



Thursday, March 9, 2023 AGENDA

Regular Business Meeting – 7:00 PM
SAU 106 Boardroom

Christopher K. Kellan, Superintendent
Brian Boyle, Chair
Kristin Savage, Vice Chair

1. 7:00 PM Call to Order – Chair
2. Roll Call – Clerk
3. Pledge of Allegiance
4. Approval of Minutes
5. Delegates and Individuals
6. Student Representative
7. Current Business
 - a. 7:05 PM TRHS Baseball Booster Club Donation – ACTION
 - b. 7:10 PM Enrollment Update – INFORMATIONAL
 - c. 7:15 PM Special Education Survey – INFORMATIONAL
 - d. 7:30 PM FY2022 Annual Audit Report – INFORMATIONAL
 - e. 7:40 PM TRSD 2021-22 Annual Report - INFORMATIONAL
8. 7:45 PM Administrator’s Report
9. 7:50 PM Personnel Report
10. 7:55 PM Committee Reports/Reports of the School Board
11. Correspondence Folder
12. Vendor and Payroll Registers
13. 8:00 PM Other Business
14. Nonpublic Session
15. Future Dates

DATE	TIME	LOCATION	TYPE OF MEETING
March 14		Town Voting Locations	Voting Session II
March 23	7:00 PM	SAU Boardroom	Reorganizational Meeting followed by Regular Business Meeting
April 9	7:00 PM	SAU Boardroom	Regular Business



1-3. Open Meeting

4. Approval of Minutes (3 sets: February 9th Deliberative Session minutes, February 16th regular business meeting minutes and February 16th nonpublic meeting minutes)

5. Delegates and Individuals

6. Student Representative

7. Current Business

a. TRHS Baseball Booster Club Donation

Per policy KCD, the Board must motion to act on the gift of a new pitching machine, worth \$2,600, to TRHS.

b. Enrollment Update

Review the current elementary and secondary enrollment projections for the SY 2023-2024.

c. Special Education Survey

Superintendent Kellan and Mrs. Brooks to present the results from the Special Education Survey.

d. FY 2022 Annual Audit Report

Review the 2022 Annual Audit Report completed by Plodzick and Sanderson.

e. TRSD 2021-2022 Annual Report

The TRSD 2021-2022 Annual Report was published on the TRSD website on March 6, 2023 and is available for public inspection. District town libraries and halls were provided with flyers for the public to access the annual report electronically.

8. Administrators' Reports

Mr. Krieger and Mr. Kellan to present.

9. Personnel Report

10. Committee Reports/Reports of the School Board

11. Correspondence – All correspondence is now forwarded to board members as it comes in.

12. Vendor and Payroll Registers – please be sure to review and sign electronically vendor and payroll registers.

13. Other Business – Board members to provide agenda items for future meeting consideration.

14. Nonpublic Session – If needed.

15. Future Dates – As indicated.



Upcoming Agenda Items

Description	Month
School Board Member Appointments	March 23 rd
Committee Assignments	March 23 rd
School Board Training/Workshops	April
Summer Learning Opportunities	April
TRHS End of Year Events	April
Last Day of School/Graduation	April
Facilities Update	April
Strategic Plan Update	April
School Board Goals	April
General Assurances	April/May
Federal Fiscal Monitoring Report	May

TIMBERLANE REGIONAL SCHOOL DISTRICT
Atkinson, Danville, Plaistow and Sandown, New Hampshire
Minutes of the Deliberative Session
2023 Deliberative Session, held at the Timberlane Regional High School, 36
Greenough Road, Plaistow, NH,
February 9, 2023

District Moderator Robert Harb called the February 9th to order at 7:01PM. The Moderator led the assembly in the Pledge of Allegiance, which was followed by a performance of the Timberlane Regional High School Chamber Choir under the direction of Robert Finch.

School Board Members in attendance: Brian Boyle, Atkinson (chair), Dr. Kimberly Farah, Danville, Sheila Lowes, Sandown, Michael Boucher, Atkinson, Shauna Manthorn, Plaistow, Katie Knutsen, Plaistow, Mark Sherwood, Sandown, Kim McCormick, Danville, Kristin Savage, Plaistow (Vice Chair)

Budget Committee Members in attendance: Kristi Auclair, Julie Hammond, Elizabeth Kosta, Michael Mascola, TRBC Todd McCormick (chair), Susan Sherman (vice chair) and Karen White.

Also seated with the Board and Committee: Superintendent of Schools Christopher Kellan, Justin Krieger, Assistant Superintendent, Business Administrator Maria Watkins and District Legal counsel Attorney James O'Shaughnessy.

Moderator Harb reviewed the rules of the meeting to the qualified voters in attendance and directed all makers of motions and seconds state their names for the record. Ryan Labrecque, of Plaistow, stated that the secret vote rules also allow for seven (7) participants to vote verbally, not just five by writing and he would like that added to the stated rules. Moderator Harb checked with Attorney O'Shaughnessy and clarified that voice votes of the seven are for a challenge to any voice vote. Attorney O'Shaughnessy quoted from RSA 40:4-A that to request a secret ballot requires five or more voters who are present to make the request in writing. He believed the provision Mr. Labrecque was referring to was RSA 40:4-B which is the process for questioning a vote which requires in writing or orally that requests be made by seven or more voters present. Both Moderator Harb and Attorney O'Shaughnessy stated that requests for secret ballot must be made prior to the calling of the question. Moderator Harb also explained requesting a recount of the secret ballot. Mr. Labrecque continued to question the process, with Attorney O'Shaughnessy that the moderator of the district meeting will comply with the statutes governing secret ballot votes. Moderator Harb stated that he would revise rule ten to read secret ballots will be followed according to the revised statutes. Richard Anthony, of 4 Village Way, Plaistow, wanted to clarify how to make a request for secret ballot. Moderator Harb reiterated that if he called the vote, it would be too late to call for a secret ballot on that particular warrant article.

Moderator Harb then asked the people seated at the tables as well as the Budget Committee members in attendance to introduce themselves.

With no further objections, the standard moderator rules were adopted for the conduct of the meeting. General comments are limited to 5 minutes. Makers of motions must state their name and address. All votes will be a voice vote followed by hand count by raising your card if necessary. If it is close the assistant moderators on the floor will count.

Voters in attendance: Atkinson (58), Danville (29), Plaistow (59), and Sandown (36)

MOTION: Brian Boyle made a motion, seconded by Kristin Savage to allow the following non-residents to speak during the meeting: District Legal Counsel Attorney James O'Shaughnessy, Louis Broad (TTA President), Ryan Richman (TTA spokesperson), Justin Krieger (Asst. Superintendent), Karl Ingoldsby (Director of Plant Operations, Mike Darvy (EEI Energy Efficient Investments representative). **PASSED by voice vote.**

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

The first session of the annual meeting, the Deliberative, you are hereby notified to meet the Timberlane Performing Arts Center, 40 Greenough Rd, Plaistow, NH on Thursday, the 9th day of February 2023, at 7:00PM. This session shall consist of explanation, discussion, and debate of warrant articles number 2 through number 16. 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 16 will be conducted by official ballot to be held in conjunction with town meeting voting to be held on Tuesday, the 14th day of March 2023, at the Town Election Polls in Atkinson, Danville, Plaistow, and Sandown, New Hampshire.

Atkinson	Voting will be conducted at the Atkinson Community Center from 7am-7pm
Danville	Voting will be conducted at the Danville Community Center from 8am-8pm
Plaistow	Voting will be conducted at the Plaistow Fish and Game Club from 7am-7pm
Sandown	Voting will be conducted at the Sandown Town Hall from 8am-8pm

ARTICLE 1 – ELECTION OF OFFICERS

To choose the following school district officers:

Atkinson Voters	School Board Member	1-Year Term
Atkinson Voters	School Board Member	3-Year Term
Danville Voters	School Board Member	3-Year Term
Plaistow Voters	School Board Member	3-Year Term
Sandown Voters	School Board Member	1-Year Term
Atkinson Voters	Budget Committee Member	3-Year Term
Danville Voters	Budget Committee Member	3-Year Term
Plaistow Voters	Budget Committee Member	3-Year Term
Plaistow Voters	Budget Committee Member	1-Year Term
Sandown Voters	Budget Committee Member	1-Year Term
All Towns	District Moderator	3-Year Term

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 **\$83,270,418.18**? Should this article be defeated, the operating budget shall be **\$81,401,106.67**, 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 7-0-0

Recommended by the Budget Committee 8-1-0

MOTION: Jack Sapia (5 Chrystal Hill Rd, Atkinson) made a motion to put Article 2 on the ballot as written; seconded by Kristin Savage

TRBC Todd McCormick: I have been on the budget committee for about 5 years; this is my last year. We started meeting in September. We had about ten public meetings. We also hosted tours at all seven buildings in the district, including the Performing Arts Center. I invited everyone from the public to come if they could to inspect and be toured around those buildings to see what the condition was. It's slowly and surely deteriorating over the years. Some of the buildings are 50 to 60 years old. Again, we met in public for ten meetings, had our public hearing a few weeks ago. There are quite a few drivers that have increased this budget. In the five years that I've been on the budget committee, we've level funded the budget year over year. This year there are some major drivers in health care increases, facility increases. We are going to go over that in a couple of slides I believe but it is up. Last year, I believe it went up .47% year over year. This year it is up 9% from last year. We did everything we could to try and stave that off over the years, but it's caught up to us. Things are exorbitantly expensive now and on top of that the facilities are crumbling around us and so there is some money in this proposed budget to put some extra dollars into the facilities but by and large its not necessarily the capital expenses but just kind of the costs of doing business and the fact that health insurance and salaries have raised exponentially from last year to this year.

TRBC Chair McCormick went through the slides and figures that were in the handout provided to the public.

Ryan Labrecque, 174 Main St., Plaistow: Fellow voters, the district has proposed \$7.2M budget increase over last year as well as over \$5M of yearly increases within the additional warrant articles resulting in a FY 2024 budget of \$88M if all this excess is voted in. This district's budget is over double the combined town budgets of all participating towns. You all feel this is sustainable on the backs of already significant tax increases over the last several years. This is not sustainable. There has been no fiscal responsibility demonstrated by the district. Where will this end? First question I have: We have a \$328K, although your slide says \$470K, there's differing numbers in different presentations throughout the last month, increase in salaries. The warrant articles include approximately \$1.4M additional salary increases over and above the \$470K budgeted for a total yearly salary increase of \$1.7M. This will also increase the budget every year moving forward. How many employees do we currently have in the district and what is the average percentage increase for each employee?

Superintendent Christopher Kellan: We have approximately 750 employees in the district. I can't tell you off the top of my head an average salary for all of those people.

Ryan Labrecque: Average salary increase by percentage, not their average salaries. So these \$1.8 M and increases represent what percentage of total?

Business Administrator Maria Watkins: We have six different unions in the district, and we have some employers that are non-union. It is very hard for me to give you an average salary for employee because we have 750 employees. All the agreements for the unions are online so you can have access to them if you want to review them and they have the salary schedules, all of them.

Ryan Labrecque: Well, I live in a 3% land and corporate world. And by numbers we're averaging, based on total cost \$36 M in in salaries and roughly \$2M and increases, it's over a 5% increase per year, on average per person. Obviously per person is going to differ depending on their salary. I'm not saying that people shouldn't make more over time, we all want to make more overtime, but we're adding that to a couple million dollars in insurance increases. So, my next question is what is driving insurance increased costs and how has each district employee's share of the cost increased? And what percentage of insurance costs are paid by district employees currently?

BA Watkins: The increase is driven by the guaranteed maximum rate that our insurance company gives us which is 10.8% for this year. The district pays 85% of the cost of insurance for employees and the employee pays 15%.

Ryan Labrecque: When was the last time employee contribution has increased, percentage wise?

TRSB Board Chair Brian Boyle: The majority of the employees who work for Timberlane are members of collecting bargaining agreements. These groups, which we will be talking about a little later this evening, have negotiated individually. A lot of your concerns, to the best of our ability at the school board level and administration, we are addressing. You cannot paint with a broad brush. Those questions have come up every other meeting during negotiations. Percentage of contribution for health insurance depends on the union. Some people can get a step increase. There were several people who have not received a raise for three years. We are doing what we can to negotiate with each person. And I think, as Maria mentioned, a small percentage of our people are not members of the union. But the majority are members of a union, and they are negotiated with, with council and all these things come up so we can't sit back here and discuss and debate the each individual union negotiation.

