copies of reporting packages for audits conducted in accordance with 2 CFR 200, Subpart F shall be submitted, by or on behalf of the recipient directly to the following:

- a) The Federal Audit Clearinghouse (FAC) in 2 CFR 200, Subpart F requires the auditee to electronically submit the data collection form described in 200.512(b) and the reporting package described in 200.512(c) to FAC at: The Federal Audit Clearinghouse

Copies of other reports or management decision letter(s) shall be submitted by or on behalf of the subrecipient directly to:

- a) **New Hampshire Department of Education**

Bureau of Federal Compliance
25 Hall Street
Concord, NH 03301 Or via email to: federalcompliance@doe.nh.gov

- b) In response to requests by a federal agency, auditees must submit a copy of any management letters issued by the auditor, 2 CFR 200.512(e).

Any other reports, management decision letters, or other information required to be submitted to the NHED pursuant to this agreement shall be submitted in a timely manner.

Single Audit Certifications and Federal Expenditures Worksheet

A fully executed and accurate FY25 Single-Audit Certification (required) and Federal Expenditures Worksheet (if applicable) shall be submitted to the NHED no later than **December 31, 2025**. A copy of the forms will be provided to each subrecipient by the NHED via email.

7. Debarment, Suspension, and Other Responsibility Matters

As required by Executive Orders (E.O.) 12549 and 12689, Debarment and Suspension, and implemented at 2 CFR Part 180, for prospective participants in primary covered transactions, as defined in 2 CFR 180.120, 180.125 and 180.200, no contract shall be made to parties identified on the General Services Administration's *Excluded Parties List System* as excluded from Federal Procurement or Non-procurement Programs in accordance with E.O.s 12549 and 12689, "Debarment and Suspension." This list contains the names of parties debarred, suspended, or otherwise excluded by agencies, and contractors declared ineligible under statutory or regulatory authority other than E.O. 12549. Contractors with awards that exceed the small purchase threshold shall provide the required certification regarding their exclusion status and that of their principal employees.

The federal government imposes this requirement in order to protect the public interest, and to ensure that only responsible organizations and individuals do business with the government and receive and spend government grant funds. Failure to adhere to these requirements may have serious consequences – for example, disallowance of cost, termination of project, or debarment.

To assure that this requirement is met, there are four options for obtaining satisfaction that subrecipients and contractors are not suspended, debarred, or disqualified.

The subrecipient certifies that it and its principals:

- a) Are not presently debarred, suspended, proposed for debarment, and declared ineligible or voluntarily excluded from covered transactions by any federal Department or agency.
- b) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction; violation of federal or state antitrust statutes; commission of embezzlement; theft, forgery, bribery, falsification, or destruction of records; making false statements; or receiving stolen property.
- c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state, or local) with commission of any of the offenses enumerated in this certification.
- d) Have not within a three-year period preceding this application had one or more public transactions (federal, state, or local) terminated for cause or default.

Where the subrecipient is unable to certify to any of the statements in this certification, they shall attach an

explanation to this document.

8. Drug-Free Workplace (Grantees Other Than Individual)

As required by the Drug-Free Workplace Act of 1988 and implemented in 34 CFR 84.200 the subrecipient certifies that it will continue to provide a drug-free workplace by:

- a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance (34 CFR 84.610) is prohibited in the subrecipient's workplace and specifying the actions that will be taken against employees for violation of such prohibition.
- b) Establishing, as required by 34 CFR 84.215, an ongoing drug-free awareness program to inform employees about:
 - The dangers of drug abuse in the workplace;
 - The recipient's policy of maintaining a drug-free workplace;
 - Any available drug counseling, rehabilitation, and employee assistance programs; and
 - The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace.
- c) Requiring that each employee engaged in the performance of the project is given a copy of this statement.
- d) Notifying the employee in the statement that, as a condition of employment under the project, the employee will:
 - Abide by the terms of the statement; and
 - Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction.
- e) Notifying the agency in writing within 5 calendar days after receiving notice of an employee's conviction of a violation of a criminal drug statute in the workplace, as required by 34 CFR 84.205(c)(2), from an employee or otherwise receiving actual notice of employee's conviction. Employers of convicted employees must provide notice, including position title to:

Director, Grants and Contracts Service
U.S. Department of Education
400 Maryland Avenue, S.W. [Room 3124, GSA – Regional Office Building No. 3]
Washington, D.C. 20202-4571

(Notice shall include the identification number[s] of each affected grant).

- f) Taking one of the following actions, as stated in 34 CFR 84.225(b), within 30 calendar days of receiving the required notice with respect to any employee who is convicted of a violation of a criminal drug statute in the workplace.
 - Taking appropriate personnel action against such an employee, up to and including termination consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - Requiring such employee to participate satisfactorily in drug abuse assistance or rehabilitation program approved for such purposes by a federal, state, or local health, law enforcement, or other appropriate agency.

