NH School Administrative Unit 106 | Timberlane Regional School District
30 Greenough Road, Plaistow, NH 03865 Voice: (603) 382-6119 Fax: (603) 382-3334
Timberlane.net @TimberlaneRegional @TimberlaneRSD @TimberlaneRSD

Thursday, January 4, 2024
AGENDA

Regular Business Meeting
SAU 106 Boardroom

Justin Krieger, Interim Superintendent
Katie Knutsen, Chair
Kristin Savage, Vice Chair

1. **7:00 PM Call to Order – Chair**
2. **Roll Call – Minute Taker**
3. **Pledge of Allegiance**
4. **Approval of Minutes**
5. **Delegates and Individuals**
6. **Student Representative**
7. **Current Business**
   a. **7:10 PM TRMS Math Curriculum Edits: Statistics and Probability, and Rational Numbers/Real Numbers (Second Read) – ACTION**
   b. **7:15 PM 2024-2025 School Calendar (Second Read) –ACTION**
   c. **7:25 PM Policies – ACTION**
   d. **7:30 PM Facilities Update – INFORMATIONAL**
   e. **7:40 PM Controls Contractor: Policy DJE Request – ACTION**
   f. **7:45 PM Annual Audit Report – INFORMATIONAL**
   g. **7:50 PM FY2025 Default & Proposed Budget – ACTION/INFORMATIONAL**
   h. **8:05 PM Draft Warrant Articles (Presentation 6) – INFORMATIONAL**
8. **8:10 PM Administrator's Report**
9. **8:15 PM Vacancy Report**
10. **8:20 PM Committee Reports/Reports of the School Board**
11. **8:25 PM Other Business**
12. **Nonpublic Session**

DATE	TIME	LOCATION	TYPE OF MEETING
January 11	7:00 PM	PAC	Public Hearing

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1-3. Open Meeting
4. Approval of Minutes (1 set: December 21st regular meeting minutes)
5. Delegates and Individuals
6. Student Representative
7. Current Business

a. TRMS Math Curriculum Edits: Statistics & Probability, and Rational Numbers/Real Numbers
-Motion to act on the second read of the TRMS Statistics & Probability Curriculum edit.
-Motion to act on the second read of the TRMS Rational Numbers/Real Numbers Curriculum edit.

b. 2024-2025 School Calendar (Second Read)
Provided are two (2) calendars to consider for the 2024-2025 school calendar: Draft I and Draft II.
-Motion to act on either Draft I or Draft II for the second read of the 2024-2025 School Calendar.

c. Policies
No changes since first read on either policy.
-Motion to act on the second read of Policies JKAA and JLCA.

d. Facilities Update
Provided is an executive summary by Mr. Ingoldsby regarding the completed, ongoing, and future facilities projects.

e. Controls Contractor: Policy DJE Request
Motion to act on the request to waive policy DJE and to engage in a contract with Control Technologies Integrators.

f. Annual Audit Report
Provided is an executive summary by Mrs. Watkins in regard to the annual audit report findings executed by Plodzik & Sanderson; also attached are the government letter and financial audit report.

g. FY2025 Default & Proposed Budget (Presentation 4)
-Motion to act on the FY2025 Default Budget.
-Attached is the FY2025 Proposed Budget approved by the Budget Committee.

h. Draft Warrant Articles
Changes since Presentation 5 of the Draft Warrant Articles include:
-Proposed Budget of $89,120,265 has been included in Article 2.
-Removal of Article 7: Fund Balance Retention as it was approved by the voters last year.
-Attorney O'Shaughnessy modified the language to be more clear on Articles 8 and 9.
-Updated the costs associated with Article 9: Technology Staff.

8. Administrator's Report
Mr. Krieger and Mrs. Allaire to present.
9. Vacancy Report (No Personnel Report)
-Review the Vacancy Report as of January 2, 2024.
10. Committee Reports/Reports of the School Board
11. Other Business – Board members to provide agenda items for future meeting consideration.
12. Nonpublic Session – If needed.

Upcoming Agenda Items

Description	Month
SAU Organizational Chart	July/August
Draft Warrants	October-January
Public Hearing	January 11
NESDEC	January/February
Presentation of School Goals	February
Facilities Update	Every other meeting
School Board Goals Review	January
Attestation of Warrant Articles	January 18
Deliberative Session	February 8

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
December 21, 2023
7:00 PM

Superintendent's Office
30 Greenough Road
Plaistow, NH

Call to Order
Board Members Present
Donald Woodworth (arrived at 7:08), Jack Sapia, Brienna Woodworth, Kim McCormick, Katie Knutsen, Paul LeCain, Mark Sherwood, Shauna Manthorn, Kristin Savage

Seated at the Board Table
Justin Krieger, Interim Superintendent
Sandra Allaire, Acting Assistant Superintendent
Armaan Anthony, Student Representative

Administrators Present
Mark Pedersen, Director of Secondary Education
Karl Ingoldsby, Director of Plant Operations
Kurt Schweiss, Director of Music
Fran DeCinto, Director of Human Resources

APPROVAL OF MINUTES

MOTION: Mr. Sapia motioned to approve the December 7, 2023 public minutes. Seconded by Mrs. Manthorn Motion passed: 7-0-1 (Mrs. Savage abstained).

MOTION: Mrs. Manthorn motioned to approve the December 7, 2023 non-public minutes. Seconded by Mr. Sherwood Motion passed: 7-0-1 (Mrs. Savage abstained).

STUDENT, STAFF & FAMILY SHARE

Mr. Vaccarezza introduced Ms. Murphy and Mr. Pasquini who are P.E. teachers and Health teachers at TRHS to talk about the Rope Course at the high school. They described the features this ropes course offers. The company who installed the course was Wind Speed and it is located

behind the school. This course was obtained through a grant. They explained that middle school and high school staff were trained on this.

The course allows students to be safely challenged and the benefits they get from this can relate to the real world. Ms. Murphy also spoke to the many benefits this rope course offers the students, school and community.

DELEGATES AND INDIVIDUALS

MOTION: Mrs. Knutsen motioned to move the 30 minutes to the end of the meeting. Seconded by Mrs. McCormick. Motion passed: 9-0-0

STUDENT REPRESENTATIVE

Armaan Anthony presented his report highlighting the holiday events and activities throughout the schools in the District. All district elementary schools put together spirit week this week for the students. Danville Elementary is having a Holiday Movie Night. The 8th graders hosted a Christmas Carol Tea. At the high school, the annual Mealey's Meals Holiday sendoff will be on Friday, December 22nd and mid-terms at the high school will be on January 21st.

CURRENT BUSINESS

a. Jazz & Classical Music Department Trips

Mr. Schweiss is asking for Board approval to have 30 students who auditioned for the New Hampshire Music Educators' Association's Jazz All-State Music Festival to attend the Festival and miss class on February 8, 2024.

Mr. Schweiss is also requesting the Board to approve 28 students who auditioned for the New Hampshire Music Educator's Classical All-State Music Festival to attend the Festival and miss class on April 5, 2024.

MOTION: Mrs. Manthorn motioned to approve the 2024 Jazz student trip and the 2024 Classical student trip. Seconded by Mrs. Savage. Motioned passed: 9-0-0

b. Phase II of $25 Million Lease

Mr. Ingoldsby presented the recommended items for Phase II of the $25 Million lease. He stated the Construction Committee met last week and made the decision to move some things around on the $25 Million Lease proposal and he presented the list of recommended projects to the Board. The projects that are being recommended for this year is the High School window

replacement, the High School Roof, the High School ErVS Daiken, Dehumidification and duct cleaning and the High School Controls and Valve Replacements. He also presented a revised list of recommended CIP projects for FY2025.

Mr. Boyle and Dr. Farah who are members on the Construction Committee spoke to this. Mr. Boyle explained they were concerned about getting the best bang for their buck. As a Committee, they felt the replacement windows were a priority. He also mentioned that he believes they have two conflicting committees, the Construction Committee and the CIP Committee.

Dr. Farah said this list of lease items is significantly different than what they looked at the last time and she explained some of the reasoning behind their decision.

Mr. Sherwood questioned the $2 million figure for the window replacement at the high school. Dr. Farah explained that is just a place holder. She suggests the CIP needs to be scrubbed against what the Construction Committee is doing. Some of the things on the CIP were just people's wish list and they don't even know why they are on there. She recommends that in either January or February, they have the Construction Committee vet the CIP to move these two together so you have a realistic plan moving forward. They can only spend $9 million a year from the $25 million lease which is why they are having the work done in phases. They should figure out how to pair the two committees together to get the most bang for their buck.

Mr. Sherwood is a member of the CIP and thinks this makes a lot of sense.

Mr. Sapia said there shouldn't be anything on the $25M lease that falls in the CIP. There shouldn't be a crossover in his opinion.

Mrs. Savage suggests the Construction Committee determine what should be focused on in the Lease and the projects that can't be addressed, bring those to the CIP Committee to let them decide on where they fit in their schedule and plan going forward.

Mr. Sherwood questioned the lease money managed by EEI. He asked if we are contractually obligated. He referred to the fire suppression system and he is not certain that falls within EEI's area of expertise and wanted to know if their hands are tied to looking at other folks who specialize in that. He asked if we are tied with the lease money to having EEI oversee all of the lease projects and would like to have an answer at the next Board meeting.

MOTION: Mr. Sherwood motioned to have the EEI contract and invoices reviewed and presented to this Board at the next meeting. Seconded by Mrs. Manthorn. Motion passed 9-0-0

Mrs. McCormick suggests having a shared drive in which everyone could look at it and all the information would be in the same place at the same time, along with the minutes and agendas. She believes this would be helpful.

Mr. Krieger said since the time that the Construction Committee revamped their list, the Budget Committee met and passed some motions about potentially taking $500,000 from the CIP line. He said the Board could either make some decisions tonight about what they want to prune from this list or he can go back and bring some recommendations regarding that list and the reductions to the Board in January for consideration.

MOTION: Mrs. Sapia motioned to approve Phase II of the $25 Million Lease recommendations dated 12/21/23 and CIP recommendations dated 12/21/23. Seconded by Mr. LeCain. Motion passed: 9-0-0

Mr. Boyle referred to the Default Budget. He explained the default budget is a statutory budget. He referred to the salary lines and mentioned that contractual obligations in the proposed budget and in the default budget have to be identical and, at this time, they are not.

Dr. Farah said the Budget Committee has pulled almost $2 million out of the proposed budget but that is not reflected in the default budget. She stated the default budget needs to be adjusted in accordance with the proposed budget. Contractual obligations need to be the same in both budgets.

Mr. Boyle also has concerns over the discrepancy with one-time expenditures.

c. TRHS Program of Studies – Second Read

Mr. Pedersen presented the TRHS Program of Studies to the Board for approval as a Second Read. Since the last meeting, he made the two changes that were asked of him but he did not provide the Board with an updated version reflecting those two additional changes. He assured the Board the changes were made to the version going to print. He also informed the Board there are eight archived classes in total.

MOTION: Mr. Woodworth motioned to approve the TRHS Program of Studies. Seconded by Mrs. Woodworth. Motion passed 9-0-0

d. TRMS ELA Curriculum Edit

Mr. Pedersen explained the 8th grade Language Arts teachers are proposing a revision to their current "Essential Questions" in their "Justice" unit. The proposed revised Essential Question is: "Why is justice important." They believe having one question is more broad and allows for a variety of discussions and writing topics.

MOTION: Mrs. Manthorn motioned to accept the TRMS ELA Curriculum edit as the First and Second Read. Seconded by Mr. Sapia Motion passed 9-0-0

e. TRMS Math Curriculum Edits

Mr. Pedersen explained the 8th grade math teachers are proposing a revision to the list of competencies in their "Statistics and Probability" unit as they believe there to be one listed in error. The unit's focus is on statistics, not probability. They are asking that probability not be listed as a competency. They believe it should be removed because it is covered in 7th Grade.

MOTION: Mrs. Savage motioned to approve the TRMS Math Curriculum edit as a First Read. Seconded by Mrs. McCormick. Motion passed: 9-0-0

Mr. Pedersen referred to his Executive Summary which explains the middle school math courses have two competencies that follow the exact wording with the exception of one relating to rational numbers and one relating to real numbers. They are requesting the removal of one competency which involves rational numbers and to keep the competency involving real numbers. This skill does not need two competencies since "rational" numbers fit under the umbrella of "real" numbers. It is almost a duplicate competency. This change will allow for competency consistency from Grade 6 through Grade 8.

MOTION: Mrs. McCormick motioned to approve the competency removal of middle school math rational and real numbers. Seconded by Mr. Sherwood
Motion passed: 9-0-0

f. TTA Tentative Agreement Ratification

Mr. Broad, President of the TTA and Mr. Pasquini, Vice President of the TTA, spoke on the 3-year agreement. Mr. Broad said it is a good agreement and is looking forward to moving on to the approval by the voters.

Mr. Krieger stated the total monetary increase over the course of the 3-year TTA agreement is $6,176,202.00 and provided the cost per FY breakdown. He highlighted the most significant individual pieces of the tentative agreements as outlined in the Executive Summary.

MOTION: Mr. Sherwood motioned to accept the TTA Agreement as read on 12/21/23. Seconded by Mrs. Manthorn. Motion passed: 9-0-0

g. TAAM/Technology Tentative Agreement Ratification

Mrs. DeCinto explained that the technology staff is being included in the TAAM for the 24-26 school year and she provided highlights of the agreement.

MOTION: Mr. Woodworth motioned to ratify the TAAM agreement for the technology staff. Seconded by Mrs. Manthorn. VOTE: 9-0-0

h. 2024-2025 School Calendar (First Read)

Mrs. Allaire presented the proposed draft of the 24-25 School Calendar. She explained they met with other districts who send students to CTE centers. They met with Pelham, Windham, Salem, and Pinkerton. The calendar reflects professional development days and early release days that are consistent across all those five districts.

Mrs. Savage was not in favor of having the start of school on a Wednesday for a 2-day week. Anthony Armaan commented that he sees having students ease back into school is a good thing and he has no major concerns with the calendar from a student's point of view. There was further discussion on the calendar with Mrs. Allaire.

MOTION: Mrs. Manthorn motioned to accept the 24/25 School Calendar as a First Read. Seconded by Mrs. McCormick VOTE: 8-0-1 (Mrs. Savage abstained)

i. Policies – First Read

Policy JKAA-Use of Restraints & Seclusions and Policy JLCA-Physical Examinations were before the Board for review and approval. Mrs. Woodworth commented from a medical point of view, she sees these policies as being standard and are very necessary.

MOTION: Mr. Sherwood motioned to adopt Policy JKAA and JLCA as a First Read. Seconded by Mr. Sapia. Motion passed 9-0-0

j. FY2025 Default Budget

Mrs. Knutsen stated the Budget Committee has not approved the proposed budget and there has been discussion about reducing that budget by approximately $2 million. If that is adopted, there would be changes to the default budget. The next Budget Committee meeting is December 28th and it is their intention to vote at that meeting.

Mr. Krieger will check in with Mrs. Watkins where the default budget stands and bring that default budget back to the Board at their next meeting.

Mrs. Knutsen stated the Board will review this at their next meeting.

k. Draft Warrant Articles

The deadline to vote to accept the warrant articles is January 18, 2024. Mr. Krieger said he would like to aim for January 4, 2024 for approval.

ADMINISTRATORS REPORT

Mr. Krieger asked if Mr. Woodworth would share with the public what he had said to the Budget Committee the other night regarding Bill Mealey who recently passed away. Mr. Woodworth spoke very highly of Mr. Mealey and described all he had done and accomplished for the District and the community.

Mrs. Allaire explained the Mealey Meals program is deeply rooted in the community. Tomorrow at the high school there are events going on for opportunities for students to engage in games and other activities that help raise additional funds for that program. They also had their leadership team meeting at the high school and highlighted the community opportunities happening across the district.

Mr. Krieger provided an update on the RFP process. They have two active RFP's. One is for the pond dredging and expansion and the other is for the irrigation upgrades. Both RFP's close on January 16, 2024. Mr. Ingoldsby did walk-throughs with organizations for both of those RFP's.

Mr. Krieger stated they are looking to put together some info graphics visual aids for folks that will be electronically and media driven and they look to distribute those throughout the communities beginning the third week in January through March.

Mr. Krieger announced some upcoming key dates. The Budget Committee will have their public hearing on January 11th, the Deliberative Session will be on February 8th and Town voting will be held on March 12th, 2024.

PERSONNEL REPORT

Mrs. Woodworth would like to discuss acting upon the re-purposing of the Financial Analyst position. Mr. Krieger explained they have put that on hold right now but what they would like to do is think as a leadership team and bring back either a recommendation or some cost things they would see if the Board were to repurpose that position. There are also the benefits they would see on the other side if the repurpose took place.

Mrs. Woodworth questioned why the technology specialist at Danville Elementary is no longer there. Mrs. Allaire explained there is a fundamental shifting in technology as a Unified Art. Most districts have moved beyond weekly technology lessons and it is designed to be integrated in all aspects.

COMMITTEE REPORTS

Mrs. Woodworth – Strategic Planning Committee will meet on November 16th.

Mrs. McCormick – The Curriculum and Assessment Committee will meet on January 9th.

Mr. Sherwood – The Budget Committee held a brief meeting with some members of the School Board.

Mrs. Manthorn – Policy Committee will be meeting on January 4th. The Wellness Committee is meeting on January 10th.

Mrs. Knutsen – Safety Committee met and they had a good meeting. She went to the Victorian Tea Day at the middle school.

Mr. Woodworth – He attended the 6th Grade concert in the PAC. He said that 75% of the 6th graders performed. Alumni since 1971 came back to watch a wrestling match and to be recognized for having been part of the wrestling program over the years.

Mr. Sapia – Construction Committee met and was very productive. He asked the residents of the community be patient as the renovations evolve over time.

Mrs. Savage – Facilities Committee met and talked about the projects coming up.

OTHER BUSINESS

On behalf of the School Board, Mrs. Knutsen informed the public that Mr. Christopher Kellan has announced his decision to leave the District at the end of the 23/24 school year. He will not return to his position as Superintendent which permits the school board to begin the process of immediately hiring a new Superintendent. Mr. Krieger and Mrs. Allaire will continue in their

roles as Interim Superintendent and Acting Assistant Superintendent to at least the end of the 23/24 school year.

There was no other public business before the Board. Mrs. Knutsen adjourned the meeting at 9:26 pm.

Respectfully submitted,

Linda Mahoney
Recording Secretary

Approved by the School Board on

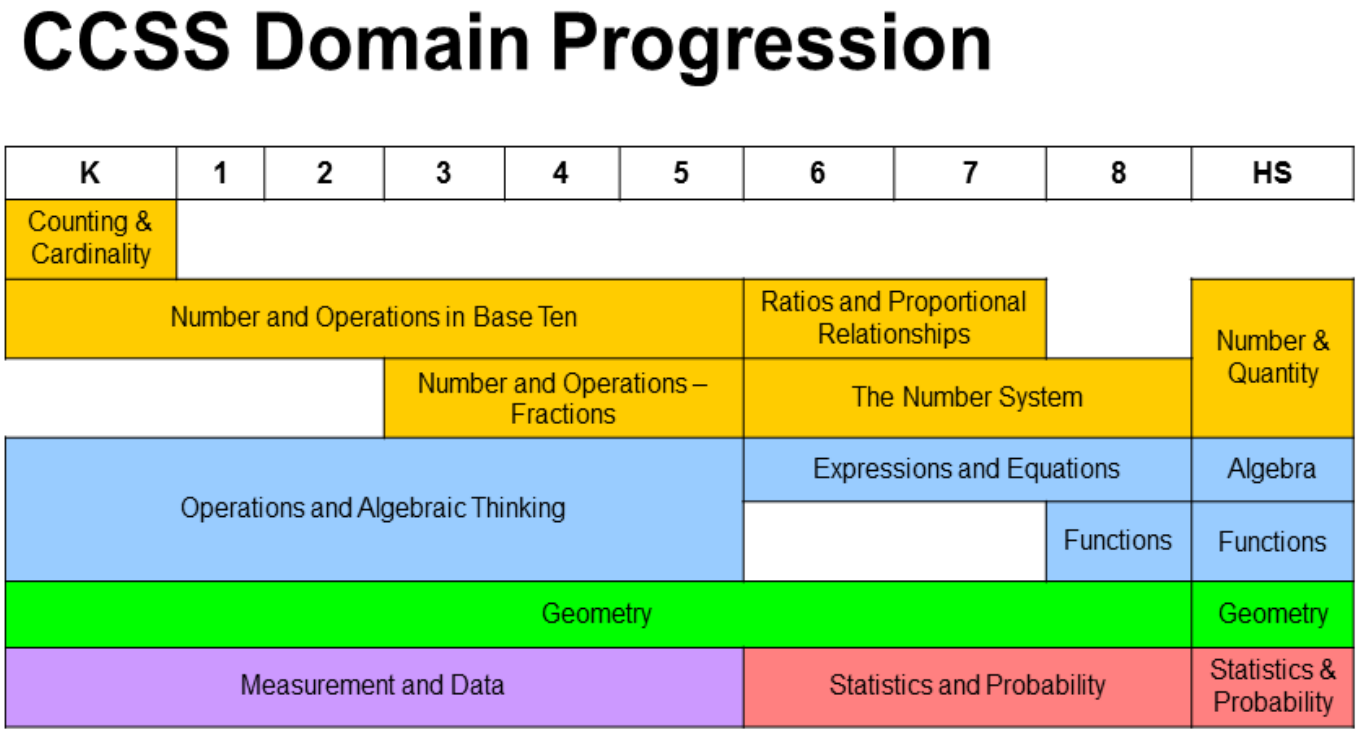
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EXECUTIVE SUMMARY January 4, 2024

Grade 8 Math Curriculum Revision

As presented at the December 21, 2023 TRSD School Board meeting, the math teachers are looking to eliminate the 'probability' competency in the 8th grade "Probability and Statistics" curriculum unit. This competency is in the 7th grade "Probability and Statistics" curriculum unit, so people feel that this competency is in the 8th grade curriculum unit in error.

As described in the NH College and Career Readiness Standards math domain progression displayed below, there is a k-12 progression where competencies, skills and content knowledge builds from Measurement and Data to Statistics and Probability. Although individual units may not have every specific skill, content and competencies directly tied to measurement, data, statistics, and probability, the overarching progression describes the general domain. Keeping the "Statistics and Probability" title reinforces the alignment of the K-12 domain progression. However, if the will of the board is to change the 8th grade title to just "Statistics" the teachers and students can still recognize the alignment and progression.



Respectfully submitted,
Mark Pedersen
Director of Secondary Education

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EXECUTIVE SUMMARY

Title: Competency Removal

Subtopic: Middle School Math - rational numbers/real numbers

The middle school math teachers are proposing a competency removal for the middle school math courses (Grade 6, Grade 7, Grade 8, and Pre Algebra). There are two competencies that follow the exact wording with the exception of one relating to rational numbers and one relating to real numbers.

Competency - Remove:
Students will demonstrate the ability to simplify numeric and algebraic expressions by applying the properties of operations and the arithmetic of rational numbers.

Competency - Keep:
Students will demonstrate the ability to simplify numeric and algebraic expressions by applying the properties of operations and the arithmetic of real numbers.

Because "rational" numbers fit under the umbrella of "real" numbers, this skill does not need two competencies. Students will continue to understand the difference between rational and real numbers, as indicated through the curriculum documents and teachers' instruction and assessments. This change allows for competency consistency from Grade 6 through Grade 8.

Respectfully submitted,

Jennifer Puchlopek, Secondary Curriculum Coordinator

January 2, 2024

Executive Summary

2024-2025 Projected Hourly Calculations for the Final Day of School

In accordance with RSA 189:24 and Ed 306.18, under New Hampshire state law, a standard school year is one that is maintained for at least 180 days each year, or the equivalent number of hours as required by the rules of the Department of Education (DOE). When calculating a school year by hours, public and private schools are required to maintain a calendar with at least:

- 450 hours of instructional time for half-day kindergarten,
- 945 hours of instructional time for grades 1-6, and
- 990 hours of instructional time for grades 7-12.

When determining hourly calculations, the following rules shall apply:

1. Lunchtime, homeroom periods, passing time, and breaks shall not be counted toward the required amount of instructional time. (Ed 306.18(b)
2. Elementary schools may count up to 30 minutes of recess per day as instructional time for pupils in kindergarten through grade 6. (ED 306.18(b))
3. Advisory periods in middle and high schools shall be counted as instructional time. (Ed 306.18(b))
4. The school year for high school seniors may be reduced by no more than 5 days or 30 hours of instruction, whichever is less, from the number of days or hours of instruction for other high school students. (ED 306.18(c))
5. The instructional school day of an individual student shall not exceed 5.75 hours of instructional time in elementary schools. (ED 306.18(a)(3))
6. The instructional school day of an individual student shall not exceed 6 hours of instructional time in middle and high school. (ED 306.18(a)(3))

Based on Drafts 1 and 2 of the 2024-2025 TRSD school calendar, the Timberlane Regional School District will have completed 180 school days on the following dates:

	Final Day of School (Day 180)
Draft 1	Tuesday, June 17
Draft 2	Friday, June 13

Both draft calendars include 173 full school days and seven (7) Early Release (ER) Days for a total of 180 instructional days. Both calendars also include five (5) Professional Development (PD) Days, which are non-instructional days for students.

In accordance with the DOE formula for the calculation of school hours per day, the TRSD will exceed the DOE's minimum standard for instructional hours at all levels. Please see the table on the following page for projected hourly calculations by level. These calculations pertain to both draft calendars.

Total Hours per Level August 28, 2024 – June 13, 2025 / August 26, 2024 – June 13, 2025							
School Level	**Number of Full Days (Aug. 28-June 17)**	**Hours per day**	**Total Full Day Hours**	**Early Release Hours (7 days @4 hours / day)**	**Total Hours**	**Minimum Hours Required**	**Hours Over Minimum Requirement / Equivalent in Days**
½ day K	180	2.75	495	0	495	450	45 hours / 16.36 days
Elementary-FD K-5	173	5.75	994.75	28	1,022.75	945	77.75 hours / 13.5 days
Middle	173	6	1,038	28	1,066	990	76 hours / 12.6 days
High	173	6	1,038	28	1,066	990	76 hours / 12.6 days

Respectfully Submitted By:

Sandra Allaire
Acting Assistant Superintendent

Timberlane Regional School District

DRAFT I

Atkinson, Danville, Plaistow, Sandown

2024 – 2025 School Calendar

The Mission of the Timberlane Regional School District is to engage all students in challenging and relevant learning opportunities, emphasizing high aspirations and personal growth.

	M	T	W	TH	F
August (2)				X	X
	X	X	X	X	X
	X	X	X	X	X
	X	20-NTI	21-NTI	22-NT	X
	26-B-PD*	27-D-PD*	28	29	X
September (20)	X	3	4	5	6
	9	10	11	12	13
	16	17	18	19	20
	23	24	ER	26	27
	30				
October (22)		1	2	3	4
	7	8	9	10	11
	X	15	16	17	18
	21	22	ER	24	25
	28	29	30	31	
November (16)					1
	4	PD	6	7	8
	X	12	13	14	15
	18	19	20	21	22
	25	26	X	X	X
December (15)	2	3	4	5	6
	9	10	ER	12	13
	16	17	18	19	20
	X	X	X	X	X
	X	X			
January (20)			X	2	3
	6	7	8	9	10
	13	14	15	16	17
	X	21	22	23	24
	PD	28	29	30	31

	M	T	W	TH	F
February (15)	3	4	5	6	7
	10	11	ER	13	14
	17	18	19	20	21
	X	X	X	X	X
March (20)	3	4	5	6	7
	10	PD	12	13	14
	17	18	19	20	21
	24	25	26	27	28
	31				
April (19)		1	ER	3	4
	7	8	9	10	11
	14	15	16	17	18
	21	22	23	24	25
	X	X	X		
May (19)				X	X
	5	6	7	8	9
	12	13	ER	15	16
	19	20	21	22	23
	X	27	28	29	30
June (12)	2	3	4	5	6
	9	10	11	12	13
	16	ER			

PD = Professional Development Day (no school for students)
D-PD = District Professional Development **NT**=New Teacher Day
B-PD = Building Level Professional Development
X = Holiday/School Break **MU**= Make-Up Day **ER**= Early Release

Student Year = 180 days
Teacher Year = 187 days
New Teacher Year = 188 days
TSSU Year = 183 days
End of Quarter 1: November 1st; Quarter 2: January 24th; Quarter 3: April 7th; Quarter 4: last day of school
End of Trimester 1: November 26th; Trimester 2: March 17th; Trimester 3: last day of school

August 20-22	*New Teacher Induction/Orientation*	***Dec 23-Jan 1***	***Holiday Break***
*August 26-27**	*Professional Development TTA & TSSU*	*January 20*	*Martin Luther King, Jr. Civil Rights Day*
August 28	***First Day of School***	*January 27*	*Professional Development TTA*
August 30	*Labor Day Extended*	*February 12*	*Early Release*
September 2	*Labor Day*	***February 24-28***	***Winter Break***
September 25	*Early Release*	*March 11*	*Professional Development*
October 14	*Columbus Day*	*April 2*	*Early Release*
October 23	*Early Release*	***April 28-May 2***	***Spring Break***
November 5	*Professional Development / Presidential Election*	*May 14*	*Early Release*
November 11	*Veteran's Day*	*May 26*	*Memorial Day*
November 27-29	***Thanksgiving Break***	***June 17****	***Last Day of School / Early Release***
December 11	*Early Release*		

Approved by the School Board on _____.

Timberlane Regional School District

Atkinson, Danville, Plaistow, Sandown

DRAFT II

2024 – 2025 School Calendar

The Mission of the Timberlane Regional School District is to engage all students in challenging and relevant learning opportunities, emphasizing high aspirations and personal growth.

	M	T	W	TH	F
August (4)				X	X
	X	X	X	X	X
	X	X	14-NTI	15-NTI	X
	X	20-NT	21-B-PD*	22-D-PD*	X
	26	27	28	29	X
September (20)	X	3	4	5	6
	9	10	11	12	13
	16	17	18	19	20
	23	24	ER	26	27
	30				
October (22)		1	2	3	4
	7	8	9	10	11
	X	15	16	17	18
	21	22	ER	24	25
	28	29	30	31	
November (16)					1
	4	PD	6	7	8
	X	12	13	14	15
	18	19	20	21	22
	25	26	X	X	X
December (15)	2	3	4	5	6
	9	10	ER	12	13
	16	17	18	19	20
	X	X	X	X	X
	X	X			
January (20)			X	2	3
	6	7	8	9	10
	13	14	15	16	17
	X	21	22	23	24
	PD	28	29	30	31

	M	T	W	TH	F
February (15)	3	4	5	6	7
	10	11	ER	13	14
	17	18	19	20	21
	X	X	X	X	X
March (20)	3	4	5	6	7
	10	PD	12	13	14
	17	18	19	20	21
	24	25	26	27	28
	31				
April (19)		1	ER	3	4
	7	8	9	10	11
	14	15	16	17	18
	21	22	23	24	25
	X	X	X		
May (19)				X	X
	5	6	7	8	9
	12	13	ER	15	16
	19	20	21	22	23
	X	27	28	29	30
June (10)	2	3	4	5	6
	9	10	11	12	ER

PD = Professional Development Day (no school for students)
D-PD = District Professional Development **NT**=New Teacher Day
B-PD = Building Level Professional Development
X = Holiday/School Break **MU**= Make-Up Day **ER**= Early Release

Student Year = 180 days
Teacher Year = 187 days
New Teacher Year = 188 days
TSSU Year = 183 days
End of Quarter 1: October 30th; Quarter 2: January 21st; Quarter 3 : April 3rd; Quarter 4: last day of school
End of Trimester 1: November 22nd; Trimester 2: March 13th; Trimester 3: last day of school

August 14-15 & 20	*New Teacher Induction/Orientation*	***Dec 23-Jan 1***	***Holiday Break***
*August 21-22**	*Professional Development TTA & TSSU*	*January 20*	*Martin Luther King, Jr. Civil Rights Day*
August 26	***First Day of School***	*January 27*	*Professional Development TTA*
August 30	*Labor Day Extended*	*February 12*	*Early Release*
September 2	*Labor Day*	***February 24-28***	***Winter Break***
September 25	*Early Release*	*March 11*	*Professional Development*
October 14	*Columbus Day*	*April 2*	*Early Release*
October 23	*Early Release*	***April 28-May 2***	***Spring Break***
November 5	*Professional Development / Presidential Election*	*May 14*	*Early Release*
November 11	*Veteran's Day*	*May 26*	*Memorial Day*
November 27-29	***Thanksgiving Break***	***June 13****	***Last Day of School / Early Release***
December 11	*Early Release*		

Approved by the School Board on _____.