Superintendent Kellan: Approximately forty (40) employees are not union. There are six collective bargaining units for the approximately seven hundred (700) employees.

Ryan Labrecque: Thank you and I want to qualify my comments. I go to town deliberative sessions for the last couple of years. I've been absentee a lot of years because I've been away, working away. So, this is my first time I've come to a school deliberative because every time I go to the town deliberative, I'm told, "Why are you barking up the wrong tree? You should be barking up the school deliberative session." So, I'm here and I have lots of questions and some of that is learning and I think a lot of people will learn some things in the process as well. So moving on.

<Point of Order from crowd>

Moderator Harb: I believe we have almost exceeded your time. I'll allow you one more question then I need to have a new person speak.

Ryan Labrecque: That's fine. I can back up. What is the total transportation budget if there's a \$785,000 increase? What's the total budget before including that increase? And what is driving the \$785,000 increase?

TRSB Mark Sherwood: That information is in the packet that's available to everybody in the audience, including yourself. One of the major drivers is, as you know, we do need to ship our kids to school if they're within a certain distance from the school. We did put out to bid to anybody who was able to provide transportation for the district as we have year after year after year. Anybody that has kids in the district knows that there have been problems with the buses simply because there are not enough bus drivers. So during this competitive bid process, we did try to get the most financially conservative bid. Unfortunately, there is only one big player in town that can provide services and the cost for bus drivers has gone up. The salaries of paying the bus drivers now not enough. That's why they can't find enough bus drivers. Fuel prices have gone up, etc. So that's a prime example, that is a fixed cost. We can't do anything about that. We can't get a stagecoach to bring the kids in. We need the bus company and there's only one player in town unfortunately.

TRSB Dr. Farah: Sorry, to answer his question directly, we enter into, typically, a three-year agreement with the bus company and also food service. Sometimes it has an add on with a plus one and a plus one.

This year, when we had to renew the bus contract, the increase was 21%. After we went out to bid, we had two bidders. We chose the lower of the two bids, and it was up 21%. Our transportation budget I think is around the order around four and a half million for transportation.

Ryan Labrecque: What other creative ways have been and have been explored to reduce cost?

Moderator Harb: I allowed you one more question and you asked that, so I need to move to the other people waiting.

Sara Wood, 52 Judith St., Danville: As far as the transportation budget goes, I do have to agree. My mother-in-law worked in the school district for 17 years driving buses. It's not cheap. And yes, they do go through deliberation every three years to figure out what's going to be the best company for our kids so I can back you guys up. With the eleven million dollars for the special needs department. I do know that there have been many parents that have to go to due processing in order to get their services for their children. One in forty-four kids are diagnosed with autism spectrum disorder, including my son and it has been very difficult to make sure that he's getting the necessary things he needs. So my question is: what does the district have planned to help improve the special needs department in order to save money in the district and prevent overspending and outsourcing services to allow for a more sustainable budget for special needs students?

Superintendent Kellan: Thank you for the question. We are conducting a special education audit. Some of you might be aware that you received a survey and hopefully those that have received that have completed that survey but that's just one portion of it. But we are assessing all of our service delivery models that we provide currently, and we are going to be coming forward with a report in the next couple of months. With respect to making recommendations for improving services within the district, increasing program options within the district to try and reduce out of district placements and provide the opportunities for our students within the district where they have the opportunity to participate with non-disabled peers providing a greater breadth of services for our students within the district and doing so at a lower cost. And it can be done, but it's going to take us some time to get there.

Karen Steele, 4 Pebble Brook Rd., Atkinson: I'd like to say that having watched the meetings of both the board and the budget committee, I think that the team has done a great job. They recognize the balance of giving people fair wages and doing the right thing, and I support this operating budget and I hope that all of my good neighbors vote in favor of it.

Jack Sapia, 5 Crystal Hill Rd., Atkinson: I don't think this budget is excessive. I think, so we don't lose track tonight, as we deliberate, although the money's important component of it, is that we are here for the education of kids. That should be the driving factor in everything we do. What can we do and does this budget reflect getting to be number one in the state in English and Math and Science? I could very easily see putting \$2M on the capital line. We have walked away from my responsibilities of maintaining safe facilities for over 20 years. I've sat here year after year and asked people to address it. And in the end, in the light of trying to keep the budget low, we've avoided taking responsibilities for some of those things. So very easily this could be \$1M- \$2M higher without batting an eyelash. Fuel, energy, we all go to the supermarket. Those are all driving factors here with the budget. I've been very critical of people on the two boards, very critical, but I've got to tell you guys tried to thread a needle this year and it's not an easy thing to do. So I appreciate your efforts and get it let's get to that number one spot.

Jessica Pelletier, 24 North Ave., Plaistow: I'm just curious, you mentioned in considerations for the operating budget, the projected enrollment and I'm wondering what the trajectory has been over the past several years.

TRSB Dr. Farah: Enrollment over the past ten years has been declining. We are now starting to see that that's leveling off. Every year we get projections from NESDEC, which is the New England School Development Council. They look backwards to see where we were and they were also projecting ten years forward. The number of students is expected to really level off within the next five to ten years. So yes, we have seen a decline over the last ten years; we've been down almost 1000 students over the last ten years, but we're now starting to starting to see it level and we based on the building, we may see a slight increase. Sometimes we're seeing increases, and some are leveling.

Jessica Pelletier: So, leveling up back up to where it was ten years ago?

TRSB Dr. Farah: No, it's not going to approach that for at least ten years and beyond that we can't project beyond that.

Jessica Pelletier: But that is taken into consideration for the operating budget, even though it's declining?

Superintendent Kellan: Yes, part of the budgeting process is looking at class enrollment within the scope of the district policies for class sizes. Absolutely.

TRSB Dr. Farah: For instance, the middle school went from four teams to three teams as the enrollment declined. There's definitely a decrease and typically, as students decrease, there's always a certain number of staff attrition a year for retirements or leaving that usually we just don't rehire for those positions. We haven't had to employ the layoffs because there's usually a certain amount of turnover regardless and then they redistribute the teachers accordingly.

Superintendent Kellan: In addition to the middle school reduction of teachers since 2016, the high school has reduced by ten teachers.

Karen Steele, 4 Pebble Brook Rd., Atkinson: I would like to call the question on this article please.

MOTION: Karen Steele (4 Pebble Brook Rd., Atkinson), motioned to call the question; seconded by Jack Sapia (5 Chrystal Hill Rd., Atkinson). PASSED

A voice vote was inconclusive. Moderator Harb asked all persons to vote using their cards.

Moderator Harb: The count was 158 to call the question to 20 to not call the question. The question is called. While we were taking the count to call the question, a citizen put in an amendment to the clerk, and it's been ruled by our attorney that it is out of order because we were in the voting mode of calling the question. I see my assistant moderators are agreeing. I'm ruling this motion out of order since the question was called.

Ryan Labrecque: I was standing up ready to ask. I didn't have the opportunity to ask.

Nolan Pelletier, 24 North Ave., Plaistow: I had a motion written too. I didn't get a chance to get up and say my motion either so I would make a motion to suspend the rules and accept his amendment to be heard.

MOTION: Nolan Pelletier (24 North Ave., Plaistow) motioned to suspend the rules and have the amendment be heard; seconded by Richard Anthony (4 Village Way, Plaistow). WITHDRAWN

Jack Sapia, 5 Chrystal Hill Rd., Atkinson: I stand against this motion. And what I would ask is is it the right thing to do? On top of that, I would say if this was a close or something that would be intimidating, or someone felt intimidated I understand the reasonings behind the secret vote. This was overwhelming. I anticipate this taking place all night long and I think we should have more respect for our good neighbors and move this meeting along. Thank you.

Moderator Harb: The motion that I have is not for a secret vote. I want you to understand that it's not for a secret vote.

Nolan Pelletier: I would like to speak to my motion. It is not for a secret vote. Every person in here has the opportunity to speak, should have the opportunity to be heard, should have the opportunity to put their amendments forward. Just because you want to go home, doesn't make it right. If we're going to follow this process, we need to follow it through fully. Thank you.

Karen Steele: I disagree with the request to suspend the rules. I again wish that we should vote as a deliberative body on this article. Thank you.

Moderator Harb: A point of order. Yes, sir. Please go to the microphone.

Dave Knight, 71 Far View Dr., Danville: We're in the middle of a vote. We haven't heard the results of the vote yet.

Moderator Harb: I announced the results of the vote.

Dave Knight: Fine, then let them bring the motion back. We haven't said we couldn't reconsider. Bring back a motion for reconsideration and let's move on.

Moderator Harb: You could interpret, I believe, his motion to suspend the rules like to reconsider because then he'll offer the amendment.

Jon Goldman, 11 Settlement Rd., Sandown: I don't really have an opinion either way at this point. However, I think less than thirty minutes discussion on a \$6.9M increase is worthy of discussion. I think it's important that everybody gets to have their thoughts and their questions answered. And to be fair, that 30 minutes, no offense, sir, was greatly tied up by one person. We haven't had fair open discussion on this budget increase; that's the only thing I ask for.

Ryan Labrecque: Any amendments should be voted on; that's our right as citizens. They can be voted down just as easily as well. There should not be any hesitation to vote on an amendment. Just vote it down if you don't like it.

Jim Garrity, 14 East Rd., Atkinson: I get the folks that are using the rules to call a question and that's good; but there might be some newbies here who don't know that if you want to speak you better get yourself in line before someone calls the question. And that's really what you need to do. You got to get in line. If you've got an amendment to get in just get in line like you're in church, right? Those folks might not have known that. And you could say, Well, too bad, too bad. They should have known that... So I'm just saying I would support, for fairness purposes, a reconsideration of the call the question so that those folks who didn't know they should have been in line before someone called the question, maybe could get in the line.

Richard Anthony, 4 Village Way, Plaistow: Just pointing out the obvious - I think it's important that it is \$83M and it should be treated like \$83M. Someone has an amendment and wants to be heard, they should not be procedurally shut down because it is \$83M and should be treated as such. It's not pocket change and I fully support the fact that if someone has an amendment, let's hear it. You don't like it, vote it down and move on. And if it takes a little while, it's a \$83M. Take your time.

Moderator Harb: I'm going to call the motion and because of the loud noise last time, I'm not going to ask my counters to count but I thought it would be appropriate if you're in favor of suspending the rules so that they can bring the motion on please raise your cards.

Attorney O'Shaughnessy: Can you announce what the count needs to be in terms of the majority? My reading of the Rules of Order is that it requires two thirds vote to pass. The motion to suspend the rules typically requires two thirds vote but that's your that's your ruling not mine.

Moderator Harb: I didn't have in the rules, to suspend the rules, how much you need. We had in the rules how much to...

Attorney O'Shaughnessy: It does become like a Russian doll, but I think they just need to know what the vote is that you're imposing to suspend the rules.

TRSB Vice Chair Kristin Savage: Just a point of clarification? Is the motion to suspend the rules on just this one? It's not for the entire night?

Attorney O'Shaughnessy: It is it's the suspend the rules to not allow the amendment to come forward because the question has been called so it's limited to the issue of calling of the question, yes.

Nolan Pelletier: Point of Order, Mr. Moderator. Barring a roll on the rule to suspend the motion, I would advocate that it's a simple majority.

Jim Garrity: It may be simpler if the person who asked to suspend the rules, withdraws their motion to suspend the rules and I will make a motion to reconsider the vote to call the question and that's a simple majority.

Nolan Pelletier: I withdraw my motion Mr. Moderator. The second, Mr. Anthony also withdraws.

MOTION: Jim Garrity (14 East Rd., Atkinson) motioned to reconsider the vote to call the question; seconded by Nolan Pelletier (24 North Ave, Plaistow). **FAILED**

Moderator Harb: 65 Yes; 86 No

The motion to reconsider fails. And since we've called the question and there were no amendments submitted timely, and reconsideration failed, **Article 2 will appear on the warrant as written.**

MOTION: Liz Kosta, 4 Evergreen Dr., Plaistow, made a motion to restrict reconsideration of Article 2, seconded by Karen Steele (4 Pebble Brook Rd., Atkinson). **MOTION PASSES**

Mr. Pelletier inquired as to whether this was debatable. Moderator Harb said it was not debatable. By a show of cards, the vote passes. Mr. Pelletier yelled "Democracy is mob rule!"