- g) Making a good-faith effort to maintain a drug-free workplace through implementation of the requirements stated above.

9. Gun Possession

As required by Title XIV, Part F, and Section 14601 (Gun-Free Schools Act of 1994) of the Improving America's Schools Act:

The LEA assures that it shall comply with the provisions of RSA 193:13, IV.

Any pupil who brings or possesses a firearm as defined in section 921 of Title 18 of the United States Code in a safe school zone as defined in RSA 193-D:1 without written authorization from the superintendent or designee shall be expelled from school by the local school board for a period of not less than 12 months. Nothing in this section shall be construed to prevent the local school district or chartered public school that expelled the student from providing educational services to such student in an alternative setting.

The LEA assures that it shall timely file the report required by Ed 317.07.

The LEA assures that it has establish policies on school discipline as required by RSA 193:13, XI and XII and Ed 317.03.

10. Lobbying

As required by Section 1352, Title 31, of the U.S. Code, and implemented in 34 CFR Part 82, for persons entering into a grant or cooperative agreement over \$100,000, as defined in 34 CFR 82.105 and 82.110, the applicant certifies that:

- a) No federally appropriated funds have been paid or will be paid by or on behalf of the subrecipient to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any federal grant; the entering into of any cooperative agreement; and the extension, continuation, renewal, amendment, or modification of any federal grant or cooperative agreement.
- b) If any funds other than federally appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with federal grants or cooperative agreements, the subrecipient shall complete and submit Standard Form - LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- c) The subrecipient shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, sub-grants, contracts under federal awards, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

New Hampshire RSA 15:5 - **Prohibited Activities.**

- I. Except as provided in paragraph II, no recipient of a grant or appropriation of state funds may use the state funds to lobby or attempt to influence legislation, participate in political activity, or contribute funds to any entity engaged in these activities.

- II. Any recipient of a grant or appropriation of state funds that wishes to engage in any of the activities prohibited in paragraph I, or contribute funds to any entity engaged in these activities, shall segregate the state funds in such a manner that such funds are physically and financially separate from any non-state funds that may be used for any of these purposes. Mere bookkeeping separation of the state funds from other moneys shall not be sufficient.

11. Subrecipient Monitoring

In addition to reviews of audits conducted in accordance with 2 CFR 200, Subpart F, subrecipient monitoring procedures may include, but not be limited to, on-site or remote visits by NHED staff, limited scope audits, and/or other procedures. By signing this document, the subrecipient agrees to comply and cooperate with any monitoring procedures/processes deemed appropriate by the NHED. In the event the NHED determines that a limited scope audit of the project recipient is appropriate, the subrecipient agrees to comply with any additional instructions provided by NHED staff to the subrecipient regarding such audit.

12. More Restrictive Conditions

Subrecipients found to be in noncompliance with program and/or fund source requirements or determined to be “high risk” shall be subject to the imposition of more restrictive conditions as determined by the NHED.

13. Obligations by Subrecipients

Obligations will be considered to have been incurred by subrecipients on the basis of documentary evidence of binding commitments for the acquisition of goods or property or for the performance of work, except that funds for personal services, services performed by public utilities, travel, or the rental of facilities shall be considered to have been obligated at the time such services were rendered, such travel occurred, and/or when facilities were used (see 34 CFR 76.707).

14. Personnel Costs – Time Distribution

Charges to federal projects for personnel costs, whether treated as direct or indirect costs, are allowable to the extent that they satisfy the specific requirements of 2 CFR 200.430 and will be based on payrolls documented in accordance with generally accepted practices of the subrecipient and approved by a responsible official(s) of the subrecipient.

When employees work solely on a single federal award or cost objective, charges for their salaries and wages must be supported by personnel activity reports (PARs), which are periodic certifications (at least semi-annually) that the employees worked solely on that program for the period covered by the certification. These certifications must be signed by the employee or a supervisory official having firsthand knowledge of the work performed by the employee.

When employees work on multiple activities or cost objectives (e.g., more than one federal project, a federal project and a non-federal project, an indirect cost activity and a direct cost activity, two or more indirect activities which are allocated using different allocation bases, or an unallowable activity and a direct or indirect cost activity), the distribution of their salaries or wages will be supported by personnel activity reports or equivalent documents that meet the following standards:

- a) Reflect an after-the-fact distribution of the actual activity of each employee;
- b) Account for the total activity for which each employee is compensated;

- c) Prepared at least monthly and must coincide with one or more pay period; and
- d) Signed and dated by the employee.