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TRSD POLICY COMMITTEE'S RECOMMENDATIONS TO THE SCHOOL BOARD

January 4, 2024

Second Read/Adoption

Policy	Changes/Recommendations
JKAA – Use of Restraints & Seclusions	*No changes since first read*. Language reflects RSA 126-U to prohibit the use of seclusion as a form of punishment or discipline on children in schools and treatment facilities, and further refines the previous definition of "seclusion."
JLCA – Physical Examinations	*No changes since first read*. Language allows flexibility in addressing scheduling difficulties with providers.

Timberlane Regional School District	Policy Code: JKAA
Adopted: 11-03-11 Revised: 01-19-12 Revised: 09-03-15 Revised:	Page 1 of 15

USE OF CHILD RESTRAINTS AND SECLUSION

~~The Timberlane Regional School Board hereby authorizes school officials to use restraint to ensure the immediate physical safety of persons when there is a substantial and imminent risk of serious bodily harm to the child or others, and then only when other interventions have failed or have been deemed inappropriate, and in a manner consistent with state law and regulations.~~

~~The Superintendent of Schools shall develop procedures for the use of child restraint and seclusion.~~

~~For purpose of this policy and any accompanying procedures, the term "restraint" means any bodily physical restriction, mechanical devices, or any device that immobilizes a person or restricts the freedom of movement of the torso, head, arms, or legs. It includes mechanical restraints, physical restraints, and medication restraint used to control behavior in an emergency or any involuntary medication.~~

~~Restraint shall not include the following:~~

~~(1) A brief touching or holding to calm, comfort, encourage, or guide a child, so long as there is no limitation on the child's freedom of movement.~~

~~(2) The temporary holding of the hand, wrist, arm, shoulder, or back for the purpose of inducing a child to stand, if necessary, and then walk to a safe location, so long as the child is in an upright position and moving toward a safe location.~~

~~(3) Physical devices, such as orthopedically prescribed appliances, surgical dressings and bandages and supportive body bands, or other physical holding when necessary for routine medical treatment purposes, or when used to provide support for the achievement of functional body position or proper balance or to protect a person from falling out of bed, or to permit a child to participate in activities without the risk of physical harm.~~

~~(4) The use of seat belts, safety belts, or similar passenger restraints during transportation of a child in a motor vehicle.~~

~~(5) The use of force by a person to defend himself or herself or a third person from what the actor reasonably believes to be the imminent use of unlawful force by a child, when the actor uses a degree of such force which he or she reasonably believes to be necessary for such purpose and the actor does not immobilize a child or restrict the freedom of movement of the torso, head, arms, or legs of any child.~~

~~School staff shall not use physical restraint except to ensure the immediate physical safety of person when there is a substantial and imminent risk of serious bodily harm to the child or others.~~
~~For purpose of this policy and any accompanying procedures, the term "seclusion" means the involuntary placement of a child alone in a place where no other person is present and from which the particular child is unable to exit, either due to physical manipulation by a person, lock, or other mechanical device or barrier.~~

~~Seclusion shall not include:~~

~~(1) The voluntary separation of a child from a stressful environment for the purpose of allowing the child to regain self-control, when such separation is to an area which a child is able to leave.~~

~~(2) Circumstances in which there is no physical barrier between the child and any other person or the child is physically able to leave the place.~~

~~School staff shall not use seclusion except when a child's behavior poses a substantial and imminent risk of physical harm.~~

~~School officials shall not use or threaten to use any dangerous restraint techniques or containment, any inappropriate aversive behavioral interventions or any medication restraints. School officials also shall not use or threaten to use any mechanical restraints except as permitted for transporting students.~~

~~Physical restraint or seclusion shall be used only by trained personnel and only after other approaches to the control of behavior have been attempted and been unsuccessful or are reasonably believed to be unlikely to succeed based on the student's past history.~~

~~In the event of a physical restraint, seclusion, or intentional physical contact with students who are actively combative, assaultive, or self injurious, school officials shall comply with all state- mandated notification and record keeping requirements.~~

~~*Legal Reference: RSA 126-U:1 to 13 (2014).*~~

A. **Policy Statement.** This policy is designed to help ensure the safety and dignity of all students by limiting and regulating the use of restraint and seclusion only as crisis or emergency responses. Restraint and seclusion of students is prohibited in the District except as described below.

B. **Definitions.** For the purposes of this policy,

1. "**Restraint**" means bodily physical restriction, mechanical devices, or any device that immobilizes a person or restricts the freedom of movement of the torso, head, arms, or legs. It includes mechanical restraint, physical restraint, and medication restraint used to control behavior in an emergency or any involuntary medication. It is limited to actions taken by persons who are school or facility staff members, contractors, or otherwise under the control or direction of a school or facility.

    a. **"Medication restraint"** occurs when a child is given medication involuntarily for the purpose of immediate control of the child's behavior.

    b. "**Mechanical restraint**" occurs when a physical device or devices are used to restrict the movement of a child or the movement or normal function of a portion of his or her body.

    c. **"Physical restraint"** occurs when a manual method is used to restrict a child's freedom of movement or normal access to his or her body.

    d. **"Prone restraint"** is a prohibited physical restraint technique which occurs when a child is intentionally placed face-down on the floor or another surface, and the child's physical movement is limited to keep the child in a prone position. For the purpose of this definition, physical restraint that involves the temporary controlling of an individual in a prone position while transitioning to an alternative, safer form of restraint is not considered to be a prohibited form of physical restraint.

    e. **Exceptions to definition of restraint.** The term "restraint" DOES NOT, however, include:

        i. Brief touching or holding to calm, comfort, encourage, or guide a child, so long as limitation of freedom of movement of the child does not occur.

        ii. The temporary holding of the hand, wrist, arm, shoulder, or back for the purpose of inducing a child to stand, if necessary, and then walk to a safe location, so long as the child is in an upright position and moving toward a safe location.

iii. Physical devices, such as orthopedically prescribed appliances, surgical dressings and bandages, and supportive body bands, or other physical holding when necessary for routine physical examinations and tests or for orthopedic, surgical, and other similar medical treatment purposes, or when used to provide support for the achievement of functional body position or proper balance or to protect a person from falling out of bed, or to permit a child to participate in activities without the risk of physical harm.

iv. The use of seat belts, safety belts, or similar passenger restraints during the transportation of a child in a motor vehicle.

v. The use of force by a person to defend himself or herself or a third person from what the actor reasonably believes to be the imminent use of unlawful force by a child, when the actor uses a degree of such force which he or she reasonably believes to be necessary for such purpose and the actor does not immobilize a child or restrict the freedom of movement of the torso, head, arms, or legs of any child.

2. **"Dangerous Restraint Technique"** are prohibited forms of restraint and/or behavior techniques that include:

a. Prone restraint, or any other physical restraint or containment technique that:

i. Obstructs a child's respiratory airway or impairs the child's breathing or respiratory capacity or restricts the movement required for normal breathing;

ii. Places pressure or weight on, or causes the compression of, the chest, lungs, sternum, diaphragm, back, or abdomen of a child;

iii. Obstructs the circulation of blood;

iv. Involves pushing on or into the child's mouth, nose, eyes, or any part of the face or involves covering the face or body with anything, including soft objects such as pillows, blankets, or washcloths; or

v. Endangers a child's life or significantly exacerbates a child's medical condition.

b. The intentional infliction of pain, including the use of pain inducement to obtain compliance.

c. The intentional release of noxious, toxic, caustic, or otherwise unpleasant substances near a child for the purpose of controlling or modifying the behavior of or punishing the child.

d. Any technique that unnecessarily subjects the child to ridicule, humiliation, or emotional trauma.

e. Other forms of physical and medical restraint shall be administered in such a way so as to prevent or minimize physical harm. During the administration of restraint, the physical status of the child, including skin temperature, color, and respiration, shall be continuously monitored. The child shall be released from restraint immediately if they demonstrate signs of one or more of the following: difficulty breathing; choking; vomiting; bleeding; fainting; unconsciousness; discoloration; swelling at points of restraint; cold extremities, or similar manifestations.

3. **"Seclusion"** means: the involuntary confinement of a child alone in any room or area from which the child is unable to exit, either due to physical manipulation by a person, a lock, or other mechanical device or barrier, or from which the child reasonably believes they are not free to leave; or, the involuntary confinement of a child to a room or area, separate from their peers, with one or more adults who are using their physical presence to prevent egress.

   The term "seclusion" DOES NOT, however, include: the voluntary separation of a child from a stressful environment for the purpose of allowing the child to regain self- control, when such separation is to an area which a child is able to leave; circumstances in which there is no physical barrier, and the child is physically able to leave; or involuntary confinement of a child to a room or area with an adult who is actively engaging in a therapeutic intervention. A circumstance may be considered seclusion even if a window or other device for visual observation is present, if the other elements of this definition are satisfied.

C. **Training Required.** Under RSA 126-U:5, II, the restraint may only be used/implemented by trained school staff, while 126-U:5-a, II applies the same limitation to the use of seclusion. The Superintendent shall ensure that:

1. each school building has staff who have been appropriately trained in the proper and safe implementation of seclusion or restraint techniques;
2. each school building has staff who have been appropriately trained and are authorized to assess the mental, emotional, and physical well-being of a student relative to a period of restraint that exceeds 30 minutes in conditions described below; and
3. all employees, designated volunteers and other persons who are required to have criminal history background checks under Board policy GBCD receive *general training* in the requirements and prohibitions of this policy, as well as basic de-escalation procedures. *Personnel who have only received such general training are not authorized to use restraint or seclusion upon any student.*

D. **Procedures for Managing the Behavior of Students.** General procedures for managing student behavior are found in Board policies, District and each school's Code(s) of Conduct, and student handbooks. Behavior of individual students may be addressed in applicable individualized educational plans, 504 plans, behavior intervention plans, or other such individualized documents. The Superintendent is authorized to establish additional procedures for managing student behavior and to implement this Policy as needed. Such procedures shall be consistent with all Board policies and all applicable laws or regulations. The Superintendent is further authorized to establish any other procedures necessary to implement this policy and/or any other legal requirements.

E. **Provisions Governing the Circumstances in Which – and Conditions by Which Forms of Restraint May and May Not Be Used.**

1. Authorized Use of Restraint.

a. General.

i. Restraint may only be used by trained personnel using extreme caution when all other interventions have failed or have been deemed inappropriate.

ii. The determination of whether the use of restraint is justified in a specific instance must be made with consideration of all relevant circumstances, including whether continued acts of violence by a child to inflict damage to property will create a substantial risk of serious bodily harm to the child or others.

iii. Restraint may only be used to ensure the immediate physical safety of any person when there is a substantial and imminent risk of serious bodily harm to the student or others.

iv. Restraint shall never be used either explicitly or implicitly as punishment for the behavior of a child.

v. Restraint will not be imposed for longer than is necessary to protect the student or others from the substantial and imminent risk of serious bodily harm.

vi. Restraint will be *discontinued immediately* if a child demonstrates signs of one or more of the following: difficulty breathing; choking; vomiting; bleeding; fainting; unconsciousness; discoloration; swelling at points of restraint; cold extremities, or similar manifestations.

b. Restraint Periods Exceeding 15 Minutes. Pursuant to RSA 126-U:11, no period of restraint of a student may exceed 15 minutes without the approval of a supervisory employee designated by the Superintendent or Principal to provide such approval.

However, no period of restraint of a student may exceed 30 minutes unless an assessment of the mental, emotional, and physical well-being of the student is conducted by an employee trained and authorized to make such assessments.

Such assessments shall be repeated at least every 30 minutes during the period of restraint. Each such assessment shall be documented in writing and such records shall be retained by as part of the Written Notification required in Section G.1.c, below.

2. **Prohibition of Certain Forms of Restraint.** The use of any dangerous restraint technique as defined in Section A, above, is prohibited. Additionally, medical and mechanical restraints are prohibited except that limited mechanical restraint may be used in transportation as described in and subject to the conditions set forth in paragraph 3, of this Section.

3. **Limited Use of Mechanical Restraints During Transportation**. Pursuant to RSA 126- U6, the use of Mechanical Restraints is generally prohibited. However, RSA 126- U:12 allows the use of mechanical restraint during transportation when case-specific circumstances dictate that such methods are necessary.

Whenever a student is transported to a location outside the school, the Superintendent or designee will ensure that all reasonable and appropriate measures consistent with

public safety are made to transport or escort the student in a manner which:

a. Prevents physical and psychological trauma;

b. Respects the privacy of the child; and

c. Represents the least restrictive means necessary for the safety of the child.

Whenever a student is transported using mechanical restraints, the Superintendent or designee will document in writing the reasons for the use of the mechanical restraints as described in Section G.3 below.

4. **Reporting and Notification**. Any occurrence or incident or occurrence in which restraint is used shall be followed by reports and notification as described in Section G, below.

F. **Use of Seclusion.**

1. **Circumstances in Which - and Conditions by Which - Seclusion May and May Not Be Used.**

a. Seclusion may only be used by personnel trained in the proper use of seclusion as provided in Section C, above.

b. Seclusion may only be used when a student's behavior poses a substantial and imminent risk of physical harm to the student or others and may only continue until that danger has dissipated.

c. Seclusion shall only be used after other approaches to the control of behavior have been attempted and been unsuccessful or are reasonably concluded to be unlikely to succeed based on the history of actual attempts to control the behavior of a particular child.

d. Seclusion will not be used explicitly or implicitly as a form of punishment or discipline for the behavior of a student.

e. Seclusion shall not be used in a manner that unnecessarily subjects the child to the risk of ridicule, humiliation, or emotional or physical harm.

2. **Conditions of Seclusion.** When seclusion is permitted under this policy,

a. it may only be imposed in rooms which:

i. Are of a size which is appropriate for the chronological and developmental age, size, and behavior of the children placed in them.

ii. Have a ceiling height that is comparable to the ceiling height of the other rooms in the building in which they are located.

iii. Are equipped with heating, cooling, ventilation, and lighting systems that are comparable to the systems that are in use in the other rooms of the building in which they are located.

iv. Are free of any object that poses a danger to the children being placed in the rooms.

v. Have doors which are either not equipped with locks or are equipped with devices that automatically disengage the lock in case of an emergency. For the purposes of this subparagraph, an "emergency" includes, but is not limited to:

A. The need to provide direct and immediate medical attention to a child;

B. Fire;

C. The need to remove a child to a safe location during a building lockdown; or

D. Other critical situations that may require immediate removal of a child from seclusion to a safe location.

b. Each use of seclusion shall be directly and continuously visually and auditorily monitored by a person trained in the safe use of seclusion (e.g., in person, window with accommodation for sound, video with audio feed).

3. **Required Use of Co-Regulators.** When seclusion is used, the Principal, or when he or she is not immediately available, her/his designee or the then supervising employee, shall designate a co-regulator to monitor the child and develop a plan to help the child manage their state of regulation and their return to a less restrictive setting. The co-regulator shall check the child at regular intervals not to exceed 30 minutes between any one interval. The co-regulator shall be selected and designated in the following order of preference:

a. A trusted adult selected by the child.

b. A clinician or counselor trained in trauma informed practices.

c. A staff member known to have a positive relationship with the child.

d. A staff member who was **NOT** involved in the incident that led to seclusion.

4. **Reporting and notification**. Any occurrence or incident in which seclusion is used shall be documented and followed with reports and notification as described in Section G, below. Multiple incidents of seclusion/restraint may be present within a single occurrence, and should be individually described within the reports and notifications.

G. **Reporting, Notification and Record Keeping Requirements.**

1. **Restraint and Seclusion.** Whenever restraint or seclusion has been used on a child, the following shall apply:

a. Immediate verbal report to Principal, designee or then current supervising employee: Immediately after the occurrence of seclusion or restraint and any threat to safety is no longer imminent, the employee who uses seclusion or restraint shall provide verbal notice to the Principal, principal's designee or other supervising employee on duty.

b. Initial Notification to Parent/Guardian: Upon receipt of a report of the use of seclusion or restraint, and unless prohibited by court order, the Principal, principal's designee or other supervising employee who received the immediate verbal report described in Paragraph G.1.a, s/he shall make reasonable efforts to contact the child's parent or guardian as soon as is practicable, but in no later than the time of the return of the child to the parent/guardian or the end of the business day, whichever is earlier. The form of notice shall be in the manner calculated to give the parent/guardian actual notice of the incident at the earliest possible time.

c. Written Notification to Superintendent: Within five business days of the use of seclusion or restraint, the employee who used seclusion or restraint on a child, will, with the assistance of the Principal or other employee who received the immediate verbal report (or if the employee is not available, the Principal or other recipient of the immediate report) will submit written notification on the form provided by the New Hampshire Departments of Education and Health and Human Services (the "DOE/DHHS form") to the Superintendent. In the absence of the availability of the DOE/DHHS form, the submission shall nonetheless be in writing and include all of the information required under RSA 126-U:7, II. The DOE/DHHS form or other

writing used will be referred to as the Written Notification.

If the use of restraint on a child exceeded 30 minutes, the Written Notification shall also include information pertaining to the assessments described in Section E.1.b, above.

d. Written Information to Parent/Guardian: Unless prohibited by court order, within 2 business days of receipt of the Written Notification, the Superintendent/designee shall send by USPS first class mail, or transmit by electronic means, to the child's parent/guardian all of the information included in the Written Notification or the Written Notification itself.

e. Final Investigation and Report: The Superintendent or Superintendent's designee shall review and investigate each incident of seclusion or restraint for a determination as to whether the use complied with this policy, RSA 126-U and Ed 1201-1203. After the completion of a reasonable review/investigation, the Superintendent or her/his designee, shall follow the Written Notification with a Final Report of the incident. The Final Report should include findings and conclusions, the documentary and other physical evidence (or summary of oral evidence), and a description of actions taken in response to those findings and conclusions.

2. **Additional Reporting Required for Injury or Death of a Child Subject to Restraint or Seclusion.** In cases involving serious injury or death to a child subject to restraint or seclusion in a school, the Principal/Superintendent designee shall, in addition to the reports and notifications described above, and in accordance with the provisions of RSA 126-U:7, notify the Commissioner of the Department of Education, the New Hampshire Attorney General, general, and the New Hampshire Disability Rights Center using the contact information provided by the Department of Education. Such notice shall include the Official/Written Notification required in Section G.c, above.

3. **Additional Documentation Regarding Use of Mechanical Restraint.** Whenever a child is transported using mechanical restraints, the person(s) completing the Official Report Form/written notification described in G.1.c, above, shall include the reasons for the use of mechanical restraints. Such documentation shall be treated and retained as a notification of restraint under RSA 126-U:7.

4. **Documentation for Other Intentional Physical Contact Between Employee and Student.** The following shall apply whenever there is an instance where a school employee or designated volunteer has intentional physical contact with a student in response to a student's aggressive misconduct or disruptive behavior.

a. Notice to parents: the Principal, designee or other supervising employee will make reasonable efforts to promptly notify the student's parent or guardian. *Such notification shall be made no later the time of the return of the child to the parent/guardian or the end of the business day, whichever is earlier.* The form of notice shall be in the manner calculated to give the parent/guardian actual notice of the incident at the earliest possible time.

b. Physical Contact Written Description: Unless the incident is subject to the notice and reporting requirements of Section G.1 above, the Principal shall prepare a written description of the incident ("Physical Contact Written Description") of the incident within five (5) business days of the occurrence/incident. The Physical Contact Written Description will include:

i. The date and time of the incident.

ii. A brief description of the actions of the child before, during, and after the occurrence.

iii. The names of the persons involved in the occurrence.

iv. A brief description of the actions of the facility or school employees involved before, during, and after the occurrence.

v. A description of any injuries sustained by, and any medical care administered to, the child, employees, or others before, during, or after the incident.

5. **Circumstances when Reporting/Notification is not Required.** The notification, reporting and record keeping requirements included in this Section G are not required in the following circumstances:

a. When a child is escorted from an area by way of holding of the hand, wrist, arm, shoulder, or back to induce the child to walk to a safe location. If, however, the child is actively combative, assaultive, or causes self-injury while being escorted, then the notification requirements described above are applicable.

b. When actions are taken such as separating children from each other, inducing a child to stand, or otherwise physically preparing a child to be escorted.

c. When the contact with the child is incidental or minor, such as for the

purpose of gaining a misbehaving child's attention. However, blocking of a blow, forcible release from a grasp, or other significant and intentional physical contact with a disruptive or assaultive child shall be subject to the notification and reporting requirements described above.

6. **Retention of Records**. All reports, notifications and other records created pursuant to this Section, or Sections H, I or J, shall be retained [the term of the student's enrollment plus three years, unless:

   a. the student is or was a student with an individualized educational program, in which case, the records shall be retained and destroyed in accordance with paragraph B.1 of Board policy EHB; or

   b. a longer period is required pursuant to instruction by the Department of Education or the Department of Health and Human Services.

H. **Mandatory Reporting of Violations by Others.** Any school employee who has reason to believe that the action of another may constitute a violation of this policy, or the provisions of RSA 126-U, must report the suspected violation to the Principal or Superintendent in accordance with the reporting procedures of Board policy GBEAB. The conduct giving rise to the suspected violation may well likely require reporting under Board policies JLF – Reporting Child Abuse or Neglect.

I. **Complaints of Violation of RSA 126-U.** Any individual may file a complaint with the Superintendent's office alleging a violation of this policy or RSA 126-U. The complainant should be encouraged to file the complaint in writing with the information listed in paragraph 1 below, but if declined, the Superintendent/designee should promptly prepare a written summary of the complaint with such information as could be obtained from the complainant. The complaint should be made as soon as possible after the incident. (Note that under Ed 1203.02, complaints to the New Hampshire Department of Education made more than twelve months after an incident will be dismissed by the Department.)

1. **Complaint Contents.** The written complaint or complaint summary should include:

   a. The complainant's name, unless the complaint refuses;

   b. The date or approximate date of the alleged incident;

   c. The location of the alleged incident;

   d. The name of the child or children subject to the alleged restraint or seclusion, if known;

   e. The name of the school personnel alleged to have restrained or secluded the child, if known;

f. A description of the alleged restraint or seclusion; and

g. The date of complaint.

2. **Investigation and Resolution of Complaint.** The complaint or grievance will be investigated by the Superintendent, or another person designated by the Superintendent. The Complainant should be contacted no later than 5 business days (excluding school year vacations) following the date of the complaint.

In most cases, investigation of the complaint should be completed within 20 days following receipt of the complaint. If the Superintendent is not personally conducting the investigation, however, the extension of time must first be approved by the Superintendent. When extra time is required, the reasons for the extension should be included in the final investigative report.

A written investigative report of the findings and conclusions (whether the complaint is founded or unfounded) should be completed within five days of completion of the investigation. In addition to findings and conclusions, the investigative report must include the documentation of the evidence (or summary of oral evidence) relied upon.

The Superintendent will contact the complainant within 5 days after the report is completed to discuss the completion of the investigation. The amount of information provided is dependent on the nature of the complainant and the legal privacy of the concerned parties. If the complainant is the parent or guardian of the child concerned, the Superintendent may allow the parent/guardian access to the written report in the same manner as any other student record.

The Superintendent shall take such actions as are appropriate in light of the investigative report, including, without limitation, any mandatory or discretionary reports to outside agencies, employee discipline, ordering further investigation, training, etc.

Any further review of the original complaint or investigative report will be in accordance with other established processes, e.g., grievance processes within applicable collective bargaining agreements, Board policies relating to complaints such as found in KEB and GBK.

The written complaint/complaint summary, the investigative report, evidence and other documents concerning the complaint shall be retained in accordance with Ed 1202.02(e).

J. **Review of IEP or 504 Plan Following the Use of Restraint or Seclusion.** Pursuant to RSA 126-U:14, upon information that restraint or seclusion has been used for the first time upon a child with a disability as defined in RSA 186-C:2, I or a child who is receiving services under Section 504 of the Rehabilitation Act of 1973, 29 U.S.C. section 701, and its implementing regulations, the school shall review the individual educational program and/or Section 504 plan and make such adjustments as are indicated to eliminate or reduce the future use of restraint or seclusion.

If there have been multiple instances of restraint or seclusion of a child with a disability since the last IEP/504 plan review, an additional review shall occur at the request of the parent or guardian of the child.

K. **Prohibition Against Retaliation or Harassment.** No person shall subject any individual to harassment or retaliation for filing, in good faith, a report under this policy, RSA 126-U, or Department of Education Rules Ed 1200. **Dissemination of Policy.** A copy of this policy shall be provided to the parent, guardian, or legal representative of each full or part-time student upon enrollment, and annually thereafter printed in each student handbook. Additionally, the policy will be included on each school's website and/or the online School Board Policy Manual available to the general public.

L. **Dissemination of Policy.** A copy of this policy shall be provided to the parent, guardian, or legal representative of each full or part-time student upon enrollment, and annually thereafter printed in each student handbook. Additionally, the policy will be included on each school's website and/or the online School Board Policy Manual available to the general public.

Timberlane Regional School District	Policy Code: JLCA
Adopted: 01-04-85 **Reaffirmed: 06-06-91** **Revised: 02-24-05** **Revised: 01-09-14** **Revised:**	**Page 1 of 1**

PHYSICAL EXAMINATIONS OF STUDENTS

This policy will take effect on July 1, 2024.

Each child must have a complete physical examination within one year preceding their first entry to school. The Board ~~recommends~~ requires that physical exams also be completed before ~~entry into~~ entering middle school and again ~~before~~ entering high school. No medical examination shall be required of a child whose parent or guardian objects thereto in writing on the grounds such medical examination is contrary to his/her religious tenets and teachings.

Parents of students transferring to the District must present proof of meeting the physical examination requirement prior to or upon first entry into the District's schools. Failure to comply with this provision may result in exclusion from school for the child. This requirement does not apply to students under the McKinney Vento Act.

Prior to participation on a school athletic team, students must provide written documentation that they have passed a physical within the ~~last two years~~ past year. A grace period may be granted by the school nurse for up to thirty (30) days after physical examination expiration date with documented proof of next physical examination. This requirement does not apply to students participating in intramural athletics.

Legal Reference:

RSA 141-C:20-c, Exemptions
RSA 200:32, Physical Examination of Pupils
RSA 200:38, Control and Prevention of Communicable Diseases: Duties of School Nurse
NH Code of Administrative Rules, Section Ed. 311.03, Physical Examination of Students
Protection of Pupil Rights Amendment, 20 U.S.C. §1232h; 34 C.F.R. Part 98

NH School Administrative Unit 106 | Timberlane Regional School District
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January 4, 2024

Executive Summary

Facilities Update

EEI Projects in Progress Update:

- Danville Boilers:
  - Looking at putting in a separate hot water heater for the kitchen
  - Looking at venting of new boiler room
- High School Boilers:
  - New boilers had factory start up December 4, 2023
  - New pumps and VFD's had factory start up December 4, 2023
  - Old boilers removal started this week
- Middle School LED Controls Upgrade:
  - Going over punch list, 1st on the list after LED swap out at all other schools are completed
- LED Lighting Upgrades:
  - SAU Administration Building scheduled to start January 2 and should take 3 days to complete. Punch list will be addressed after all elementary schools are completed
  - Danville complete except punch list, scheduled after Middle School
  - Sandown North complete except punch list, scheduled after Danville
  - Sandown Central completed except punch list, scheduled after Sandown North
  - Atkinson Academy completed except punch list, scheduled after Sandown Central
  - Pollard School completed except punch list, which will be addressed after Atkinson Academy
  - Installation/punch lists are taking place outside of school hours in 12-hour shifts by Wakita Electric (Monday through Thursday 2:00 pm until 2:30 AM)
- Middle School Roof:
  - Gutters and rain diverters have been installed
  - Seismic upgrades to be done after school hours, starting within the next month
- Sandown Central Electric Panels:
  - The new panels have been installed and this project is complete
- District Wide Masonry Walls:
  - Has been added to the CIP
  - Danville is being recommended for next years' CIP
- Middle School HVAC Controls Upgrade:
  - Scheduled for completion early summer 2024, work continued over vacation week
- Fire Panels Replacement, DE, PS, HS, & MS:
  - Scheduled for summer 2024

Projects Recommended by the Construction Committee and Approved by the School Board 12/21/23 (Phase II Lease):

- HS Window Replacement:
  - Single pane windows and window systems to be replaced with better insulating products
- HS Roof:
  - Most of the roof (125,000 sq.ft.) will be re-covered. This will not include any added insulation, just a new backer board and membrane
- HS HVAC, EREU's to Daiken with Dehumidification:
  - Duct cleaning included
- HS HVAC (BMS) Controls and Valve Replacement/Upgrade

Other Projects Recommended for Next Year (CIP Committee Recommendations) and Approved by the School Board 12/21/23:

- Repave Drop Off Loop AA
- Pave Middle School Side Lot
- Pave Drive Behind Danville
- MS Outside Learning Area Improvements:
  - Received quotes for sod installation and hydroseeding
  - Looking at building wall ball area
  - Looking into building covered seating area
- CMU Wall Repairs at Danville
- SAU Replace Boiler
- HS Lighting Controls
- Middle School HVAC for 100 Area
- Atkinson HVAC (Phase I) Replacement (Moved from Lease to CIP):
  - It was recommended that we use Daiken Equipment for all current and future HVAC equipment district wide
  - Does not include the kindergarten units
    - Residential units that are 15 years old
  - Re-ducting the "Spider duct", Microtel to get the ducts into the building instead of running them on the roof will be a future project, as well as upgrade to Daiken
- Atkinson Academy Belfry Repairs (Moved from Lease to CIP):
  - Phase I and Phase II to take place summer 2024 as part of CIP
  - Phase III to take place summer 2025 as part of CIP with LCHIPS grant application
    - LCHIPS grant may pay for 50% of the project. EEI is applying for this grant on our behalf
- HS Dark Room Renovation:
  - Counter drawings are back and approved
  - Asbestos abatement and flooring will start as soon as school is out in the spring
  - Looking into proper ventilation for a chemical room

Other Projects in Progress:

- Safety Netting for Practice Field: Completed
- Track and Field Renovation:
  - New coating is an extensive process and no one can be on the track during installation
  - This is scheduled for after 2024 graduation
  - Temporary lines have been added for spring practices
- Tennis Courts:
  - Pad has been installed

  - Coating application is very temperature sensitive
    - Due to excessive rain and workload, this is looking to be a late May application
    - Temporary lines are not an option due to the slip hazards of the bare concrete
    - This has been communicated with AD to find alternative locations for practices/matches
- Walk In Freezers for Atkinson Academy and Danville Elementary:
  - Still awaiting parts
- Athletic Fields Irrigation Upgrades:
  - Irrigation and moving main line to upper fields is back out for proposals
  - Proposals due January 16th
  - 2 vendors attended the mandatory walkthrough
- Pond Dredging and Expansion:
  - RFP is out for proposals
  - Proposals due January 16th
  - 4 vendors attended the mandatory walkthrough
- Paving Projects for Summer:
  - Working on RFP
- SAU Flooring Projects:
  - Completed
  - I would like to express my deepest appreciation to the grounds team and HS day-shift custodians as they were instrumental in moving all of the offices and file cabinets in a timely manner, which allowed for a very quick turnaround for the installers
- SAU Duct Cleaning:
  - Completed
- HS 500 Wing Art Gallery:
  - Bulletin boards have been removed
  - Walls were painted
  - Spotlights have been installed
  - New back lit sign has been built and installed

RFP's / Contracts Being Prepared:

- Building Automation/HVAC Controls PM and Maintenance Contract Ends July 1, 2024 (will be asking for a waiver for bidding requirements at this meeting)
- Paving Projects Proposals
- Athletic Field Mowing (Would like to discuss this further - if we truly want to help the grounds crew, the mowing RFP should be to address the elementary schools and grass areas outside of athletic fields. Not for the athletic fields.)
  - Contractors could show up with weed seeds from previous mowing and spread them on our fields
  - Contractors would not be as flexible as we can be to mow or prepare fields around classes, band practices, and walkthroughs by teams, and still allow us time to line for events
  - On demand availability to mow on a Saturday before a playoff game. It is in the districts best interest to continue our athletic field maintenance in-house and if the board wants to investigate additional mowing services, that they be kept at non-athletic field locations
- Painting RFP, for Annual Painting Cycle (multi-year proposal)

Possible Unencumbered, End of Year Funded Projects:

- MS FCS Cabinet Replacement

- Danville Cabinet Replacement
- Football Field Lighting Retrofit to LED, with Showtime Lighting Upgrade (recommended by CIP Committee)
- Tennis Court Lighting Installation
- HS Front Door and Storefront Replacement
- Build a Fieldhouse for Track and Other Equipment Storage (to store new jump pads and other equipment - we will need to rent or purchase storage containers for the new equipment as a temporary solution)
- Rebuild MS (JV) Baseball Field Due to Sinking (possible buried tree stumps from septic installation?)
- Build /Design Materials Farm
- Solar Projects
- HS Canopy Removal

Other Items of Interest:

- Strategic Planning:
    - Have contracted with Banwell Architects to begin meetings with district administrators to discuss educational space needs
    - Reviewing all old NEASC and NESDEC reports for items of concern
    - Reviewing all prior Strategic Plans to see what items have not been addressed to ensure they are added to the new plan
    - Reviewing engineering reports from 2008
    - Reviewing Sandown North expansion project documents from 2008
    - Updating CIP lists and what is being planned for the next few years to be included in the Facilities Master Plan
    - Working on the Facility Master Plan
- Work Request:
    - There are currently 247 open work requests
    - 305 work requests were completed in the last 30 days

Respectfully submitted by:

Karl Ingoldsby

Director of Plant Operations

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January 4, 2024

Executive Summary

The purpose of this executive summary is to request an exemption from the competitive bidding requirement outlined in policy DJE for our controls contractor.