ARTICLE 3 - Lease Purchase Agreement

Shall the voters of the School District authorize the School Board to enter into a 20-year lease purchase agreement for the installation of up to \$25,243,000 of energy saving equipment and associated building and facility improvements at school district buildings in Atkinson, Danville, Plaistow and Sandown, and further to raise and appropriate \$2,061,000 for the first year’s payment under the lease to be partially offset by energy savings and a resulting reduction in costs? This lease agreement will contain a non-appropriation clause. (MAJORITY VOTE REQUIRED)

Recommended by the School Board 7-0-0

Recommended by the Budget Committee 7-0-0

MOTION: Brian Boyle made a motion, seconded by Kristin Savage to put Warrant Article 3 on the ballot as written.

TRSB Chair, Brian Boyle – Approximately 20 years ago, Timberline school district made a very large investment in all our facilities. Since then, we've just, quite frankly, been putting on band aids. This year, the School Board with the assistance of EEI, we hired a firm, and they went through all the buildings, and very quickly came up with well over \$100M worth of improvements. We recognize that we couldn't ask and get the \$100M article passed. So we, as a board, deliberated and have come up with \$25M of improvements, which I believe have been put out on the district website, Facebook, all kinds of social media. Obviously, I expect a bunch of people are here to talk about this this evening, which is good, as you should be. But I think we're long overdue. In the basic summary of this is if you put up, when I first started this board almost six years ago, it was my goal to see three to \$5 M put into our buildings, which even that number is low. This particular mechanism, if passed, will allow us to do about \$25M of improvements, and then pay for it over the term of this lease purchase agreement. And then we will be able to offset some of those improvements by savings in energy bills. So that that's a quick summary. I'm sure we're going to be talking about this but I just wanted to open that up.

Dave Solomon, Cricket Lane, Sandown: I was going over the project list and I noticed under Sandown North, there was a line item for ‘addition to relocate Sandown Central’ for the amount of 9,350,000. I was wondering if there's anyone that could speak to a little greater detail as to exactly what addition to relocate Sandown Central means.

TRSB Dr. Farah: There has been discussion over the years about closing Sandown Central, again, and moving it to North. There are major structural renovations that need to be done to Sandown Central. There's no plan set to do that right now. But when you think about the fact that you have two small schools with two sets of administrators, and people are upset about the fact that our taxes continue to go up; I’m from Danville we have one of the higher tax rates. I think it is a prudent plan to look again to see about consolidating those two schools, perhaps expanding North so that we can maintain one building, have one staff and move forward that way. So that's what's driving that number. Some of these numbers, I mean, when you're talking \$100M in projects, over nine buildings, these are approximate value. Some of these have not been nailed down yet because until you go out for bid on some of this, you're not going to be able to get an exact amount. So does that answer your question about where that number is kind of sitting? There's also building aid that's starting to become available from the state which will take us at least 18 months to make the application for but there was a thought about trying to put that towards that renovation and increase to make to make one building.

Mr. Solomon: So as a follow up, if Sandown Central is moved to Sandown North, what happens to the existing Sandown Central?

TRSB Sheila Lowes: That is the \$64K question right there, Mr. Solomon. What do you do with the empty building?

TRSB Dr. Farah: I suppose that the district could sell the land and the building.

Thomas Geary, 5 Line Brook Rd., Atkinson: I have a few questions regarding the financing. So, the first is what is the interest rate for the lease?

BA Watkins: At the time that we did this warrant article, which was back in the fall, the lease purchase agreement interest rate was between 5.2% and 5.3%. So we utilized 5.25%. Obviously, as you are aware, the rates change every day and it's extremely volatile now, so we used the best estimate that we had in the fall when we created the warrant article but obviously, we will go out to bid if the warrant article passes. We will go out for the best rate that we can find.

Tom Geary: Thank you. And a follow up... was the New Hampshire Municipal Bond Bank contacted to finance this project? Because I just recently looked at their website and they sold bonds in January for 3.44%. And over the course of 20 years, that's a Delta of approximately \$6.5M. So I was just wondering if the district looked into bonding these much needed repairs?

BA Watkins: We cannot start that process until the warrant article passes. There's a big difference between a bond and a lease purchase agreement. One of the advantages of the lease purchase agreement the option to refinance. With the way the market is right now, it's my advice to enter into a lease purchase agreement so we have the flexibility to refinance throughout the entire 20 years. A bond does not give you the option to refinance. On a lease purchase agreement, you can have an appropriation clause as well that gives you a lot of flexibility on what you can and cannot do. You can also prepay a lease purchase agreement; you cannot prepay a bond. So if we had any additional adequacy aid that we get from the state in any given year of those 20 years, we can apply that towards it. With a bond we don't have that flexibility.

Tom Geary: Will this similar question come up for the next nineteen years to appropriate the annual payment for this agreement?

BA Watkins: No, there's an RSA that says once the warrant passes it is for the length of the lease or the bond.

Tom Geary: I think the warrant article states for the first-year payment though? I'm just wondering what would how we would tie up the constituency for twenty years.

BA Watkins: That's the wording from the DRA for the warrant article but like I said the RSA, which I'm sorry, I don't I don't know it by heart, maybe Jim (Attorney O'Shaughnessy) can help me with that?

Attorney O'Shaughnessy: The RSA in question is 33:7-E. Essentially the voters are doing two things: They're voting to approve the district/the board to enter into lease purchase agreement and they're also authorizing in the first-year payment. Because it contains a non-appropriation clause, which is also known as an escape clause, the legislative body is theoretically authorizing future years to zero out the line item for payment. And because of the existence of that clause, future legislative bodies don't have to approve the payments. They're just put into the operating budget.

Bree Woodworth, Emerald Dr., Danville: I was just wondering where it says 'facility improvements and energy savings' if solar was considered in this calculation with the utility costs almost doubling?

BA Watkins: Yes, if you take a look of the list of the projects, solar is considered for the first round of the projects that we included in the \$25M but it is not because unfortunately, with both the rebates and the savings that we can exercise out of the of the projects we chose the ones that will that will realize the most amount of savings in a shorter time.

Bree Woodworth: And what was the cost savings over a longer time?

TRSB Dr. Farah: I think what Maria is trying to say is when we looked at repairs and maintenance that were absolutely critical, we've got boilers that are 20-25 years old. We have roofs that are at the end of their lifetime. And then we looked at what are items that are going to give you your quickest payback in terms of energy savings. So, if you replace a boiler and you're saving 20% in energy a year, that's a significant savings. Certainly, with solar you have a significant savings but you can't put solar panels on a roof until you have a roof that is sound. And in the meantime, we are trying to maintain major systems, HVAC systems, that are in disrepair and they're things that that we're even having difficulty getting repair parts for, so I think what our CFO is saying is that EEI tried to prioritize what 1.) we need to repair and replace as soon as possible and 2.) what gives you the biggest bang for your buck in terms of energy savings. Solar is in the works.

Bree Woodworth: Thank you for answering and then just a quick follow up. When you talk about safety. I'm a Danville mother. I was shocked at the lead that was found in some of the sinks in Danville Elementary. I was just wondering why that wasn't listed on necessary fixes?

Superintendent Kellan: Those have already been remediated. The lead is not in the water. It's from the solder from the fixtures so it's being mitigated by replacing those fixtures with a new solder.

Jon Goldman, 11 Settlement Rd., Sandown: We're talking about boilers, roofs, HVAC systems. There A.) was a ton of COVID money for HVAC systems and B.) there's a capital reserve fund and line every year since the 18-19 years that I've been here. Where's that money? Every year or every few years we get asked to raise an appropriate funds to put into the capital reserve fund. I would agree that we've walked away for years on this. This is not feasible. At all. Two million dollars

every year for the next 20 years? We're talking about financing lightbulbs and solar panels. I think this is completely off the charts. If there was a motion to reduce it or zero it out, I would support that.

TRSB Dr. Farah: What did we do with all the COVID money? We replaced HVAC systems. We replaced boilers. It was not a drop in the bucket in comparison to what we still need to replace. We are talking millions. We do have a warren article that will be coming up to take \$900,000 out of the capital reserve fund, which now stands at slightly over \$1M; to take 900,000 out of that to do the boilers at the high school. And remember, we've got all these other schools that still need it. Danville needs a whole system upgrade. So we are spending all the money that's in the capital reserve unlike past boards. I've been sitting on this board for almost six years. That money was sitting there. It wasn't even getting any interest, until I found out as a trustee of Trust Fund and put it somewhere else. We spent \$600,000 out of that for the PAC. We have been spending that capital reserve fund instead of letting it sit there and basically lose money because we're not getting the interest we need. We have spent all the COVID money. When you look at a list of \$100M and we got \$2M from COVID funding for our HVAC systems, it's just not doing anything. We do not have enough money in our operating budget. We never have to maintain the amount of buildings that we have, especially when we haven't done any major projects in 20 years.

Jon Goldman: And that's understandable and obviously I can't blame every single person but this is a problem. We've ignored this for 20 years. I think everybody agrees with that. I don't think a \$25M lease purchase is the answer.

TRSB Dr. Farah: What would you suggest?

Jon Goldman: I would rather see the budget lowered a little bit and then raised right back up with \$1M to \$2M a year specifically for this. I get it. You can't do \$100M projects, a million dollars at a time. I completely understand that. But at a time where a portion of this district has been screaming for tax relief for years, I'm the chairman of the board of selectmen at Sandown. The numbers that I hear right now is that the existing proposed budget will increase my town's tax payment into the district by \$5 M.

TRBC Chair TRBC Todd McCormick: But the budget has been level funded for four and a half years.

Jon Goldman: I don't agree with that.

TRBC Chair TRBC Todd McCormick: It absolutely has.

Jon Goldman: I doubt it. My mortgage escrow account has gone up every single year.

TRBC Todd McCormick: That could have to do with the reevaluation, but I guarantee you the budget has been level funded for the four years that I've been on the budget committee.

Jon Goldman: I can remember when we crested \$70M, and now we're at \$83M

TRSB Dr. Farah: What drives the budget in each town is the number of students that are in the district. If Sandown is seeing growth in their student population, which they have, that is going to raise the taxes and Sandown. Because for every student that your town is sending into this district, it's costing you about \$25,000 in taxpayer money and so let me put my pitch in for conservation! That's why you should be conserving land instead of building houses.

Jon Goldman: I don't disagree with that at all. I will wholeheartedly admit Sandown sends the most kids. Sandown has also been the most vocal with, although we have good representation, we just don't seem to get any traction. And, and I would echo what some of the others have said, and I would ask my good neighbors to strongly vote this down.

TRSB Sheila Lowes: You'd have to open up the Articles of Agreement to give Sandown any kind of relief. However, getting that done, bless you. However, I just want to say that in order to build new schools, because we have walls that are in trouble in these schools, you're talking \$200M a school now. So, while I had palpitations, seeing the tax impact, especially for Sandown. I don't know what the solution is, but we got to start doing something.

Jack Sapia: I want to give the Board and the committee kudos because this is the first time, I can remember in a long time that someone's made the effort to address this. So, congratulations. Secondly, I'd like to just ask people to consider this. If we had done this 5, 6, 10 years ago, we would have gotten a lot more bang for the buck. If we wait and put this off, we're going to get a lot less for the same amount due to the same reasons why we have an inflated budget this year. The first and most important thing that we all have responsibility for is keeping the children safe here. I have serious concerns about some of the structural integrity of some of the parts of the building. I've been walking these campuses for close to 20 years.

Things have got to be addressed from a safety standpoint. I think the best way to reduce the operating budget is to invest in your assets. What good is it putting a boiler in the high school if that energy savings just get blown out the windows, which were put in here, I believe in the 60s when oil was 25 cents a gallon. If you're going to put the boiler in, you need to wrap up the building and make it energy efficient. You just can't be one thing at a time. I wish we weren't having this conversation right now. I wish that warrant wasn't up there. But it is and it just touches the tip of the iceberg of what needs to get done. So, I stand in favor of this Mr. Moderator.

Tom Geary: Is it appropriate to submit an amendment at this time? Article remains as stated but requires a three fifths majority rather than the simple majority. Sorry I might have had the numbers wrong. What do you require for a vote on a bond? Two thirds?.