15. Protected Prayer in Public Elementary and Secondary Schools

The subrecipient certifies that the LEA has no policy that prevents or otherwise denies participation in constitutionally protected prayer in public elementary and secondary schools. (Section 8524(a) of the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the Every Student Succeeds Act and codified at 20 U.S.C. § 7904).

16. Purchasing/Procurement

The non-Federal entity must have and use documented procurement procedures, consistent with the standards of this section and 2 CFR 200.317 - 2 CFR 200.327 for any of the following methods of procurement used for the acquisition of property or services required under a Federal award or sub-award.

1. Informal procurement methods
 - a. Micro-purchases
 - b. Simplified Acquisition
2. Formal procurement methods
 - a. Sealed bids
 - b. Proposals
3. Noncompetitive procurement

17. Retention and Access to Records

The subrecipient certifies that it will comply with all federal regulations, including but not limited to, 2 CFR 200.334 – 2 CFR 200.338.

18. The Stevens Amendment

All federally funded projects must comply with the Stevens Amendment of the Department of Defense Appropriation Act, found in Section 8136, which provides:

When issuing statements, press releases, requests for proposals, bid solicitations, and other documents describing projects or programs funded in whole or in part with federal money, all grantees receiving federal funds, including but not limited to state and local governments, shall clearly state (1) the percentage of the total cost of the program or project which will be financed with federal money, (2) the dollar amount of federal funds for the project or program, and (3) the percentage and dollar amount of the total costs of the project or program that will be funded by non-governmental sources.

19. Transfer of Disciplinary Records

Title 20 USC 7197 requires that the State have a procedure to assure that a student's disciplinary records, with respect to suspensions and expulsions, are transferred by the project recipient to any public or private elementary or secondary school where the student is required or chooses to enroll. In New Hampshire, that assurance is statutory and found at RSA 193-D:8.

The relevant portions of the federal and state law appear below.

- a) **Disciplinary Records** - In accordance with the Family Educational Rights and Privacy Act of 1974 (20 U.S.C. 1232g), not later than 2 years after the date of enactment of this part, each State receiving Federal funds under this Act shall provide an assurance to the Secretary that the State has a procedure in place to facilitate the transfer of disciplinary records, with respect to a suspension or expulsion, by local educational agencies to any private or public elementary school or secondary school for any student who is enrolled or seeks, intends, or is instructed to enroll, on a full- or part-time basis, in the school.
- b) **193-D:8 Transfer Records; Notice** – All elementary and secondary educational institutions, including academies, private schools, and public schools, shall upon request of the parent, pupil, or former pupil, furnish a complete school record for the pupil transferring into a new school system. Such record shall include, but not be limited to, records relating to any incidents involving suspension or expulsion, or delinquent or criminal acts, or any incident reports in which the pupil was charged with any act of theft, destruction, or violence in a safe school zone.

20. Compliance with FERPA and PPRA

The subrecipient certifies that it complies with Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99) and the Protection of Pupil Rights Amendment (PPRA) (20 U.S.C. § 1232h; 34 CFR Part 98) by ensuring the following:

- a) The subrecipient has established and implemented effective internal processes to ensure that student's complete education records are maintained;
- b) The subrecipient has established and implemented effective internal processes to ensure that parents are provided with the opportunity to review their student's education records;
- c) The subrecipient has established policies and procedures that permit disclosure of personally identifiable information from a student's education records in order to address safety issues in a manner that complies with FERPA;
- d) The subrecipient provides parents and eligible students annual notification of their rights under FERPA consistent with 34 CFR § 99.7; and
- e) The subrecipient, if applicable, has established procedures to provide military recruiters the same access to secondary students as provided to postsecondary institutions or to prospective employers and require that schools provide student information to military recruiters, when requested, unless the parent has opted out of providing such information (schools are required to provide to military recruiters include student names, addresses, electronic mailing addresses, and telephone listings. See Section 8528 of the ESEA, as amended, 20 U.S.C. § 7908 and 10 U.S.C. § 503(c)).

C. Definitions (2 CFR 200.1)

- 1) **Audit finding** - *Audit finding* means deficiencies which the auditor is required by 2 CFR 200.516 (a) to report in the schedule of findings and questioned costs.
- 2) **Management decision** - *Management decision* means the Federal awarding agency's or pass-through entity's written determination, provided to the auditee, of the adequacy of the auditee's proposed corrective actions to address the findings, based on its evaluation of the audit findings and proposed corrective actions.
- 3) **Pass-through entity** - *Pass-through entity (PTE)* means a recipient or subrecipient that provides a subaward to a subrecipient (including lower tier subrecipients) to carry out of a Federal program. The

authority of the pass-through entity under this part flows through the subaward agreement between the pass-through entity and subrecipient.