The district has exclusively partnered with Control Technologies Integrators (CTI) for several years, as far back as 2005 from records that I have found, to conduct preventive maintenance, repairs, and upgrades of our building automation systems (BAS). CTI also works closely with Energy Efficiency Investments, EEI, helping to integrate our new HVAC systems into our networks and upgrade our HVAC Controls.

CTI has successfully upgraded our controls at the High School, Danville, and Middle School Boilers and have plans to continue with the Middle School, High School, and all the other schools as part of our continued lease and CIP improvements. CTI is also integral in providing reports to EEI to enable them to provide us with our energy usage reports from our HVAC systems enabling us to delve into our systems and reduce our energy usage.

The current contract is valid until June 30, 2024. If we switch vendors now, we would be impeding the progress of the district's controls upgrades, given the extensive knowledge of CTI with our buildings and our existing controls systems.

CTI has proven to be an asset as a vendor with extensive knowledge and availability to respond to our needs in a timely manner.

Respectfully submitted by:

Karl Ingoldsby
Director of Plant Operations

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EXECUTIVE SUMMARY

January 4, 2024

Annual Audit Report

I am happy to announce that we have received our FY2023 annual audit report with no findings for any of our schools and our FY2024 audit is already scheduled for August 2024.

Respectfully Submitted By:

Maria Watkins, CFO/Business Administrator

James A. Sojka, CPA*

Sheryl A. Pratt, CPA**

Michael J. Campo, CPA, MACCY

* Also licensed in Maine
** Also licensed in Vermont

December 19, 2023

To the Members of the School Board and Superintendent
Timberlane Regional School District
30 Greenough Road
Plaistow, New Hampshire 03865

Dear Members of the School Board and Superintendent:

We have audited the financial statements of the Timberlane Regional School District as of and for the year ended June 30, 2023, and have issued our report thereon dated December 14, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated July 27, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Timberlane Regional School District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you in our engagement letter dated July 27, 2023.

Compliance With All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

We follow the AICPA Ethics Standard Rule 201 and in conjunction with the Firm's Quality Control Document, we annually review with all engagement staff potential conflicts with staff. We have not identified any relationships or other matters that in the auditor's judgment may be reasonably thought to bear on independence.

Significant Risks Identified

We have identified the following significant risks through our risk assessment procedures. These risks are identified universally in New Hampshire governmental entity audits performed by our firm. As a result of these risks the engagement team developed an audit approach that specifically addresses these significant risks:

- Management override of controls; and
- Improper revenue recognition.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Timberlane Regional School District is included in Note 1 to the financial statements. As described in Note 2-C to the financial statements, the Timberlane Regional School District changed accounting principles to change the way the School District reports subscription based services by adopting Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*, in the fiscal year 2023. However, the district did not have any Subscription-Based Information Technology Arrangements No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are as follows:

Management's estimate of the capital asset useful lives is based on historical information and industry guidance. We evaluated the key factors and assumptions used to develop the capital asset useful lives in determining that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the governmental activities opinion unit.

Management's estimate of the net pension liability, deferred outflows and inflows of resources related to pensions are based on assumptions of future events, such as employment, mortality and estimates of value of reported amounts. We evaluated the key factors and assumptions used to develop the net pension liability, deferred outflows and inflows of resources related to pensions in determining that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the governmental activities opinion unit.

Management's estimate of the other postemployment benefit liability, deferred outflows and inflows of resources are based on future events, such as employment, mortality, and healthcare cost trends, as well as estimates of the value of reported amounts. We evaluated the key factors and assumptions used to develop the other postemployment benefits liability; deferred outflows and inflows of resources related to the other postemployment benefits in determining that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the governmental activities opinion unit.

Financial Statement Disclosures

The financial statement disclosures are neutral, consistent, and clear.

Significant Unusual Transactions

There are no significant or unusual transactions identified during our audit.

Significant Difficulties Encountered During the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units. Management has corrected all identified misstatements.

Disagreements With Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Timberlane Regional School District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances That Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. No such circumstances have arisen.

Representations Requested From Management

We have requested certain written representations from management, which are included in the representation letter dated December 14 , 2023.

Management's Consultations With Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Key Audit Matters

We have determined that there are no key audit matters to communicate.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the Timberlane Regional School District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Timberlane Regional School District's auditors.

Other Matters

Implementation of New GASB Pronouncements

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial presentations. Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements.

> **GASB Statement No. 100,** ***Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62,*** issued in June 2022, will be effective for the School District with its fiscal year ended June 30, 2024. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

GASB Statement No. 101, *Compensated Absences,* issued in June 2022, will be effective for the School District with its fiscal year ended June 30, 2024. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences.

Restriction of Use

This report is intended solely for the information and use of the members of the School Board, Superintendent, and management of the Timberlane Regional School District and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

Plodzik & Sanderson

PLODZIK & SANDERSON
Professional Association

Concord, New Hampshire

TIMBERLANE REGIONAL SCHOOL DISTRICT

ANNUAL FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023

TIMBERLANE REGIONAL SCHOOL DISTRICT

ANNUAL FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023

TABLE OF CONTENTS

		PAGES
	INDEPENDENT AUDITOR'S REPORT	1 - 3
	MANAGEMENT'S DISCUSSION AND ANALYSIS	4 - 12
	BASIC FINANCIAL STATEMENTS	
	Government-wide Financial Statements	
A	Statement of Net Position	13
B	Statement of Activities	14
	Fund Financial Statements	
	Governmental Funds	
C-1	Balance Sheet	15
C-2	Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position	16
C-3	Statement of Revenues, Expenditures, and Changes in Fund Balances	17
C-4	Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities	18
	Budgetary Comparison Information	
D-1	Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) – General Fund	19
D-2	Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (GAAP Basis) – Grants Fund	20
	Fiduciary Funds	
E-1	Statement of Fiduciary Net Position	21
E-2	Statement of Changes in Fiduciary Net Position	22
	NOTES TO THE BASIC FINANCIAL STATEMENTS	23 - 41
	REQUIRED SUPPLEMENTARY INFORMATION	
F	Schedule of the School District's Proportionate Share of Net Pension Liability	42
G	Schedule of School District Contributions - Pensions	43
	NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION - PENSION LIABILITY	44
H	Schedule of the School District's Proportionate Share of Net Other Postemployment Benefits Liability	45
I	Schedule of School District Contributions – Other Postemployment Benefits	46
J	Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios	47
	NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION - OTHER POSTEMPLOYMENT BENEFITS LIABILITY	48
	COMBINING AND INDIVIDUAL FUND SCHEDULES	
	Governmental Funds	
	Major General Fund	
1	Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)	49
2	Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)	50
3	Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)	51
	Nonmajor Governmental Funds	
4	Combining Balance Sheet	52
5	Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	53
	Student Activity Funds	
6	Combining Balance Sheet	54
7	Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance	55

TIMBERLANE REGIONAL SCHOOL DISTRICT

ANNUAL FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023

TABLE OF CONTENTS

PAGES

INDEPENDENT AUDITOR'S REPORTS AND SINGLE AUDIT ACT SCHEDULES

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS ..... 56 - 57

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE ..... 58 - 60

I Schedule of Findings and Questioned Costs 61

II Schedule of Expenditures of Federal Awards 62

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 63

PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

To the Members of the School Board
Timberlane Regional School District
Plaistow, New Hampshire

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Timberlane Regional School District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Timberlane Regional School District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Timberlane Regional School District, as of June 30, 2023, and the respective changes in financial position and the respective budgetary comparison for the major general and grants funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Timberlane Regional School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Change in Accounting Principle

As discussed in Note 2-C to the financial statements, in the year ending June 30, 2023, the School District adopted new accounting guidance, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

The Timberlane Regional School District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Timberlane Regional School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Timberlane Regional School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Timberlane Regional School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Management's Discussion and Analysis,
- Schedule of the School District's Proportionate Share of Net Pension Liability,
- Schedule of School District Contributions – Pensions,
- Schedule of the School District's Proportionate Share of Net Other Postemployment Benefits Liability,
- Schedule of School District Contributions – Other Postemployment Benefits,
- Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios, and
- Notes to the Required Supplementary Information

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Timberlane Regional School District's basic financial statements. The combining and individual fund schedules and the Schedule of Expenditures of Federal Awards, as required by *Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund schedules and the Schedule of Expenditures of Federal Awards are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial

statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14 , 2023 on our consideration of the Timberlane Regional School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Timberlane Regional School District's internal control over financial reporting and compliance.



December 14, 2023
Concord, New Hampshire

PLODZIK & SANDERSON
Professional Association

TIMBERLANE REGIONAL SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) OF THE ANNUAL FINANCIAL REPORT AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

Management's Discussion and Analysis is presented by the School District Administration of the Timberlane Regional School District (the "District") and is intended to serve as an introduction to District's basic financial statements. The District's basic financial statements are comprised of four major components: 1) government-wide financial statements, 2) fund financial statements, 3) notes to the financial statements, and 4) required supplementary information. This report also contains other supplementary information in addition to the basic financial statements themselves.

School District Administration is responsible for establishing an accounting system and internal control structure designed to ensure that the physical, data, informational, intellectual, and human resource assets of the District are protected from loss, theft, and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP) and pronouncements from Governmental Accounting Standards Board (GASB). Management also strives to ensure that these assets are put to good and effective use. The internal control structure is designed to provide reasonable assurances that these objectives are attained.

Government-wide financial statements: The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on the District's assets, deferred outflow of resources and liabilities, and deferred inflow of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *statement of activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows.* Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements can be found on pages 13 - 14 of this report.

Fund financial statements: A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other governmental units, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District are divided into two categories: governmental funds and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources,* as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

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

The District maintains several governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Grants Fund, and Other Governmental Funds, which encompasses the Food Service Fund, Performing Arts Center, and Student Activity Fund.

The District adopts an annual appropriated budget for its funds. Budgetary comparison statements for the major General Fund and Grants Fund have been provided to demonstrate compliance with the budget and can be found on pages 19 - 20 of this report.

The governmental fund financial statements can be found on pages 15 - 18 of this report.

Fiduciary funds. *Fiduciary funds* are used to account for resources held for the benefit of parties outside the District. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the District's own programs. The accounting used for fiduciary funds is much like that used for private enterprises. The basic fiduciary fund financial statements can be found on pages 21 - 22 of this report.

Notes to the financial statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 23 - 41 of this report.

Other information: In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information consisting of the Schedule of the School District's Proportionate Share of Net Pension Liability, Schedule of School District Contributions – Pensions, Schedule of the School District's Proportionate Share of the Net Other Postemployment Benefit Liability, Schedule of School District Contributions – Other Postemployment Benefits, and Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios.

Required supplementary information and related notes can be found on pages 42 - 48 of this report. Additional supplementary information relating to the General Fund, Nonmajor Funds, and Student Activity Funds can be found at pages 49 - 55. Schedule of Expenditures of Federal Awards and accompanying notes can be found at pages 62 - 63.

Financial Highlights

- FY2023 fund balance used to reduce taxes for FY2024 was $1,608,712.

- Total Revenue increased by $797,961, or 1.1%, in FY2023 compared to FY2022 primarily attributed to tuition, interest income, Medicaid reimbursements and additional catastrophic aid.

- Total Governmental Funds Expenditures reflect an increase of $3,409,579, or 4.7%, from $71,844,705 in FY2022 to $75,254,284 in FY2023 largely due to Facilities and Construction district wide initiatives of $2,461,313.

- Balance Sheet variances - Reduction in Intergovernmental receivables of $691,348 is primarily attributed to the timing of payments received for Grant and Food Service claims. Prepaid items increase of $935,346 is for a payment to Primex for benefit insurance premiums for employee services in FY2023. Change in Intergovernmental payable is related to the timing of NH Retirement System payments of $1,876,513.

- The School Board authorized $500,000 to be held as fund balance retention pursuant to RSA 198:4-bII in FY2023.

- By District Ballot in March 2023, voters approved a contribution of $500,000 into an emergency contingency fund for the purpose of covering the cost of unpredictable cost escalations.

- By District Ballot in March 2023, voters approved a 20-year lease purchase agreement for the installation of up to $25,243,000 of energy savings equipment and associated building and facility improvements.

- Governmental Accounting Standards Board Statement No. 96, Subscription-Based Information Technology Arrangement, was implemented during FY2023. The objective of this Statement is to provide guidance on accounting for and disclosing SBITAs. SBITAs are contracts where a vendor provides access to one or more software applications or information technology services where the customer pays a subscription fee for access to those services.

- Capital assets and related depreciation are included in the Government-wide Financials. More information can be found under "Capital Assets" under this Management Discussion & Analysis, and in Note 1-H and Note 6 to the Financial Statements.

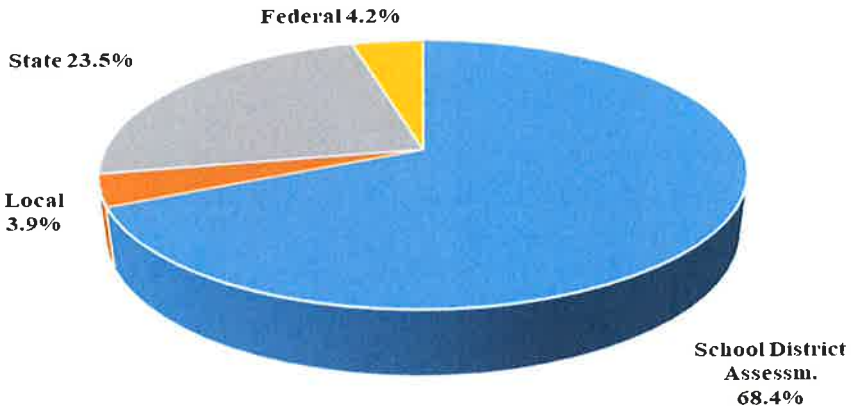
Financial Analysis of the District as a Whole
Two-Year Comparison of Net Position
Governmental Activities

	June 30, 2023	June 30, 2022	Increase (Decrease)
ASSETS			
Cash and cash equivalents	$ 8,218,946	$ 10,246,670	$ (2,027,724)
Other receivable	4,475	5,873	(1,398)
Intergovernmental receivable	1,569,575	2,260,923	(691,348)
Inventory	35,440	36,733	(1,293)
Prepaid items	1,461,815	526,469	935,346
Capital assets, not being depreciated	515,901	515,901	-
Capital assets, net of accumulated depreciation	14,568,165	14,949,989	(381,824)
Total Assets	**26,374,317**	**28,542,558**	**(2,168,241)**
DEFERRED OUTFLOWS OF RESOURCES			
Amounts related to pensions	13,490,292	13,975,842	(485,550)
Amounts related to other postemployment benefits	972,011	1,288,164	(316,153)
Total deferred outflows of resources	**14,462,303**	**15,264,006**	**(801,703)**
LIABILITIES			
Accounts payable	982,366	1,220,035	(237,669)
Accrued salaries and benefits	318,981	298,626	20,355
Intergovernmental payable	-	1,876,513	(1,876,513)
Accrued interest payable	9,687	12,713	(3,026)
Noncurrent obligations:			
Due within one year	127,453	100,804	26,649
Due in more than one year	72,639,862	63,995,078	8,644,784
Total Liabilities	**74,078,349**	**67,503,769**	**6,574,580**
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - grants and donations	22,376	31,825	(9,449)
Unavailable revenue - tuition and other prepayments	152,344	-	152,344
Amounts related to pensions	2,871,125	15,892,436	(13,021,311)
Amounts related to other postemployment benefits	3,174,237	1,283,731	1,890,506
Total deferred inflows of resources	**6,220,082**	**17,207,992**	**(10,987,910)**
NET POSITION			
Net investment in capital assets	14,761,316	15,042,336	(281,020)
Restricted	371,302	460,028	(88,726)
Unrestricted	(54,594,429)	(56,407,561)	1,813,132
Total net position	**$ (39,461,811)**	**$ (40,905,197)**	**$ 1,443,386**

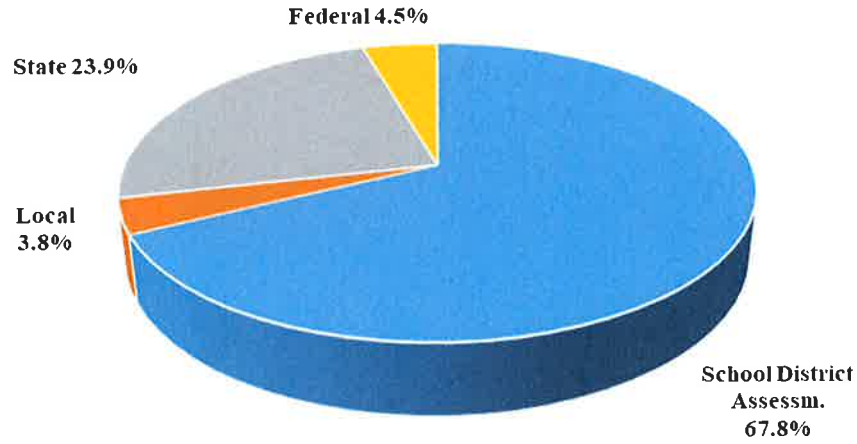
Financial Analysis of the District as a Whole
Two-Year Comparison
Revenue Analysis
Total Governmental Funds

	Fiscal Year Ended June 30, 2023	*Fiscal Year Ended June 30, 2022*	*Increase (Decrease)*
School district assessment	$ 51,623,954	$ 50,619,507	$ 1,004,447
Local	2,910,335	2,842,783	67,552
State	17,718,436	17,816,226	(97,790)
Federal	3,166,074	3,342,322	(176,248)
	$ 75,418,799	**$ 74,620,838**	**$ 797,961**

Fiscal Year Ended June 30, 2023



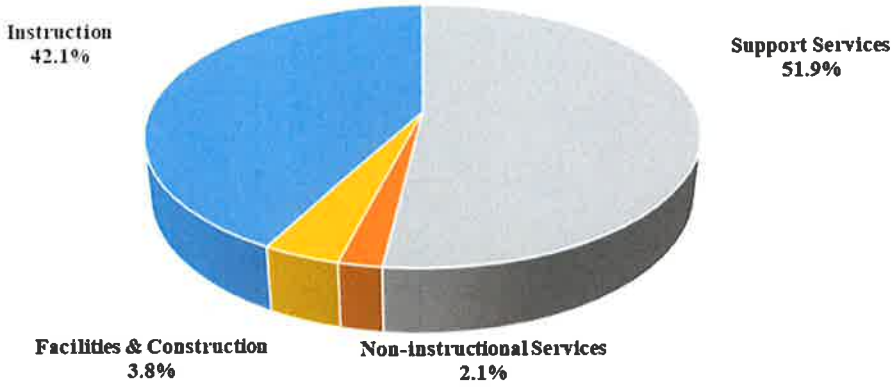
Fiscal Year Ended June 30, 2022



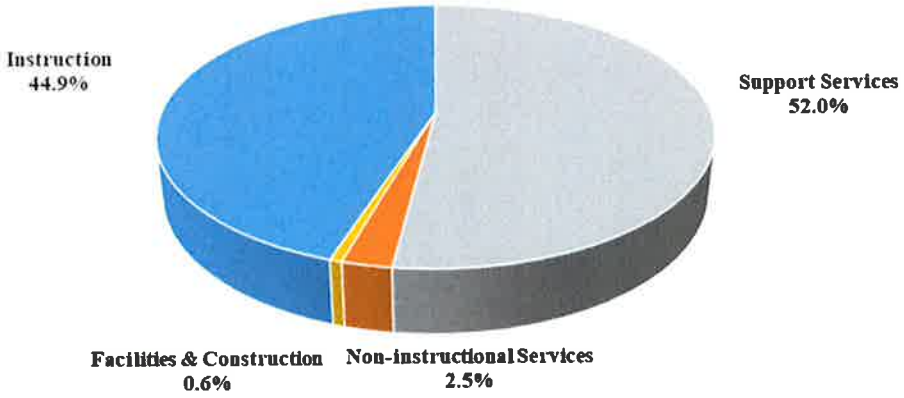
Financial Analysis of the District as a Whole
Two-Year Comparison
Statement of Expenditures – Total Governmental Funds

	Fiscal Year Ended				Increase (Decrease)
	June 30, 2023		June 30, 2022		
Instruction		31,695,450		32,261,821	(566,371)
Support Services:					
Students	3,385,438		3,416,419		(30,981)
Instructional Staff	1,209,650		1,167,640		42,010
General Administration	420,956		327,266		93,690
Executive Administration	920,883		862,884		57,999
School Administration	3,150,423		3,010,461		139,962
Business	453,183		467,862		(14,679)
Operation & Plant Maint.	4,729,839		4,562,840		166,999
Student Transportation	3,387,969		3,307,120		80,849
Other	21,398,136		20,269,992		1,128,144
		39,056,477		37,392,484	1,663,993
Non-instructional Services		1,611,777		1,761,133	(149,356)
Facilities & Construction		2,890,580		429,267	2,461,313
		75,254,284		**71,844,705**	**3,409,579**

Total Governmental Fund Expenditures
As of June 30, 2023



Total Governmental Fund Expenditures
As of June 30, 2022



Fund Balance

Surplus funds from operations within the general fund are used each year to reduce local property taxes or for emergency expenditures that were not budgeted for. In the fiscal year 2023, the amount used from the beginning general fund unassigned fund balance for this purpose was $1,608,712.

Long Term Debt

The District has long-term debt as of June 30, 2023, as follows:

Timberlane Regional School District
Comparative Statement of Long Term Debt

	2023	2022	Increase (Decrease)
Lease payable	322,750	423,554	(100,804)
Compensated absences	2,399,356	2,675,135	(275,779)
Net pension liability	61,056,340	49,009,239	12,047,101
Other postemployment benefits	8,988,869	11,987,954	(2,999,085)
Total Long-Term Debt	**72,767,315**	**64,095,882**	**8,671,433**

Capital Assets

The District began reporting capital assets in the 2015-2016 fiscal year. Capital assets are those assets which are acquired by the District having more than one year of useful life and which meet certain value thresholds, depending on the type of asset. Capital assets are depreciated over their useful life, pursuant to policy. Capital asset depreciation is charged to the respective function for which the use is attributable.

The value of capital assets, net of accumulated depreciation, is included in the Government-wide Statement of Net Position (see Exhibit A). Additional information on capital assets and guidelines is found in Financial Statement Note 1-H. Capital asset beginning and ending balances are shown below. Further information, including accumulated depreciation by asset category, is shown in Note 6 – Capital Assets.

Timberlane Regional School District
Comparative Statement of Capital Assets

	Beginning Balance July 1, 2022	Changes	Ending Balance June 30, 2023
Non-Depreciable Assets:			
Land	515,901	-	515,901
Depreciable Assets:			
Land Improvements	3,145,412	639,619	3,785,031
Buildings and Building Improvements	60,533,803	666,544	61,200,347
Machinery, Equipment, and Vehicles	4,204,296	187,301	4,391,597
Right to use Equipment	521,147	-	521,147
Total Capital Assets	68,920,559	1,493,464	70,414,023
Less Accumulated Depreciation	(53,454,669)	(1,875,288)	(55,329,957)
Net Value, All Capital Assets	**15,465,890**	**(381,824)**	**15,084,066**

Contact Information

This report is designed to provide a general overview of the Timberlane Regional School District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact:

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BASIC FINANCIAL STATEMENTS

EXHIBIT A
TIMBERLANE REGIONAL SCHOOL DISTRICT
Statement of Net Position
June 30, 2023

	Governmental Activities
ASSETS	
Cash and cash equivalents	$ 8,218,946
Other receivables	4,475
Intergovernmental receivables	1,569,575
Inventory	35,440
Prepaid items	1,461,815
Capital assets, not being depreciated/amortized	515,901
Capital assets, net of accumulated depreciation/ammortization	14,568,165
Total assets	26,374,317
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	13,490,292
Amounts related to other postemployment benefits	972,011
Total deferred outflows of resources	14,462,303
LIABILITIES	
Accounts payable	982,366
Accrued salaries and benefits	318,981
Accrued interest payable	9,687
Noncurrent obligations:	
Due within one year	127,453
Due in more than one year	72,639,862
Total liabilities	74,078,349
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - grants and donations	22,376
Unavailable revenue - tuition and other prepayments	152,344
Amounts related to pensions	2,871,125
Amounts related to other postemployment benefits	3,174,237
Total deferred inflows of resources	6,220,082
NET POSITION	
Net investment in capital assets	14,761,316
Restricted	371,302
Unrestricted	(54,594,429)
Total net position	$ (39,461,811)

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT B
TIMBERLANE REGIONAL SCHOOL DISTRICT
Statement of Activities
For the Fiscal Year Ended June 30, 2023

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Change in Net Position
Governmental activities:				
Instruction	$ 30,951,671	$ 1,851,536	$ 1,156,740	$ (27,943,395)
Support services:				
Student	3,383,121	-	1,000	(3,382,121)
Instructional staff	1,238,877	-	116,390	(1,122,487)
General administration	420,956	-	-	(420,956)
Executive administration	902,613	-	-	(902,613)
School administration	3,095,974	-	-	(3,095,974)
Business	453,183	-	-	(453,183)
Operation and maintenance of plant	7,959,631	-	895,664	(7,063,967)
Student transportation	3,387,969	-	31,835	(3,356,134)
Other	20,513,164	-	-	(20,513,164)
Noninstructional services	1,668,254	998,759	564,112	(105,383)
Total governmental activities	$ 73,975,413	$ 2,850,295	$ 2,765,741	(68,359,377)
General revenues:				
School district assessment				51,623,954
Grants and contributions not restricted to specific programs				17,684,269
Interest				295,074
Miscellaneous				199,466
Total general revenues				69,802,763
Change in net position				1,443,386
Fund balances, beginning				(40,905,197)
Net position, ending				$ (39,461,811)

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-1
TIMBERLANE REGIONAL SCHOOL DISTRICT
Governmental Funds
Balance Sheet
June 30, 2023

	General	Grants	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$ 7,469,217	$ -	$ 749,729	$ 8,218,946
Receivables:				
Accounts	4,475	-	-	4,475
Intergovernmental	1,058,164	431,237	80,174	1,569,575
Interfund receivables	459,500	-	-	459,500
Inventory	-	-	35,440	35,440
Prepaid items	1,461,815	-	-	1,461,815
Total assets	$ 10,453,171	$ 431,237	$ 865,343	$ 11,749,751
LIABILITIES				
Accounts payable	$ 857,412	$ -	$ 124,954	$ 982,366
Accrued salaries and benefits	318,981	-	-	318,981
Interfund payable	-	408,861	50,639	459,500
Total liabilities	1,176,393	408,861	175,593	1,760,847
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - grants and donations	-	22,376	-	22,376
Unavailable revenue - tuition and other prepayments	152,344	-	-	152,344
Total deferred inflows of resources	152,344	22,376	-	174,720
FUND BALANCES				
Nonspendable	1,461,815	-	35,440	1,497,255
Restricted	40,595	-	295,267	335,862
Committed	1,543,973	-	-	1,543,973
Assigned	3,969,339	-	359,043	4,328,382
Unassigned	2,108,712	-	-	2,108,712
Total fund balances	9,124,434	-	689,750	9,814,184
Total liabilities, deferred inflows of resources, and fund balances	$ 10,453,171	$ 431,237	$ 865,343	$ 11,749,751

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-2

TIMBERLANE REGIONAL SCHOOL DISTRICT

Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position

June 30, 2023

Total fund balances of governmental funds (Exhibit C-1)		$ 9,814,184
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.		
Cost	$ 70,414,023	
Less accumulated depreciation/amortization	(55,329,957)	
		15,084,066
Pension and other postemployment benefits (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources related to pensions	$ 13,490,292	
Deferred inflows of resources related to pensions	(2,871,125)	
Deferred outflows of resources related to OPEB	972,011	
Deferred inflows of resources related to OPEB	(3,174,237)	
		8,416,941
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	$ (459,500)	
Payables	459,500	
		-
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(9,687)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Leases	$ 322,750	
Compensated absences	2,399,356	
Net pension liability	61,056,340	
Other postemployment benefits	8,988,869	
		(72,767,315)
Net position of governmental activities (Exhibit A)		$ (39,461,811)

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-3
TIMBERLANE REGIONAL SCHOOL DISTRICT
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2023

	General	Grants	Other Governmental Funds	Total Governmental Funds
REVENUES				
School district assessment	$ 51,623,954	$ -	$ -	$ 51,623,954
Other local	1,411,700	12,202	1,486,433	2,910,335
State	17,699,770	-	18,666	17,718,436
Federal	463,036	2,157,592	545,446	3,166,074
Total revenues	71,198,460	2,169,794	2,050,545	75,418,799
EXPENDITURES				
Current:				
Instruction	30,032,542	1,156,740	506,168	31,695,450
Support services:				
Student	3,384,438	1,000	-	3,385,438
Instructional staff	1,093,260	116,390	-	1,209,650
General administration	420,956	-	-	420,956
Executive administration	920,883	-	-	920,883
School administration	3,150,423	-	-	3,150,423
Business	453,183	-	-	453,183
Operation and maintenance of plant	4,729,839	-	-	4,729,839
Student transportation	3,387,969	-	-	3,387,969
Other	21,398,136	-	-	21,398,136
Noninstructional services	-	-	1,611,777	1,611,777
Facilities acquisition and construction	1,994,916	895,664	-	2,890,580
Total expenditures	70,966,545	2,169,794	2,117,945	75,254,284
Excess (deficiency) of revenues over (under) expenditures	231,915	-	(67,400)	164,515
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	263	263
Transfers out	(263)	-	-	(263)
Total other financing sources (uses)	(263)	-	263	-
Net change in fund balances	231,652	-	(67,137)	164,515
Fund balances, beginning	8,892,782	-	756,887	9,649,669
Fund balances, ending	$ 9,124,434	$ -	$ 689,750	$ 9,814,184

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-4
TIMBERLANE REGIONAL SCHOOL DISTRICT
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2023

Net change in fund balances of total governmental funds (Exhibit C-3)		$ 164,515
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation/amortization expense to allocate those expenditures over the life of the assets. Depreciation/amortization expense exceeded capital outlay expenditures in the current year, as follows:		
Capitalized capital outlay	$ 1,493,464	
Depreciation/amortization expense	(1,875,288)	
		(381,824)
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	$ (263)	
Transfers out	263	
		-
Proceeds from issuing the long-term liability provide current financial resources to governmental funds, but issuing debt increases the long-term liability in the Statement of Net Position. Repayment of the long-term liability is an expenditure in the governmental funds, but the repayment reduces long-term liability in the Statement of Net Position.		
Principal repayment of lease		100,804
Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.		
Decrease in accrued interest expense	$ 3,026	
Decrease in compensated absences payable	275,779	
Net change in net pension liability and deferred outflows and inflows of resources related to pensions	488,660	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	792,426	
		1,559,891
Change in net position of governmental activities (Exhibit B)		$ 1,443,386

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT D-1
TIMBERLANE REGIONAL SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended June 30, 2023

	Budgeted Amounts			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES				
School district assessment	$ 51,623,954	$ 51,623,954	$ 51,623,954	$ -
Other local	500,935	500,935	1,285,428	784,493
State	17,552,324	17,552,324	17,699,770	147,446
Federal	170,000	170,000	463,036	293,036
Total revenues	69,847,213	69,847,213	71,072,188	1,224,975
EXPENDITURES				
Current:				
Instruction	32,608,743	31,165,515	29,672,704	1,492,811
Support services:				
Student	3,845,037	3,738,842	3,375,008	363,834
Instructional staff	1,245,332	1,277,429	1,089,012	188,417
General administration	330,380	368,439	420,956	(52,517)
Executive administration	996,618	951,205	919,229	31,976
School administration	3,111,274	3,047,802	3,150,423	(102,621)
Business	412,600	457,320	453,183	4,137
Operation and maintenance of plant	4,434,472	4,791,531	4,681,519	110,012
Student transportation	3,693,592	3,511,807	3,385,969	125,838
Other	21,523,370	21,688,251	21,398,661	289,590
Facilities acquisition and construction	1,042,200	2,259,578	4,097,712	(1,838,134)
Noninstructional	42,025	27,924	-	27,924
Total expenditures	73,285,643	73,285,643	72,644,376	641,267
Excess (deficiency) of revenues over (under) expenditures	(3,438,430)	(3,438,430)	(1,572,188)	1,866,242
OTHER FINANCING SOURCES (USES)				
Transfers in	25,000	25,000	-	(25,000)
Transfers out	(211,686)	(211,686)	(263)	211,423
Total other financing sources (uses)	(186,686)	(186,686)	(263)	186,423
Net change in fund balance	$ (3,625,116)	$ (3,625,116)	(1,572,451)	$ 2,052,665
Increase in nonspendable fund balance			(935,346)	
Decrease in committed fund balance			491,393	
Unassigned fund balance, beginning			4,125,116	
Unassigned fund balance, ending			$ 2,108,712	

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT D-2
TIMBERLANE REGIONAL SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (GAAP Basis)
Grants Fund
For the Fiscal Year Ended June 30, 2023

	Budgeted Amounts			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES				
Other local	$ -	$ 12,202	$ 12,202	$ -
Federal	1,300,000	2,157,592	2,157,592	-
Total revenues	1,300,000	2,169,794	2,169,794	-
EXPENDITURES				
Current:				
Instruction	1,300,000	1,156,740	1,156,740	-
Support services:				
Student	-	1,000	1,000	-
Instructional staff	-	116,390	116,390	-
Facilities acquisition and construction	-	895,664	895,664	-
Total expenditures	1,300,000	2,169,794	2,169,794	-
Net change in fund balance	$ -	$ -	-	$ -
Fund balance, beginning			-	
Fund balance, ending			$ -	

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT E-1
TIMBERLANE REGIONAL SCHOOL DISTRICT
Fiduciary Fund
Statement of Fiduciary Net Position
June 30, 2023

	Private Purpose Trust
ASSETS	
Intergovernmental receivable	$ 696,321
NET POSITION	
Restricted	$ 696,321

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT E-2
TIMBERLANE REGIONAL SCHOOL DISTRICT
Fiduciary Fund
Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended June 30, 2023

	Private Purpose Trust
Additions:	
New funds	$ 471,540
Deductions:	
Scholarships	29,517
Loss on investments	61,571
Total deductions	91,088
Change in net position	380,452
Net position, beginning	315,869
Net position, ending	$ 696,321

The Notes to the Basic Financial Statements are an integral part of this statement.