MOTION: Tom Geary, 5 Line Brook Rd., Atkinson made a motion to require a 3/5 majority instead of a simple majority on article 3, **MOTION WITHDRAWN**

Attorney O'Shaughnessy: A bond approval in a SB2 district requires a 3/5's majority vote. And I think that's an illegal amendment because the statute explicitly states that the approval of a lease purchase agreement or lease agreement the non-appropriation clause is by a simple majority. I don't think the legislative body can create a higher vote. It's set forth by law.

Tom Geary: I'll withdraw my motion.

Sara Wood, 52 Judith St, Danville: Going back to the whole entire Sandown Central, as far as having the kindergarteners and pre-K's being moved. I do understand that for a little while the TLC center was in Plaistow and has now been moved to Sandown Central. TLC center is supposed to be made for the special needs students. Is there something that's going to be in the plans or possibly you maybe using that building for our district children that have special needs to be able to utilize that building for them but still kind of keep it in District?

TRSB Vice Chair Kristin Savage: We're not at that stage yet. It's not part of this proposal or for what these this warrant article will be for. That's just something that was put out as a possibility to look at down the road. We're not at the stage and I would just ask that when we get to that stage, please come forward with any comments or concerns so they can be considered. I mean, we have a public hearing and we do talk about things and at all our meetings, all these things come up. It's great to see so many people here tonight, but it's better if you come to us throughout the year, so that we can consider what the thoughts are and have different opinions then as opposed to now because we do the best that we can based on the information we have in the time and the input. And this is why this is before you the way it is now.

Rob Collins, 75 Walker Rd., Danville: So I looked at the list, the long list in the short list. And the short list is mostly HVAC and LED lights. Then there's the steeple and Atkinson Academy, I believe for \$200,000. So I know Jack mentioned crumbling walls. People talked about safety for the school. So, I would like to hear from board members, if you're willing, how you whittled it down from the \$115M to the \$25M and why you chose the things that you chose. Why is it critical that we replace all this HVAC and why is it critical that we replace all of these LED fixtures? And I'll add on that when you break down the interests that's in the warrant article, we're paying \$750,000 a year just to have access to the lease agreement.

TRSB Mark Sherwood: If I could, I'll take the first stab at it. There's absolutely a lot to unpack there. For the past decade and a half, we have been underfunding what we need, as you know, because you're on the board, underfunding what we need to keep up our second most precious commodity which is the infrastructure our schools, largest building, largest entity and all of the town's. First being the children, of course, our students. We've been severely underfunding it and anybody who has taken the facility tours with the budcom or the school board and has walked through, and I'm just talking not talking about you know, paint and cosmetics, but actually seen a lot of our walls, the actual structural walls are deteriorating. They are leaching from the outside in. We have had our engineers look at that and part of this cost analysis and do you know what, what's the most important? What is the biggest bang for the buck? There are a lot of things that went into that. One, taking a look at the infrastructure. We'll just talk about HVAC. We have systems that are 25 years old; we can't get replacement parts for them now. We have boilers that are breaking down that they can't get replacement parts. And if you're an Atkinson, you know, your kids had to go home for a couple of days because there wasn't heat. We're seeing this happening more and more and more. So it's not as if we're looking at our home and the paints peeling, we're saying okay, we should probably fix that up and put on some primer and some paint. It's beyond that because we've neglected it year after year. Now we're looking at the paint and seeing that there's actually dry rot and it's not just in the trim anymore. We're afraid that it could be, affecting the structural integrity of the school. That's part of what EE I helped us with. And so some of these costs and projections are just that, projections, because quite honestly, we don't know the amount of physical infrastructure that will need to be replaced. And as far as the interest rates go, I absolutely get it. I I

understand what you're saying. There was a lot of discussion among budcom as well, but what's the best, most responsible way to finance it and what's the best, most responsible way to keep our assets valuable and attracting value?

Most of us when we buy a car, we don't pay cash for it. This is a \$25M ask. We have had people come up here saying we should lower this from \$2M to \$1M. The advantage of this lease over a bond is we're not locked in. Interest rates have been going up and down with come from historic lows. Now we're settling the mean point. We don't know where they're going to go. The advantage of the lease is we can renegotiate should rates go down. We don't get that with a bond, and we get all the money up front. In the case of the boilers that we were pricing out at the beginning this process, some of them are no longer available and have increased by double digits from when we first put the bid in. So \$1 Today is not going to buy the same thing as \$1 five years from now. Does that address any of them or am I just go to the surface here?

Rob Collins: No, I get what you're saying but I guess, to be specific, the items that are on there, why are they on there?

TRSB Mark Sherwood: So first off, we were looking at safety and structural integrity and then looking at what can we do to help mitigate the upfront cost? Some of those projects fortunately aligned with some of our needs, such as the boilers, the HVAC, etc. We have an extremely inefficient system for heating our schools right now. The windows were brought up, that is part of the plan and part of what we looked at as well. If we know that these boilers statistically, they're going to need to be replaced within the next three years. Well, if we don't do that, now we're going to have that spending three years so let's do it now. Get them while the prices are cheaper and enjoy the savings that we get from increased fuel efficiency.

TRSB Chair Brian Boyle: Also, Rob, I think what we're attempting to do here is get the most bang for the buck. So these are the type of improvements that should yield the quickest energy returns, which will help offset the cost of this product. Nothing on here is really a wish list. I mean, I'm sure that people in the audience and people that couldn't make it tonight would love to see an addition, a new locker room, all kinds of things that we know we need. But we're looking for things that we need that will also have an offset and these clearly will give the district some kind of offset.

TRSB Vice-Chair Kristin Savage: Just to add to that, it wasn't the nine of us that decided what these projects should be. We were consulted. We had EEI that came in and looked at our schools extensively and came up with these lists and worked on them over and over and over again and gave us priority lists of if you have this much money, this is what needs to be done and this is why. We went on the advice of professionals that look at this to figure out what we need to bring our schools to a standard where we can continue because we could get to a point too where if something happens as we've heard holes in walls, things of that nature. Then what do we do? If we have to shut down a school, what do we do? I mean the costs of that are going to be astronomical and then where do we go and then that's an emergency cost. So, we're trying to do what we need to do to keep the schools up and running and figure out where we go from there.

TRSB Chair Brian Boyle: Construction costs before, it's just a whole new world in 2023. A lot of us are aware of Salem. I talked to some people at Salem High School about three weeks ago. They did an incredible improvement. It is now twice that price. What has happened in the last three years. It is illogical, but it's reality. So, 4-5 years ago you could say I can build a new high school \$100M, roughly. You can't do that now. It makes no sense. And I don't see anything in the immediate future changing that.

Karen Steele, 4 Pebble Brook Rd., Atkinson: Quick question on solar. I know when I was investigating putting solar panels, on I was told that if I had to replace my roof, I could get the 30% Federal tax credit on that as well. And I was just curious if that entered into your decision making as I look at some of the price of roof replacement.

TRSB Chair Brian Boyle: We don't need to, we can't take advantage of tax credits.

Karen Steele: So, the school district can't? That's only for the private homeowner? I guess that was really my question.

TRSB Vice Chair Sue Sherman: I wanted to add in that these projects not only had been looked at by EEI, discussed at the school board level, discussed at the budget committee level but these have been on the CIP list for numbers of years. Not with these figures because the figures change that's flexible, but these are projects we've had in our focus for years. This isn't all brand new thoughts.

Jack Sapia: I'll be quick. And thanks to John and Sue Sherman, who worked diligently over summer to put together that CIP outline. Two quick questions. One, there's \$1M in the capital line in the budget and I know you can't speak for the next board, but, say this passes, could we use that \$1M in that capital line to pay that in other words, don't expend \$1M? I think that \$1M is there as a contingency in case this fails. I could be wrong.

TRSB Vice-Chair Kristin Savage: Jack we have so many things that we need to do in this school. If we don't spend that money, we're going to come back here with something else and it's going to be worse. It's pig on a lipstick right now. We have to keep spending. I hate to say it but we have to spend what we have access to.

Jack Sapia: Has there been stronger advocate for the facilities than me?

TRSB Vice-Chair Kristin Savage: No. I'm just saying, I'm watching Karl over there shaking his head going 'no like it needs to be done'.

TRSB Dr. Farah: So Jack, your point on the walls, that's what we're looking at right now. We have no idea what they're going to cost. It could eat up a \$1M right there.

Jack Sapia: Trust me. I did it for years. I get it. I understand it. The second point I want to make is I hope we take this as a learning lesson, and I hope next year I see a warrant up there. I don't even know if you do it in the form of a warrant but it would be nice - across the country there have been formulas established where you spend, it equates to the total replacement value of the building, so we don't find ourselves here ever again. Where you spend 3%. It could be any percentage you want, determined by the board and the budget committee. Say for instance, a standard is 3% to manage and maintain the buildings janitorial, etc. Two percent of that total replacement value goes into repainting the doors, the walls, broken windows, but then you tuck away 1% Of that total replacement value every year. So, you chip away at it over the course of 25 to 50 years. Not only should we develop a formula like that, but then we have to be disciplined to execute that formula year over year. And this way here we don't have all this, what we're struggling with this afternoon or this evening, Thank you.

TRSB Dr. Farah: Jack, you can't do that in New Hampshire. You've got a default budget that holds you to what you spent the previous year. So, if you want to put it in 3%, which is now Massachusetts, they are making you put that to try to do this. You're going to have to get an operating budget to pass and I can tell you right now looking at the last 15 years if the proposed budget is more than \$300,000 to \$500,000 over the default, the default is going to pass. So that's the issue. If you could put that money into the operating budget, if we could know that we got this money every year, which is what we're looking to do

Jack Sapia: You misunderstand what I was trying to say? You will probably already have the 3% in your janitorial, your maintenance, your garbage, that's already kind of baked into the sauce.

TRSB Dr. Farah: No, no its not, not in this budget.

Jack Sapia: You don't have your janitors, you don't have your wax and your soaps and your buckets to manage and maintain the buildings, of course you do.

TRSB Dr. Farah: That's maintenance. That is not capital repairs, Jack.

Jack Sapia: Right. But what I'm saying is there is a formula. I'll send you the thing, pretty simple. Thank you.

Ann Gerns, 3 Rolling Hill Ave., Plaistow: I really wish someone would speak to the choice of this Lend/Lease program and A.) what it is and B.) why you chose it over any other financial instrument in order to do this. And I think I'm not clear...We're going to pay \$2M every year for 20 years, that's \$40M for the use of \$25M now? I'm confused. I really wish somebody would outline what the program is. I probably should have heard it at another meeting. I'm sorry, I didn't.

BA Watkins: Yes. So, we do not have the funds available in the budget, in the operating budget, to take care of this. So, we have to somehow finance these projects. So as I mentioned before, I we cannot start researching which is the best entity to provide this loan or this lease until this warrant article passes. So, we are going to go out to bid if the article passes. we are going to go out to bid to get the best rate that we can with the institution that better fits our needs.

Ann Gerns: But that's not answering my question. I know you're trying to get the best rates you can and do things the most responsible but that's not the answer to my question.

Attorney O'Shaughnessy: I think this might help; I don't know. But one thing we often say is that a lease agreement like this is basically just a loan. You're borrowing the money and you're paying it off over the course of the loan. What makes it different from a bond is that there's what they call, I said this before, but it's a crazy word. It's called a non-appropriation clause, which means future legislative bodies can zero out the payment. And that's why it's different than a bond. It's not

considered debt. Because theoretically, the voters can zero out their payment in future years. But it's, in all other ways, it's the same as a bond or any other loan.

Ann Gerns: I see. So you put the \$25M in savings and then dole \$2M a year back to the company?

Attorney O'Shaughnessy: Yeah, you get the money. You do the project and over the course of 25 years you pay off the loan. That's basically it.

Ann Gerns: Okay, the money is dispersed as you do the work. Okay, that makes sense. All right. Thank you very much.

Tom Geary: Just for further clarification. This does not go into the default budget, year after year? I'm hearing a non-appropriation cause so if the proposed operating budget gets voted down, does that mean you don't pay the annual payment? I not following it? Does it enter into the default budget?

TRSB Chair Brian Boyle: You have to pay any contractual liability? Absolutely.