- 4) **Period of performance** - *Period of performance* means the total estimate time interval between the start of an initial Federal award and the planned end date, which may include one or more funded portions, or budget periods. Identification of the Period of Performance in the Federal award per 2 CFR 200.211(b)(5) does not commit the awarding agency to fund the award beyond the currently approved budget period.
- 5) **Subaward** - *Subaward* means an award provided by a pass-through entity to a subrecipient for the subrecipient to contribute to the goals and objectives of the project by carrying out part of a Federal award received by the pass-through entity. It does not include payments to a contractor, beneficiary, or participant. A subaward may be provided through any form of legal agreement consistent with criteria in with 2 CFR 200.331, including an agreement the pass-through entity considers a contract.
- 6) **Subrecipient** – *Subrecipient* means an entity that receives a subaward from a pass-through entity to carry out part of a federal award.
- 7) **Senior Educational Official** – *Senior Educational Official* means the top executive in an educational organization who makes the key decisions on spending, staffing, and other education policies.

CERTIFICATION

Instructions: The Senior Education Official **must** consult with the School Board for the School District/SAU by informing said School Board about the District's/SAU's participation in Federal Programs and the terms and conditions of the General Assurances, Requirements and Definitions for Participation in Federal Programs. The Senior Educational Official and the Chair of the School Board **must** sign this certification page (and initial the remaining pages) as described below and return it to the NHED. **No payment for project/grant awards will be made by the NHED without a fully executed copy of this General Assurances, Requirements and Definitions for Participation in Federal Programs on file.** For further information, contact the NHED Bureau of Federal Compliance at federalcompliance@doe.nh.gov

Senior Educational Official or other Qualifying Administrator Certification:

We the undersigned acknowledge that [a] person is guilty of a violation of R.S.A. § 641:3 if [h]e or she makes a written or electronic false statement which he or she does not believe to be true, on or pursuant to a form bearing a notification authorized by law to the effect that false statements made therein are punishable; or (b) With a purpose to deceive a public servant in the performance of his or her official function, he or she: (1) Makes any written or electronic false statement which he or she does not believe to be true; or (2) Knowingly creates a false impression in a written application for any pecuniary or other benefit by omitting information necessary to prevent statements therein from being misleading; or (3) Submits or invites reliance on any writing which he or she knows to be lacking in authenticity; or (4) Submits or invites reliance on any sample, specimen, map, boundary mark, or other object which he or she knows to be false.

Accordingly, I, the undersigned official legally authorized to bind the named School District/SAU hereby apply for participation in federally funded education programs on behalf of the School District/SAU named below. I certify, to the best of my knowledge, that the below School District/SAU will adhere to and comply with these General Assurances, Requirements and Definitions for Participation in Federal Programs (pages 1 through 14 inclusive). I further certify, as is evidenced by the Minutes of the School Board Meeting held on , , , that I have informed the members of the School Board of the federal funds the District/SAU will be receiving and of these General Assurances, Requirements and Definitions for the Participation in Federal Programs for the District's/SAU's participation in said programs.

SAU/Charter Number: 106 District or Charter School Name: Timberlane Regional School District

<u>Justin Krieger</u>		
Typed Name of Senior Educational Official	Signature	Date

School Board Certification:

I, the undersigned official representing the School Board, acknowledge that the Senior Educational Official, as identified above, has consulted with all members of the School Board, in furtherance of the School Board's obligations, including those enumerated in RSA 189:1-a, and pursuant to the School Board's oversight of federal funds the District will be receiving and of the General Assurances, Requirements and Definitions for Participation in Federal Programs in said programs.

Katie Knutsen
Typed Name of School Board
Chair (on behalf of the School Board)