TIMBERLANE REGIONAL SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	NOTE
Summary of Significant Accounting Policies	1
Reporting Entity	1-A
Government-wide and Fund Financial Statements	1-B
Measurement Focus, Basis of Accounting, and Financial Statement Presentation	1-C
Cash and Cash Equivalents	1-D
Receivables	1-E
Inventory	1-F
Prepaid Items	1-G
Capital Assets	1-H
Interfund Activities	1-I
Accounts Payable	1-J
Deferred Outflows/Inflows of Resources	1-K
Long-term Obligations	1-L
Leases	1-M
Compensated Absences	1-N
Defined Benefit Pension Plan	1-O
Postemployment Benefits Other Than Pensions (OPEB)	1-P
Net Position/Fund Balances	1-Q
Use of Estimates	1-R
Stewardship, Compliance, and Accountability	2
Budgetary Information	2-A
Budgetary Reconciliation to GAAP Basis	2-B
Accounting Change	2-C
DETAILED NOTES ON ALL FUNDS	
Cash and Cash Equivalents	3
Receivables	4
Prepaid Items	5
Capital Assets	6
Interfund Balances and Transfers	7
Deferred Outflows/Inflows of Resources	8
Lease	9
Long-term Liabilities	10
Defined Benefit Pension Plan	11
Postemployment Benefits Other Than Pensions (OPEB)	12
New Hampshire Retirement System (NHRS)	12-A
Retiree Health Benefit Program	12-B
Encumbrances	13
Governmental Activities and Fiduciary Fund Net Position	14
Governmental Fund Balances	15
Risk Management	16
Contingent Liabilities	17
Subsequent Events	18

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Timberlane Regional School District, in Plaistow, New Hampshire (the School District), have been prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

1-A Reporting Entity

The Timberlane Regional School District is a municipal corporation governed by an elected nine-member School Board. In evaluating how to define the School District for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by GASB Statement No. 14 (as amended). The School District has no component units to include in its reporting entity.

The following is a summary of the more significant accounting policies:

1-B Government-wide and Fund Financial Statements

Government-wide Financial Statements – The Statement of Net Position and the Statement of Activities report information on all of the nonfiduciary activities of the primary government. Generally, the effect of interfund activity has been eliminated from these statements. Governmental activities normally are supported through assessments and intergovernmental revenues.

The *Statement of Net Position* presents the financial position of the School District at year-end. This Statement includes all of the School District's non-fiduciary assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities.

The *Statement of Activities* demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. As in the Statement of Net Position the School District has not recorded depreciation/amortization expense nor other postemployment benefit expense in this statement. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational requirements of a particular function. Assessments and other items not meeting the definition of program revenues are reported instead as general revenues. Resources that are dedicated internally are reported as general revenue rather than program revenue.

Fund Financial Statements – Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor governmental funds and are presented in the other governmental column of the fund financial statements.

In the governmental fund financial statements, expenditures are reported by function: instruction, support services, noninstructional, debt services or facilities acquisition and construction. Current expenditures are subclassified by object and are for items such as salaries, grants, supplies, and services. Debt service includes both interest and principal outlays related to bonds. Capital outlay includes expenditures for equipment and real property.

Other Financing Sources (Uses) – These additions to and reductions from resources in governmental fund financial statements normally result from transfers from/to other funds. Transfers are reported when incurred as "transfers in" by the receiving fund and as "transfers out" by the disbursing fund.

1-C Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Measurement Focus and Basis of Accounting – The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

For this purpose, the School District generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement-based grants, which use a period of one year. District assessments, intergovernmental revenue, and other local sources associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Financial Statement Presentation – A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to report financial position and the results of operations, to demonstrate legal compliance, and to aid financial management by segregating transactions related to certain government functions or activities.

The School District reports the following major governmental funds:

General Fund – is the School District's primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include district assessments, state and federal grants, and other local sources. The primary expenditures are for instruction, support services, debt service, and facilities acquisition and construction. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* guidance, the School District Portion of the student activity funds, and expendable trust funds are consolidated in the general fund.

Grants Fund – accounts for the resources received from various federal, state, and local agencies. The resources are restricted to accomplishing the various objectives of the grantor agencies.

Nonmajor Funds – The School District also reports three nonmajor governmental funds.

Fiduciary Fund Financial Statements – Fiduciary fund financial statements include a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. These funds account for resources held by the School District for the benefit of other parties and include the private purpose trust funds and custodial funds. Fiduciary funds are accounted for on a spending, or "economic resources" measurement focus and the accrual basis of accounting.

1-D Cash and Cash Equivalents

The School District considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits and savings accounts. A cash pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and cash equivalents."

New Hampshire statutes require that the School District treasurer have custody of all money belonging to the School District and pay out the same only upon orders of the School Board. The treasurer shall deposit all such monies in participation units in the public deposit investment pool established pursuant to NH RSA 383:22 or in solvent banks in the State. Funds may be deposited in banks outside the State if such banks pledge and deliver to a third-party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

1-E Receivables

Receivables in the government-wide and governmental fund financial statements represent amounts due to the School District at June 30, recorded as revenue, which will be collected in the future and consist primarily of accounts and intergovernmental receivables.

1-F Inventory

Inventories are valued at cost (first-in, first-out) which approximates market. The School District's food service inventory consists of materials and supplies held for subsequent use. USDA commodities received from the Federal government are recorded at the value established by the Federal government using the average cost method in the food service fund. Inventorial items are recorded as expenditures when consumed at the schools (the consumption method).

1-G Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items and expensed as the items are used. This amount is also a part of nonspendable fund balance at year-end.

1-H Capital Assets

Capital assets are reported in the government-wide financial statements but are not reported in the fund financial statements. Purchased or constructed assets are recorded at actual cost or estimated historical cost if actual cost is unavailable. Donated capital assets are recorded at estimated fair value at the date of donation, if received on or before June 15, 2015. Donated capital assets received after June 15, 2015 are recorded at acquisition value. The School District has established a threshold of $10,000 or more per individual items for all asset classes except infrastructure, which is capitalized over $100,000 or more, and an estimated useful life in excess of one year for capitalization of depreciable assets.

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

The accounting and reporting treatment applied to capital assets associated with a fund are determined by the fund's measurement focus. General capital assets are assets of the School District as a whole. When purchased, such assets are recorded as expenditures in a governmental fund and capitalized as assets in the government-wide Statement of Net Position.

In the government-wide financial statements, the cost of property sold or retired, together with the related accumulated depreciation, is removed and any resulting gain or loss is included in income.

Capital assets of the School District are depreciated or amortized using the straight-line method over the following estimated useful lives:

Capital Asset Class:	Years
Land improvements	20 - 30
Buildings and building improvements	5 - 30
Machinery, equipment, and vehicles	5 - 10
Right to use equipment	5

1-I Interfund Activities

Interfund activities are reported as follows:

Interfund Receivables and Payables – Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as "due to/from other funds" (i.e., the current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

Interfund Transfers – Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

1-J Accounts Payable

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of June 30, 2023.

1-K Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until that time. The School has two items that qualify for reporting in this category. Deferred outflows related to pensions and deferred outflows related to OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years.

Deferred inflows of resources, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) which will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources related to pensions and OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years. In addition, unavailable revenue from grants and donations arises when the related eligible expenditures will not be made until the subsequent period.

1-L Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position.

1-M Leases

Lessee – The School District is a lessee for a noncancellable lease of copiers. The School District recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements.

At the commencement of a lease, the School District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the School District determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The School District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the School District generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the School District is reasonably certain to exercise.

The School District monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

1-N Compensated Absences

General leave for the School District includes vacation, sick, and retirement stipend pay. General leave is based on an employee's length of employment and is earned ratably during the span of employment. Upon retirement or termination, employees are paid full value for any accrued general leave earned as set forth by the School District's personnel policy.

Vested or accumulated general leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated general leave that are not expected to be liquidated with expendable financial resources are maintained separately and represent a reconciling item between the governmental fund and government-wide presentations.

1-O Defined Benefit Pension Plan

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules prepared by New Hampshire Retirement System, and audited by the plan's independent auditors, require management to make a number of estimates and assumptions related to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

1-P Postemployment Benefits Other Than Pensions (OPEB)

The School District maintains two separate other postemployment benefit plans, as follows:

New Hampshire Retirement System Plan – For the purposes of measuring the total other postemployment benefit (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System OPEB Plan (the plan) and additions to/deductions from the plan's fiduciary net position has been determined on the same basis as they are reported by the New Hampshire Retirement System. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Single Employer Plan – For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information has been determined based on the School District's actuarial report. For this purpose, benefit payments are recognized when due and payable in accordance with benefit terms.

1-Q Net Position/Fund Balances

Government-wide statements – Equity is classified as net position and displayed in three components:

Net Investment in Capital Assets – Consists of capital assets, net of accumulated depreciation/amortization, reduced by the outstanding balances the lease attributable to the acquisition, construction, or improvement of those assets.

Restricted Net Position – Results when constraints placed on net position use are either externally imposed by a third party (statutory, bond covenant, or granting agency) or are imposed by law through constitutional provisions or enabling legislation. The School District typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a future period.

Unrestricted Net Position – Consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

Fund Balance Classifications – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make sure the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

Nonspendable – Amounts that cannot be spent because they are either (a) not in spendable form; or (b) are legally or contractually required to be maintained intact.

Restricted – Amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (School District Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – Amounts that are constrained by the School District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the School Board or through the Board delegating this responsibility to the Superintendent or Business Administrator through the budgetary process.

Unassigned – The portion of fund balance that has not been restricted, committed, or assigned for a specific purpose.

When multiple net position/fund balance classifications are available for use, it is the School District's policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

In accordance with RSA 198:4-bII, *Contingency Fund*, the School District voted to retain general fund unassigned fund balance of $500,000 to be used for emergency expenditures, or to use as a revenue source to reduce the tax rate.

1-R Use of Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses/expenditures during the period reported. These estimates include assessing the collectability of accounts receivable, recoverability of inventory, the useful lives of capital assets, net pension liability, other postemployment benefit liability, and deferred outflows and inflows of resources related to both pension and other postemployment benefits, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District's operations. At its annual meeting, the School District adopts a budget for the current year for the general and grants funds, as well as the nonmajor food service and performing arts center funds. However, the School Board has voted and accepted the federal grants awarded to the District through the year, so these amounts are reported as a final budget for the grants fund, which is also reported as a major fund. Except as reconciled below, the budget was adopted on a basis consistent with United States generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets but provide for the use of beginning unassigned fund balance to achieve that end. In the fiscal year 2023, $3,625,116 of the beginning general fund unassigned fund balance was applied for this purpose.

2-B Budgetary Reconciliation to GAAP Basis

While the School District reports financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual is presented for each major governmental fund which had a budget. There are no differences between the budgetary basis and GAAP basis of accounting for the major grants fund. Differences between the budgetary basis and GAAP basis of accounting for the general fund are as follows:

Revenues:	
Per Exhibit D-1 (budgetary basis)	$ 71,072,188
Adjustments:	
Basis difference:	
GASB Statement No. 54:	
Interest earnings related to the blended expendable trust funds	26,386
Miscellaneous revenue of blended funds	99,886
Per Exhibit C-3 (GAAP Basis)	$ 71,198,460
Expenditures and other financing uses:	
Per Exhibit D-1 (budgetary basis)	$ 72,644,639
Adjustments:	
Basis difference:	
Encumbrances, beginning	2,123,412
Encumbrances, ending	(3,955,287)
GASB Statement No. 54:	
Expenditures of the blended gate receipts fund	57,445
Expenditures of the blended student activity funds	96,599
Per Exhibit C-3 (GAAP basis)	$ 70,966,808

2-C Accounting Change

Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements*, was implemented during fiscal year 2023. The objective of this Statement is to better meet information needs of financial statement users by (a) establishing uniform accounting and financial reporting requirement for subscription-based information technology arrangements (SBITAs); (b) improving the comparability of financial statements among governments that have entered into SBITAs; and (c) enhancing the understandability, reliability, relevance, and consistency of information about SBITAs. This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription assets (an intangible asset), and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards of SBITA are based on the standards established in Statement No. 87, *Leases*, as amended. The School District has assessed all potential agreements that may be applicable for reporting under GASB Statement No. 96 and have determined that none of the agreements have met the requirements of the pronouncement.

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The School District's deposits are entirely covered by Federal Depository Insurance Corporation (FDIC) or by collateral held by the School District's agent in the School District's name. The FDIC currently insures the first $250,000 of the School District's deposits at each financial institution, per case custodian. Deposit balances over $250,000 are insured by collateral. As of year-end, the carrying amount of the School District's deposits was $8,218,946 and the bank balances totaled totaled $12,435,136.

NOTE 4 – RECEIVABLES

Receivables at June 30, 2023, consisted of accounts and intergovernmental amounts arising from grants, school lunch program, restricted grants, and expendable trust funds held by the Town of Plaistow Trustees of Trust Funds for the School District. Receivables are recorded on the School District's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

NOTE 5 – PREPAID ITEMS

Prepaid items at June 30, 2023 consisted of prepaid health insurance in the amount of $1,461,815.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023 consisted of the following:

	Balance, beginning	Additions	Balance, ending
At cost:			
Not being depreciated:			
Land	$ 515,901	$ -	$ 515,901
Being depreciated/amortized:			
Land improvements	3,145,412	639,619	3,785,031
Buildings and building improvements	60,533,803	666,544	61,200,347
Machinery, equipment, and vehicles	4,204,296	187,301	4,391,597
Right to use equipment	521,147	-	521,147
Total capital assets being depreciated/amortized	68,404,658	1,493,464	69,898,122
Total capital assets	68,920,559	1,493,464	70,414,023
Less accumulated depreciation/amortization:			
Land improvements	(2,533,940)	(85,896)	(2,619,836)
Buildings and building improvements	(47,005,884)	(1,592,134)	(48,598,018)
Machinery, equipment, and vehicles	(3,810,616)	(93,029)	(3,903,645)
Right to use equipment	(104,229)	(104,229)	(208,458)
Total accumulated depreciation/amortization	(53,454,669)	(1,875,288)	(55,329,957)
Net book value, capital assets being depreciated/amortized	14,949,989	(381,824)	14,568,165
Net book value, all capital assets	$ 15,465,890	$ (381,824)	$ 15,084,066

Depreciation/amortization expense was charged to functions of the School District based on their usage of the related assets. The amounts allocated to each function are as follows:

Instruction	$ 8,091
Support services:	
School administration	17,862
Operation and maintenance of plant	1,849,335
Total depreciation/amortization expense	$ 1,875,288

NOTE 7 – INTERFUND BALANCES AND TRANSFERS

Interfund receivable and payable balances consisting of overdrafts in pooled cash and budgetary transfers at June 30, 2023 are as follows:

Receivable Fund	Payable Fund	Amount
General	Grants	$ 408,861
General	Nonmajor	50,639
		$ 459,500

Interfund transfers during the year ended June 30, 2023 are as follows:

	Transfers In: Other Governmental Fund
Transfers out:	
General fund	$ 263

Transfers are used to: (1) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; and (2) use unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 8 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources at June 30, 2023 consist of the following:

	Governmental Activities
Amounts related to pensions, see Note 10	$ 13,490,292
Amounts related to OPEB, see Note 11	972,011
Total deferred inflows of resources	$ 14,462,303

Deferred inflows of resources at June 30, 2023 consist of the following:

	Governmental Activities	General Fund	Grants Fund
Local grants received in advance of eligible expenditures being made	$ 22,376	$ -	$ 22,376
Prepaid tuition and other prepayments	152,344	152,344	-
Amounts related to pensions, see Note 10	2,871,125	-	-
Amounts related to OPEB, see Note 11	3,174,237	-	-
Total deferred inflows of resources	$ 6,220,082	$ 152,344	$ 22,376

NOTE 9 – LEASE

Lease Payable – During the current fiscal year, the District entered into a lease agreement as lessee for the copiers. An initial lease liability was recorded in the amount of $521,147 during the current fiscal year. As of June 30, 2023, the value of the lease liability was $322,750. The District is required to make annual principal and interest payments of $114,739. The lease has an interest rate of 3.29%. The equipment has a five-year estimated useful life. The value of the right-to-use asset as of the end of the current fiscal year was $312,689 and had accumulated amortization of $208,458.

The annual requirements to amortize all lease payables outstanding as of June 30, 2023, including interest payments, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2024	$ 104,120	$ 10,619	$ 114,739
2025	107,546	7,193	114,739
2026	111,084	3,655	114,739
Totals	$ 322,750	$ 21,467	$ 344,217

NOTE 10 – LONG-TERM LIABILITIES

Changes in the School District's long-term liabilities consisted of the following for the year ended June 30, 2023:

	Balance July 1, 2022	Additions	Reductions	Balance June 30, 2023	Due Within One Year	Due In More Than One Year
Lease payable	$ 423,554	$ -	$ (100,804)	$ 322,750	$ 104,120	$ 218,630
Compensated absences	2,675,135	156,393	(432,172)	2,399,356	23,333	2,376,023
Pension related liability	49,009,239	12,047,101	-	61,056,340	-	61,056,340
Net other postemployment benefits	11,987,954	-	(2,999,085)	8,988,869	-	8,988,869
Total long-term liabilities	$ 64,095,882	$ 12,203,494	$ (3,532,061)	$ 72,767,315	$ 127,453	$ 72,639,862

NOTE 11 – DEFINED BENEFIT PENSION PLAN

Plan Description – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

Benefits Provided – Benefit formulas and eligibility requirements for the Pension Plan are set by state law (RSA 100-A). The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and benefit multiplier depending on vesting status as of 1/1/12. The maximum retirement allowance for Group II members vested by 1/1/12 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by 1/1/12 the benefit is calculated the same way, but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

Years of Creditable Service as of 1/1/12	Minimum Age	Minimum Service	Benefit Multiplier
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

Contributions – The System is financed by contributions from both the employees and the School District. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees are required to contribute 7% of earnable compensation. For fiscal year 2023, the School District contributed 19.48% for teachers and 13.75% for other employees. The contribution requirement for the fiscal year 2023 was $6,267,666, which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At June 30, 2023, the School District reported a liability of $61,056,340 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. The School District's proportion of the net pension liability was based on a projection of the School District's long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2022, the School District's proportion was 1.06% which was a decrease of 0.05% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the School District recognized pension expense of $5,659,006. At June 30, 2023, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	$ 515,040	$ 2,636,740
Net difference between projected and actual investment earnings on pension plan investments	2,313,957	-
Changes in assumptions	3,247,710	-
Differences between expected and actual experience	1,145,919	234,385
Contributions subsequent to the measurement date	6,267,666	-
Total	$ 13,490,292	$ 2,871,125

The $6,267,666 reported as deferred outflows of resources related to pensions results from the School District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30,	
2023	$ 1,529,559
2024	1,691,792
2025	(1,684,942)
2026	2,815,092
Totals	$ 4,351,501

Actuarial Assumptions – The collective total pension liability was determined by an actuarial performed as of June 30, 2020, rolled forward to June 30, 2021, using the following assumptions:

Inflation:	2.0% per year
Wage inflation:	2.75% per year (2.25% for Teachers)
Salary increases:	5.4% average, including inflation
Investment rate of return:	6.75% net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

Long–term Rates of Return – The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

Following is a table presenting target allocations and long-term rates of return for 2021:

Asset Class	Target Allocation	30 Year Geometric Return
Broad US Equity (1)	30.00%	7.60%
Global Ex-US Equity (2)	20.00%	7.90%
Total public equity	50.00%	
Real Estate Equity	10.00%	6.60%
Private Equity	10.00%	8.85%
Total private market equity	20.00%	
Private Debt	5.00%	7.25%
Core U.S. Fixed Income (3)	25.00%	3.60%
Inflation	0.00%	2.25%
Total	100.00%	7.30%

Discount Rate – The discount rate used to measure the collective total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

Sensitivity of the School District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following table presents the School District's proportionate share of the net pension liability calculated using the discount rate of 6.75% as well as what the School District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2022	$ 81,922,215	$ 61,056,340	$ 43,708,296

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

NOTE 12 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

12-A New Hampshire Retirement System (NHRS)

Plan Description – The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2022 Comprehensive Annual Financial Report, which can be found on the system's website at www.nhrs.org.

Benefits Provided – Benefit amounts and eligibility requirements for the OPEB Plan are set by State law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers, and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her

qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age, and retirement date. Group II benefits are based on hire date, age, and creditable service. The OPEB plan is closed to new entrants.

Maximum medical subsidy rates paid during fiscal year 2022 were as follows:

For qualified retirees not eligible for Medicare, the amounts were $375.56 for a single-person plan and $751.12 for a two-person plan.

For those qualified retirees eligible for Medicare, the amounts were $236.84 for a single-person plan and $473.68 for a two-person plan.

Contributions – The OPEB Plan is funded by allocating to the 401(h) subtrust the lessor of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2022, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2023, the School District contributed 1.54% for teachers and 0.31% for other employees. The contribution requirement for the fiscal year 2023 was $433,552, which was paid in full.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – At June 30, 2023, the School District reported a liability of $3,875,759 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021. The School District's proportion of the net OPEB liability was based on a projection of the School District's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2022, the School District's proportion was 1.03% which was a decrease of 0.02% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the School District recognized OPEB expense of $29,844. At June 30, 2023, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual investment earnings on OPEB plan investments	$ 10,592	$ -
Contributions subsequent to the measurement date	433,552	-
Total	$ 444,144	$ -

The $433,552 reported as deferred outflows of resources related to OPEB results from the School District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,	
2023	$ 1,761
2024	458
2025	(4,167)
2026	12,540
Totals	$ 10,592

Actuarial Assumptions – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2021 and a measurement date of June 30, 2022. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.0% per year
Wage inflation:	2.75% per year (2.25% for Teachers)
Salary increases:	5.4% average, including inflation
Investment rate of return:	6.75% net of OPEB plan investment expense, including inflation
Health care trend rate:	Not applicable, given that the benefits are fixed stipends

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

Long–term Rates of Return – The long-term expected rate of return on OPEB plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2022:

Asset Class	Target Allocation	30 Year Geometric Return
Broad US Equity (1)	30.00%	7.60%
Global Ex-US Equity (2)	20.00%	7.90%
Total public equity	50.00%	
Real Estate Equity	10.00%	6.60%
Private Equity	10.00%	8.85%
Total private market equity	20.00%	
Private Debt	5.00%	7.25%
Core U.S. Fixed Income (3)	25.00%	
Inflation	0.00%	2.25%
Total	100.00%	7.30%

Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2022 was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

Sensitivity of the School District's Proportionate Share of the OPEB Liability to Changes in the Discount Rate – The following table presents the School District's proportionate share of the OPEB liability calculated using the discount rate of 6.75% as well as what the School District's proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2022	$ 4,207,796	$ 3,875,759	$ 3,586,580

Sensitivity of the School District's Proportionate Share of the OPEB Liability to Changes in the Healthcare Cost Trend Rate – GASB No. 75 requires the sensitivity of the Net OPEB liability to the healthcare cost trend assumption. Since the medical subsidy benefits are a fixed stipend, there is no sensitivity to the change in the healthcare cost trend assumption.

OPEB Plan Fiduciary Net Position – Detailed information about the OPEB plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit OPEB Plan financial report.

12-B Retiree Health Benefit Program

Plan Description – GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions,* requires governments to account for other postemployment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their postemployment benefits, rather than when they use their postemployment benefit. The postemployment benefit liability is recognized on the Statement of Net Position over time. The School District OPEB plan is not administered through a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

The total OPEB liability is based on the School District offering retirees postemployment healthcare insurance governed by RSA 100-A:50. The retirees pay 100% of the premium cost to participate and are included in the same pool as the active members. The inclusion of the retirees in the same pool effects the insurance rates of the active employees as the rates for the retirees are assumed to be higher due to the age consideration, thereby creating an implicit rate subsidy.

Funding Policy – The School District's funding policy for the implicit rate subsidy is a pay-as-you-go basis.

Benefits Provided – The School District provides postemployment healthcare benefits for certain eligible retirees. The School District provides medical benefits to its eligible retirees.

Employees Covered by Benefit Terms – At July 1, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	18
Active employees	547
Total participants covered by OPEB plan	565

Total OPEB Liability – The School District's total OPEB liability of $5,113,110 was measured as of June 30, 2023, and was determined by an actuarial valuation as of July 1, 2022. The School District contracts with an outside actuary to complete the actuarial valuation and schedule of changes in the total OPEB liability. Detailed information can be found in the separately issued report through request of the School District business office.

Actuarial Assumptions and Other Inputs – The total OPEB liability was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate:	3.65%
Healthcare Cost Trend Rates:	
Current Year Trend	4.60%
Second Year Trend	7.50%
Ultimate Trend	4.54%
Year Ultimate Trend is Reached	2090
Salary Increases:	4.00%

The discount rate was based on the index provided by *Bond Buyer 20-Bond General Obligation Index* based on the 20-year AA municipal bond rate as of June 30, 2023.

Mortality rates were based on the Pub-2010 General Employees Headcount-Weighted Mortality fully generational using Scale MP-2021, Pub-2010 General Retirees Headcount-Weighted Mortality fully generational using Scale MP-2021, Pub-2010 Teachers Employees Headcount-Weighted Mortality fully generational using Scale MP-2021, and Pub-2010 Teachers Retirees Headcount-Weighted Mortality fully generational using Scale MP-2021.

Changes in the Total OPEB Liability

	June 30, 2022	June 30, 2023
Total OPEB liability, beginning of year	$ 7,263,320	$ 7,774,947
Changes for the year:		
Service cost	570,670	308,717
Interest	154,581	184,398
Assumption changes	-	(1,476,048)
Difference between actual and expected experience	-	(1,432,351)
Benefit payments	(213,624)	(246,553)
Total OPEB liability, end of year	$ 7,774,947	$ 5,113,110

Sensitivity of the School District's OPEB Liability to Changes in the Discount Rate – The July 1, 2022 actuarial valuation was prepared using a discount rate of 3.65%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to $4,797,115 or by 6.18%. If the discount rate were 1% lower than what was used the OPEB liability would increase to $5,437,371 or by 6.34%.