Tom Geary: So that conflicts at least when I'm understanding from the non-appropriation clause that Attorney O'Shaughnessy stated.

Attorney O'Shaughnessy: There's lots of different ways the legislative body could not appropriate the specific payment. But voting down the operating budget wouldn't be one of those ways because the payment is approved today. And it would be in the default budget as a contractual obligation under the definition of default budget.

Tom Geary: What would be a mechanism to do that then? To not appropriate it?

Attorney O'Shaughnessy: The legislative body, during deliberative session, would, by amendment, vote to zero out or non-appropriate the payment for the lease agreement, basically. So, you would do it during deliberative session, it would pass. The voters would then pass the operating budget and that would have a zero and that line item or that purpose will have been zeroed out and that is considered a non-appropriation.

Tom Geary: Okay, just one last comment. I do think this mechanism is intended to skirt the supermajority required for a bond and I hope the voters see that. Thank you.

Moderator Harb: I'm going to recognize Mr. Labrecque because there'll be tons of people still come into this mic and that gentleman's been standing. And I'm going to remind you, Mr. Labrecque, you have five minutes so I hope you can get your questions all out.

Ryan Labrecque: Other people have taken over five minutes at this point, even as single individuals but regardless of that, first, I'm a 30-year construction professional construction management degree. I've managed billions of construction across the country from Hawaii to Maine and everywhere in between, and have been involved in these proposals. I was involved in a proposal with a company for Manchester school systems that did something similar to this. While I don't disagree that everyone in front of us has expended effort in good faith to get to this point, this is not how you handle these things. This is not a good example of a capital improvement plan and moving forward to the capital improvement plan.

First, to address some comments, a comment about our schools are 60 years old. I live in a house that's 190 years old. I can go in every house in this district and \$100,000 to \$250,000 worth of issues that I want to do. Any construction company can go in any school system and find many millions of dollars, up to billions of dollars, of unmet need.

Another point, it's been mentioned that the walls are falling, the walls are crumbling, the schools are falling down. I don't know this. I haven't been through the schools. I haven't done the assessment. But I will say there's not one project in the \$25M that addresses any structural repairs to any schools. If you look through every one of those, they are control upgrades, HVAC upgrades, roof upgrades, with the exception of a steeple repair. There's nothing structural to address what is supposedly the school is falling down and these massive safety issues. As a matter of fact, none of those projects are safety issues. Yes, a leaking roof, you can patch it.

I also direct everybody to a 12/1/2022 school board meeting. It was brought to my attention on Vimeo. I watched it at 4PM today. It's very fresh in my mind. And it's very clear to me that the reason the lease option was taken was because those in front of you didn't want to put it in front of the three fifths majority. It was specifically set that way. Someone made a comment, if this is three fifths, we'll never get it passed.

EEI submitted a proposal. It had four options. This was the most expensive option. Of course, the most expensive option is what's been put in front of us. It was also said 'well if we don't go big or, go home and we'll never have another opportunity to do this because it won't get passed in future years. So, we're putting forth this \$25M. We're obligating \$40M+ over 20 years.

The RFP that was put out to the bidders, I haven't been able to find. I've requested it and no one's been able to provide it to me. From what I understand there's been two bidders, I doubt the RFP was a very high quality in the sense that generally these RFPs go out with a facility assessment already done. So, a town or school system would hire a design engineer or a construction manager, like myself, and bring in a team of people and they'll do a facilities assessment. Assess the need, which here is \$116M, and then categorize that need by this is an immediate need, this is a public safety issue, we got roofs leaking, that's an immediate need. So basically, 1,2,3,4, A,B,C,D, whatever you want to say, and really put some thought into the prioritization of projects based on life safety, based on facilities repairs, like structural issues, etc. From what I understand that didn't happen. What happened, I believe, is an RFP went out, I don't know what it said and it very little bid participation because when contractors like myself, see these RFPs, we're not going to get excited about something that requires us to go walk through all the schools and develop our own list. We have to spend money to do that. It cost money to bid projects. If we have other projects to bid that are more fully developed with quality RFPs, we're going to go after those projects first. We're not going to go after the projects that require us to expand our resources in support of the town without any money coming in. I assume EEI was not paid anything for this effort to date. Is that correct?

BA Watkins: Well, they have done projects and they have been paid for the projects, not for the evaluations.

Ryan Labrecque: Right. So they did the evaluation at their own cost.

TRSB Dr. Farah: Sorry, your point on the evaluation. They did prioritize 1,2,3,4 just as you stated.

Ryan Labrecque: Okay. But it was a free evaluation. They didn't get paid to do it. They're marketing, their business development, they want to sell you a bill of goods. I know anything about EEI. They might be a good outfit. Maybe I'll work for them one day. I don't know. But their response is only as good as the RFP that's put forth and the RFP that was put forth, from what I understand in conversations with others, doesn't sound like it was very comprehensive.

TRSB Dr. Farah: I would disagree with the idea that EEI is selling us a bill of goods. Even if they're trying to sell us a bill of goods, and I'm not saying that they are, there's \$116M in projects here that they're recommending. We're dropping in the bucket with \$25 M of major repairs here. We have not included the structural issues with the walls because right now they're still in engineering and we have no idea what that cost is going to be. If this gets passed, or if the money is going to have to come from somewhere to get that done. But we had no way to input that into this \$25 M, because you might be right, maybe they're not falling down the way people keep saying, maybe they are, it could be anywhere from \$200,000 to \$10M. I don't know. So, we couldn't put it in here.

Ryan Labrecque: So next year, we'll come back with another \$10-20M.

TRSB Dr. Farah: It's very well could be. It could be or it could be back to \$200,000. I don't have a crystal ball. We're just trying to make sure that we do right here by the students and the staff in these buildings. We just went through COVID. We put as much money as we could into our HVAC systems, but they are not up to where they need to be and our systems are going to fail. We have a list of all the HVAC systems in this district and I can tell you, the majority are approaching 20 to 25 years old and I live in a 250 year old house so I understand that these buildings are not very old but they still need maintenance.

Ryan Labrecque: I don't disagree the buildings need maintenance. I maintain mine constantly. The 20-year-old boiler is not that old and mine is probably 30. But regardless of that.

Moderator Harb: Can I interrupt you for a moment Mr. Labrecque? Mr. Labrecque is making a presentation. I would rather not have a debate going back and forth. Can we let him finish his presentation? If some of you have a comment in response to it, we'll give you time to speak. But constantly going back and forth doesn't get him to finish his presentation. Mr. Labrecque, can you continue and finish?

Ryan Labrecque: So, the second bidder? What was their proposal in brief?

TRSB Mark Sherwood: It was not as inclusive. They didn't have the bandwidth and after doing research and looking at these two the two companies that did agree to do an analysis of the school, we went, and we spoke with some other districts that had utilized them. And one received strong recommendations whereas the other was lacking. So, there were a couple of different things that went into deciding to choose EEI over the other company.

Ryan Labrecque: Okay, and in regard to the comment that we have to vote on this lease before we can determine if it's a bond. That statement contradicts itself. The warrant article is asking to appropriate money for a lease.

TRSB Dr. Farah: No, the CFO said that we have to vote on a lease and then we can go out to see what we can get for an interest rate on the lease.

Ryan Labrecque: On the lease, but it's not a bond.

TRSB Dr. Farah: No, it's not a bond.

Ryan Labrecque: And it's not a bond because it has to be the 3/5 majority, which is very clear in the 12/1/22 video. Another member of the board, and I don't know any of you and I don't know anybody's names, but indicated that if you go out on the street and ask a hundred people, what the budget was for the time, they're not going to know so don't worry about the budget increases in the monies. It was very appalling in a video, when you look at it as a taxpayer, for the things that were said. Anyway, that's an aside.

What performance guarantees does the town have in this agreement or framework of agreement with EEI for energy efficiency, performance guarantees?

TRSB Chair Brian Boyle: Excuse me? Mr. Moderator? I think what you just told us we're getting a presentation. I'm not hearing your presentation. I'm hearing a question/answer.

Moderator Harb: He has a right to ask questions to the board. If you wish to answer them; you can refuse to answer them or say you don't know. But I would caution Mr. Labrecque. He asked for more time. Mr. Labrecque, you're getting near like eight minutes so if you could ask your questions and then finish your presentation so other people at the mic, including Mr. Pelletier can speak, that'd be great.

Ryan Labrecque: Alright, that's one question. Next question. Is EEI required to competitively bid all the work to subcontractors in this agreement? How much is EEI the self-performing of the work? There's also a discrepancy the school budget slide deck from 1/12/23 that indicates the first year cost of \$1.8 M dollars. Yet the warrant article released on 1/27/23 indicates first year cost of over \$2M. Why is there a discrepancy?

There is no design for this project. So I assume this is a design build contract with EEI, potentially. Would EEI be bonded to complete to work? Have they provided comprehensive estimates for each one of the process projects or are they simply conceptual estimates that will likely change and go up. So, in other words, the \$25M voted on, if passed, may only cover half the projects by the time EEI gives you the real numbers. Once they go out to bid to get the actual cost and spend more resources not saying that they're purposely doing that but it's probably a conceptual estimate that's based on estimators best guess at that point in time. They didn't go to the market to get those dollars and maybe that's not true. But that's my belief. Has the district considered hiring a construction manager to prepare a quality RFP, provide professional guidance to said RFP and provide a detailed review of construction estimates. Unless anyone up there is well versed in construction, it's a different animal. If you don't do it full time, you can look at a bunch of numbers and you're probably not going to know what you're looking at. So, a third party reviewing these proposals is essential to making sure the town is getting the best value.

So with that, I'm not going to sit down because I'll get circumvented or someone will come through with rules that will try to stop me from doing things that I'm in my rights to do as a voter and taxpayer this town. Ultimately, all, this is \$1,000 a year tax increase. What we're all talking about tonight, for every household in here. In addition to the several thousand a year that we've already been increased in the last five years. But you know this isn't insignificant and the mantra that while we've underfunded maintenance, well, maybe we weren't fiscally responsible with our overall budget and because of that we overspent in other areas and we underspent in the areas that should have been spent on so now we're in this predicament. I agree, the schools need to be worked on, but this is not the way to do professional construction, RFP, RFP response, contract negotiation, etc. Thank you.

Jack Sapia: A little bit about my background, I'm a fourth-generation bricklayer. I was a mason contractor. I had one hundred bricklayers on my payroll. And I worked for companies like Suffolk, Gilbain, Perini, Floor, I can go right down the list. I also sat on the board when we worked on the gym, and on the pointing job and I can tell you, the mason contractor told me that the wall over the roof, we were very close to losing it. I can also tell you, I, unlike my good neighbor, have spent 20 years and I know where the structural defects are. I don't know the ones about which I don't know. So, to say that the walls are in pretty good shape, these buildings when they were built, were built cheap, with the exception of this one. You have subpar designs. We had 20 feet of water that sat between the brick and the block work all around the gym for probably 20 years. Not too many people are familiar with that until the water came pouring out on the gym floor. Because of improper design. These are the things that might Good Neighbor do not know about but those that have been involved on the campus and with the district for the last 20 years do. I agree, the buildings that are 150 and 200 years old, were built much differently than the buildings of today.

The High School and the middle school were built on a wing and a prayer. I wonder if, and I don't know if you have a student here at the school, and I don't know if they're an athlete, but try and go back in the athletic wing in the fall and it's 110 degrees back there. And the coaches work out of a closet and there's no training facility for the trainers. It's horrendous. We have this discussion, this debate every year and by not moving forward, if you think it's costing us a lot now, put it off for another five or ten years and see we'll be having that same argument, but only for half the amount of work. I'll put my qualifications up against anyone in this room. The other thing I would highly recommend is if this does move forward, we have a tremendous amount of good people in our community in the four towns. We have architects, we have engineers, we have contractors that would gladly step up, form a committee to have a little bit of oversight to assist the Budget Committee and the Board in making some of these decisions. You have incredible people in this community that have always extended themselves to our children. Thank you.

Moderator Harb: So before we let this next speaker on my right speak, I have two motions to amend here. One came in first so I'm going recognize that speaker for his motion. In the future perhaps if you're new and one of you did say you're new here. When you have a motion we said you write it down and sign your name. You make the motion at the mic. Hand the paper in and we get your motion seconded. Then we have the motion in writing. You really shouldn't pass them in and don't make it at the mic, because I'm not supposed to be the one that read them. So but I'm going to let you know that so I'm going to let this gentleman speak first, because I have a motion from him. And I have a motion from Mr. Labrecque. I'm going have him go second on his motion because it came in second. And then we'll listen to Mr. Pelletier after we take these two motions.