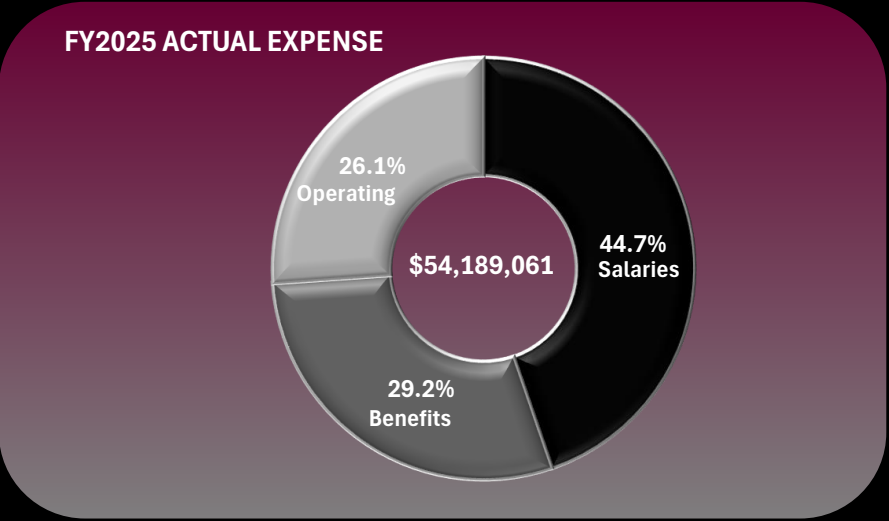
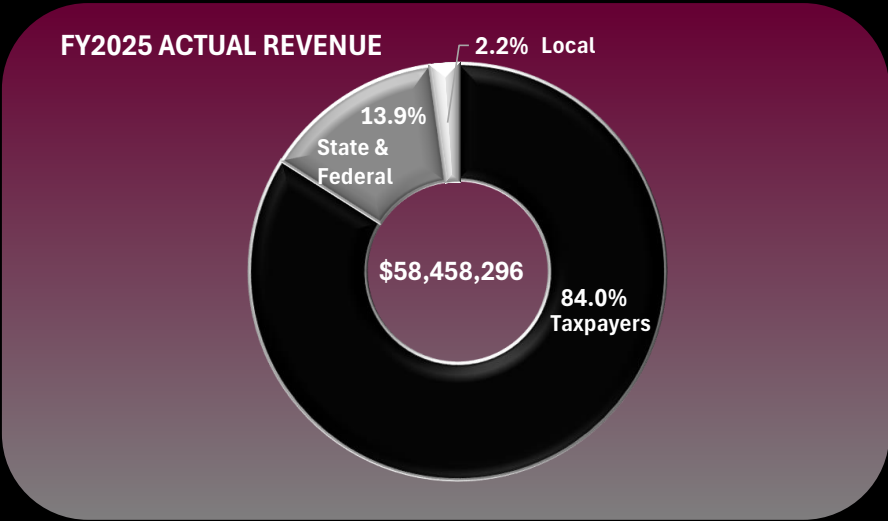
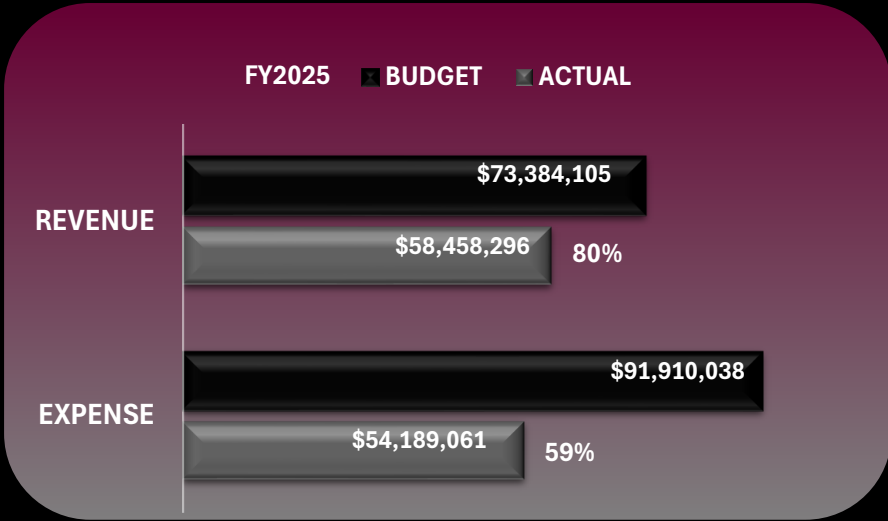
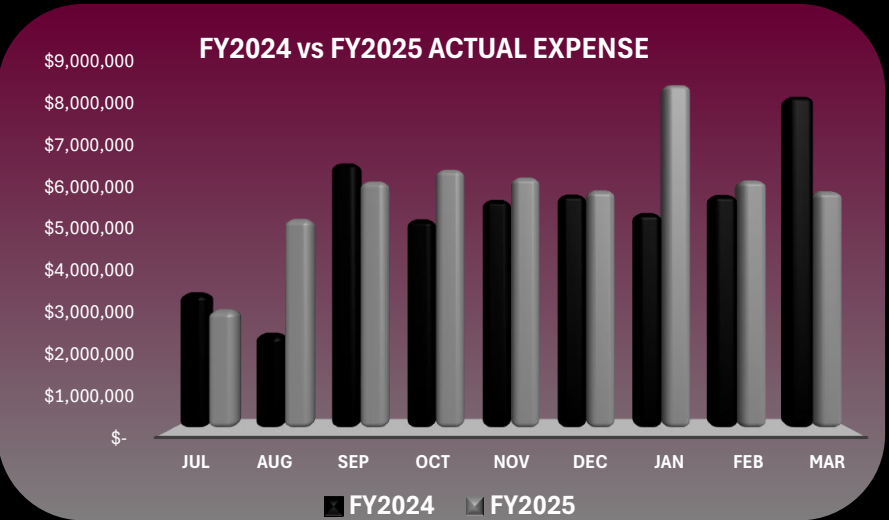
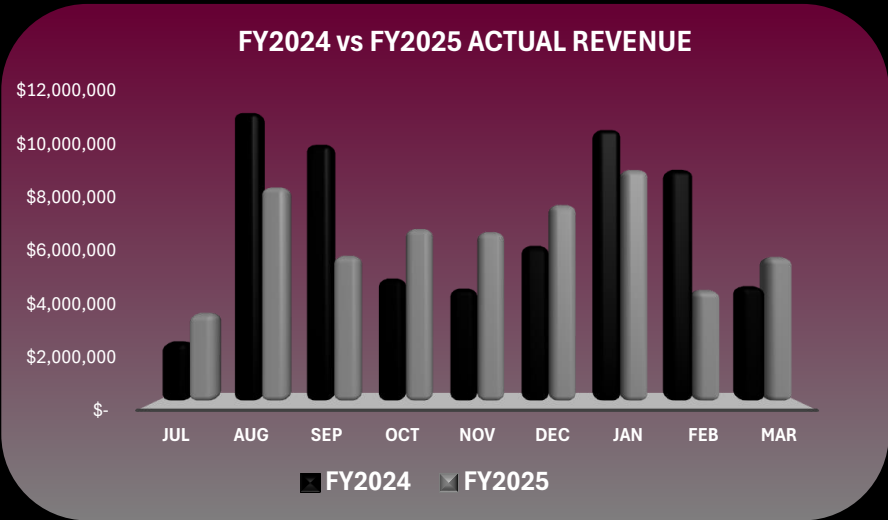
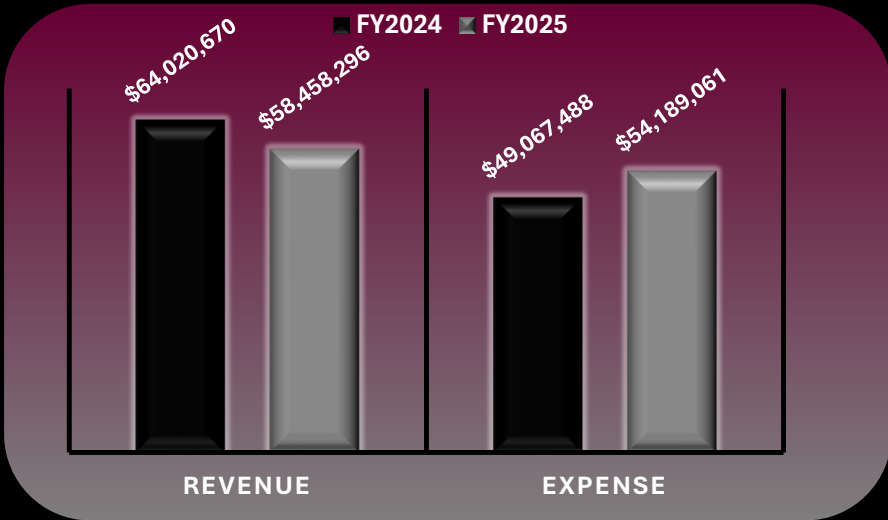
Signature