	Discount Rate		
	1% Decrease	Baseline 3.65%	1% Increase
Total OPEB Liability	$ 5,437,371	$ 5,113,110	$ 4,797,115

Sensitivity of the School District's OPEB Liability to Changes in the Healthcare Cost Trend Rates – The July 1, 2022 actuarial valuation was prepared using an initial trend rate of 4.60%. If the trend rate were 1% higher than what was used the OPEB liability would increase to $5,785,688 or by 13.15%. If the trend rate were 1% lower than what was used the OPEB liability would decrease to $4,537,301 or by 11.26%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 4.60%	1% Increase
Total OPEB Liability	$ 4,537,301	$ 5,113,110	$ 5,785,688

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2023, the School District recognized OPEB benefit of $143,707. At June 30, 2023, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	$ 527,867	$ 1,198,595
Differences between expected and actual experience	-	1,975,642
Total	$ 527,867	$ 3,174,237

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,	
2024	$ (641,903)
2025	(654,335)
2026	(628,501)
2027	(546,692)
2028	(174,939)
Thereafter	-
Totals	$ (2,646,370)

NOTE 13 - ENCUMBRANCES

Encumbrances outstanding in the general fund at June 30, 2023 are as follows:

Current:	
Instruction:	
Special programs	$ 22,840
Support services:	
Operation and maintenance of plant	158,667
Other	525
Total support services	159,192
Facilities acquisition and construction	3,773,255
Total encumbrances	$ 3,955,287

NOTE 14 – GOVERNMENTAL ACTIVITIES AND FIDUCIARY FUND NET POSITION

Net position reported on the government-wide and fiduciary fund Statements of Net Position at June 30, 2023 include the following:

	Governmental Activities	Fiduciary Fund
Net investment in capital assets:		
Net book value of all capital assets	$ 15,084,066	$ -
Less:		
Lease payable	(322,750)	-
Total net investment in capital assets	14,761,316	-
Restricted		
Gate receipts	40,595	-
Food service	330,707	-
Individuals, organizations, and other governments	-	696,321
Total restricted	371,302	696,321
Unrestricted	(54,594,429)	-
Total net position	$ (39,461,811)	$ 696,321

NOTE 15 – GOVERNMENTAL FUND BALANCES

Governmental fund balances at June 30, 2023 consist of the following:

	General	Other Governmental Fund	Total Governmental Funds
Nonspendable:			
Prepaid	$ 1,461,815	$ -	$ 1,461,815
Inventory	-	35,440	35,440
Total nonspendable fund balance	1,461,815	35,440	1,497,255
Restricted:			
Gate receipts	40,595	-	40,595
Food service	-	295,267	295,267
Total restricted fund balance	40,595	295,267	335,862
Committed:			
Expendable trust	1,043,973	-	1,043,973
Nonlapsing warrant article	500,000	-	500,000
Total committed fund balance	1,543,973	-	1,543,973

(Continued)

Governmental fund balances continued:

	General	Other Governmental Fund	Total Governmental Funds
Assigned:			
Encumbrances	3,955,287	-	3,955,287
Student activity	14,052	359,043	373,095
Total assigned fund balance	3,969,339	359,043	4,328,382
Unassigned:			
Unassigned - retained (RSA 198:4-bII)	500,000	-	500,000
Unassigned	1,608,712	-	1,608,712
Total unassigned fund balance	2,108,712	-	2,108,712
Total governmental fund balances	$ 9,124,434	$ 689,750	$ 9,814,184

NOTE 16 – RISK MANAGEMENT

The School District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2023, the School District was a member of the New Hampshire Public Risk Management Exchange (Primex^3) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex^3) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2022 to June 30, 2023 by Primex^3, which retained $2,000,000 of each workers' compensation loss, $500,000 of each liability loss, and for each property loss it is based upon the District's property schedule on file with Primex^3. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex^3 to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In fiscal year 2022-23 the School District paid $291,433 and $207,998, respectively, to Primex for workers' compensation and property/liability. At this time, Primex^3 foresees no likelihood of any additional assessment for this or any prior year.

The School District continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 17 – CONTINGENT LIABILITIES

There are various claims and suits pending against the School District which arose in the normal course of the School District's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the School District.

The School District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement from the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the School District believes such disallowances, if any, will be immaterial.

NOTE 18 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date but arose after the date. Management has evaluated subsequent events through December 14, 2023, the date the June 30, 2023 financial statements were available to be issued, and noted the following event occurred that requires recognition or disclosure:

> In June of 2023, the School District entered into an agreement with Energy Efficient Investments for improvements to schools in the School District. Th energy efficiency lease is a line of credit the district can draw-down on. In 2024 the district drew $3,244,546 for phase one of the energy efficiency project.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT F

TIMBERLANE REGIONAL SCHOOL DISTRICT

Schedule of the School District's Proportionate Share of Net Pension Liability

New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan

For the Fiscal Year Ended June 30, 2023

Unaudited

Fiscal year-end	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
School District's:										
Proportion of the net pension liability	1.10%	1.12%	1.09%	1.10%	1.09%	1.15%	1.09%	1.12%	1.11%	1.06%
Proportionate share of the net pension liability	$47,167,174	$42,125,600	$43,214,222	$58,648,858	$53,801,657	$55,445,923	$52,680,590	$71,795,966	$49,009,239	$61,056,340
Covered payroll	$30,663,543	$31,246,536	$31,329,364	$31,982,983	$32,472,286	$33,077,538	$32,354,996	$33,470,181	$33,142,390	$34,650,229
Proportionate share of the net pension liability as a percentage of its covered payroll	153.82%	134.82%	137.94%	183.38%	165.68%	167.62%	162.82%	214.51%	147.87%	176.21%
Plan fiduciary net position as a percentage of the total pension liability	66.32%	59.81%	65.47%	58.30%	62.66%	64.73%	65.59%	58.72%	72.22%	65.12%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

EXHIBIT G
TIMBERLANE REGIONAL SCHOOL DISTRICT
Schedule of School District Contributions - Pensions
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2023
Unaudited

Fiscal year-end	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Contractually required contribution	$ 2,725,111	$ 3,640,924	$ 3,659,664	$ 3,949,328	$ 4,007,708	$ 4,866,804	$ 4,764,603	$ 4,986,559	$ 6,283,133	$ 6,267,666
Contributions in relation to the contractually required contributions	(2,725,111)	(3,640,924)	(3,659,664)	(3,949,328)	(4,007,708)	(4,866,804)	(4,764,603)	(4,986,559)	(6,283,133)	(6,267,666)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
School District's covered payroll	$30,663,543	$31,246,536	$31,329,364	$31,982,983	$32,472,286	$33,077,538	$32,354,996	$33,142,390	$33,323,623	$34,519,823
Contributions as a percentage of covered payroll	8.89%	11.65%	11.68%	12.35%	12.34%	14.71%	14.73%	15.05%	18.85%	18.16%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

TIMBERLANE REGIONAL SCHOOL DISTRICT

NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION – PENSION LIABILITY

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Schedule of the School District's Proportionate Share of Net Pension Liability and Schedule of School District Contributions – Pensions

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – Salary increases changed from 5.4% to 5.6% in the current period.

Methods and Assumptions Used to Determine Contribution Rates – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at www.nhrs.org.

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits F and G represent the actuarial determined costs associated with the School District's pension plan at June 30, 2023. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

EXHIBIT H

TIMBERLANE REGIONAL SCHOOL DISTRICT

Schedule of the School District's Proportionate Share of the Net Other Postemployment Benefits Liability

New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan

For the Fiscal Year Ended June 30, 2023

Unaudited

Fiscal year-end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
School District's proportion of the net OPEB liability	1.33%	1.32%	1.03%	0.97%	1.07%	1.05%	1.03%
School District's proporionate share of the net OPEB liability (asset)	$ 6,457,701	$ 6,049,813	$ 4,705,888	$ 4,270,987	$ 4,687,983	$ 4,213,007	$ 3,875,759
School District's covered payroll	$ 31,982,983	$ 32,472,286	$ 33,077,538	$ 32,354,996	$ 33,470,181	$ 33,142,390	$ 34,650,229
School District's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	20.19%	18.63%	14.23%	13.20%	14.01%	12.71%	11.19%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%	7.74%	11.06%	10.64%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

EXHIBIT I
TIMBERLANE REGIONAL SCHOOL DISTRICT
Schedule of School District Contributions - Other Postemployment Benefits
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2023
Unaudited

Fiscal year-end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Contractually required contribution	$ 775,104	$ 784,222	$ 454,641	$ 444,584	$ 497,141	$ 433,428	$ 433,552
Contributions in relation to the contractually required contribution	(775,104)	(784,222)	(454,641)	(444,584)	(497,141)	(433,428)	(433,552)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
School District's covered payroll	$ 31,982,983	$ 32,472,286	$ 33,077,538	$ 32,354,996	$ 33,142,390	$ 33,323,623	$ 34,519,823
Contributions as a percentage of covered payroll	2.42%	2.42%	1.37%	1.37%	1.50%	1.30%	1.26%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

EXHIBIT J

TIMBERLANE REGIONAL SCHOOL DISTRICT

Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios

For the Fiscal Year Ended June 30, 2023

Unaudited

	June 30,						
	2017	2018	2019	2020	2021	2022	2023
OPEB liability, beginning of year	$ 5,363,426	$ 5,560,623	$ 5,704,295	$ 6,825,172	$ 7,389,877	$ 7,263,320	$ 7,774,947
Changes for the year:							
Service cost	426,255	443,305	461,978	559,812	558,604	570,670	308,717
Interest	150,205	155,638	200,710	149,241	143,970	154,581	184,398
Assumption changes	-	-	1,540,202	-	831,095	-	(1,476,048)
Difference between actual and expected experience	(193,124)	(255,988)	(942,546)	-	(1,451,119)	-	(1,432,351)
Benefit payments	(186,139)	(199,283)	(139,467)	(144,348)	(209,107)	(213,624)	(246,553)
OPEB liability, end of year	$ 5,560,623	$ 5,704,295	$ 6,825,172	$ 7,389,877	$ 7,263,320	$ 7,774,947	$ 5,113,110
Covered payroll	$ 26,767,235	$ 27,837,924	$ 27,396,864	$ 28,492,739	$ 28,922,121	$ 30,596,781	$ 29,248,005
Total OPEB liability as a percentage of covered payroll	20.77%	20.49%	24.91%	25.94%	25.11%	25.41%	17.48%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

TIMBERLANE REGIONAL SCHOOL DISTRICT

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION – OTHER POSTEMPLOYMENT BENEFITS LIABILITY

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Schedule of the School District's Proportionate Share of Net Other Postemployment Benefits Liability and Schedule of School District Contributions – Other Postemployment Benefits

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – Salary increases changed from 5.4% to 5.6% in the current period.

Methods and Assumptions Used to Determine Contribution Rates – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at www.nhrs.org.

As required by GASB Statement No. 75, Exhibits H and I represent the actuarial determined costs associated with the School District's other postemployment benefits at June 30, 2023. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Schedule of Changes in School District's Total Other Postemployment Benefits Liability and Related Ratios

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Significant Changes from the Previous Actuarial Valuation

- Increasing the discount rate from 2.16% to 3.65%.
- Initial trend rates were advanced, the model for trends in subsequent years is based on the Getzen Model as updated through September 2022.
- The election rate was reduced to 50% based on expected future enrollment.
- Mortality assumption changed from SOA RP-2014 Total Dataset Mortality with Scale MP-2020 (Base Rate 2006) to Pub-2010 General Employees Headcount-Weighted Mortality fully generational using Scale MP-2021, Pub-2010 General Retirees Headcount-Weighted Mortality fully generational using Scale MP-2021, Pub-2010 Teachers Employees Headcount-Weighted Mortality fully generational using Scale MP-2021, and Pub-2010 Teachers Retirees Headcount-Weighted Mortality fully generational using Scale MP-2021.
- The morbidity assumptions were updated to use the Dale Yamamoto model published by the Society of Actuaries to give a better projection of anticipated costs as adjusted for age.

As required by GASB Statement No. 75, Exhibit J represents the actuarial determined costs associated with the School District's other postemployment benefits at June 30, 2023. The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

COMBINING AND INDIVIDUAL FUND SCHEDULES

SCHEDULE 1
TIMBERLANE REGIONAL SCHOOL DISTRICT
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2023

	Estimated	Actual	Variance Positive (Negative)
School district assessment:			
Current appropriation	$ 51,623,954	$ 51,623,954	$ -
Other local sources:			
Tuition	410,000	779,265	369,265
Investment earnings	10,000	268,286	258,286
Miscellaneous	80,935	237,877	156,942
Total from other local sources	500,935	1,285,428	784,493
State sources:			
Adequacy aid (grant)	11,828,268	11,828,333	65
Adequacy aid (tax)	4,822,836	4,822,836	-
Catastrophic aid	483,671	611,617	127,946
Vocational aid	20,000	31,835	11,835
Other state aid	397,549	405,149	7,600
Total from state sources	17,552,324	17,699,770	147,446
Federal sources:			
Medicaid	150,000	446,702	296,702
Other	20,000	16,334	(3,666)
Total from federal sources	170,000	463,036	293,036
Other financing sources:			
Transfers in	25,000	-	(25,000)
Total revenues and other financing sources	69,872,213	$ 71,072,188	$ 1,199,975
Use of fund balance to reduce school district assessment	3,625,116		
Total revenues, other fianncing sources, and use of fund balance	$ 73,497,329		

SCHEDULE 2
TIMBERLANE REGIONAL SCHOOL DISTRICT
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2023

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
Instruction:					
Regular programs	$ 282,955	$ 19,336,859	$ 19,596,839	$ -	$ 22,975
Special programs	935	10,642,055	9,187,600	22,840	1,432,550
Vocational programs	-	130,500	163,663	-	(33,163)
Adult and continuing education programs	2,189	144,599	105,444	-	41,344
Other programs	-	911,502	882,397	-	29,105
Total instruction	286,079	31,165,515	29,935,943	22,840	1,492,811
Support services:					
Student	9,430	3,738,842	3,384,438	-	363,834
Instructional staff	4,248	1,277,429	1,093,260	-	188,417
General administration	-	368,439	420,956	-	(52,517)
Executive administration	1,654	951,205	920,883	-	31,976
School administration	-	3,047,802	3,150,423	-	(102,621)
Business	-	457,320	453,183	-	4,137
Operation and maintenance of plant	206,987	4,791,531	4,729,839	158,667	110,012
Student transportation	2,000	3,511,807	3,387,969	-	125,838
Other	-	21,688,251	21,398,136	525	289,590
Total support services	224,319	39,832,626	38,939,087	159,192	958,666
Facilities acquisition and construction	1,613,014	2,259,578	1,937,471	3,773,255	(1,838,134)
Noninstructional	-	27,924	-	-	27,924
Other financing uses:					
Transfers out	-	211,686	263	-	211,423
Total appropriations, expenditures, other financing uses, and encumbrances	$ 2,123,412	$ 73,497,329	$ 70,812,764	$ 3,955,287	$ 852,690

See Auditor's Report.

SCHEDULE 3
TIMBERLANE REGIONAL SCHOOL DISTRICT
Major General Fund
Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2023

Unassigned fund balance, beginning		$ 4,125,116
Changes:		
Unassigned fund balance used to reduce school district assessment		(3,625,116)
2022-2023 Budget summary:		
Revenue surplus (Schedule 1)	$ 1,199,975	
Unexpended balance of appropriations (Schedule 2)	852,690	
2022-2023 Budget surplus		2,052,665
Increase in nonspendable fund balance		(935,346)
Decrease in committed fund balance		491,393
Unassigned fund balance, ending		$ 2,108,712

See Auditor's Report.

SCHEDULE 4
TIMBERLANE REGIONAL SCHOOL DISTRICT
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2023

	Special Revenue Funds			
	Food Service	Performance Arts Center	Student Activity	Total
ASSETS				
Cash and cash equivalents	$ 331,412	$ 59,274	$ 359,043	$ 749,729
Intergovernmental receivables	80,174	-	-	80,174
Inventory	35,440	-	-	35,440
Total assets	$ 447,026	$ 59,274	$ 359,043	$ 865,343
LIABILITIES				
Accounts payable	$ 116,319	$ 8,635	$ -	$ 124,954
Interfund payable	-	50,639	-	50,639
Total liabilities	116,319	59,274	-	175,593
FUND BALANCES				
Nonspendable	35,440	-	-	35,440
Restricted	295,267	-	-	295,267
Assigned	-	-	359,043	359,043
Total fund balances	330,707	-	359,043	689,750
Total liabilities and fund balances	$ 447,026	$ 59,274	$ 359,043	$ 865,343

SCHEDULE 5
TIMBERLANE REGIONAL SCHOOL DISTRICT
Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2023

	Special Revenue Funds			
	Food Service	Performance Arts Center	Student Activity	Total
REVENUES				
Other local	$ 998,759	$ 55,163	$ 432,511	$ 1,486,433
State	18,666	-	-	18,666
Federal	545,446	-	-	545,446
Total revenues	1,562,871	55,163	432,511	2,050,545
EXPENDITURES				
Current:				
Instruction	-	55,426	450,742	506,168
Noninstructional services	1,611,777	-	-	1,611,777
Total expenditures	1,611,777	55,426	450,742	2,117,945
Deficiency of revenues under expenditures	(48,906)	(263)	(18,231)	(67,400)
OTHER FINANCING SOURCES				
Transfers in	-	263	-	263
Net change in fund balances	(48,906)	-	(18,231)	(67,137)
Fund balances, beginning	379,613	-	377,274	756,887
Fund balances, ending	$ 330,707	$ -	$ 359,043	$ 689,750

See Auditor's Report.

SCHEDULE 6
TIMBERLANE REGIONAL SCHOOL DISTRICT
Student Activity Funds
Combining Balance Sheet
June 30, 2023

	Student Activity Funds							
	Timberlane Regional High School	Timberlane Regional Middle School	Atkinson Academy	Danville Elementary School	Sandown Central School	Sandown North School	Pollard School	Total
ASSETS								
Cash and cash equivalents	$ 208,741	$ 32,450	$ 29,437	$ 51,291	$ 2,969	$ 14,080	$ 20,075	$ 359,043
FUND BALANCES								
Assigned	$ 208,741	$ 32,450	$ 29,437	$ 51,291	$ 2,969	$ 14,080	$ 20,075	$ 359,043

SCHEDULE 7

TIMBERLANE REGIONAL SCHOOL DISTRICT

Student Activity Funds

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances

For the Fiscal Year Ended June 30, 2023

	Student Activity Funds							
	Timberlane Regional High School	Timberlane Regional Middle School	Atkinson Academy	Danville Elementary School	Sandown Central School	Sandown North School	Pollard School	Total
REVENUES								
Other local	$ 279,975	$ 80,419	$ 33,587	$ 10,010	$ 2,045	$ 16,636	$ 9,839	$ 432,511
EXPENDITURES								
Current:								
Instruction	307,443	85,365	25,453	13,876	2,565	14,605	1,435	450,742
Net change in fund balances	(27,468)	(4,946)	8,134	(3,866)	(520)	2,031	8,404	(18,231)
Fund balances, beginning	236,209	37,396	21,303	55,157	3,489	12,049	11,671	377,274
Fund balances, ending	$ 208,741	$ 32,450	$ 29,437	$ 51,291	$ 2,969	$ 14,080	$ 20,075	$ 359,043

SINGLE AUDIT ACT SCHEDULES
AND INDEPENDENT AUDITOR'S REPORTS

PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Independent Auditor's Report

To the Members of the School Board
Timberlane Regional School District
Timberlane Regional, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Timberlane Regional School District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Timberlane Regional School District's basic financial statements, and have issued our report thereon dated December 14, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Timberlane Regional School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Timberlane Regional School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Timberlane Regional School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

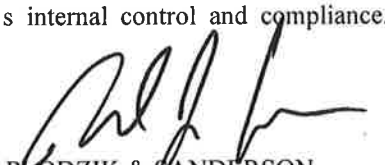
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Timberlane Regional School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Timberlane Regional School District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Timberlane Regional School District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



December 14, 2023
Concord, New Hampshire

PLODZIK & SANDERSON
Professional Association

PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditor's Report

To the Members of the School Board
Timberlane Regional School District
Timberlane Regional, New Hampshire

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Timberlane Regional School District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Timberlane Regional School District's major federal programs for the year ended June 30, 2023. The Timberlane Regional School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Timberlane Regional School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Timberlane Regional School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Timberlane Regional School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Timberlane Regional School District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Timberlane Regional School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Timberlane Regional School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Timberlane Regional School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Timberlane Regional School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Timberlane Regional School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Government Auditing Standards requires the auditor to perform limited procedures on the Timberlane Regional School District's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Timberlane Regional School District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

A *deficiency in internal control* over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

December 14, 2023
Concord, New Hampshire

PLODZIK & SANDERSON
Professional Association

SCHEDULE I
TIMBERLANE REGIONAL SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified opinions on governmental activities, each major fund, and aggregate remaining fund information

Internal control over financial reporting:

- Material weakness(es) identified? ____ yes __X__ no
- Significant deficiency(ies) identified? ____ yes __X__ none reported

Noncompliance material to financial statements noted? ____ yes __X__ no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? ____ yes __X__ no
- Significant deficiency(ies) identified? ____ yes __X__ none reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ____ yes __X__ no

Identification of major federal programs:

Assistance Listing Numbers	Name of Federal Program or Cluster
84.425 D & U	COVID-19 – Education Stabilization Fund

Dollar threshold used to distinguish between type A and type B programs: $750,000

Auditee qualified as low-risk auditee? __X__ yes ____ no

SECTION II - FINANCIAL STATEMENT FINDINGS

NONE

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

SCHEDULE II
Timberlane Regional School District
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
Passed Through the State of New Hampshire Department of Education				
CHILD NUTRITION CLUSTER				
School Breakfast Program	10.553	N/A	$ -	$ 47,859
National School Lunch Program	10.555	N/A	-	471,719
COVID-19 - National School Lunch Program	10.555	N/A	-	25,868
CLUSTER TOTAL			-	545,446
U.S. DEPARTMENT OF EDUCATION				
Passed Through the State of New Hampshire Department of Education				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds				
School Security	21.027	20230939	-	15,753
School Security	21.027	20230940	-	15,492
School Security	21.027	20230941	-	29,306
School Security	21.027	20230942	-	8,321
School Security	21.027	20230943	-	17,754
School Security	21.027	20230944	-	53,797
School Security	21.027	20230945	-	33,736
PROGRAM TOTAL			-	174,159
Title I Grants to Local Educational Agencies:				
Title I Part A	84.010	20220193	-	17,369
Title I Part A	84.010	20230165	-	104,132
PROGRAM TOTAL			-	121,501
SPECIAL EDUCATION CLUSTER				
Special Education Grants to States:				
IDEA	84.027	20220188	-	357,967
IDEA	84.027	20231061	-	622,555
CLUSTER TOTAL			-	980,522
Supporting Effective Instruction State Grants:				
Title II Part A	84.367	20220850	-	68,495
PROGRAM TOTAL			-	68,495
Student Support and Academic Enrichment Program:				
Title IV A	84.424	20200450	-	9,300
Title IV A	84.424	20211858	-	15,415
Title IV A	84.424	20220900	-	30,000
PROGRAM TOTAL			-	54,715
COVID-19 - Education Stabilization Fund:				
ESSER II	84.425D	20211749	-	285,617
ESSER III	84.425U	20221133	-	472,583
PROGRAM TOTAL			-	758,200
Total Expenditures of Federal Awards			$ -	$ 2,703,038

The Notes to the Schedule of Expenditures of Federal Awards is an integral part of this schedule.

TIMBERLANE REGIONAL SCHOOL DISTRICT

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2023

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the Timberlane Regional School District under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Timberlane Regional School District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Timberlane Regional School District.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3. Indirect Cost Rate

The Timberlane Regional School District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 4. Food Donation

Nonmonetary assistance is reported in the Schedule at the fair market value of the commodities on the date received. For the fiscal year ended June 30, 2023, the value of food donations received was $123,372.

Timberlane Regional School District
FY2025 Default Budget

Salaries	38,488,044	
Benefits	23,731,567	
Operating	24,827,304	
FY2024 Voted Budget	**87,046,915**	
Salaries Increase	746,498	1
FICA	40,839	2
Classified-Retirement	98,014	3
Certified-Retirement	15,822	4
Teachers Retirement Incentive	227,808	5
Insurance	185,543	6
Transportation	264,516	7
Food Service	134,497	8
Special Education	1,037,100	9
Increase in DW professional services	127,822	10
One Time Budget Item	(50,000)	11
One Time Budget Item	(40,000)	12
Total Adjustments	**2,788,458**	
FY2025 Default Budget	**89,835,373**	
Increase %	**3.2%**	
Capital Reserve Contributuion	(250,000)	
FY2025 Default Budget	**89,585,373**	

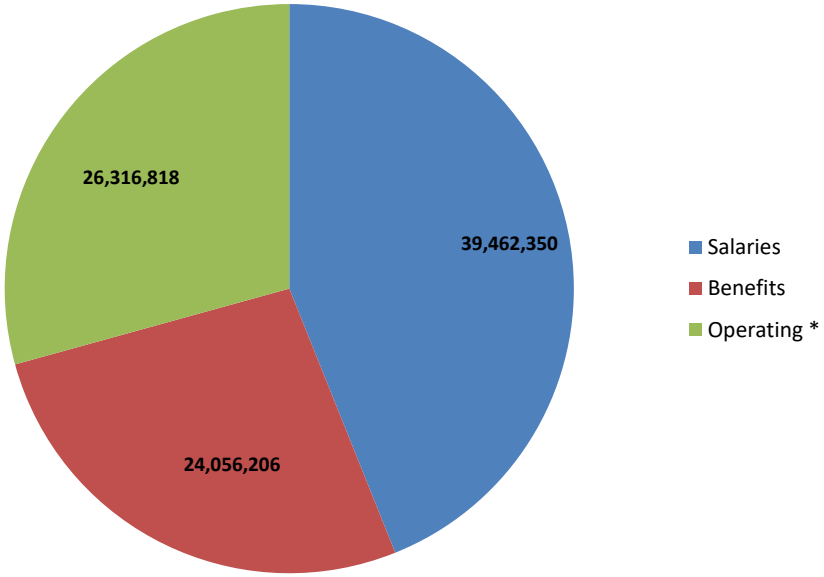
Notes:

	Personnel Increase:	
	Custodial Union (TCU) increase per CBA	119,050
	Cafeteria Workers Union (TCWU) increase per CBA	33,450
	Administrators Union (TAU) increase per CBA	137,501
	Admin. Assistants & Maintenance Union (TAAM) increase per CBA	108,273
	Support Staff Union (TSSU) increase per CBA	307,786
	Non-Union Increase	195,113
	Total	901,172
1	Salaries to reflect voted salaries	746,498
2	FICA adjustment to reflect voted salaries	40,839
3	Classified-Retirement adjustment to reflect voted salaries	98,014
4	Certified-Retirement adjustment to reflect voted salaries	15,822
	Total	901,172
5	Teachers Retirement Incentive	227,808
6	Insurance Increase:	
	Health & Dental increase reflects a 12.5% GMR	195,101
	Property & Liability per Primex GMR	15,579
	Workers Comp. per Primex GMR	(25,137)
	Total	**185,543**
7	Transportation increase based on new contract and rates	264,516
8	Food Service increase based on new contract and rates	134,497
9	Special Education Increase:	
	Contracted Services	1,037,100
10	Increase in DW professional services	127,822
11	Replacement of facilities vehicle	(50,000)
12	Replacement of district wide equipment/Info Access Fees	(40,000)

Timberlane Regional School District

FY2025 Default Budget

	Default FY2025	Voted FY2024	Change	
Salaries	39,462,350	38,488,044	974,306	2.5%
	43.9%	*44.2%*		
Benefits	24,056,206	23,731,567	324,639	1.4%
	26.8%	*27.3%*		
Operating *	26,316,818	24,827,304	1,489,514	6.0%
	29.3%	*28.5%*		
Total Budget	89,835,373	87,046,915	2,788,458	3.2%



FY2024 Voted Budget Recap

Warrant Article #2	$83,270,418
Operating Budget	
Account(s): Miscellaneous	
Warrant Article #3	$2,061,000
Lease Purchase Agreement	
Account(s): 5110.910.00.00.0	
Warrant Article #4	$459,400
CBA - TTA	
Account(s): Miscellaneous	
Warrant Article #6	$141,943
CBA - TAAM	
Account(s): Miscellaneous	
Warrant Article #8	$459,669
CBA - TSSU	
Account(s): Miscellaneous	
Warrant Article #10	$404,485
CBA - TTA	
Account(s): Miscellaneous	
Warrant Article #12	$250,000
Captal Reserve Contribution	
Account(s): 5250.930.01.33	
Total Voted Budget:	**$87,046,915**
Minus Capital Reserve Contribution	($250,000)
Tota w/o Capital Reserve Contribution:	**$86,796,915**

Timberlane Regional School District

Budget - TRSD

Fiscal Year: 2023-2024

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2024 To Date: 6/30/2025 Definition: Default View

Account	Description	FY2025 Default	FY2024 Voted	Variance
100.1100.112.00.00.0.00000	Salaries-Teachers	$16,782,602.61	$16,540,760.10	$241,842.51
100.1100.114.00.00.0.00000	Educational Assistants Salarie	$1,685,545.84	$1,632,444.50	$53,101.34
100.1100.115.00.00.0.00000	Office Salaries	$35,713.26	$33,990.00	$1,723.26
100.1100.117.00.00.0.00000	Home Instruction / ESOL	$10,000.00	$10,000.00	$0.00
100.1100.122.00.00.0.00000	Substitute Salaries- Teachers	$500,000.00	$450,000.00	$50,000.00
100.1100.123.00.00.0.00000	Long Term Substitutes	$190,000.00	$190,000.00	$0.00
100.1100.320.00.00.0.00000	Professional Edu Services	$4,000.00	$4,000.00	$0.00
100.1100.330.00.00.0.00000	Other Professional Services	$32,300.00	$30,050.00	$2,250.00
100.1100.430.00.00.0.00000	Repair and Maintenance	$62,717.00	$62,717.00	$0.00
100.1100.550.00.00.0.00000	Printing	$2,500.00	$2,500.00	$0.00
100.1100.561.00.00.0.00000	Tuition-Other LEA's in State	$20,000.00	$20,000.00	$0.00
100.1100.580.00.00.0.00000	Travel/Workshops	$10,000.00	$10,000.00	$0.00
100.1100.610.00.00.0.00000	Supplies	$537,381.96	$537,381.96	$0.00
100.1100.640.00.00.0.00000	Books & Info Resources	$60,691.00	$60,691.00	$0.00
100.1100.643.00.00.0.00000	Information Access Fees	$251,615.00	$251,615.00	$0.00
100.1100.650.00.00.0.00000	Software	$108,758.00	$108,758.00	$0.00
100.1100.733.00.00.0.00000	New Equipment	$71,648.00	$71,648.00	$0.00
100.1100.734.00.00.0.00000	New Computer/Netwk Equip	$37,000.00	$37,000.00	$0.00
100.1100.737.00.00.0.00000	Replacement Equipment	$90,853.00	$90,853.00	$0.00
100.1100.738.00.00.0.00000	Replacement Computer/Netwi	$297,500.00	$297,500.00	$0.00
100.1100.810.00.00.0.00000	Dues and Fees	$33,515.00	$33,515.00	$0.00
FUNC: REGULAR EDUCATION - 1100		$20,824,340.67	$20,475,423.56	$348,917.11
100.1200.111.00.00.0.00000	Administrative Salaries	$337,319.84	$324,803.84	$12,516.00

Budget - TRSD

Fiscal Year: 2023-2024

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2024 To Date: 6/30/2025 Definition: Default View

Account	Description	FY2025 Default	FY2024 Voted	Variance
100.1200.112.00.00.0.00000	Teacher/Specialist Salaries	$3,855,208.29	$3,855,208.29	$0.00
100.1200.114.00.00.0.00000	Educational Assistants Salarie	$3,235,486.38	$3,080,082.43	$155,403.95
100.1200.115.00.00.0.00000	Office Salaries	$89,796.93	$85,459.50	$4,337.43
100.1200.117.00.00.0.00000	Home Instruction / ESOL	$31,000.00	$31,000.00	$0.00
100.1200.124.00.00.0.00000	Substitute Salaries- Assistants	$55,000.00	$55,000.00	$0.00
100.1200.320.00.00.0.00000	Professional Edu Services	$7,500.00	$7,500.00	$0.00
100.1200.330.00.00.0.00000	Other Professional Services	$1,425,000.00	$820,000.00	$605,000.00
100.1200.430.00.00.0.00000	Repair and Maintenance	$50,000.00	$50,000.00	$0.00
100.1200.561.00.00.0.00000	Tuition-Other LEA's in State	$30,000.00	$30,000.00	$0.00
100.1200.564.00.00.0.00000	Tuition-Private	$4,228,000.00	$4,228,000.00	$0.00
100.1200.580.00.00.0.00000	Travel/Workshops	$6,620.00	$6,620.00	$0.00
100.1200.610.00.00.0.00000	Supplies	$67,361.00	$67,361.00	$0.00
100.1200.640.00.00.0.00000	Books & Info Resources	$14,478.00	$14,478.00	$0.00
100.1200.643.00.00.0.00000	Information Access Fees	$50,000.00	$50,000.00	$0.00
100.1200.650.00.00.0.00000	Software	$4,500.00	$4,500.00	$0.00
100.1200.733.00.00.0.00000	New Equipment	$3,482.00	$3,482.00	$0.00
100.1200.737.00.00.0.00000	Replacement Equipment	$1,200.00	$1,200.00	$0.00
100.1200.738.00.00.0.00000	Replacement Computer/Netwi	$30,000.00	$30,000.00	$0.00
FUNC: SPECIAL EDUCATION - 1200		$13,521,952.44	$12,744,695.06	$777,257.38
100.1260.117.00.00.0.00000	Home Instruction / ESOL	$54,946.00	$54,946.00	$0.00
100.1260.330.00.00.0.00000	Other Professional Services	$3,250.00	$2,000.00	$1,250.00
100.1260.580.00.00.0.00000	Travel/Workshops	$1,500.00	$1,500.00	$0.00
FUNC: BILINGUAL EDUCATION - 1260		$59,696.00	$58,446.00	$1,250.00