Mr. Heffernan: Point of order, can I ask a question in regard to this article?

Moderator Harb: No, no, not at this time, but you can speak after.

Mr. Heffernan: But I was standing here to ask a question.

Moderator Harb: Well, this gentleman's been standing here, and he gave me his motion five minutes ago.

Tom Geary: Mr. Moderator, I would yield my time to Mr. Heffernan.

Moderator Harb: So, Mr. Heffernan, go ahead.

Dennis Heffernan, 4 Secluded Circle, Plaistow: Just a real quick and easy question that was brought up in regard to the school board policy and going out to bid with these projects. Would each project have to go out to bid per school board policy?

TRSB Chair Brian Boyle: Yes, everything goes out a bid. Yes.

Moderator Harb: Would you like to make your motion?

Tom Geary: Sure. I'm really wishing I didn't hand it in. I was looking to keep the article as stated. But with the added language at the interest rate shall not exceed three and a half percent. And that is to align with the New Hampshire municipal bond Bank Rate rates that were released in January. My only hang up was the financing and the mechanism. It was never for the building improvements. So it doesn't exceed three and a half percent, I'd support it.

Moderator Harb: For the record. could you give your name again.

Tom Geary: Thomas Geary, Atkinson.

Moderator Harb: So, we have a motion to amend Article Three by adding the sentence, “the interest rate shall not exceed 3.5%”. Do we have a second. We have two seconds.

MOTION: Tom Geary (5 Line Brook Rd., Atkinson) motioned to add the sentence “the interest rate shall not exceed 3.5%; seconded by Sara Wood (52 Judith St., Danville). **FAILED**

TRSB Chair Brian Boyle: I want to speak against the motion, for or the simple reason I'm not sure we can get the 3.5%. If you can get 3.5%, Timberlane can get 3.5%, we'll go get 3.5%. But if we can't get 3.5%, it's not going to do us any good.

Moderator Harb: Further discussion on this motion?

Ryan Labrecque: The 5.25% in the lease itself. If this passes does that pass through to EEI or does this? I guess I'm completely confused on EEI's involvement because it's been said that this will go back out to bid. Every project is going to go back out to bid. Yet, we have this lease at 5.25% with a scope of work that's been provided by a company and the proposal through a bid process. What obligations does the town have to EEI? Is EEI the one that's soliciting the financing for the town and therefore the rate via the lease payment? I think that's the way it would work. Explain in detail, the financing part of this because it just doesn't make sense.

Moderator Harb: Can someone talk to the interest rate? I thought I heard it discussed before, just as a point of clarification, that you really don't know the interest rate. You're going to put it out to bid after the article might pass but you're not going to put it out to bid so probably to answer the question that I heard asked. You're not locked into that five point something percent Am I correct?

Various TRSB Members: Yes. Correct.

Moderator Harb: So I think that answers your question.

Ryan Labrecque: Who's putting it out to bid? EEI? The town?

BA Watkins: The School District will. So, if the warrant article passes, we will go out to bid for the rate for the lease.

Ryan Labrecque: The lease cost is completely independent of EEI?

BA Watkins: Yes.

Ryan Labrecque: You're going to get a lease for \$25M, and then you're going to go hire EEI to do the work or bid out the work and EEI may get it or may not get it based on competitive bid process for every project on that list.

BA Watkins: We already went out to bid. We already did the RFP. There were only two companies that responded to our RFP. EEI was one of them. The lease that we're going to get is for the Timberline Regional School District. We are going to go out to bid for the rate. Regardless, I can guarantee you that we are going to try to get the best rate that we can. I am a taxpayer in this district as well. I can guarantee you that I will do my best to get the best rate that we can. But the municipal bonds the other gentleman is referring about it even says on the website that that day that the bonds were issued that we're very lucky with those words, that the rates were down that day. It changes every single day. Rates change every day. So yes, I can guarantee you that if an article passes, I will do my best to get the best rate that we can.

Ryan Labrecque: I understand that. So, if this passes, is the town hiring EEI?

Moderator Harb: Mr. Labrecque, we're discussing only the motion to amend which only relates to setting a cap on the interest.

Ryan Labrecque: The interest rate is part of the article in the proposals by EEI so they are tied together.

Moderator Harb: I don't believe they are. You can speak to the 3.5%. If you're in favor or against it and why you are.

Ryan Labrecque: I think this should be a bond and it should require a three fifths majority. Not only am I not in favor of of it, I'm not in favor of the \$25M and there'll be further amendments after this one, if this one is voted in or not. Thank you.

Moderator Harb: On the motion to cap the interest at 3.5%, do you want to speak to that Mr. Pelletier?

Nolan Pelletier: Why not? I'm not in favor of it. I actually agree. I think it should be at three fifths and I think this is pretty crazy. So that's it.

Moderator Harb: Any more discussion on the motion the motion is to add 'the interest rate shall not exceed 3.5%'

TRSB Mark Sherwood: Just a point of clarification from the gentleman who submitted it. For clarification, was your intention to make certain we got the best rate or we got the New Hampshire rate that you saw that you just looked up online. And if that second part was your intention, would you consider revising your amendment to say seeking a bid equal to whatever their best rate is which whatever municipal entity you are referring to.

Tom Geary: I understand what you mean. However, I maintain by the principle that if you're taking out a 20 year, loan, lease, Bond, whatever it is, it should be under a supermajority vote. We're really indebting people that haven't even been born yet. If it's 20 years. However, I can concede that if we can match the municipal bond rate currently at 3.5. That was my reasoning.

Karen Steele: I would like to restrict the discussion to be specifically on this motion of adding the restriction of the 3.5%. I'm against this motion because I think it kneecaps and prevents good people from doing the good work for the school district. And thank you very much.

Moderator Harb: Anyone else to speak on the motion before Mr. Pelletier speaks twice? You're all set? We're going to call the question. If you're in favor of the amendment to add "interest rate shall not exceed 3.5%", I assume that's per annum, please raise your cards. You can put them down. I don't think we need to count Jim. If you're against the motion, please raise your cards. Okay, motion **fails**.

I have another motion here. This is a motion by Mr. Labrecque. Article Three Amendment. He wishes to reduce the value of the article to zero. So, I assume that's the appropriation shall appropriate. \$0. Mr. Labrecque? He says Correct. Do we have a second on that? We have a second by Mr. Pelletier, discussion on the motion to reduce the value item and Article Three of raise and appropriate instead of \$2,061,000 down to zero. On the motion. Mr. LaBrecque or Mr. Pelletier on the motion?

Nolan Pelletier: He put forth the motion, right? So, he has the right to speak.

Ryan Labrecque: I'd like to request the secret vote on that as well.

Moderator Harb: You have a question, Mr. Garrity?

Jim Garrity: I respect his motion and just want to remind everyone a secret ballot usually takes 30 to 45 minutes. Thank you.

Moderator Harb: So, I'm going to try to interpret the signers of this because then the clerk has to check to make sure number one you're here. So, when I call your name, it's like an interpret it, stand up and say "here", and then we'll check to make sure your registered voters.

Nolan Pelletier
Jessica Pelletier
David Solomon
Amanda Knight
Jonathan Goldman

- All were present and all had checked in and had proper voter cards.

Question: A clarification has been asked of Mr. Labrecque. If you look at the article, a dollar figure appears in two places. Is your motion to replace both places with zero?

Nolan Pelletier: Mr. Moderator, if he if he would be willing to withdraw, he might have saved some time because I had a very similar motion. My motion was to replace both figures. \$25,243,000 and \$2,061,000 to the dollar value of zero.

Moderator Harb: I like your emotion better if he'll withdraw his.

Ryan Labrecque: I withdraw mine. We'll use his and the secret vote continues.

MOTION: Nolan Pelletier (24 North Ave, Plaistow) motioned to replace both figures \$25,243,000 and \$2,061,000 to the dollar value of zero; seconded by Ryan Labrecque (174 Main St, Plaistow). **26-133 FAILED**

r. Pelletier, mentioned at ave a secret

ballot? Would you raise your cards again if you do? (All five raised their cards to affirm.)

Okay. So now let me read about the secret ballot. We will now hold a ballot vote. Those who wish to vote are asked to exit the auditorium (not immediately wait) through the main doors voting will take place across the lobby in room 707. Please enter through the door to the left of the televisions. Once you have voted you will exit room 707 through the far door, cut through room 716 across the lobby and reenter the auditorium through the side door.

Male audience member: I would like to offer a suggestion for my good neighbors who would like the secret ballot vote and I want to honor and respect their wishes, but maybe this could help. Would it be possible for you as the moderator just to say for all those that think they might support it just a show of hands?

Moderator Harb: Not a vote? No, no. He's asked for a secret vote, and he has the right to do that and he's got his five signatures. If you all please just remain seated for one moment. I need to see the ballot clerks and I'll come back, and we'll dismiss you to go vote.

<Dismissed to vote>

Moderator Harb: Secret ballot was made. All voters that wanted to vote voted. The tally is: those in favor of the motion 26. Those opposed: 133. Motion fails. I recognize Mr. Mascola.

Michael Mascola, 63 Pollard Rd., Plaistow: I'd like to call the question.

MOTION: Michael Mascola (62 Pollard Rd., Plaistow) motioned to call the question; seconded by Sara Wood (52 Judith, Danville). **PASSED**

By voice vote, the motion passes.

With no further discussion Moderator Harb declared Warrant Article 3 would appear on the ballot as written.

MOTION: Michael Mascola (62 Pollard Rd., Plaistow) to restrict reconsideration of Article 3; seconded by Karen Steele. **PASSED**

By voice vote, the motion passes.

Moderator Harb: Before I read Article 4, let me remind you that this is a collective bargaining, a CBA, article. It is non-amendable. They are cost items. I'm going to read the article and maybe somebody will speak to the number but its non-amendable by law. And that's one of those articles we can't change. If you are not in favor of this CBA, and we have a whole bunch of them, it's up to you to vote no at the polls because we can't amend the dollar items. They are technically called cost items. So I mention that in advance for all the CBA articles. I'll also mention in advance, so I only have to do it

once, the secondary article after the CBA article that says, “Authorization to call a special meeting on cost items”, that also is unamendable. I don’t believe anybody is going to speak on that except for me reading it because they can’t be changed or amended. The language is prescribed by law. In the event the CBA article fails, you need the second article to call a special meeting to have another meeting to go over the cost items. But we cannot change the cost items here tonight on the CBA articles and there are a number of them. I confirmed that with our council.

ARTICLE 4 – Three Year Collective Bargaining Agreement (Timberlane Administrators’ Union)

Shall the voters of the School District approve the cost items included in the collective bargaining agreement reached between the Timberlane Administrators’ Union 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	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
Estimated Increase	\$459,400	\$137,501	\$135,523
 3-Year Total			 \$732,424

And further to raise and appropriate the sum of **\$459,400** for the 2023-24 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 7-0-0
Recommended by the Budget Committee 7-0-0

MOTION: Brian Boyle made a motion to place Article 4 on the ballot as written; seconded by Kristin Savage.

TRSB Chair Brian Boyle: This particular agreement is a result of a long negotiation. The reason you're seeing a difference in the first year being significantly higher than the other two years, this group has been without a raise for, I believe, four years. Both parties, after long negotiations, came to terms and I'm happy to say that we're trying to get this moved ahead so the people the district can support this.

Ryan Labrecque: With the decrease in students in the school system over several years, apparently, and the outlook continuing to decrease maybe a little bit and then leveling off. How many positions have been eliminated, for lack of better terms? And if positions have been eliminated, why is a cost continually increasing significantly?

Moderator Harb: I’m going to allow the question on the cost item. Although we can’t amend it, but you can ask the question because we're here to debate and discuss. Does anybody want to answer this question?

TRSB Mark Sherwood: I'll do it in very broad strokes. I think you had said that you lived in a 3% world. These individuals have gone without any pay raises for the past four years so the math is pretty simple. When we looked around and did a lot of due diligence and looking at the equivalent pay grades for districts our size, not our size, experience levels for the various administrators and essentially, we were severely under competitive is a generous way to put that and if we want to keep the best talent, if we want to attract new talent, this is a step we need to level up to what the competitive marketplace is offering.