Date

Once the document is fully executed, please upload a signed copy of these General assurances to the LEA homepage within GMS for review and approval. General assurances must be uploaded for each district applying for federal funds.

TIMBERLANE REGIONAL SCHOOL DISTRICT

DASHBOARD OF THE GENERAL FUND AS OF MARCH 2025



EXPENSES	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
FY2024 ACTUAL	\$ 3,430,299	\$ 2,411,241	\$ 6,671,503	\$ 5,264,009	\$ 5,753,495	\$ 5,888,269	\$ 5,422,705	\$ 5,878,355	\$ 8,347,613	\$ 5,796,601	\$ 5,906,811	\$11,135,195	\$71,906,094
As a % of Total	5%	3%	9%	7%	8%	8%	8%	8%	12%	8%	8%	15%	
FY2025 ACT./PROJ.	\$ 3,008,044	\$ 5,279,359	\$ 6,218,312	\$ 6,513,697	\$ 6,316,593	\$ 5,996,547	\$ 8,638,655	\$ 6,246,131	\$ 5,971,723	\$ 6,191,592	\$ 6,191,592	\$12,383,184	\$78,955,430
As a % of Total	4%	7%	8%	8%	8%	8%	11%	8%	8%	8%	8%	16%	
Increase (Decrease)	\$ (422,255)	\$ 2,868,118	\$ (453,191)	\$ 1,249,689	\$ 563,098	\$ 108,279	\$ 3,215,950	\$ 367,776	\$ (2,375,890)	\$ 394,992	\$ 284,782	\$ 1,247,989	\$ 7,049,336

Numbers in **red** indicate months with three pay period. Numbers in **green** indicate projected expenses.