Budget - TRSD

Fiscal Year: 2023-2024

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2024 To Date: 6/30/2025 Definition: Default View

Account	Description	FY2025 Default	FY2024 Voted	Variance
100.1300.561.00.00.0.00000	Tuition-Other LEA's in State	$152,000.00	$152,000.00	$0.00
FUNC: VOCATIONAL EDUCATION - 1300		$152,000.00	$152,000.00	$0.00
100.1410.112.00.00.0.00000	Teacher/Specialist Salaries	$130,200.00	$130,200.00	$0.00
100.1410.610.00.00.0.00000	Supplies	$57,675.00	$57,675.00	$0.00
100.1410.810.00.00.0.00000	Dues and Fees	$14,000.00	$14,000.00	$0.00
100.1410.890.00.00.0.00000	Miscellaneous Expense	$45,000.00	$45,000.00	$0.00
FUNC: STUDENT ACTIVITIES - 1410		$246,875.00	$246,875.00	$0.00
100.1420.111.00.00.0.00000	Administrative Salaries	$145,863.00	$141,075.00	$4,788.00
100.1420.112.00.00.0.00000	Teacher/Specialist Salaries	$307,325.00	$307,325.00	$0.00
100.1420.115.00.00.0.00000	Office Salaries	$46,373.34	$44,194.80	$2,178.54
100.1420.330.00.00.0.00000	Other Professional Services	$4,800.00	$4,800.00	$0.00
100.1420.390.00.00.0.00000	Game Expenses	$131,005.00	$86,605.00	$44,400.00
100.1420.430.00.00.0.00000	Repair and Maintenance	$11,500.00	$11,500.00	$0.00
100.1420.520.00.00.0.00000	Insurance	$11,500.00	$11,500.00	$0.00
100.1420.580.00.00.0.00000	Travel/Workshops	$900.00	$900.00	$0.00
100.1420.610.00.00.0.00000	Supplies	$72,950.00	$72,950.00	$0.00
100.1420.643.00.00.0.00000	Information Access Fees	$21,495.00	$21,495.00	$0.00
100.1420.733.00.00.0.00000	New Equipment	$1,000.00	$1,000.00	$0.00
100.1420.737.00.00.0.00000	Replacement Equipment	$2,830.00	$2,830.00	$0.00
100.1420.810.00.00.0.00000	Dues and Fees	$10,780.00	$10,780.00	$0.00
100.1420.880.00.00.0.00000	Miscellaneous Expense	$6,000.00	$6,000.00	$0.00
100.1420.890.00.00.0.00000	Miscellaneous Expense	$47,000.00	$47,000.00	$0.00
FUNC: ATHLETICS - 1420		$821,321.34	$769,954.80	$51,366.54

Budget - TRSD

Fiscal Year: 2023-2024

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2024 To Date: 6/30/2025 Definition: Default View

Account	Description	FY2025 Default	FY2024 Voted	Variance
100.1430.112.00.00.0.00000	Teacher/Specialist Salaries	$30,000.00	$30,000.00	$0.00
100.1430.320.00.00.0.00000	Professional Edu Services	$4,000.00	$4,000.00	$0.00
100.1430.610.00.00.0.00000	Supplies	$300.00	$300.00	$0.00
FUNC: SUMMER SCHOOL - 1430		$34,300.00	$34,300.00	$0.00
100.1600.112.00.00.0.00000	Teacher/Specialist Salaries	$105,000.00	$105,000.00	$0.00
100.1600.115.00.00.0.00000	Office Salaries	$15,547.25	$14,798.70	$748.55
100.1600.320.00.00.0.00000	Professional Edu Services	$2,000.00	$2,000.00	$0.00
100.1600.610.00.00.0.00000	Supplies	$11,000.00	$11,000.00	$0.00
100.1600.640.00.00.0.00000	Books & Info Resources	$2,700.00	$2,700.00	$0.00
100.1600.643.00.00.0.00000	Information Access Fees	$16,000.00	$16,000.00	$0.00
FUNC: ALTERNATIVE/CONTINUING EDUC. - 1600		$152,247.25	$151,498.70	$748.55
100.2000.330.00.00.0.00000	Other Professional Services	$36,000.00	$0.00	$36,000.00
FUNC: SUPPORT SERVICES - 2000		$36,000.00	$0.00	$36,000.00
100.2122.111.00.00.0.00000	Administrative Salaries	$111,757.15	$107,746.15	$4,011.00
100.2122.112.00.00.0.00000	Teacher/Specialist Salaries	$1,169,330.03	$1,169,330.03	$0.00
100.2122.115.00.00.0.00000	Office Salaries	$167,782.95	$158,317.90	$9,465.05
100.2122.320.00.00.0.00000	Professional Edu Services	$24,720.90	$24,200.00	$520.90
100.2122.550.00.00.0.00000	Printing	$1,014.00	$1,014.00	$0.00
100.2122.610.00.00.0.00000	Supplies	$7,637.00	$7,637.00	$0.00
100.2122.640.00.00.0.00000	Books & Info Resources	$843.00	$843.00	$0.00
100.2122.737.00.00.0.00000	Replacement Equipment	$500.00	$500.00	$0.00
FUNC: GUIDANCE - 2122		$1,483,585.03	$1,469,588.08	$13,996.95

Budget - TRSD

Fiscal Year: 2023-2024

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2024 To Date: 6/30/2025 Definition: Default View

Account	Description	FY2025 Default	FY2024 Voted	Variance
100.2134.113.00.00.0.00000	Nurses Salaries	$681,351.70	$681,351.70	$0.00
100.2134.115.00.00.0.00000	Office Salaries	$63,776.17	$60,985.70	$2,790.47
100.2134.290.00.00.0.00000	Other Employee Benefits	$500.00	$500.00	$0.00
100.2134.330.00.00.0.00000	Other Professional Services	$18,700.00	$18,700.00	$0.00
100.2134.340.00.00.0.00000	Technical Services	$5,000.00	$5,000.00	$0.00
100.2134.430.00.00.0.00000	Repair and Maintenance	$1,300.00	$1,300.00	$0.00
100.2134.580.00.00.0.00000	Travel/Workshops	$200.00	$200.00	$0.00
100.2134.610.00.00.0.00000	Supplies	$22,000.00	$22,000.00	$0.00
100.2134.640.00.00.0.00000	Books & Info Resources	$400.00	$400.00	$0.00
100.2134.733.00.00.0.00000	New Equipment	$1,400.00	$1,400.00	$0.00
100.2134.737.00.00.0.00000	Replacement Equipment	$1,000.00	$1,000.00	$0.00
FUNC: HEALTH SERVICES - 2134		$795,627.87	$792,837.40	$2,790.47
100.2143.112.00.00.0.00000	Teacher/Specialist Salaries	$320,571.04	$320,571.04	$0.00
100.2143.330.00.00.0.00000	Other Professional Services	$345,000.00	$110,000.00	$235,000.00
100.2143.580.00.00.0.00000	Travel/Workshops	$200.00	$200.00	$0.00
100.2143.610.00.00.0.00000	Supplies	$12,000.00	$12,000.00	$0.00
100.2143.733.00.00.0.00000	New Equipment	$1,160.00	$1,160.00	$0.00
FUNC: PSYCHOLOGICAL SERVICES - 2143		$678,931.04	$443,931.04	$235,000.00
100.2152.112.00.00.0.00000	Teacher/Specialist Salaries	$702,258.02	$702,258.02	$0.00
100.2152.114.00.00.0.00000	Educational Assistants Salarie	$205,480.16	$203,890.49	$1,589.67
100.2152.330.00.00.0.00000	Other Professional Services	$430,000.00	$232,900.00	$197,100.00
100.2152.580.00.00.0.00000	Travel/Workshops	$200.00	$200.00	$0.00

Budget - TRSD

Fiscal Year: 2023-2024

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2024 To Date: 6/30/2025 Definition: Default View

Account	Description	FY2025 Default	FY2024 Voted	Variance
100.2152.610.00.00.0.00000	Supplies	$11,070.00	$11,070.00	$0.00
100.2152.640.00.00.0.00000	Books & Info Resources	$1,983.00	$1,983.00	$0.00
100.2152.643.00.00.0.00000	Information Access Fees	$44,000.00	$44,000.00	$0.00
100.2152.733.00.00.0.00000	New Equipment	$9,598.00	$9,598.00	$0.00
FUNC: SPEECH - 2152		$1,404,589.18	$1,205,899.51	$198,689.67
100.2190.112.00.00.0.00000	Teacher/Specialist Salaries	$50,000.00	$50,000.00	$0.00
FUNC: OTHER PUPIL SERVICES - 2190		$50,000.00	$50,000.00	$0.00
100.2210.320.00.00.0.00000	Professional Edu Services	$22,100.00	$22,100.00	$0.00
100.2210.330.00.00.0.00000	Other Professional Services	$500.00	$500.00	$0.00
FUNC: IMPROVEMENT OF INSTRUCTION - 2210		$22,600.00	$22,600.00	$0.00
100.2213.111.00.00.0.00000	Administrative Salaries	$128,000.00	$128,000.00	$0.00
100.2213.112.00.00.0.00000	Teacher/Specialist Salaries	$5,000.00	$5,000.00	$0.00
100.2213.240.00.00.0.00000	Tuition Reimbursement	$204,500.00	$204,500.00	$0.00
100.2213.320.00.00.0.00000	Professional Edu Services	$142,000.00	$142,000.00	$0.00
100.2213.321.00.00.0.00000	Prof Services for Instruction	$7,500.00	$7,500.00	$0.00
100.2213.580.00.00.0.00000	Travel/Workshops	$4,000.00	$4,000.00	$0.00
100.2213.610.00.00.0.00000	Supplies	$2,000.00	$2,000.00	$0.00
100.2213.640.00.00.0.00000	Books & Info Resources	$2,000.00	$2,000.00	$0.00
FUNC: PROFESSIONAL IMPROVEMENT - 2213		$495,000.00	$495,000.00	$0.00
100.2219.610.00.00.0.00000	Supplies	$200.00	$200.00	$0.00
FUNC: OTH IMPROVEMENT OF INSTRUCTION - 2219		$200.00	$200.00	$0.00

Budget - TRSD

Fiscal Year: 2023-2024

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2024 To Date: 6/30/2025 Definition: Default View

Account	Description	FY2025 Default	FY2024 Voted	Variance
100.2222.112.00.00.0.00000	Teacher/Specialist Salaries	$427,895.48	$427,895.48	$0.00
100.2222.114.00.00.0.00000	Educational Assistants Salarie	$222,253.07	$211,225.81	$11,027.26
100.2222.610.00.00.0.00000	Supplies	$9,585.00	$9,585.00	$0.00
100.2222.640.00.00.0.00000	Books & Info Resources	$60,900.00	$60,900.00	$0.00
100.2222.641.00.00.0.00000	Library Periodicals	$7,282.40	$7,282.40	$0.00
100.2222.643.00.00.0.00000	Information Access Fees	$58,857.00	$58,857.00	$0.00
FUNC: SCHOOL LIBRARY SERVICES - 2222		$786,772.95	$775,745.69	$11,027.26
100.2223.112.00.00.0.00000	Teacher/Specialist Salaries	$5,200.00	$5,200.00	$0.00
100.2223.430.00.00.0.00000	Repair and Maintenance	$1,450.00	$1,450.00	$0.00
100.2223.610.00.00.0.00000	Supplies	$2,450.00	$2,450.00	$0.00
100.2223.640.00.00.0.00000	Books & Info Resources	$7,645.00	$7,645.00	$0.00
100.2223.733.00.00.0.00000	New Equipment	$900.00	$900.00	$0.00
FUNC: AUDIO VISUAL - 2223		$17,645.00	$17,645.00	$0.00
100.2311.111.00.00.0.00000	Administrative Salaries	$14,000.00	$14,000.00	$0.00
FUNC: SCHOOL BOARD STIPEND - 2311		$14,000.00	$14,000.00	$0.00
100.2312.115.00.00.0.00000	Office Salaries	$6,000.00	$6,000.00	$0.00
100.2312.610.00.00.0.00000	Supplies	$320.00	$320.00	$0.00
FUNC: SCHOOL BOARD CLERK - 2312		$6,320.00	$6,320.00	$0.00
100.2313.111.00.00.0.00000	Administrative Salaries	$9,850.00	$9,850.00	$0.00
100.2313.610.00.00.0.00000	Supplies	$2,500.00	$2,500.00	$0.00
FUNC: TREASURER - 2313		$12,350.00	$12,350.00	$0.00

Budget - TRSD

Fiscal Year: 2023-2024

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2024 To Date: 6/30/2025 Definition: Default View

Account	Description	FY2025 Default	FY2024 Voted	Variance
100.2314.340.00.00.0.00000	Technical Services	$4,000.00	$4,000.00	$0.00
100.2314.550.00.00.0.00000	Printing	$8,000.00	$8,000.00	$0.00
100.2314.610.00.00.0.00000	Supplies	$3,500.00	$3,500.00	$0.00
FUNC: DISTRICT MEETING - 2314		$15,500.00	$15,500.00	$0.00
100.2317.330.00.00.0.00000	Other Professional Services	$50,000.00	$50,000.00	$0.00
FUNC: AUDIT - 2317		$50,000.00	$50,000.00	$0.00
100.2318.330.00.00.0.00000	Other Professional Services	$204,800.00	$200,000.00	$4,800.00
FUNC: LEGAL FEES - 2318		$204,800.00	$200,000.00	$4,800.00
100.2319.115.00.00.0.00000	Office Salaries	$11,160.00	$11,160.00	$0.00
100.2319.540.00.00.0.00000	Advertising	$5,000.00	$5,000.00	$0.00
100.2319.810.00.00.0.00000	Dues and Fees	$18,000.00	$18,000.00	$0.00
100.2319.890.00.00.0.00000	Miscellaneous Expense	$27,500.00	$27,500.00	$0.00
FUNC: OTHER SCHOOL BOARD SERVICES - 2319		$61,660.00	$61,660.00	$0.00
100.2321.111.00.00.0.00000	Administrative Salaries	$576,344.60	$416,713.00	$159,631.60
100.2321.115.00.00.0.00000	Office Salaries	$109,100.00	$109,100.00	$0.00
100.2321.240.00.00.0.00000	Tuition Reimbursement	$40,000.00	$40,000.00	$0.00
100.2321.330.00.00.0.00000	Other Professional Services	$35,205.00	$10,205.00	$25,000.00
100.2321.534.00.00.0.00000	Postage	$6,000.00	$6,000.00	$0.00
100.2321.580.00.00.0.00000	Travel/Workshops	$18,000.00	$18,000.00	$0.00
100.2321.610.00.00.0.00000	Supplies	$18,500.00	$18,500.00	$0.00

Budget - TRSD

Fiscal Year: 2023-2024

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2024 To Date: 6/30/2025 Definition: Default View

Account	Description	FY2025 Default	FY2024 Voted	Variance
100.2321.640.00.00.0.00000	Books & Info Resources	$2,000.00	$2,000.00	$0.00
100.2321.733.00.00.0.00000	New Equipment	$20,000.00	$20,000.00	$0.00
100.2321.810.00.00.0.00000	Dues and Fees	$12,000.00	$12,000.00	$0.00
100.2321.890.00.00.0.00000	Miscellaneous Expense	$25,000.00	$25,000.00	$0.00
FUNC: Office of the Superintendent Services - 2321		$862,149.60	$677,518.00	$184,631.60
100.2330.111.00.00.0.00000	Administrative Salaries	$218,000.00	$218,000.00	$0.00
100.2330.112.00.00.0.00000	Teacher/Specialist Salaries	$60,012.70	$60,012.70	$0.00
100.2330.115.00.00.0.00000	Office Salaries	$109,472.50	$106,703.60	$2,768.90
100.2330.531.00.00.0.00000	Telephone	$240.00	$240.00	$0.00
100.2330.534.00.00.0.00000	Postage	$300.00	$300.00	$0.00
100.2330.580.00.00.0.00000	Travel/Workshops	$8,200.00	$8,200.00	$0.00
100.2330.610.00.00.0.00000	Supplies	$500.00	$500.00	$0.00
FUNC: SPECIAL AREA ADMINISTRATIVE SERVICES - 2330		$396,725.20	$393,956.30	$2,768.90
100.2340.115.00.00.0.00000	Office Salaries	$55,433.43	$52,767.00	$2,666.43
100.2340.580.00.00.0.00000	Travel/Workshops	$5,000.00	$5,000.00	$0.00
100.2340.610.00.00.0.00000	Supplies	$2,000.00	$2,000.00	$0.00
100.2340.640.00.00.0.00000	Books & Info Resources	$133,550.00	$133,550.00	$0.00
100.2340.810.00.00.0.00000	Dues and Fees	$11,000.00	$11,000.00	$0.00
FUNC: DIRECTORS OF CURRICULUM - 2340		$206,983.43	$204,317.00	$2,666.43
100.2410.111.00.00.0.00000	Administrative Salaries	$2,260,151.43	$2,181,672.33	$78,479.10
100.2410.115.00.00.0.00000	Office Salaries	$799,017.13	$760,639.42	$38,377.71

Budget - TRSD

Fiscal Year: 2023-2024

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2024 To Date: 6/30/2025 Definition: Default View

Account	Description	FY2025 Default	FY2024 Voted	Variance
100.2410.531.00.00.0.00000	Telephone	$150,000.00	$150,000.00	$0.00
100.2410.610.00.00.0.00000	Supplies	$82,129.00	$82,129.00	$0.00
100.2410.640.00.00.0.00000	Books & Info Resources	$3,800.00	$3,800.00	$0.00
100.2410.733.00.00.0.00000	New Equipment	$5,011.00	$5,011.00	$0.00
100.2410.737.00.00.0.00000	Replacement Equipment	$20,973.30	$20,973.30	$0.00
100.2410.810.00.00.0.00000	Dues and Fees	$26,015.00	$26,015.00	$0.00
FUNC: OFFICE OF THE PRINCIPAL - 2410		$3,347,096.86	$3,230,240.05	$116,856.81
100.2490.111.00.00.0.00000	Administrative Salaries	$117,568.00	$113,200.00	$4,368.00
100.2490.112.00.00.0.00000	Teacher/Specialist Salaries	$1,200.00	$1,200.00	$0.00
100.2490.610.00.00.0.00000	Supplies	$34,200.00	$34,200.00	$0.00
FUNC: OTHER SERVICES.SCHOOL ADMINISTRATION - 2490		$152,968.00	$148,600.00	$4,368.00
100.2510.310.00.00.0.00000	Official/Admin Services	$45,000.00	$40,000.00	$5,000.00
FUNC: CONTRACTED SERVICES-MEDICAID - 2510		$45,000.00	$40,000.00	$5,000.00
100.2511.111.00.00.0.00000	Administrative Salaries	$234,500.00	$234,500.00	$0.00
100.2511.115.00.00.0.00000	Office Salaries	$174,320.00	$174,320.00	$0.00
FUNC: Supervising Fiscal Services - 2511		$408,820.00	$408,820.00	$0.00
100.2610.111.00.00.0.00000	Administrative Salaries	$108,000.00	$108,000.00	$0.00
FUNC: SUPERVISION AND OPERATION OF PLANT - 2610		$108,000.00	$108,000.00	$0.00
100.2620.116.00.00.0.00000	Custodial Salaries	$2,174,363.12	$2,069,859.28	$104,503.84

Budget - TRSD

Fiscal Year: 2023-2024

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2024 To Date: 6/30/2025 Definition: Default View

Account	Description	FY2025 Default	FY2024 Voted	Variance
100.2620.126.00.00.0.00000	Substitute Salaries-Custodian	$10,000.00	$10,000.00	$0.00
100.2620.290.00.00.0.00000	Other Employee Benefits	$32,000.00	$32,000.00	$0.00
100.2620.330.00.00.0.00000	Other Professional Services	$182,700.00	$182,600.00	$100.00
100.2620.410.00.00.0.00000	Water/Sewer/Septic	$74,500.00	$74,500.00	$0.00
100.2620.420.00.00.0.00000	Cleaning Services	$95,000.00	$95,000.00	$0.00
100.2620.430.00.00.0.00000	Repair and Maintenance	$482,000.00	$482,000.00	$0.00
100.2620.432.00.00.0.00000	Plumbing & Electric Repair	$55,000.00	$55,000.00	$0.00
100.2620.520.00.00.0.00000	Insurance	$238,137.06	$222,558.00	$15,579.06
100.2620.580.00.00.0.00000	Travel/Workshops	$14,500.00	$14,500.00	$0.00
100.2620.610.00.00.0.00000	Supplies	$268,100.00	$268,100.00	$0.00
100.2620.621.00.00.0.00000	Natural Gas	$140,000.00	$140,000.00	$0.00
100.2620.622.00.00.0.00000	Electricity	$700,000.00	$700,000.00	$0.00
100.2620.623.00.00.0.00000	Bottled Gas	$33,000.00	$33,000.00	$0.00
100.2620.624.00.00.0.00000	Fuel Oil	$247,000.00	$247,000.00	$0.00
100.2620.643.00.00.0.00000	Information Access Fees	$27,000.00	$27,000.00	$0.00
100.2620.733.00.00.0.00000	New Equipment	$11,100.00	$11,100.00	$0.00
100.2620.737.00.00.0.00000	Replacement Equipment	$64,500.00	$64,500.00	$0.00
FUNC: OPERATING BUILDINGS SERVICES - 2620		$4,848,900.18	$4,728,717.28	$120,182.90
100.2630.420.00.00.0.00000	Cleaning Services	$195,075.00	$195,075.00	$0.00
100.2630.422.00.00.0.00000	Snow Removal	$12,000.00	$12,000.00	$0.00
100.2630.430.00.00.0.00000	Repair and Maintenance	$15,000.00	$15,000.00	$0.00
100.2630.440.00.00.0.00000	Rentals	$20,000.00	$20,000.00	$0.00
100.2630.610.00.00.0.00000	Supplies	$173,949.00	$173,949.00	$0.00

Budget - TRSD

Fiscal Year: 2023-2024

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2024 To Date: 6/30/2025 Definition: Default View

Account	Description	FY2025 Default	FY2024 Voted	Variance
100.2630.733.00.00.0.00000	New Equipment	$41,000.00	$41,000.00	$0.00
100.2630.737.00.00.0.00000	Replacement Equipment	$12,500.00	$12,500.00	$0.00
FUNC: CARE AND OPERATION OF GROUNDS - 2630		$469,524.00	$469,524.00	$0.00
100.2640.430.00.00.0.00000	Repair and Maintenance	$115,000.00	$115,000.00	$0.00
FUNC: CARE AND UPKEEP OF EQUIPMENT - 2640		$115,000.00	$115,000.00	$0.00
100.2650.430.00.00.0.00000	Repair and Maintenance	$20,000.00	$20,000.00	$0.00
100.2650.626.00.00.0.00000	Gasoline	$20,000.00	$20,000.00	$0.00
100.2650.737.00.00.0.00000	Replacement Equipment	$0.00	$50,000.00	($50,000.00)
FUNC: VEHICLE OPERATION AND MAINTENANCE - 2650		$40,000.00	$90,000.00	($50,000.00)
100.2660.330.00.00.0.00000	Other Professional Services	$90,052.22	$81,551.00	$8,501.22
100.2660.340.00.00.0.00000	Technical Services	$19,400.00	$19,400.00	$0.00
100.2660.430.00.00.0.00000	Repair and Maintenance	$35,000.00	$35,000.00	$0.00
100.2660.490.00.00.0.00000	Other Purchased Property Ser	$9,000.00	$9,000.00	$0.00
FUNC: SECURITY SERVICES - 2660		$153,452.22	$144,951.00	$8,501.22
100.2721.519.00.00.0.00000	Student Transportation	$2,722,032.60	$2,591,179.36	$130,853.24
FUNC: REGULAR PROGRAM TRANSP - 2721		$2,722,032.60	$2,591,179.36	$130,853.24
100.2722.519.00.00.0.00000	Student Transportation	$1,614,530.40	$1,557,324.84	$57,205.56
FUNC: SPECIAL EDUCATION TRANSP - 2722		$1,614,530.40	$1,557,324.84	$57,205.56

Budget - TRSD

Fiscal Year: 2023-2024

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2024 To Date: 6/30/2025 Definition: Default View

Account	Description	FY2025 Default	FY2024 Voted	Variance
100.2723.519.00.00.0.00000	Student Transportation	$156,289.60	$79,832.40	$76,457.20
FUNC: VOCATIONAL TRANSPORTATION - 2723		$156,289.60	$79,832.40	$76,457.20
100.2724.519.00.00.0.00000	Student Transportation	$148,531.60	$148,531.60	$0.00
FUNC: ATHLETIC TRANSPORTATION - 2724		$148,531.60	$148,531.60	$0.00
100.2725.519.00.00.0.00000	Student Transportation	$59,528.00	$59,528.00	$0.00
FUNC: FIELD TRIP TRANSPORTATION - 2725		$59,528.00	$59,528.00	$0.00
100.2729.519.00.00.0.00000	Student Transportation	$18,200.00	$18,200.00	$0.00
FUNC: MUSIC TRANSPORTATION - 2729		$18,200.00	$18,200.00	$0.00
100.2831.111.00.00.0.00000	Administrative Salaries	$85,000.00	$85,000.00	$0.00
100.2831.115.00.00.0.00000	Office Salaries	$163,000.00	$163,000.00	$0.00
100.2831.643.00.00.0.00000	Information Access Fees	$1,295.00	$1,295.00	$0.00
FUNC: Supervision of Staff Services - 2831		$249,295.00	$249,295.00	$0.00
100.2840.111.00.00.0.00000	Administrative Salaries	$127,490.10	$122,704.62	$4,785.48
100.2840.114.00.00.0.00000	Educational Assistants Salarie	$57,193.50	$57,193.50	$0.00
100.2840.430.00.00.0.00000	Repair and Maintenance	$49,000.00	$49,000.00	$0.00
100.2840.610.00.00.0.00000	Supplies	$15,000.00	$15,000.00	$0.00
100.2840.643.00.00.0.00000	Information Access Fees	$115,368.00	$155,368.00	($40,000.00)
100.2840.650.00.00.0.00000	Software	$70,675.00	$70,675.00	$0.00
100.2840.738.00.00.0.00000	Replacement Computer/Netwi	$25,000.00	$25,000.00	$0.00
FUNC: COMPUTER SERVICES - 2840		$459,726.60	$494,941.12	($35,214.52)

Budget - TRSD

Fiscal Year: 2023-2024

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2024 To Date: 6/30/2025 Definition: Default View

Account	Description	FY2025 Default	FY2024 Voted	Variance
100.2900.210.00.00.0.00000	Group Insurance	$13,785,781.37	$13,590,679.98	$195,101.39
100.2900.220.00.00.0.00000	FICA	$2,970,981.29	$2,930,142.70	$40,838.59
100.2900.231.00.00.0.00000	Non-teacher Retirement	$1,335,385.83	$1,237,371.97	$98,013.86
100.2900.232.00.00.0.00000	Teacher Retirement	$5,364,774.20	$5,348,952.23	$15,821.97
100.2900.250.00.00.0.00000	Unemployment Compensatior	$30,000.00	$30,000.00	$0.00
100.2900.260.00.00.0.00000	Worker's Compensation	$242,283.00	$267,420.00	($25,137.00)
100.2900.290.00.00.0.00000	Other Employee Benefits	$50,000.00	$50,000.00	$0.00
FUNC: SUPPORT SERVICES-OTHER - 2900		$23,779,205.69	$23,454,566.88	$324,638.81
100.3120.119.00.00.0.00000	Food Service Salaries	$77,589.76	$54,388.00	$23,201.76
FUNC: FOOD SERVICE OPERATIONS - 3120		$77,589.76	$54,388.00	$23,201.76
100.4200.430.00.00.0.00000	Repair and Maintenance	$150,000.00	$150,000.00	$0.00
FUNC: SITE IMPROVEMENT - 4200		$150,000.00	$150,000.00	$0.00
100.4600.450.00.00.0.00000	Construction Services	$1,892,200.00	$1,892,200.00	$0.00
FUNC: BUILDING IMPROVEMENT - 4600		$1,892,200.00	$1,892,200.00	$0.00
100.5110.910.00.00.0.00000	Principal	$746,341.00	$746,341.00	$0.00
FUNC: PRINCIPAL ON DEBT - 5110		$746,341.00	$746,341.00	$0.00
100.5120.830.00.00.0.00000	Interest	$1,314,659.00	$1,314,659.00	$0.00
FUNC: INTEREST ON DEBT - 5120		$1,314,659.00	$1,314,659.00	$0.00

Budget - TRSD

Fiscal Year: 2023-2024

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2024 To Date: 6/30/2025 Definition: Default View

Account	Description	FY2025 Default	FY2024 Voted	Variance
100.5221.930.00.00.0.00000	Fund Transfers	$1,716,810.70	$1,582,314.00	$134,496.70
FUNC: FOOD SERVICE FUND - 5221		$1,716,810.70	$1,582,314.00	$134,496.70
100.5222.930.00.00.0.00000	Fund Transfers	$1,300,000.00	$1,300,000.00	$0.00
FUNC: FEDERAL PROJECTS - 5222		$1,300,000.00	$1,300,000.00	$0.00
100.5223.930.00.00.0.00000	Fund Transfers	$77,500.00	$77,500.00	$0.00
FUNC: PERFORMING ARTS CTR PROGRAMS - 5223		$77,500.00	$77,500.00	$0.00
100.5250.930.00.00.0.00000	Fund Transfers	$250,000.00	$250,000.00	$0.00
FUNC: CAPITAL RESERVE FUNDS - 5250		$250,000.00	$250,000.00	$0.00
Grand Total:		$89,835,373.21	$87,046,914.67	$2,788,458.54

End of Report

Timberlane Regional School District
FY2025 Proposed Budget

Salaries	38,488,044	
Benefits	23,731,567	
Operating	24,827,304	
FY2024 Voted Budget	**87,046,915**	
Salaries	325,155	1
Teachers Retirement Incentive	227,808	2
FICA	70,895	3
Classaified Retirement	149,632	4
Certified Retirement	267,168	5
Insurance	185,543	6
Food Service	134,497	7
Special Education	545,100	8
Utilities	(123,000)	9
Professional Services	155,147	10
Supplies	30,000	11
Maintenance & Repairs	70,000	12
Equipment	176,000	13
Info Access Fees	109,405	14
Total Adjustments	**2,323,351**	
FY2025 Proposed Budget	**89,370,265**	
Increase %	**2.7%**	
Capital Reserve Contributuion	(250,000)	
FY2025 Proposed Budget	**89,120,265**	

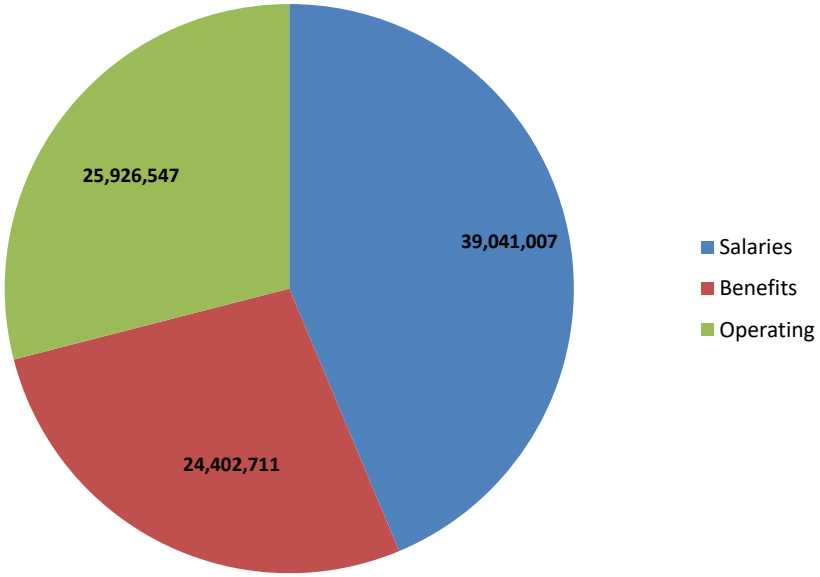
Notes:

1	Salary increase:	
	Admin	339,457
	Paraeducators	136,527
	Custodial	129,518
	Food Service	36,171
	Home/ESOL	34,668
	Office Support	19,543
	Teachers	(13,442)
	Nurses	(82,287)
	Adjustment per BudCom 12.11.23	(275,000)
	Total	325,155
2	Teachers Retirement Incentive	227,808
3	FICA adjustment to reflect FY2025 salaries	70,895
4	Classified-Retirement to reflect FY2025 salaries	149,632
5	Certified-Retirement to reflect FY2025 salaries	267,168
6	Insurance increase:	
	Health & Dental increase reflects a 12.5% GMR	195,101
	Property & Liability per Primex GMR	15,579
	Workers Comp. per Primex GMR	(25,137)
	Total	185,543
7	Food Service based on new contract and rates	134,497
8	Special Education Increase:	545,100
	Contracted Services	1,037,100
	Tuition	(492,000)
9	Utilities	(123,000)
10	Increase in district wide professional services	155,147
11	Supplies	30,000
12	Maintenance & Repairs	70,000
13	Equipment Increase:	
	District wide phone platform upgrades	75,000
	Replace Intercoms at all schools	55,000
	Replacement school and classroom furniture	30,000
	Additional Security Cameras	16,000
	Total	176,000
14	Info Acess Fees Increase:	
	iReady Software for elementary and secondary	71,500
	Increase for district wide platforms	37,905
	Total	109,405

Timberlane Regional School District

FY2025 Proposed Budget

	Proposed FY2025	Voted FY2024	Change	
Salaries	39,041,007	38,488,044	552,963	1.4%
	43.7%	*44.2%*		
Benefits	24,402,711	23,731,567	671,144	2.8%
	27.3%	*27.3%*		
Operating	25,926,547	24,827,304	1,099,243	4.4%
	29.0%	*28.5%*		
Total Budget	89,370,265	87,046,915	2,323,350	2.7%



FY2024 Voted Budget Recap

Warrant Article #2	$83,270,418
Operating Budget	
Account(s): Miscellaneous	
Warrant Article #3	$2,061,000
Lease Purchase Agreement	
Account(s): 5110.910.00.00.0	
Warrant Article #4	$459,400
CBA - TTA	
Account(s): Miscellaneous	
Warrant Article #6	$141,943
CBA - TAAM	
Account(s): Miscellaneous	
Warrant Article #8	$459,669
CBA - TSSU	
Account(s): Miscellaneous	
Warrant Article #10	$404,485
CBA - TTA	
Account(s): Miscellaneous	
Warrant Article #12	$250,000
Captal Reserve Contribution	
Account(s): 5250.930.01.33	
Total Voted Budget:	**$87,046,915**
Minus Capital Reserve Contribution	($250,000)
Tota w/o Capital Reserve Contribution:	**$86,796,915**

Timberlane Regional School District

Budget - TRSD

Fiscal Year: 2023-2024

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2024 To Date: 6/30/2025 Definition: Proposed View

Account	Description	FY2025 Proposed	FY2024 Voted	FY2025Proposed vs FY2024Voted	FY2023 Actual	FY2023 Voted
100.1100.112.00.00.0.00000	Salaries-Teachers	$16,475,516.34	$16,540,760.10	($65,243.76)	$15,891,882.74	$16,122,769.04
100.1100.114.00.00.0.00000	Educational Assistants Salarie	$1,736,629.89	$1,632,444.50	$104,185.39	$1,450,258.53	$1,413,966.16
100.1100.115.00.00.0.00000	Office Salaries	$46,016.20	$33,990.00	$12,026.20	$34,237.26	$31,831.50
100.1100.117.00.00.0.00000	Home Instruction / ESOL	$10,000.00	$10,000.00	$0.00	$360.00	$10,000.00
100.1100.122.00.00.0.00000	Substitute Salaries- Teachers	$450,000.00	$450,000.00	$0.00	$349,619.65	$320,000.00
100.1100.123.00.00.0.00000	Long Term Substitutes	$190,000.00	$190,000.00	$0.00	$61,705.02	$190,000.00
100.1100.320.00.00.0.00000	Professional Edu Services	$3,950.00	$4,000.00	($50.00)	$4,020.85	$4,000.00
100.1100.330.00.00.0.00000	Other Professional Services	$32,300.00	$30,050.00	$2,250.00	$129,789.44	$22,450.00
100.1100.430.00.00.0.00000	Repair and Maintenance	$59,845.00	$62,717.00	($2,872.00)	$45,858.30	$54,483.00
100.1100.531.00.00.0.00000	Telephone	$0.00	$0.00	$0.00	$9,336.72	$0.00
100.1100.550.00.00.0.00000	Printing	$2,500.00	$2,500.00	$0.00	$0.00	$2,500.00
100.1100.561.00.00.0.00000	Tuition-Other LEA's in State	$45,000.00	$20,000.00	$25,000.00	$14,238.00	$0.00
100.1100.580.00.00.0.00000	Travel/Workshops	$8,000.00	$10,000.00	($2,000.00)	$5,512.74	$7,501.00
100.1100.610.00.00.0.00000	Supplies	$539,857.96	$537,381.96	$2,476.00	$518,821.60	$567,680.75
100.1100.640.00.00.0.00000	Books & Info Resources	$56,792.00	$60,691.00	($3,899.00)	$59,038.58	$73,627.00
100.1100.643.00.00.0.00000	Information Access Fees	$349,964.00	$251,615.00	$98,349.00	$301,231.61	$257,216.00
100.1100.650.00.00.0.00000	Software	$107,698.00	$108,758.00	($1,060.00)	$93,850.76	$117,012.00
100.1100.733.00.00.0.00000	New Equipment	$91,913.00	$71,648.00	$20,265.00	$105,443.80	$77,784.00
100.1100.734.00.00.0.00000	New Computer/Netwk Equip	$50,000.00	$37,000.00	$13,000.00	$36,349.94	$15,000.00
100.1100.737.00.00.0.00000	Replacement Equipment	$101,535.24	$90,853.00	$10,682.24	$72,320.18	$71,315.21
100.1100.738.00.00.0.00000	Replacement Computer/Netwi	$385,390.00	$297,500.00	$87,890.00	$387,121.91	$274,025.00
100.1100.810.00.00.0.00000	Dues and Fees	$32,960.00	$33,515.00	($555.00)	$25,843.00	$8,521.00
FUNC: REGULAR EDUCATION - 1100		$20,775,867.63	$20,475,423.56	$300,444.07	$19,596,840.63	$19,641,681.66

Budget - TRSD

Fiscal Year: 2023-2024

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2024 To Date: 6/30/2025 Definition: Proposed View

Account	Description	FY2025 Proposed	FY2024 Voted	FY2025Proposed vs FY2024Voted	FY2023 Actual	FY2023 Voted
100.1200.111.00.00.0.00000	Administrative Salaries	$325,416.00	$324,803.84	$612.16	$307,511.27	$290,000.00
100.1200.112.00.00.0.00000	Teacher/Specialist Salaries	$3,841,796.42	$3,855,208.29	($13,411.87)	$3,078,536.36	$3,805,810.00
100.1200.114.00.00.0.00000	Educational Assistants Salarie	$3,125,232.25	$3,080,082.43	$45,149.82	$2,280,728.74	$2,922,787.06
100.1200.115.00.00.0.00000	Office Salaries	$110,102.20	$85,459.50	$24,642.70	$81,084.64	$81,464.85
100.1200.117.00.00.0.00000	Home Instruction / ESOL	$31,000.00	$31,000.00	$0.00	$9,762.96	$20,000.00
100.1200.124.00.00.0.00000	Substitute Salaries- Assistants	$55,000.00	$55,000.00	$0.00	$37,818.60	$55,000.00
100.1200.320.00.00.0.00000	Professional Edu Services	$7,500.00	$7,500.00	$0.00	$0.00	$7,500.00
100.1200.330.00.00.0.00000	Other Professional Services	$1,425,000.00	$820,000.00	$605,000.00	$757,284.64	$670,000.00
100.1200.430.00.00.0.00000	Repair and Maintenance	$50,000.00	$50,000.00	$0.00	$7,689.99	$2,000.00
100.1200.561.00.00.0.00000	Tuition-Other LEA's in State	$0.00	$30,000.00	($30,000.00)	$0.00	$30,000.00
100.1200.564.00.00.0.00000	Tuition-Private	$3,610,000.00	$4,228,000.00	($618,000.00)	$2,381,584.32	$3,477,000.00
100.1200.580.00.00.0.00000	Travel/Workshops	$4,200.00	$6,620.00	($2,420.00)	$3,645.35	$6,620.00
100.1200.610.00.00.0.00000	Supplies	$59,550.00	$67,361.00	($7,811.00)	$42,611.49	$49,361.00
100.1200.640.00.00.0.00000	Books & Info Resources	$10,000.00	$14,478.00	($4,478.00)	$66,876.17	$14,478.00
100.1200.643.00.00.0.00000	Information Access Fees	$59,000.00	$50,000.00	$9,000.00	$49,034.46	$50,000.00
100.1200.650.00.00.0.00000	Software	$3,500.00	$4,500.00	($1,000.00)	$0.00	$2,000.00
100.1200.733.00.00.0.00000	New Equipment	$1,400.00	$3,482.00	($2,082.00)	$1,871.41	$3,482.00
100.1200.737.00.00.0.00000	Replacement Equipment	$700.00	$1,200.00	($500.00)	$710.05	$1,200.00
100.1200.738.00.00.0.00000	Replacement Computer/Netwi	$30,000.00	$30,000.00	$0.00	$26,324.64	$30,000.00
100.1200.810.00.00.0.00000	Dues and Fees	$0.00	$0.00	$0.00	$400.00	$0.00
FUNC: SPECIAL EDUCATION - 1200		$12,749,396.87	$12,744,695.06	$4,701.81	$9,133,475.09	$11,518,702.91
100.1260.117.00.00.0.00000	Home Instruction / ESOL	$89,613.84	$54,946.00	$34,667.84	$52,983.68	$53,013.00
100.1260.330.00.00.0.00000	Other Professional Services	$2,000.00	$2,000.00	$0.00	$0.00	$0.00

Budget - TRSD

Fiscal Year: 2023-2024

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From Date: 7/1/2024 To Date: 6/30/2025 Definition: Proposed View

Account	Description	FY2025 Proposed	FY2024 Voted	FY2025Proposed vs FY2024Voted	FY2023 Actual	FY2023 Voted
100.1260.580.00.00.0.00000	Travel/Workshops	$1,500.00	$1,500.00	$0.00	$1,139.02	$0.00
100.1260.610.00.00.0.00000	Supplies	$600.00	$0.00	$600.00	$0.00	$0.00
100.1260.643.00.00.0.00000	Information Access Fees	$750.00	$0.00	$750.00	$0.00	$0.00
FUNC: BILINGUAL EDUCATION - 1260		$94,463.84	$58,446.00	$36,017.84	$54,122.70	$53,013.00
100.1300.561.00.00.0.00000	Tuition-Other LEA's in State	$170,000.00	$152,000.00	$18,000.00	$163,663.34	$145,000.00
FUNC: VOCATIONAL EDUCATION - 1300		$170,000.00	$152,000.00	$18,000.00	$163,663.34	$145,000.00
100.1410.112.00.00.0.00000	Teacher/Specialist Salaries	$172,600.00	$130,200.00	$42,400.00	$134,424.75	$128,900.00
100.1410.610.00.00.0.00000	Supplies	$59,100.00	$57,675.00	$1,425.00	$18,164.59	$37,300.00
100.1410.810.00.00.0.00000	Dues and Fees	$16,245.00	$14,000.00	$2,245.00	$19,296.00	$15,756.00
100.1410.890.00.00.0.00000	Miscellaneous Expense	$43,000.00	$45,000.00	($2,000.00)	$36,618.16	$45,001.00
FUNC: STUDENT ACTIVITIES - 1410		$290,945.00	$246,875.00	$44,070.00	$208,503.50	$226,957.00
100.1420.111.00.00.0.00000	Administrative Salaries	$124,488.00	$141,075.00	($16,587.00)	$114,000.01	$114,000.00
100.1420.112.00.00.0.00000	Teacher/Specialist Salaries	$314,125.00	$307,325.00	$6,800.00	$241,157.99	$257,325.00
100.1420.115.00.00.0.00000	Office Salaries	$46,563.80	$44,194.80	$2,369.00	$42,401.71	$41,980.40
100.1420.330.00.00.0.00000	Other Professional Services	$4,800.00	$4,800.00	$0.00	$2,350.00	$4,800.00
100.1420.390.00.00.0.00000	Game Expenses	$131,005.00	$86,605.00	$44,400.00	$78,900.00	$80,505.00
100.1420.430.00.00.0.00000	Repair and Maintenance	$4,000.00	$11,500.00	($7,500.00)	$3,898.48	$8,200.00
100.1420.520.00.00.0.00000	Insurance	$11,500.00	$11,500.00	$0.00	$11,064.00	$11,500.00
100.1420.580.00.00.0.00000	Travel/Workshops	$1,000.00	$900.00	$100.00	$960.98	$900.00
100.1420.610.00.00.0.00000	Supplies	$82,200.00	$72,950.00	$9,250.00	$82,141.08	$73,762.00
100.1420.643.00.00.0.00000	Information Access Fees	$20,445.00	$21,495.00	($1,050.00)	$7,190.75	$7,292.00

Budget - TRSD

Fiscal Year: 2023-2024

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☐ Exclude inactive accounts with zero balance

From Date: 7/1/2024 To Date: 6/30/2025 Definition: Proposed View

Account	Description	FY2025 Proposed	FY2024 Voted	FY2025Proposed vs FY2024Voted	FY2023 Actual	FY2023 Voted
100.1420.733.00.00.0.00000	New Equipment	$0.00	$1,000.00	($1,000.00)	$6,405.00	$6,500.00
100.1420.737.00.00.0.00000	Replacement Equipment	$18,523.00	$2,830.00	$15,693.00	$902.64	$900.00
100.1420.810.00.00.0.00000	Dues and Fees	$10,940.00	$10,780.00	$160.00	$9,715.00	$10,190.00
100.1420.880.00.00.0.00000	Miscellaneous Expense	$14,000.00	$6,000.00	$8,000.00	$9,810.50	$11,500.00
100.1420.890.00.00.0.00000	Miscellaneous Expense	$49,300.00	$47,000.00	$2,300.00	$36,935.42	$43,900.00
FUNC: ATHLETICS - 1420		$832,889.80	$769,954.80	$62,935.00	$647,833.56	$673,254.40
100.1430.112.00.00.0.00000	Teacher/Specialist Salaries	$30,000.00	$30,000.00	$0.00	$26,059.00	$30,000.00
100.1430.320.00.00.0.00000	Professional Edu Services	$4,000.00	$4,000.00	$0.00	$0.00	$4,000.00
100.1430.610.00.00.0.00000	Supplies	$300.00	$300.00	$0.00	$0.00	$300.00
FUNC: SUMMER SCHOOL - 1430		$34,300.00	$34,300.00	$0.00	$26,059.00	$34,300.00
100.1600.112.00.00.0.00000	Teacher/Specialist Salaries	$105,621.08	$105,000.00	$621.08	$69,658.00	$100,000.00
100.1600.115.00.00.0.00000	Office Salaries	$15,763.54	$14,798.70	$964.84	$13,397.72	$13,898.70
100.1600.320.00.00.0.00000	Professional Edu Services	$2,000.00	$2,000.00	$0.00	$0.00	$2,000.00
100.1600.610.00.00.0.00000	Supplies	$11,000.00	$11,000.00	$0.00	$5,877.18	$11,000.00
100.1600.640.00.00.0.00000	Books & Info Resources	$1,866.00	$2,700.00	($834.00)	$1,511.10	$2,700.00
100.1600.643.00.00.0.00000	Information Access Fees	$18,025.00	$16,000.00	$2,025.00	$15,000.00	$15,000.00
FUNC: ALTERNATIVE/CONTINUING EDUC. - 1600		$154,275.62	$151,498.70	$2,776.92	$105,444.00	$144,598.70
100.2000.330.00.00.0.00000	Other Professional Services	$71,000.00	$0.00	$71,000.00	$0.00	$0.00
100.2000.643.00.00.0.00000	Information Access Fees	$10,000.00	$0.00	$10,000.00	$0.00	$0.00
FUNC: SUPPORT SERVICES - 2000		$81,000.00	$0.00	$81,000.00	$0.00	$0.00

Budget - TRSD

Fiscal Year: 2023-2024

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From Date: 7/1/2024 To Date: 6/30/2025 Definition: Proposed View

Account	Description	FY2025 Proposed	FY2024 Voted	FY2025Proposed vs FY2024Voted	FY2023 Actual	FY2023 Voted
100.2113.610.00.00.0.00000	Supplies	$1,000.00	$0.00	$1,000.00	$0.00	$0.00
100.2113.640.00.00.0.00000	Books & Info Resources	$1,000.00	$0.00	$1,000.00	$0.00	$0.00
FUNC: SOCIAL WORK SERVICES - 2113		$2,000.00	$0.00	$2,000.00	$0.00	$0.00
100.2122.111.00.00.0.00000	Administrative Salaries	$104,286.00	$107,746.15	($3,460.15)	$100,599.08	$109,000.00
100.2122.112.00.00.0.00000	Teacher/Specialist Salaries	$1,136,540.02	$1,169,330.03	($32,790.01)	$1,094,849.20	$1,178,994.44
100.2122.115.00.00.0.00000	Office Salaries	$181,786.31	$158,317.90	$23,468.41	$142,122.33	$140,082.10
100.2122.320.00.00.0.00000	Professional Edu Services	$24,720.90	$24,200.00	$520.90	$7,400.21	$8,655.80
100.2122.550.00.00.0.00000	Printing	$539.00	$1,014.00	($475.00)	$935.38	$1,270.00
100.2122.580.00.00.0.00000	Travel/Workshops	$0.00	$0.00	$0.00	$0.00	$200.00
100.2122.610.00.00.0.00000	Supplies	$9,985.00	$7,637.00	$2,348.00	$3,407.65	$7,671.00
100.2122.640.00.00.0.00000	Books & Info Resources	$1,400.00	$843.00	$557.00	$812.74	$1,686.00
100.2122.643.00.00.0.00000	Information Access Fees	$0.00	$0.00	$0.00	$100.00	$0.00
100.2122.733.00.00.0.00000	New Equipment	$0.00	$0.00	$0.00	$14,238.85	$470.00
100.2122.737.00.00.0.00000	Replacement Equipment	$800.00	$500.00	$300.00	$0.00	$0.00
FUNC: GUIDANCE - 2122		$1,460,057.23	$1,469,588.08	($9,530.85)	$1,364,465.44	$1,448,029.34
100.2134.113.00.00.0.00000	Nurses Salaries	$599,064.51	$681,351.70	($82,287.19)	$577,305.68	$629,031.53
100.2134.115.00.00.0.00000	Office Salaries	$57,819.95	$60,985.70	($3,165.75)	$51,767.08	$55,447.15
100.2134.290.00.00.0.00000	Other Employee Benefits	$500.00	$500.00	$0.00	$0.00	$0.00
100.2134.330.00.00.0.00000	Other Professional Services	$12,000.00	$18,700.00	($6,700.00)	$6,641.81	$18,700.00
100.2134.340.00.00.0.00000	Technical Services	$5,000.00	$5,000.00	$0.00	$5,000.00	$5,000.00
100.2134.430.00.00.0.00000	Repair and Maintenance	$1,000.00	$1,300.00	($300.00)	$495.00	$1,300.00
100.2134.580.00.00.0.00000	Travel/Workshops	$200.00	$200.00	$0.00	$66.03	$200.00

Budget - TRSD

Fiscal Year: 2023-2024

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2024 To Date: 6/30/2025 Definition: Proposed View

Account	Description	FY2025 Proposed	FY2024 Voted	FY2025Proposed vs FY2024Voted	FY2023 Actual	FY2023 Voted
100.2134.610.00.00.0.00000	Supplies	$22,000.00	$22,000.00	$0.00	$15,055.62	$22,000.00
100.2134.640.00.00.0.00000	Books & Info Resources	$0.00	$400.00	($400.00)	$114.60	$400.00
100.2134.650.00.00.0.00000	Software	$6,000.00	$0.00	$6,000.00	$0.00	$0.00
100.2134.733.00.00.0.00000	New Equipment	$1,000.00	$1,400.00	($400.00)	$2,301.13	$1,000.00
100.2134.737.00.00.0.00000	Replacement Equipment	$1,000.00	$1,000.00	$0.00	$6,458.04	$1,000.00
100.2134.810.00.00.0.00000	Dues and Fees	$45.00	$0.00	$45.00	$0.00	$0.00
FUNC: HEALTH SERVICES - 2134		$705,629.46	$792,837.40	($87,207.94)	$665,204.99	$734,078.68
100.2143.112.00.00.0.00000	Teacher/Specialist Salaries	$309,170.00	$320,571.04	($11,401.04)	$312,514.63	$339,533.21
100.2143.330.00.00.0.00000	Other Professional Services	$345,000.00	$110,000.00	$235,000.00	$100,552.50	$82,000.00
100.2143.580.00.00.0.00000	Travel/Workshops	$0.00	$200.00	($200.00)	$0.00	$200.00
100.2143.610.00.00.0.00000	Supplies	$13,000.00	$12,000.00	$1,000.00	$11,245.42	$12,000.00
100.2143.640.00.00.0.00000	Books & Info Resources	$0.00	$0.00	$0.00	$459.00	$525.00
100.2143.643.00.00.0.00000	Information Access Fees	$0.00	$0.00	$0.00	$163.00	$0.00
100.2143.733.00.00.0.00000	New Equipment	$1,000.00	$1,160.00	($160.00)	$0.00	$1,160.00
FUNC: PSYCHOLOGICAL SERVICES - 2143		$668,170.00	$443,931.04	$224,238.96	$424,934.55	$435,418.21
100.2152.112.00.00.0.00000	Teacher/Specialist Salaries	$703,804.08	$702,258.02	$1,546.06	$660,921.68	$675,413.98
100.2152.114.00.00.0.00000	Educational Assistants Salarie	$216,666.13	$203,890.49	$12,775.64	$164,646.03	$197,535.02
100.2152.330.00.00.0.00000	Other Professional Services	$430,000.00	$232,900.00	$197,100.00	$44,907.28	$232,900.00
100.2152.580.00.00.0.00000	Travel/Workshops	$0.00	$200.00	($200.00)	$0.00	$200.00
100.2152.610.00.00.0.00000	Supplies	$12,000.00	$11,070.00	$930.00	$10,120.35	$11,070.00
100.2152.640.00.00.0.00000	Books & Info Resources	$500.00	$1,983.00	($1,483.00)	$638.29	$1,983.00
100.2152.643.00.00.0.00000	Information Access Fees	$29,000.00	$44,000.00	($15,000.00)	$2,011.21	$44,000.00

Budget - TRSD

Fiscal Year: 2023-2024

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2024 To Date: 6/30/2025 Definition: Proposed View

Account	Description	FY2025 Proposed	FY2024 Voted	FY2025Proposed vs FY2024Voted	FY2023 Actual	FY2023 Voted
100.2152.733.00.00.0.00000	New Equipment	$9,000.00	$9,598.00	($598.00)	$9,729.59	$9,598.00
FUNC: SPEECH - 2152		$1,400,970.21	$1,205,899.51	$195,070.70	$892,974.43	$1,172,700.00
100.2190.112.00.00.0.00000	Teacher/Specialist Salaries	$50,000.00	$50,000.00	$0.00	$36,857.50	$50,000.00
FUNC: OTHER PUPIL SERVICES - 2190		$50,000.00	$50,000.00	$0.00	$36,857.50	$50,000.00
100.2210.112.00.00.0.00000	Teacher/Specialist Salaries	$2,100.00	$0.00	$2,100.00	$2,100.00	$0.00
100.2210.320.00.00.0.00000	Professional Edu Services	$20,000.00	$22,100.00	($2,100.00)	$11,800.00	$20,000.00
100.2210.330.00.00.0.00000	Other Professional Services	$500.00	$500.00	$0.00	$0.00	$500.00
FUNC: IMPROVEMENT OF INSTRUCTION - 2210		$22,600.00	$22,600.00	$0.00	$13,900.00	$20,500.00
100.2213.111.00.00.0.00000	Administrative Salaries	$136,260.00	$128,000.00	$8,260.00	$133,000.00	$128,000.00
100.2213.112.00.00.0.00000	Teacher/Specialist Salaries	$5,000.00	$5,000.00	$0.00	$5,000.00	$5,000.00
100.2213.240.00.00.0.00000	Tuition Reimbursement	$204,500.00	$204,500.00	$0.00	$95,255.12	$208,500.00
100.2213.320.00.00.0.00000	Professional Edu Services	$127,500.00	$142,000.00	($14,500.00)	$80,471.72	$120,203.00
100.2213.321.00.00.0.00000	Prof Services for Instruction	$7,500.00	$7,500.00	$0.00	$1,402.75	$8,500.00
100.2213.580.00.00.0.00000	Travel/Workshops	$3,000.00	$4,000.00	($1,000.00)	$1,071.07	$4,000.00
100.2213.610.00.00.0.00000	Supplies	$3,000.00	$2,000.00	$1,000.00	$2,671.66	$3,000.00
100.2213.640.00.00.0.00000	Books & Info Resources	$2,000.00	$2,000.00	$0.00	$1,871.50	$3,000.00
FUNC: PROFESSIONAL IMPROVEMENT - 2213		$488,760.00	$495,000.00	($6,240.00)	$320,743.82	$480,203.00
100.2219.610.00.00.0.00000	Supplies	$200.00	$200.00	$0.00	$0.00	$201.00
FUNC: OTH IMPROVEMENT OF INSTRUCTION - 2219		$200.00	$200.00	$0.00	$0.00	$201.00

Budget - TRSD

Fiscal Year: 2023-2024

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2024 To Date: 6/30/2025 Definition: Proposed View

Account	Description	FY2025 Proposed	FY2024 Voted	FY2025Proposed vs FY2024Voted	FY2023 Actual	FY2023 Voted
100.2222.112.00.00.0.00000	Teacher/Specialist Salaries	$424,745.53	$427,895.48	($3,149.95)	$416,987.00	$419,087.00
100.2222.114.00.00.0.00000	Educational Assistants Salarie	$183,633.80	$211,225.81	($27,592.01)	$186,925.12	$176,702.08
100.2222.610.00.00.0.00000	Supplies	$10,250.00	$9,585.00	$665.00	$8,726.43	$8,485.00
100.2222.640.00.00.0.00000	Books & Info Resources	$56,733.94	$60,900.00	($4,166.06)	$60,749.83	$60,825.00
100.2222.641.00.00.0.00000	Library Periodicals	$7,082.40	$7,282.40	($200.00)	$6,184.75	$7,282.40
100.2222.643.00.00.0.00000	Information Access Fees	$91,245.03	$58,857.00	$32,388.03	$63,579.59	$57,627.55
100.2222.733.00.00.0.00000	New Equipment	$1,300.00	$0.00	$1,300.00	$3,341.96	$3,023.00
100.2222.737.00.00.0.00000	Replacement Equipment	$2,400.00	$0.00	$2,400.00	$3,837.17	$4,001.00
100.2222.810.00.00.0.00000	Dues and Fees	$217.00	$0.00	$217.00	$0.00	$0.00
FUNC: SCHOOL LIBRARY SERVICES - 2222		$777,607.70	$775,745.69	$1,862.01	$750,331.85	$737,033.03
100.2223.112.00.00.0.00000	Teacher/Specialist Salaries	$0.00	$5,200.00	($5,200.00)	$0.00	$3,300.00
100.2223.430.00.00.0.00000	Repair and Maintenance	$1,450.00	$1,450.00	$0.00	$0.00	$1,321.00
100.2223.610.00.00.0.00000	Supplies	$1,950.00	$2,450.00	($500.00)	$2,261.52	$2,650.00
100.2223.640.00.00.0.00000	Books & Info Resources	$7,400.00	$7,645.00	($245.00)	$6,019.78	$7,120.00
100.2223.733.00.00.0.00000	New Equipment	$1,900.00	$900.00	$1,000.00	$0.00	$0.00
FUNC: AUDIO VISUAL - 2223		$12,700.00	$17,645.00	($4,945.00)	$8,281.30	$14,391.00
100.2311.111.00.00.0.00000	Administrative Salaries	$14,000.00	$14,000.00	$0.00	$13,000.00	$14,000.00
FUNC: SCHOOL BOARD STIPEND - 2311		$14,000.00	$14,000.00	$0.00	$13,000.00	$14,000.00
100.2312.115.00.00.0.00000	Office Salaries	$6,000.00	$6,000.00	$0.00	$3,794.80	$6,900.00
100.2312.610.00.00.0.00000	Supplies	$320.00	$320.00	$0.00	$286.71	$320.00
FUNC: SCHOOL BOARD CLERK - 2312		$6,320.00	$6,320.00	$0.00	$4,081.51	$7,220.00

Budget - TRSD

Fiscal Year: 2023-2024

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2024 To Date: 6/30/2025 Definition: Proposed View

Account	Description	FY2025 Proposed	FY2024 Voted	FY2025Proposed vs FY2024Voted	FY2023 Actual	FY2023 Voted
100.2313.111.00.00.0.00000	Administrative Salaries	$5,050.00	$9,850.00	($4,800.00)	$5,050.00	$8,200.00
100.2313.610.00.00.0.00000	Supplies	$2,500.00	$2,500.00	$0.00	$1,505.37	$1,000.00
FUNC: TREASURER - 2313		$7,550.00	$12,350.00	($4,800.00)	$6,555.37	$9,200.00
100.2314.340.00.00.0.00000	Technical Services	$4,000.00	$4,000.00	$0.00	$3,693.75	$4,000.00
100.2314.550.00.00.0.00000	Printing	$8,000.00	$8,000.00	$0.00	$11,254.00	$6,800.00
100.2314.610.00.00.0.00000	Supplies	$3,500.00	$3,500.00	$0.00	$4,374.18	$5,000.00
FUNC: DISTRICT MEETING - 2314		$15,500.00	$15,500.00	$0.00	$19,321.93	$15,800.00
100.2317.330.00.00.0.00000	Other Professional Services	$50,000.00	$50,000.00	$0.00	$33,153.75	$45,000.00
FUNC: AUDIT - 2317		$50,000.00	$50,000.00	$0.00	$33,153.75	$45,000.00
100.2318.330.00.00.0.00000	Other Professional Services	$204,800.00	$200,000.00	$4,800.00	$272,776.27	$175,000.00
FUNC: LEGAL FEES - 2318		$204,800.00	$200,000.00	$4,800.00	$272,776.27	$175,000.00
100.2319.115.00.00.0.00000	Office Salaries	$11,160.00	$11,160.00	$0.00	$4,000.00	$11,160.00
100.2319.340.00.00.0.00000	Technical Services	$0.00	$0.00	$0.00	$0.00	$2,000.00
100.2319.540.00.00.0.00000	Advertising	$5,000.00	$5,000.00	$0.00	$0.00	$4,000.00
100.2319.580.00.00.0.00000	Travel/Workshops	$0.00	$0.00	$0.00	$0.00	$4,000.00
100.2319.610.00.00.0.00000	Supplies	$0.00	$0.00	$0.00	$1,050.22	$0.00
100.2319.643.00.00.0.00000	Information Access Fees	$0.00	$0.00	$0.00	$4,700.00	$0.00
100.2319.810.00.00.0.00000	Dues and Fees	$18,000.00	$18,000.00	$0.00	$11,242.44	$18,000.00
100.2319.890.00.00.0.00000	Miscellaneous Expense	$27,500.00	$27,500.00	$0.00	$14,351.69	$25,000.00
FUNC: OTHER SCHOOL BOARD SERVICES - 2319		$61,660.00	$61,660.00	$0.00	$35,344.35	$64,160.00