Ryan Labrecque: So based on the increases of the dollars, what's the unwanted turnover been over the last couple of years?

TRSB Mark Sherwood: I’m not certain what you mean by unwanted turnover but circling back to your prior question with student enrollments. It has trended down over the past decade. It's starting to trend up and we think that that will be leveling off. Again, certain towns, Sandown being one of them, is driving this slow incremental growth. I know from our prior meeting, I think we went back the past eight or ten years, this was at a budcom meeting, I believe. No policy and procedure. Anyway, as the number of students has gone down the number of administrators and teachers has you, kept pasce or gone down as well. It was referenced earlier, as individuals retire in the school population has gone down, those

positions just weren't refilled. So, the ratio to student to teachers and administrators is about the same as it was. So, it is diminishing as the population diminishes as well.

Superintendent Kellan: There are also state minimum standards that we are obligated to meet with respect to ratios of administration to students for various positions, as there are for other positions as well as administration. As far as the number, and Maria might be able to help us with the specific number, but I'm not sure if you're aware or not, but we are now Timberlane School District SAU 106. We withdrew from SAU 55 which also included Hampstead in addition to the four towns that we have, and in the process of that withdrawal, a number of administrative positions were eliminated from the Timberlane School District. Maria might be able to answer the specific number but that was done in 2019/20, going into the 2021 school year.

TRSB Dr. Farah: With the withdrawal, we did eliminate a minimum of two positions but in addition to that, since my time on the board, I can think of at least five administrative positions that we've eliminated.

Ryan Labrecque: The question about unwanted turnovers, how many people have left with in an exit interview indicating it was due to pay?

Superintendent Kellan: We don't have that information available to us.

Ryan Labrecque: You don't ask questions when people leave?

Superintendent Kellan: We don't have that information available because those are personnel. That's confidential information.

Ryan Labrecque: Well, I'm not asking about any specific individual. I don't know any specific individual be honest.

Superintendent Kellan: You just asked how many. That's a specific question.

Ryan Labrecque: How many people, I didn't say Who? It's fine if you're not able to answer the question.

Superintendent Kellan: We don't have that information here.

Kara Malo, 6 Washington Road, Atkinson: I'm going to use this as an opportunity just to say a few things. First, I just have a question in terms of that pay increase in relation to the teacher pay increase. Now what is the percentage that indicates for administrators compared to what the teachers got for an increase? This is all new to me so let's just talk.

TRSB Sheila Lowes: This is apples and oranges.

Kara Malo: Okay. Okay. It isn't for me though.

TRSB Sheila Lowes: It is for us though. It's two different bargaining units. Two different sets of rules, two different, two totally different groups. One has gone without a pay raise for, in negotiations, have not been able to come to terms with an agreement with us, for four years. They have received no pay increases. They've been status quo. We finally got an agreement. Now, as far as the teachers is concerned, again, we had a TA. Their group voted it down. <Comments being yelled from teacher's area.>

Kara Malo: I'm not trying to open a can of worms. I want to say some nice things. <more yelling>

TRSB Sheila Lowes: Excuse me!

Moderator Harb: Can we let her talk? If you have something to say you can approach the mic on the cost items.

TRSB Sheila Lowes: Thank you. We had a TA back in December. It was not agreed to. We went back to the board. We could not come to an agreement until very last minute, where we offered what you see here for teachers.

Kara Malo: I have a very passionate place where I come from, in terms of an educator of 17 years who worked throughout the Covid pandemic. I have two kids in this district. I have seen this district is going downhill. I feel very strongly about it. I think there hasn't been a big enough conversation about the educational piece. And I want to thank from the bottom of my heart, the teachers in this district. I'm not saying, and I know it has to do with money. It has to do with the money. It does.

And it's not that the administrators aren't doing great work too. I'm sure they are. I just want it to be I think the education piece. I think the value that teachers bring to this school district needs to be addressed and I hope at some point will be reflected in the budget. I also was planning on thanking the board members for your dedication to our children's education because I've been more involved. I see the time and effort you all put into caring about our kids, which is super important. I don't have the time to dedicate to doing it. So I want to add that in there as well. I think though that having not been teaching in the classroom, people need to take that into consideration that we're living in a different time after the pandemic than we were. I think that needs to be thought of and I'm using this as the opportunity for everyone to realize the teachers are the place where it's coming from. They're dealing with it every day. They're living in every day. I lived it every day, and I moved on to making hopefully bigger changes. I was curious on the budget increase, and I think it's fair, everyone deserves to have an increase and raise but I want to shout out to the teachers.

David Gerns, 3 Rolling Hill Ave., Plaistow: I respectfully request that the moderator see to it or control that we stick to the topic of the article that we are talking about. We are going to talk about the teachers in a few minutes. With all due respect to the previous speaker that was talking about staffing levels and things like that, that's really besides the point of this article and I really would

Moderator Harb: I appreciate your comments, but that last speaker was emotional and passionate, and I was about to tell her stay only on the administrator side but then she finished. But I appreciate your comments. Thank you.

Karen Steele: I know you just explained, and I understand that we can't, I guess this a point of question or order, we can't amend the collective bargaining agreements. But do we vote on them? And if not, how long will you allow discussion on each one before we move on to the next article?

Moderator Harb: Well, that's a great question because normally in my last ten years here, nobody's every wanted to talk about a collective bargaining agreement that cannot be amended, but in our training, as moderators, we're always told we need to be open and the articles can be discussed, even though they can't be amended. So, tonight's the first night for a lot of us.

Karen Steele: So that means we don't vote, right? You, as the moderator will move us along when you see fit?

Moderator Harb: Yes,

Amanda Knight, 32 Giordani Lane Sandown: Just quick question. How many people are in the Timberlane administrators' union?

TRSB Dr. Farah: It's right around 30 to 32 but our CFO is going to get to the number exactly.

TRSB Mark Sherwood: Perhaps this is pre-empting your follow up question. This is salaries and benefits. And as was stated earlier, in order to budget this out appropriately, we have to look at what the insurance rates are and the max insurance rate we were given was 10.8%

TRSB Sheila Lowes: I believe the number is 38.

Amanda Knight: I thought I knew what administrators were and then I looked on the next one and it says administrative assistants and that's kind of what I was

TRSB Sheila Lowes: Our administrators are our principals, vice principals, that group. The administrative assistants are the secretaries so that's a whole different group. This is just our principals right now.

Amanda Knight: And then this increase in salary and benefits. So then the taxes and all of that is all included in one, and that's the one number?

TRSB Sheila Lowes: Correct.

Ryan Labrecque: So that's an average of \$12,000 pay and benefits increase per person.

TRSB Dr. Farah: Over three years

TRSB Sheila Lowes: Over three years.

Nolan Pelletier: I would like to speak in opposition to this. As a taxpayer in this town, we're just bleeding money, and there's no accountability despite dropping numbers in the school system. The school budget pretty much goes up every year. I think last year was the exception where the budget went down for one year. We can't keep doing this you're going to push people out of this community and I'm against this.

Moderator Harb: With no one else at the mic and seeing this is not amendable, Article 4 will appear on the ballot as written.

Article 5 – Authorization for Special Meeting on Cost Items

Shall the voters of the School District, if Article 4 is defeated, authorize the Timberlane Regional School Board to call one special meeting, at its option, to address Article 4 cost items only? (MAJORITY VOTE REQUIRED)
Recommended by the School Board 7-0-0

MOTION: Brian Boyle made a motion to place Article 5 on the ballot as written, seconded by Kristen Savage.

Moderator Harb: I have a motion to place this on the ballot as written and seconded, and it's non amendable. So if you wish to debate an article that we can't change whatsoever and it's provided by law.

Ryan Labrecque: I'm not debating. What happens if the voters vote that down and there's no special meeting and the salary increases are not voted for?

TRSB Dr. Farah: Then those people stay status quo. They don't get their salary increases.

Moderator Harb: Moving on. *Article 5 will appear on the ballot as written.*

ARTICLE 6 – Three Year Collective Bargaining Agreement (Timberlane Administrative Assistants/Secretaries and Skilled Maintenance Union)

Shall the voters of the School District approve the cost items included in the collective bargaining agreement reached between the Timberlane Administrative Assistants and Maintenance Union 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	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
Estimated Increase	\$141,943	\$108,273	\$99,195
3-Year Total			\$349,411

And further to raise and appropriate the sum of **\$141,943** for the 2023-24 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 7-0-0
Recommended by the Budget Committee 7-0-0

MOTION: Brian Boyle made a motion to put Warrant Article 6 on the ballot as written, seconded by Kristen Savage.

TRSB Chair Brian Boyle: Article 6 is for a different bargaining unit. I neglected to mention in the last article that this year being my last year in the board, this is the first time that this there were four different bargaining agreements. The entire board participated in all kinds of bargaining units. In previous years, it was only two or three members of the board, but there's nine members of this board and I'd say pretty much everyone participated in all four of the units. This is a three-year agreement. It's self-explanatory. So, after several meanings we came to terms so we could move it forward to the warrant.

Amanda Knight: How many people are in this unit? There's a theme.

BA Watkins: 39.

Moderator Harb: No one at the mics, Article Six will appear on the ballot

Ryan Labrecque: I'm at the mic.

Moderator Harb: as written.

Ryan Labrecque: Well, I think the point is the previous article was an average of \$12,000 and

Moderator Harb: Mr. Labrecque you weren't at the mic when I called the article and said this is going on the ballot has written so thank you, but I appreciate

<unheard comments from Mr. Labrecque>

Article 6 would appear on the ballot as written.

ARTICLE 7 – Authorization for Special Meeting on Cost Items

Shall the voters of the School District, if Article 6 is defeated, authorize the Timberlane Regional School Board to call one special meeting, at its option, to address Article 6 cost items only? (MAJORITY VOTE REQUIRED)

Recommended by the School Board 7-0-0

MOTION: Kristin Savage made a motion to put Warrant Article 7 on the ballot as written, seconded by Brian Boyle.

Moderator Harb: Motion made and seconded. This has to appear as written because it's a require, language required by law. Moving on to Article 8.

Article 7 would appear on the ballot as written.

ARTICLE 8 – Three Year Collective Bargaining Agreement (Timberlane Support Staff Union)

Shall the voters of the School District approve the cost items included in the collective bargaining agreement reached between the Timberlane Support Staff Union 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	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
Estimated Increase	\$459,669	\$307,786	\$293,841
3-Year Total			\$1,061,296

And further to raise and appropriate the sum of **\$459,669** for the 2023-24 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 7-0-0

Recommended by the Budget Committee 7-0-0

MOTION: Brian Boyle made a motion to put Warrant Article 8 on the ballot as written, seconded by Kristen Savage.

Moderator Harb: Motion made and seconded. Does anyone wish to discuss this article?

TRSB Chair Brian Boyle: This is a three-year contract the Timberlane Support Staff Union. So after a period negotiations this is the agreement we came to.

Amanda Knight: How many people are in this union?

<"not enough" yelled from the floor to some laughter followed by applause>

BA Watkins:168

Amanda Knight 168 and support staff. Could you give me quick? Who is that?

TRSB Sheila Lowes: Paraeducators

Laurie Herchenroder, 28 Partridge Ln, Plaistow: Good evening, I am Laurie Herchenroder of Plaistow, President of the Timberlane Support Staff Union, TSSU. I am here tonight on behalf of TSSU to ask our voting public to please support our paraeducators with a YES vote on Warrant Articles 8 & 9. TSSU organized in 2013. We are proud Union members of AFT, AFT-New Hampshire, and AFL-CIO. Most of our members reside right here within our District. We are family members, friends, and neighbors, dedicated to supporting the students of Timberlane. We are deeply invested in the betterment of our community. Paraeducators support students ranging in age from 3 through 22, academically, socially, and emotionally, under the guidance of teachers and administrators. We help ensure the safety and wellbeing of all students, every day. We are vital members of the village our students need. When our last contract was graciously passed by voters of the District in March of 2020, we never could have foreseen what would occur in our world and the effect it would have on our public education system. A global pandemic intensified a critical shortage of paraeducators. Retaining and attracting quality paraeducators is more difficult now than it has ever been. This fact is proven in the district’s recent decision to contract out some of our unfilled paraeducator positions for the remainder of this school year.