3,224 STUDENTS



619 EMPLOYEES



72 CONTRACTORS



EXECUTIVE SUMMARY

April 17, 2025

School Food Service Pricing Increase Request

Annually, School Districts review their school breakfast and lunch pricing. Timberlane has been able to keep its meal pricing reasonable for the families of students in our District.

In order to generate enough revenue to offset the rising cost of our Food Service Program, District Administration is requesting meal prices to be increased by \$0.10 starting in the 2025-2026 School Year.

A listing of proposed meal prices is below, along with some history of previous pricing.

	<u>Proposed</u>		
	2025-2026	2024-2025	2023-2024
Breakfast			
Elementary School	\$1.70	\$1.60	\$1.50
Middle School	\$1.95	\$1.85	\$1.75
High School	\$1.95	\$1.85	\$1.75
Adult	\$2.50	\$2.35	\$2.25

Lunch			
Elementary School	\$3.30	\$3.20	\$3.10
Middle School	\$3.80	\$3.70	\$3.60
High School	\$4.05	\$3.95	\$3.85
Adult	\$5.00	\$4.35	\$4.25
Milk	\$0.70	\$0.60	\$0.50

Y:\Finance\TRSD\Food Service\TRSD Meal Prices

Respectfully Submitted By:

Maria Watkins, CFO/Business Administrator



EXECUTIVE SUMMARY - Open and Vacant Position

April 17, 2025

Overview

As part of the budget reductions approved by the school board on April 3rd, four elementary technology teaching positions will be eliminated effective June 30, 2025. In consideration of these future reductions, administration is recommending to repurpose an open and vacant high school French teaching position to the position of District Technology Integration Specialist in order to support the future delivery model of digital literacy standards to elementary school students.

Impact

Currently, the district maintains one District Technology Integration Specialist. The addition of a second will help to provide a dedicated focus at the elementary school level to assist with the push-in model that continues to integrate technology into student classroom experiences as opposed to a pull-out model that delivers technology to students in stand-alone experiences. The former is best practice.

The job description for the position change is [here](#).

Recommendation

To motion to repurpose the open and vacant French teaching position (cc1556) to a District Technology Integration Specialist.