Budget - TRSD

Fiscal Year: 2023-2024

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2024 To Date: 6/30/2025 Definition: Proposed View

Account	Description	FY2025 Proposed	FY2024 Voted	FY2025Proposed vs FY2024Voted	FY2023 Actual	FY2023 Voted
100.2321.111.00.00.0.00000	Administrative Salaries	$465,356.60	$416,713.00	$48,643.60	$299,038.47	$305,231.00
100.2321.115.00.00.0.00000	Office Salaries	$116,578.00	$109,100.00	$7,478.00	$109,554.95	$107,500.00
100.2321.240.00.00.0.00000	Tuition Reimbursement	$40,000.00	$40,000.00	$0.00	$7,745.11	$10,000.00
100.2321.330.00.00.0.00000	Other Professional Services	$35,205.00	$10,205.00	$25,000.00	$14,327.42	$0.00
100.2321.534.00.00.0.00000	Postage	$9,000.00	$6,000.00	$3,000.00	$8,754.48	$4,000.00
100.2321.540.00.00.0.00000	Advertising	$5,000.00	$0.00	$5,000.00	$0.00	$0.00
100.2321.580.00.00.0.00000	Travel/Workshops	$18,000.00	$18,000.00	$0.00	$6,040.64	$18,000.00
100.2321.610.00.00.0.00000	Supplies	$35,000.00	$18,500.00	$16,500.00	$14,152.51	$18,500.00
100.2321.621.00.00.0.00000	Natural Gas	$0.00	$0.00	$0.00	$0.00	$3,200.00
100.2321.622.00.00.0.00000	Electricity	$0.00	$0.00	$0.00	$0.00	$10,000.00
100.2321.640.00.00.0.00000	Books & Info Resources	$2,000.00	$2,000.00	$0.00	$0.00	$200.00
100.2321.733.00.00.0.00000	New Equipment	$0.00	$20,000.00	($20,000.00)	$1,334.74	$9,500.00
100.2321.737.00.00.0.00000	Replacement Equipment	$0.00	$0.00	$0.00	$22,336.00	$0.00
100.2321.810.00.00.0.00000	Dues and Fees	$12,000.00	$12,000.00	$0.00	$10,665.90	$12,000.00
100.2321.890.00.00.0.00000	Miscellaneous Expense	$25,000.00	$25,000.00	$0.00	$0.00	$0.00
FUNC: Office of the Superintendent Services - 2321		$763,139.60	$677,518.00	$85,621.60	$493,950.22	$498,131.00
100.2330.111.00.00.0.00000	Administrative Salaries	$242,810.00	$218,000.00	$24,810.00	$222,403.82	$218,000.00
100.2330.112.00.00.0.00000	Teacher/Specialist Salaries	$77,608.20	$60,012.70	$17,595.50	$29,032.00	$24,910.00
100.2330.115.00.00.0.00000	Office Salaries	$52,718.80	$106,703.60	($53,984.80)	$52,399.12	$102,548.90
100.2330.531.00.00.0.00000	Telephone	$240.00	$240.00	$0.00	$0.00	$240.00
100.2330.534.00.00.0.00000	Postage	$200.00	$300.00	($100.00)	$97.96	$300.00
100.2330.580.00.00.0.00000	Travel/Workshops	$3,500.00	$8,200.00	($4,700.00)	$1,649.89	$8,200.00
100.2330.610.00.00.0.00000	Supplies	$350.00	$500.00	($150.00)	$85.78	$300.00

Budget - TRSD

Fiscal Year: 2023-2024

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2024 To Date: 6/30/2025 Definition: Proposed View

Account	Description	FY2025 Proposed	FY2024 Voted	FY2025Proposed vs FY2024Voted	FY2023 Actual	FY2023 Voted
100.2330.810.00.00.0.00000	Dues and Fees	$5,000.00	$0.00	$5,000.00	$0.00	$0.00
FUNC: SPECIAL AREA ADMINISTRATIVE SERVICES - 2330		$382,427.00	$393,956.30	($11,529.30)	$305,668.57	$354,498.90
100.2340.115.00.00.0.00000	Office Salaries	$55,598.50	$52,767.00	$2,831.50	$50,117.09	$52,960.60
100.2340.580.00.00.0.00000	Travel/Workshops	$5,000.00	$5,000.00	$0.00	$1,113.22	$5,000.00
100.2340.610.00.00.0.00000	Supplies	$2,000.00	$2,000.00	$0.00	$1,717.00	$6,000.00
100.2340.640.00.00.0.00000	Books & Info Resources	$145,000.00	$133,550.00	$11,450.00	$105,040.31	$104,875.00
100.2340.810.00.00.0.00000	Dues and Fees	$11,000.00	$11,000.00	$0.00	$0.00	$0.00
FUNC: DIRECTORS OF CURRICULUM - 2340		$218,598.50	$204,317.00	$14,281.50	$157,987.62	$168,835.60
100.2410.111.00.00.0.00000	Administrative Salaries	$2,134,965.56	$2,181,672.33	($46,706.77)	$2,062,807.20	$1,936,811.00
100.2410.115.00.00.0.00000	Office Salaries	$933,265.44	$760,639.42	$172,626.02	$711,086.02	$725,768.43
100.2410.531.00.00.0.00000	Telephone	$154,042.00	$150,000.00	$4,042.00	$123,646.87	$150,000.00
100.2410.610.00.00.0.00000	Supplies	$75,704.00	$82,129.00	($6,425.00)	$74,668.47	$90,630.00
100.2410.640.00.00.0.00000	Books & Info Resources	$3,600.00	$3,800.00	($200.00)	$4,054.80	$4,400.00
100.2410.733.00.00.0.00000	New Equipment	$6,649.00	$5,011.00	$1,638.00	$5,413.29	$7,735.00
100.2410.737.00.00.0.00000	Replacement Equipment	$21,003.20	$20,973.30	$29.90	$5,903.14	$4,871.00
100.2410.810.00.00.0.00000	Dues and Fees	$26,445.00	$26,015.00	$430.00	$23,634.20	$24,260.00
FUNC: OFFICE OF THE PRINCIPAL - 2410		$3,355,674.20	$3,230,240.05	$125,434.15	$3,011,213.99	$2,944,475.43
100.2490.111.00.00.0.00000	Administrative Salaries	$113,568.00	$113,200.00	$368.00	$108,200.00	$104,000.00
100.2490.112.00.00.0.00000	Teacher/Specialist Salaries	$700.00	$1,200.00	($500.00)	$0.00	$2,150.00
100.2490.610.00.00.0.00000	Supplies	$38,900.00	$34,200.00	$4,700.00	$31,011.58	$31,400.00
FUNC: OTHER SERVICES.SCHOOL ADMINISTRATION - 2490		$153,168.00	$148,600.00	$4,568.00	$139,211.58	$137,550.00

Budget - TRSD

Fiscal Year: 2023-2024

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2024 To Date: 6/30/2025 Definition: Proposed View

Account	Description	FY2025 Proposed	FY2024 Voted	FY2025Proposed vs FY2024Voted	FY2023 Actual	FY2023 Voted
100.2510.310.00.00.0.00000	Official/Admin Services	$45,000.00	$40,000.00	$5,000.00	$39,006.78	$40,000.00
FUNC: CONTRACTED SERVICES-MEDICAID - 2510		$45,000.00	$40,000.00	$5,000.00	$39,006.78	$40,000.00
100.2511.111.00.00.0.00000	Administrative Salaries	$478,674.00	$234,500.00	$244,174.00	$359,940.98	$357,320.00
100.2511.115.00.00.0.00000	Office Salaries	$57,766.00	$174,320.00	($116,554.00)	$54,234.91	$50,000.00
FUNC: Supervising Fiscal Services - 2511		$536,440.00	$408,820.00	$127,620.00	$414,175.89	$407,320.00
100.2610.111.00.00.0.00000	Administrative Salaries	$115,225.00	$108,000.00	$7,225.00	$108,000.01	$105,000.00
FUNC: SUPERVISION AND OPERATION OF PLANT - 2610		$115,225.00	$108,000.00	$7,225.00	$108,000.01	$105,000.00
100.2620.116.00.00.0.00000	Custodial Salaries	$2,199,377.71	$2,069,859.28	$129,518.43	$1,776,493.00	$1,850,453.48
100.2620.126.00.00.0.00000	Substitute Salaries-Custodian	$10,000.00	$10,000.00	$0.00	$7,753.00	$10,000.00
100.2620.290.00.00.0.00000	Other Employee Benefits	$32,000.00	$32,000.00	$0.00	$21,452.00	$32,000.00
100.2620.330.00.00.0.00000	Other Professional Services	$182,700.00	$182,600.00	$100.00	$114,191.25	$69,672.00
100.2620.410.00.00.0.00000	Water/Sewer/Septic	$76,500.00	$74,500.00	$2,000.00	$110,277.37	$124,379.80
100.2620.420.00.00.0.00000	Cleaning Services	$100,000.00	$95,000.00	$5,000.00	$87,381.29	$89,500.00
100.2620.430.00.00.0.00000	Repair and Maintenance	$512,470.00	$482,000.00	$30,470.00	$209,506.36	$147,807.00
100.2620.432.00.00.0.00000	Plumbing & Electric Repair	$75,000.00	$55,000.00	$20,000.00	$160,909.54	$50,000.00
100.2620.520.00.00.0.00000	Insurance	$238,137.06	$222,558.00	$15,579.06	$193,895.55	$207,998.00
100.2620.580.00.00.0.00000	Travel/Workshops	$14,500.00	$14,500.00	$0.00	$3,910.42	$11,000.00
100.2620.610.00.00.0.00000	Supplies	$266,200.00	$268,100.00	($1,900.00)	$241,846.91	$259,150.00
100.2620.621.00.00.0.00000	Natural Gas	$150,000.00	$140,000.00	$10,000.00	$151,283.48	$117,700.00
100.2620.622.00.00.0.00000	Electricity	$600,000.00	$700,000.00	($100,000.00)	$649,418.58	$493,900.00
100.2620.623.00.00.0.00000	Bottled Gas	$45,000.00	$33,000.00	$12,000.00	$20,791.69	$33,000.00

Budget - TRSD

Fiscal Year: 2023-2024

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2024 To Date: 6/30/2025 Definition: Proposed View

Account	Description	FY2025 Proposed	FY2024 Voted	FY2025Proposed vs FY2024Voted	FY2023 Actual	FY2023 Voted
100.2620.624.00.00.0.00000	Fuel Oil	$202,000.00	$247,000.00	($45,000.00)	$209,805.44	$160,504.50
100.2620.643.00.00.0.00000	Information Access Fees	$14,000.00	$27,000.00	($13,000.00)	$21,256.37	$20,500.00
100.2620.733.00.00.0.00000	New Equipment	$26,000.00	$11,100.00	$14,900.00	$13,782.73	$2,501.00
100.2620.737.00.00.0.00000	Replacement Equipment	$64,500.00	$64,500.00	$0.00	$160,129.21	$59,900.00
FUNC: OPERATING BUILDINGS SERVICES - 2620		$4,808,384.77	$4,728,717.28	$79,667.49	$4,154,084.19	$3,739,965.78
100.2630.420.00.00.0.00000	Cleaning Services	$205,000.00	$195,075.00	$9,925.00	$35,841.55	$46,000.00
100.2630.422.00.00.0.00000	Snow Removal	$12,000.00	$12,000.00	$0.00	$7,344.85	$10,000.00
100.2630.430.00.00.0.00000	Repair and Maintenance	$15,000.00	$15,000.00	$0.00	$10,818.80	$11,320.00
100.2630.440.00.00.0.00000	Rentals	$35,000.00	$20,000.00	$15,000.00	$19,552.98	$0.00
100.2630.610.00.00.0.00000	Supplies	$178,000.00	$173,949.00	$4,051.00	$103,024.73	$100,000.00
100.2630.733.00.00.0.00000	New Equipment	$41,000.00	$41,000.00	$0.00	$45,911.42	$34,620.00
100.2630.737.00.00.0.00000	Replacement Equipment	$39,620.00	$12,500.00	$27,120.00	$16,923.00	$7,000.00
FUNC: CARE AND OPERATION OF GROUNDS - 2630		$525,620.00	$469,524.00	$56,096.00	$239,417.33	$208,940.00
100.2640.430.00.00.0.00000	Repair and Maintenance	$121,000.00	$115,000.00	$6,000.00	$109,934.55	$114,991.21
FUNC: CARE AND UPKEEP OF EQUIPMENT - 2640		$121,000.00	$115,000.00	$6,000.00	$109,934.55	$114,991.21
100.2650.430.00.00.0.00000	Repair and Maintenance	$20,000.00	$20,000.00	$0.00	$3,459.52	$10,629.00
100.2650.626.00.00.0.00000	Gasoline	$20,000.00	$20,000.00	$0.00	$11,393.44	$15,000.00
100.2650.737.00.00.0.00000	Replacement Equipment	$55,000.00	$50,000.00	$5,000.00	$123,309.92	$75,000.00
FUNC: VEHICLE OPERATION AND MAINTENANCE - 2650		$95,000.00	$90,000.00	$5,000.00	$138,162.88	$100,629.00
100.2660.330.00.00.0.00000	Other Professional Services	$90,052.22	$81,551.00	$8,501.22	$62,303.00	$79,040.00

Budget - TRSD

Fiscal Year: 2023-2024

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From Date: 7/1/2024 To Date: 6/30/2025 Definition: Proposed View

Account	Description	FY2025 Proposed	FY2024 Voted	FY2025Proposed vs FY2024Voted	FY2023 Actual	FY2023 Voted
100.2660.340.00.00.0.00000	Technical Services	$19,400.00	$19,400.00	$0.00	$0.00	$19,400.00
100.2660.430.00.00.0.00000	Repair and Maintenance	$35,000.00	$35,000.00	$0.00	$28,224.29	$25,730.00
100.2660.490.00.00.0.00000	Other Purchased Property Se	$10,000.00	$9,000.00	$1,000.00	$9,714.00	$6,500.00
FUNC: SECURITY SERVICES - 2660		$154,452.22	$144,951.00	$9,501.22	$100,241.29	$130,670.00
100.2721.519.00.00.0.00000	Student Transportation	$2,689,915.72	$2,591,179.36	$98,736.36	$2,348,395.62	$2,395,093.70
FUNC: REGULAR PROGRAM TRANSP - 2721		$2,689,915.72	$2,591,179.36	$98,736.36	$2,348,395.62	$2,395,093.70
100.2722.519.00.00.0.00000	Student Transportation	$1,421,530.40	$1,557,324.84	($135,794.44)	$792,130.26	$1,065,035.49
FUNC: SPECIAL EDUCATION TRANSP - 2722		$1,421,530.40	$1,557,324.84	($135,794.44)	$792,130.26	$1,065,035.49
100.2723.519.00.00.0.00000	Student Transportation	$156,289.60	$79,832.40	$76,457.20	$131,099.24	$74,756.40
FUNC: VOCATIONAL TRANSPORTATION - 2723		$156,289.60	$79,832.40	$76,457.20	$131,099.24	$74,756.40
100.2724.519.00.00.0.00000	Student Transportation	$100,276.38	$148,531.60	($48,255.22)	$88,008.72	$103,030.00
FUNC: ATHLETIC TRANSPORTATION - 2724		$100,276.38	$148,531.60	($48,255.22)	$88,008.72	$103,030.00
100.2725.519.00.00.0.00000	Student Transportation	$55,900.00	$59,528.00	($3,628.00)	$18,954.70	$42,676.00
FUNC: FIELD TRIP TRANSPORTATION - 2725		$55,900.00	$59,528.00	($3,628.00)	$18,954.70	$42,676.00
100.2729.519.00.00.0.00000	Student Transportation	$17,200.00	$18,200.00	($1,000.00)	$9,381.46	$13,000.00
FUNC: MUSIC TRANSPORTATION - 2729		$17,200.00	$18,200.00	($1,000.00)	$9,381.46	$13,000.00
100.2831.111.00.00.0.00000	Administrative Salaries	$160,200.00	$85,000.00	$75,200.00	$150,000.00	$198,000.00

Budget - TRSD

Fiscal Year: 2023-2024

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
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From Date: 7/1/2024 To Date: 6/30/2025 Definition: Proposed View

Account	Description	FY2025 Proposed	FY2024 Voted	FY2025Proposed vs FY2024Voted	FY2023 Actual	FY2023 Voted
100.2831.115.00.00.0.00000	Office Salaries	$109,841.00	$163,000.00	($53,159.00)	$103,902.74	$50,000.00
100.2831.330.00.00.0.00000	Other Professional Services	$0.00	$0.00	$0.00	$1,664.55	$5,000.00
100.2831.540.00.00.0.00000	Advertising	$0.00	$0.00	$0.00	$2,806.21	$0.00
100.2831.610.00.00.0.00000	Supplies	$0.00	$0.00	$0.00	($15.00)	$0.00
100.2831.643.00.00.0.00000	Information Access Fees	$0.00	$1,295.00	($1,295.00)	$623.75	$6,500.00
100.2831.810.00.00.0.00000	Dues and Fees	$0.00	$0.00	$0.00	$100.00	$0.00
FUNC: Supervision of Staff Services - 2831		$270,041.00	$249,295.00	$20,746.00	$259,082.25	$259,500.00
100.2840.111.00.00.0.00000	Administrative Salaries	$124,422.48	$122,704.62	$1,717.86	$117,160.99	$113,940.00
100.2840.114.00.00.0.00000	Educational Assistants Salarie	$59,202.00	$57,193.50	$2,008.50	$57,490.72	$57,200.00
100.2840.430.00.00.0.00000	Repair and Maintenance	$70,150.00	$49,000.00	$21,150.00	$62,972.01	$49,000.00
100.2840.610.00.00.0.00000	Supplies	$15,000.00	$15,000.00	$0.00	$6,644.32	$15,000.00
100.2840.643.00.00.0.00000	Information Access Fees	$188,119.00	$155,368.00	$32,751.00	$186,364.71	$209,682.00
100.2840.650.00.00.0.00000	Software	$107,645.00	$70,675.00	$36,970.00	$63,658.20	$68,840.00
100.2840.738.00.00.0.00000	Replacement Computer/Netw	$25,000.00	$25,000.00	$0.00	$24,298.06	$25,000.00
FUNC: COMPUTER SERVICES - 2840		$589,538.48	$494,941.12	$94,597.36	$518,589.01	$538,662.00
100.2900.210.00.00.0.00000	Group Insurance	$13,785,781.37	$13,590,679.98	$195,101.39	$10,440,277.25	$11,322,466.23
100.2900.220.00.00.0.00000	FICA	$3,001,038.06	$2,930,142.70	$70,895.36	$2,580,723.07	$2,558,916.03
100.2900.231.00.00.0.00000	Non-teacher Retirement	$1,268,024.33	$1,237,371.97	$30,652.36	$1,099,078.82	$1,125,767.46
100.2900.232.00.00.0.00000	Teacher Retirement	$5,748,584.40	$5,348,952.23	$399,632.17	$5,675,083.89	$5,533,875.75
100.2900.250.00.00.0.00000	Unemployment Compensatior	$30,000.00	$30,000.00	$0.00	$11,588.00	$30,000.00
100.2900.260.00.00.0.00000	Worker's Compensation	$242,283.00	$267,420.00	($25,137.00)	$273,779.17	$291,433.00
100.2900.290.00.00.0.00000	Other Employee Benefits	$50,000.00	$50,000.00	$0.00	$13,465.47	$49,858.00
FUNC: SUPPORT SERVICES-OTHER - 2900		$24,125,711.16	$23,454,566.88	$671,144.28	$20,093,995.67	$20,912,316.47

Budget - TRSD

Fiscal Year: 2023-2024

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From Date: 7/1/2024 To Date: 6/30/2025 Definition: Proposed View

Account	Description	FY2025 Proposed	FY2024 Voted	FY2025Proposed vs FY2024Voted	FY2023 Actual	FY2023 Voted
100.3120.119.00.00.0.00000	Food Service Salaries	$90,558.83	$54,388.00	$36,170.83	$0.00	$27,924.00
FUNC: FOOD SERVICE OPERATIONS - 3120		$90,558.83	$54,388.00	$36,170.83	$0.00	$27,924.00
100.4200.430.00.00.0.00000	Repair and Maintenance	$150,000.00	$150,000.00	$0.00	$1,068,123.02	$150,000.00
FUNC: SITE IMPROVEMENT - 4200		$150,000.00	$150,000.00	$0.00	$1,068,123.02	$150,000.00
100.4600.450.00.00.0.00000	Construction Services	$1,892,200.00	$1,892,200.00	$0.00	$3,702,103.26	$892,200.00
FUNC: BUILDING IMPROVEMENT - 4600		$1,892,200.00	$1,892,200.00	$0.00	$3,702,103.26	$892,200.00
100.5110.910.00.00.0.00000	Principal	$746,341.00	$746,341.00	$0.00	$0.00	$0.00
FUNC: PRINCIPAL ON DEBT - 5110		$746,341.00	$746,341.00	$0.00	$0.00	$0.00
100.5120.830.00.00.0.00000	Interest	$1,314,659.00	$1,314,659.00	$0.00	$0.00	$0.00
FUNC: INTEREST ON DEBT - 5120		$1,314,659.00	$1,314,659.00	$0.00	$0.00	$0.00
100.5221.930.00.00.0.00000	Fund Transfers	$1,716,811.00	$1,582,314.00	$134,497.00	$0.00	$1,404,186.04
FUNC: FOOD SERVICE FUND - 5221		$1,716,811.00	$1,582,314.00	$134,497.00	$0.00	$1,404,186.04
100.5222.930.00.00.0.00000	Fund Transfers	$1,300,000.00	$1,300,000.00	$0.00	$0.00	$1,300,000.00
FUNC: FEDERAL PROJECTS - 5222		$1,300,000.00	$1,300,000.00	$0.00	$0.00	$1,300,000.00
100.5223.930.00.00.0.00000	Fund Transfers	$77,500.00	$77,500.00	$0.00	$262.90	$77,500.00
FUNC: PERFORMING ARTS CTR PROGRAMS - 5223		$77,500.00	$77,500.00	$0.00	$262.90	$77,500.00

Budget - TRSD

Fiscal Year: 2023-2024

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From Date: 7/1/2024 To Date: 6/30/2025 Definition: Proposed View

Account	Description	FY2025 Proposed	FY2024 Voted	FY2025Proposed vs FY2024Voted	FY2023 Actual	FY2023 Voted
100.5250.930.00.00.0.00000	Fund Transfers	$250,000.00	$250,000.00	$0.00	$0.00	$250,000.00
FUNC: CAPITAL RESERVE FUNDS - 5250		$250,000.00	$250,000.00	$0.00	$0.00	$250,000.00
Grand Total:		$89,370,265.22	$87,046,914.67	$2,323,350.55	$73,239,049.89	$76,317,328.95

End of Report

2024 Timberlane Regional School District Warrant
State of New Hampshire

To the inhabitants of the School District of the Towns of Atkinson, Danville, Plaistow, and Sandown, New Hampshire, qualified to vote in District affairs:

First Session of Annual Meeting (Deliberative)
You are hereby notified to meet at the Timberlane Performing Arts Center, 40 Greenough Road, Plaistow, New Hampshire, on Thursday, the 8th day of February 2024, at 7:00 p.m. This session shall consist of explanation, discussion, and debate of warrant articles number 2 through number 10. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended, (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended, and (c) no warrant article shall be amended to eliminate the subject matter of the article.

Second Session of Annual Meeting (Voting)
Voting on warrant articles number 1 through number 10 will be conducted by official ballot to be held in conjunction with town meeting voting to be held on Tuesday, the 12th day of March 2024, at the Town election polls in Atkinson, Danville, Plaistow, and Sandown, New Hampshire.

Atkinson	Voting will be conducted at the Atkinson Community Center from 7 a.m.-8 p.m.
Danville	Voting will be conducted at the Danville Community Center from 8 a.m.-8 p.m.
Plaistow	Voting will be conducted at the Plaistow Fish and Game Club from 7 a.m.-7 p.m.
Sandown	Voting will be conducted at the Sandown Town Hall from 8 a.m.-8 p.m.

Article 1 – Election of Officers
To choose the following school district officers:

Atkinson Voters	School Board Member	3-Year Term
Plaistow Voters	School Board Member	3-Year Term
Sandown Voters	School Board Member	3-Year Term
Atkinson Voters	Budget Committee Member	3-Year Term
Plaistow Voters	Budget Committee Member	3-Year Term
Sandown Voters	Budget Committee Member	3-Year Term

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Article 2 – Operating Budget

Shall the voters of the School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **$89,120,265**? Should this article be defeated, the operating budget shall be **$X**, which is the same as last year, with certain adjustments required by previous action of the Timberlane Regional School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. Note: Warrant Article 2 (the operating budget) does not include appropriations proposed under any other warrant articles. (MAJORITY VOTE REQUIRED)

Recommended by the School Board

Recommended by the Budget Committee

Article 3 – Three Year Collective Bargaining Agreement (Timberlane Teachers' Association)

Shall the voters of the School District approve the cost items included in the collective bargaining agreement reached between the Timberlane Teachers' Association and the Timberlane Regional School Board, which calls for the following increases in salaries and benefits at the current staffing levels over the amount paid in the prior fiscal year:

Fiscal Year	2024-25	2025-26	2026-27
Estimated Increase	$2,427,107	$1,799,324	$1,949,771
3-Year Total			**$6,176,202**

And further to raise and appropriate the sum of $**2,427,107** for the 2024-25 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at the current staffing levels? (MAJORITY VOTE REQUIRED)

Recommended by the School Board

Recommended by the Budget Committee

Article 4 – Authorization for Special Meeting on Cost Items

Shall the voters of the School District, if Article 3 is defeated, authorize the Timberlane Regional School Board to call one special meeting, at its option, to address Article 3 cost items only? (MAJORITY VOTE REQUIRED)

Recommended by the School Board

Article 5 – Capital Reserve Fund by Surplus

Shall the voters of the School District raise and appropriate up to $250,000 to be placed in the School Building Construction, Reconstruction, Capital Improvement and Land Purchase Capital Reserve Fund established in 1996, with such amount to be transferred from those funds in the June 30, 2024 unassigned fund balance available for transfer on July 1 of this year which were apportioned as Capital Expenses in 2023-2024 in accordance with Article 6 of the Timberlane Regional School District Articles of Agreement? No amount to be raised by additional taxation. (MAJORITY VOTE REQUIRED)

Recommended by the School Board

Recommended by the Budget Committee

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Article 6 – General Acceptance of Reports

Shall the voters of the School District accept reports of agents, auditors, and committees as written in the 2023 Annual Report? (MAJORITY VOTE REQUIRED)

Recommended by the School Board

Article 7 – Amendment to Administrators Union CBA

To see if the school will vote to approve the cost items included in the amendment to the previously approved 2023-2026 collective bargaining agreement between the Timberlane Regional School Board and Timberlane Administrators' Union (Teamsters Local Union #633), which calls for the following increases and decreases in salaries and benefits over the amount paid in the prior fiscal year at current staffing levels under the previously approved agreement:

Fiscal Year	Estimated Increase or Decrease
2025	**$60,000**
2026	**-$30,000**

No appropriation necessary in this Article because the funding for these increases is part of the operating budget in Article 2.

Recommended by the School Board
Recommended by the Budget Committee

Article 8 – Amendment to CBA for Technology Staff

To see if the School District will vote to approve the cost items included in the amendment to the previously approved 2023-2026 collective bargaining agreement between the Timberlane Regional School Board and Teamsters Local Union #633 (Administrative Assistants/Secretaries and Skilled Maintenance Employees), which calls for the following increases in salaries and benefits over the amount paid in the prior fiscal year at current staffing levels under the previously approved agreement:

Fiscal Year	Estimated Increase
2025	**$28,471**
2026	**$25,891**

and further to raise and appropriate **$28,471** for the 2025 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the amendment to the 2023-2026 collective bargaining agreement over the costs that would be paid at current staffing levels under the previously approved agreement.

Recommended by the School Board
Recommended by the Budget Committee

[Note: This article concerns the costs associated with the amendment to the previously approved 2023-2026 collective bargaining agreement, which was negotiated because the NH Public Employee Relations Board added IT employees to this bargaining unit.]

Article 9 – Authorization for Special Meeting on Cost Items

Shall the voters of the School District, if Article 8 is defeated, authorize the Timberlane Regional School Board to call one special meeting, at its option, to address Article 8 cost items only? (MAJORITY VOTE REQUIRED)

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Job Postings

JobId	Category	Position Type	Additional Title	Location	Date Posted	Closing Date	Date Available	For Fiscal Year	Time To Fill	AppCount
Administration										
4788	Administration	Assistant Principal	Assistant Principal/Curriculum Coordinator cc	Sandown North	12/12/2023	Open until filled	as soon as possible	2023-2024	21	16
4757	Administration	Financial Analyst	Financial Analyst cc2720	SAU 106 Timberlane Regional District office	8/23/2023	Open until filled	as soon as possible	2023-2024	132	15
Elementary School Teaching										
4787	Elementary School Teaching	Intermediate - Grades 4, 5 Teacher	Elementary Classroom Teacher - Grade 5 cc70	Pollard School	12/1/2023	Open until filled	as soon as possible	2023-2024	32	1
4764	Elementary School Teaching	Music - Orchestra	Elementary Music Teacher - Orchestra cc1443	Danville Elementary	9/13/2023	Open until filled	9/18/2023	2023-2024	111	3
Middle School Teaching										
4736	Middle School Teaching	Mathematics	Mathematics Interventionist cc223	Timberlane Regional Middle School	8/3/2023		8/22/2023	2023-2024	152	4
4775	Middle School Teaching	Foreign Language - Spanish	Middle School Spanish Teacher cc2566	Timberlane Regional Middle School	10/17/2023	Open until filled	as soon as possible	2023-2024	77	4
Special Education										
4747	Special Education	Social Worker	.4 ED Program Social Worker cc 2720	Timberlane Regional School District	8/15/2023	Open until filled	8/22/2023	2023-2024	140	2
4506	Special Education		RBT cc 1428	Timberlane Regional Middle School	9/13/2022	open until filled	as soon as possible	2023-2024	476	6
4776	Special Education	Licenced Nursing Asst.	School LNA cc1171	Timberlane Regional High School	10/18/2023	Open until filled	as soon as possible	2023-2024	76	4
4344	Special Education	Psychologist	School Psychologist - Part Time .6 Position cc	Timberlane Regional School District	5/19/2022	open until filled	as soon as possible	2023-2024	593	6
4604	Special Education	Special Education Teacher	Special Education Teacher cc 1032	Timberlane Regional High School	4/19/2023	Open until filled	8/22/2023	2023-2024	258	5
4756	Special Education	Special Education Teacher	Special Education Teacher cc1060	Pollard School	8/22/2023	Open until filled	as soon as possible	2023-2024	133	1
4644	Special Education	Special Education Teacher	Special Education Teacher cc1105	Danville Elementary	9/19/2023	Open until filled	as soon as possible	2023-2024	105	5
4639	Special Education	Special Education Teacher	Special Education Teacher cc1300	Timberlane Regional High School	5/19/2023	Open until filled	8/22/2023	2023-2024	228	1
4609	Special Education	Speech and Language Pathologist	Speech Language Pathologist cc 212	Pollard School	4/21/2023	Open until filled	8/22/2023	2023-2024	256	3
4673	Special Education	Speech and Language Pathologist	Speech Language Pathologist cc885	Sandown North	6/12/2023			2023-2024	204	1
Student Services										
4660	Student Services	School Social Worker	School Social Worker cc830	Timberlane Regional School District	5/31/2023	Open until filled	8/22/2023	2023-2024	216	8