Respectfully Submitted,

Justin Krieger
Superintendent of Schools

Timberlane Regional School Board Committee Assignments 2025-26

Budget Committee

Katie Knutsen

CIP Committee

Jack Sapia
Brie Woodworth

Facilities Committee

Paul LeCain
Jack Sapia
Mark Sherwood

Policy Committee

Alyssa Kowalczyk
Paul LeCain
Donald Woodworth

Negotiations

Katie Knutsen
Mark Sherwood

Tax Cap Committee

Alyssa Kowalczyk
Marianne Springer

Safety Committee

Katie Knutsen
Mark Sherwood

Curriculum & Assessment Committee

Shauna Manthorn
Marianne Springer
Don Woodworth

Wellness Committee

Shauna Manthorn
Brie Woodworth

Job Postings

As of 4/11/25

JobId	Category	Position Type	Additional Title	Location	Date Posted	Closing Date	Date Available	For Fiscal Year	Time To Fill	AppCount
Elementary School Teaching										
5085	Elementary School Teaching		.5 Preschool Teacher cc935	The Learning Center at Sandown Central	4/11/2025	Open until filled	8/25/2025	2025-2026		0
5082	Elementary School Teaching	Library Media Specialist	Library Media Specialist cc361	Pollard School	4/7/2025	Open until filled	8/19/2025	2025-2026	4	5
5063	Elementary School Teaching	Music - General	Long Term Substitute - Elementary Music Teacher	Atkinson Academy	2/26/2025	open until filled	As soon as possible	2024-2025	44	3
High School Teaching										
5071	High School Teaching	World Language - French	French Teacher cc1736	Timberlane Regional High School	3/26/2025	Open until filled	8/19/2025	2025-2026	16	5
5084	High School Teaching	Mathematics	High School Mathematics Teacher cc1791	Timberlane Regional High School	4/9/2025	Open until filled	8/19/2025	2025-2026	2	2
Instructional Support Staff										
4511	Instructional Support Staff	Academic Tutor	Academic Tutor	Timberlane Regional School District	10/4/2022	open until filled	as soon as possible	2024-2025	920	21
5079	Instructional Support Staff	Regular education Paraeducator	Regular Education Paraeducator cc1526	Danville Elementary	4/1/2025	Open until filled	8/19/2025	2025-2026	10	0
5046	Instructional Support Staff	Regular education Paraeducator	Regular Education Paraeducator cc2386	The Learning Center at Sandown Central	1/24/2025	Open until filled	as soon as possible	2024-2025	77	3
5026	Instructional Support Staff	Regular education Paraeducator	Regular Education Paraeducator cc748	The Learning Center at Sandown Central	10/22/2024	Open until filled	as soon as possible	2023-2024	171	6
5092	Instructional Support Staff	Regular education Paraeducator	Special Education Paraeducator - ASD Program	The Learning Center at Sandown Central	4/11/2025	Open until filled	8/25/2025	2025-2026		0
5093	Instructional Support Staff	Special education Paraeducator	Special Education Paraeducator - ASD Program	Atkinson Academy	4/11/2025	Open until filled	8/25/2025	2025-2026		0
5075	Instructional Support Staff	Special education Paraeducator	Special Education Paraeducator cc1079	Timberlane Regional High School	3/27/2025	Open until filled	3/27/2025	2025-2026	15	0
5065	Instructional Support Staff	Special education Paraeducator	Special Education Paraeducator cc2260	Sandown North	3/4/2025	Open until filled	as soon as possible	2024-2025	38	0
5076	Instructional Support Staff	Special education Paraeducator	Special Education Paraeducator cc651	Danville Elementary	3/27/2025	Open until filled	8/19/2025	2025-2026	15	0
Maintenance/Custodial										
4961	Maintenance/Custodial	Custodian	Part Time Custodian - Second Shift cc991	Atkinson Academy	7/10/2024	Open until filled	as soon as possible	2024-2025	275	22
4944	Maintenance/Custodial	Custodian	Substitute Custodians	Timberlane Regional School District	6/24/2024	Open until filled	Ongoing	2024-2025	291	9
Middle School Teaching										
5073	Middle School Teaching	Mathematics	Long Term Substitute - 8th Grade Mathematics	Timberlane Regional Middle School	3/26/2025	Open until filled	5/12/2025	2024-2025	16	2
PAC TECHNOLOGY AND INSTRUCTORS										
4945	PAC TECHNOLOGY AND INSTRUCTORS	Private Music Instructors	Private Music Instructors	Performing Arts Center	6/24/2024	Open until filled	7/1/2024	2024-2025	291	15
Secretarial/Clerical										
5070	Secretarial/Clerical	Administrative Assistant	Administrative Assistant cc1134	Timberlane Regional High School	3/25/2025	Open until filled	7/1/2025	2025-2026	17	18
5080	Secretarial/Clerical	Bookkeeper	Bookkeeper/Senior Administrative Assistant cc	Timberlane Regional High School	4/1/2025	Open until filled	7/1/2025	2025-2026	10	3
5069	Secretarial/Clerical	Administrative Assistant	Senior Administrative Assistant to the Athletics	Timberlane Regional High School	3/25/2025	Open until filled	as soon as possible	2024-2025	17	15
Special Education										
5086	Special Education	Psychologist	School Psychologist cc1708	Timberlane Regional High School	4/11/2025	Open until filled	8/25/2025	2025-2026		0
5087	Special Education	Psychologist	School Psychologist cc2145	Sandown North	4/11/2025	Open until filled	8/25/2025	2025-2026		0
5035	Special Education	Special Ed Coordinator	Special Education Coordinator cc2217	Timberlane Regional High School	11/8/2024	Open until filled	as soon as possible	2024-2025	154	9
5043	Special Education	Special Education Teacher	Special Education Teacher cc1723	Timberlane Regional High School	12/31/2024	Open until filled	as soon as possible	2024-2025	101	1
5091	Special Education	Special Education Teacher	Special Education Teacher cc199	Timberlane Regional High School	4/11/2025	Open until filled	8/25/2025	2025-2026		0
5083	Special Education	Special Education Teacher	Special Education Teacher cc448	Timberlane Regional Middle School	4/7/2025	Open until filled	8/19/2025	2025-2026	4	2
5088	Special Education	Speech and Language Pathologist	Speech Language Pathologist cc212	Pollard School	4/11/2025	Open until filled	8/25/2025	2025-2026		0
5090	Special Education	Speech and Language Pathologist	Speech Language Pathologist cc2242	The Learning Center at Sandown Central	4/11/2025	Open until filled	8/25/2025	2025-2026		0
5089	Special Education	Speech and Language Pathologist	Speech Language Pathologist cc747	Pollard School	4/11/2025	Open until filled	8/25/2025	2025-2026		0
Student Services										
5072	Student Services	School Counselor	School Counselor cc526	Atkinson Academy	3/26/2025	Open until filled	8/19/2025	2025-2026	16	10
Substitute										
4943	Substitute	Substitute Teacher	Substitute Teacher, Paraeducator, and LNA 20	Timberlane Regional School District	6/24/2024	Open until filled	Ongoing	2024-2025	291	67