What I publicly stated here three years ago applies even more today. It’s no secret that the classroom we adults remember is vastly different now. Student needs have dramatically increased. Safety concerns in our schools today are something none of us could have ever imagined would develop and continue. Safety of all students and staff should be at the forefront of every school. Academic expectations are constantly evolving and the demand for excellence is always increasing. For student safety, support, and success! We need quality paraeducators. The goal in negotiations was to settle a contract that was respectful both to taxpayers and paraeducators. TSSU believes this goal will be accomplished in passing this fair contract. Please support paraeducators, vote yes on Warrant Articles 8 & 9. Thank you!

With no further discussion Moderator Harb declared Warrant Article 8 would appear on the ballot as written.

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)

Recommended by the School Board 7-0-0

MOTION: Brian Boyle made a motion to put Warrant Article 9 on the ballot as written, seconded by Kristen Savage.

Moderator Harb: Motion made and seconded. This is by law, this language.

With no further discussion Moderator Harb declared Warrant Article 9 would appear on the ballot as written.

ARTICLE 10 – One 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	<u>2023-24</u>
Estimated Increase	\$404,485

1-Year Total \$404,485

And further to raise and appropriate the sum of **\$404,485** for the 2023-24 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 7-0-0
Recommended by the Budget Committee 7-0-0

MOTION: Brian Boyle made a motion to put Warrant Article 10 on the ballot as written, seconded by Kristen Savage.

TRSB Chair Brian Boyle: This is a one-year agreement as alluded to earlier by Sheila. The school board and the TTA were unable to reach full agreement on a three-year contract so what we came up with, recognizing we did not want to see the teachers go without anything, we came up with this amount which they agreed to. This is important article. I think this board wishes it was higher. You would have to be in these negotiations, I think to really appreciate what goes on. Obviously the TTA and the future school board will be back at it again next year so hopefully it goes well.

Louis Broad, President of the Timberline Teachers Association: Thank you, Mr. Moderator. The Timberlane Teachers Association represents the professionals that call Timberlane home. On behalf of them, we do want to earnestly thank all the members of the community that continue to support us. Before you we have a simple one-year contract. While the agreement does not make this district more competitive in recruiting quality educators, it does help Timberlane towards retaining experienced and qualified professionals that have made serving Timberlane their calling. I'm asking you to join us in supporting this one-year agreement. It will stabilize the district so that we can move forward with the incoming board on negotiating a longer-term contract that makes Timberlane more competitive, respects the voters and taxpayers, and values the high-quality professionals of the district. For anyone who wants signs for their yard, please find one of our members. We'll hook you up. And to answer the question approximately 365 of the teachers are represented by the CBA. 294 or 81% belong to the Union. Thank you.

William Smith, 24 cottonwood Rd., Plaistow: I appreciate the one-year agreement. I wish it was longer for the teachers that are here. They are putting their lives at risk every day. I don't see anywhere in the budget articles, some of the protections that probably they need during these times, and I think we all know what we're talking about. You have been under appreciated and I want you to know you've made a difference in the lives of the students in Timberlane. I have a severely disabled son. The district the parent educators, the teachers have worked to save this school district an immense amount of money by not out placing my child and keeping him within the district and he would certainly qualify for out placement. You see my son had cardiopulmonary arrest for 45 minutes. And yet these people have worked with him, you know who you are, and it hasn't gone on unappreciated. Your salary may look like you're unappreciated.

But that is not all the picture is of what you do every day and please hold that near and dear. I hope that these negotiations over the next three year contract can be amicable, that you are valued for what you have, for what you bring to the students in Timberlane each and every day. The energy that you bring. There's members here that have helped save my son's life that are trained nurses who have called me to say this doesn't look good.

We are not paying these people nearly enough. And if you don't believe me look south of the border three miles. Look what their pay chart looks like. If you're looking, look what the cost is to train an educator these days. Why are schools like UNH not having education programs nearly as full as they were? Well because it costs about \$35,000 a year to go and now you need to get a master's degree. \$35K x 6. Let's do some quick math. \$210K.

Let's not fool ourselves that we're going to be filling the high school, middle school, Pollard Sandown, Danville with quality people soon. We're not if we don't do something about it to reward what they do. They're not just teaching anymore. They're doing a lot more than they ever thought they would have to do. Many of them, I'm sure, are at their breaking point. But you have made a difference and it is appreciated. So do not leave here this evening with the impression that what you do doesn't matter. Because it does. And in my son's case, that TA, that nurse, that teacher may be the only friend that he has that day because he's different. He talks a different, he acts different. But man if you know my son, he's the happiest kid in the world. And I see that that he brings that to you each and every day. I can't buy that. Double my taxes. I can't buy it. Get rid of an iPhone. Take what you need to take. I'll sacrifice some of those things so that these people feel like they're appreciated, and they're wanted. I've wrote and written to Mr. Kellan many times. Have the tone be positive. We all want the same thing. We want to raise a citizenry, who debates articles, who has disagreements, has different outlooks, but then can come together for a common good, which is what this town in this community and this regional school district is supposed to do. I'm over my five minutes and I apologize.

Moderator Harb: It's alright, thank you.

With no further discussion Moderator Harb declared Warrant Article 10 would appear on the ballot as written.

ARTICLE 11 – Authorization for Special Meeting on Cost Items

Shall the voters of the School District, if Article 10 is defeated, authorize the Timberlane Regional School Board to call one special meeting, at its option, to address Article 10 cost items only? (MAJORITY VOTE REQUIRED)
Recommended by the School Board 7-0-0

MOTION: Brian Boyle made a motion to put Warrant Article 11 on the ballot as written, seconded by Kristen Savage.

Moderator Harb: Motion made and seconded.

With no further discussion Moderator Harb declared Warrant Article 11 would appear on the ballot as written.

Amanda Knight: With regard to Article 11, I just wanted to say that I do have a lot of issues and reservations about the cost of this school district and I'm not in favor of doubling, that sounds scary, but I do support the unions. I do support our employees and I do hope that they are well taken care of; that is non-negotiable for me.

Jim Garrity:

MOTION: Jim Garrity made a motion to restrict consideration on Articles 4 through 11, seconded by Kristen Savage. **PASSED**

Moderator Harb: We have a motion to restrict reconsideration articles four through 11, inclusive, made and seconded. All in favor of restricting reconsideration of articles four through 11 signify by saying aye. Opposed? The ayes have it. Thank you.

ARTICLE 12 – 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, 2023 unassigned fund balance available for transfer on July 1 of this year which

were apportioned as Capital Expenses in 2022-2023 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 7-0-0

Recommended by the Budget Committee 7-0-0

MOTION: Brian Boyle made a motion to put Warrant Article 12 on the ballot as written, seconded by Kristen Savage.

DISCUSSION:

Moderator Harb: We have a motion made and seconded. Who wishes to speak on this?

TRSB Chair Brian Boyle: Briefly, this appears annually on your ballot. It's almost like a housekeeping thing that we should be, as far as I'm concerned should be higher than this, but the key to this thing is there's no additional taxes being raised here. So, if anyone has any questions about that?

Ryan Labrecque: What's the balance of the fund currently?

TRSB Dr. Farah: It's a little over a \$1M currently.

Ryan Labrecque: Okay, so this should raise it to \$1.25M?

TRSB Dr. Farah: No, it does not. If there's any unexpended capital money in the budget at the end of the fiscal year, that money, up to \$250,000 would be placed in the capital reserve fund. We have been spending that money, almost nearly, down to what it should be because if we're raising and appropriating money for capital projects, we're using it now. The reason there was money in that fund was previous boards or just administrations were not spending the capital reserve funds and they were going back into that that particular reserve fund, which actually is not a good thing. You should spend the money that's in your budget on an annual basis for repair and maintenance and capital improvements.

Ryan Labrecque: So only at the end of the year, if there's a surplus \$250,000 of that surplus. would go into this capital reserve fund?

TRSB Dr. Farah: Correct. Yes. If there's still money remaining, there's certain lines that are designated as capital lines.

Ryan Labrecque: Okay, so it's just remaining in those capital lines?

TRSB Dr. Farah: Correct.

Ryan Labrecque: Not the overall budget.

TRSB Dr. Farah: Correct. I don't know, Maria, wasn't like \$20, 000 or \$30,000? I mean, it's almost impossible to spend it exactly down to zero.

BA Watkins: Yes. \$12,000, \$6,000, \$30,000. Depends. I can pull a report.

Ryan Labrecque: I'm not completely following but that's ok.

Tom Geary: Last year, how much was contributed of the \$250,000?

BA Watkins: Nothing. I think we had \$6,200 left in the capital line.

Tom Geary: I was looking to raise the amount so clearly.

BA Watkins: We didn't we didn't do any transfer. We didn't transfer any money last year or the year before.

Tom Geary: Are we forecasting that we'll have less than \$250,000 again?

BA Watkins: Oh, absolutely. Because right now the capital money is being spent because we have so many things.

Tom Geary: My motion to increase the amount would be moot.

Jack Sapia; Point of order. Should that be just appropriate? Not raise and appropriate?

TRSB Sheila Lowes: That's just appropriate.

TRSB Dr. Farah: No, no that's raise and appropriate. That's the language that we always use. I'm sure we ran that by counsel.

Moderator Harb: It likely went to the DOR too probably for their review.

Attorney O'Shaughnessy: That's DRA language so I wouldn't change it.

With no further discussion Moderator Harb declared Warrant Article 12 would appear on the ballot as written.

Article 13 - General Acceptance of Reports

Shall the voters of the School District accept reports of agents, auditors, and committees as written in the 2022 Annual Report? (MAJORITY VOTE REQUIRED)

Recommended by the School Board 7-0-0

MOTION: Brian Boyle made a motion to put Warrant Article 13 on the ballot as written, seconded by Kristen Savage.

Moderator Harb: Motion made and seconded. Any discussion on reports?

With no further discussion Moderator Harb declared Warrant Article 13 would appear on the ballot as written.

ARTICLE 14 – Emergency Contingency Fund

Shall the School District establish a contingency fund for the upcoming fiscal year for the purpose of covering the cost of unpredictable cost escalations as well as emergencies and further raise and appropriate \$500,000 with such amount to be transferred from those funds in the June 30, 2023 unassigned fund balance available for transfer on July 1 of this year; no amount to be raised by additional taxation. Any appropriation left in the fund at the end of the year will lapse to the general fund and used to offset the local education property tax rate. (MAJORITY VOTE REQUIRED)

Recommended by the School Board 7-0-0

Recommended by the Budget Committee 7-0-0

MOTION: Brian Boyle made a motion to put Warrant Article 14 on the ballot as written, seconded by Kristen Savage.

Amanda Knight: I'm on the Budget Committee for my town and I am new to this whole process. And I always thought it was strange that we didn't have some kind of fund for emergency but then they said that we can't have a rainy-day fund. What? Like why is this not already a thing?

Attorney O'Shaughnessy:

All right. Towns actually can have a contingency fund by statute. They don't require legislative body approval. School districts can ask the legislative body each year to approve a certain dollar amount to put into a contingency fund, which is what this article is doing. Without asking the voters they can't do it. So that's why this article is here. There's another article on the warrant that actually makes sense to talk about now to some degree, but it actually asks the voters to authorize the school board to retain fund balance and set up a contingency fund in future years, which would mean that they wouldn't have to continually come back every year and ask for permission to set up a contingency fund. The voters would just be authorizing them to do it every year automatically.

Ryan Labrecque: I assume this was a \$500,000 fund last year? That correct? How much was the fund last year? So there's no emergency fund voted on last year.

BA Watkins: No. This is a one-time emergency fund that we're proposing. And the difference between these, because I know some people had this question, the difference between these and the 2% return retention fund is that these will give the voters the opportunity to vote to form this one-time fund of \$500,000. It's just for emergencies. It doesn't have a tax impact. It will come out to the from the fund balance. If it's not used, it will go back to taxpayers for tax rates.

Ryan Labrecque: How has the emergency has been handled prior to having an emergency contingency fund.

BA Watkins: The board has the authority to retain up to 2.5% for any emergency or need that the district has. Again, the board can do that. The thought behind doing it this way is to give the voters the opportunity to have a voice in this one-time fund that we are proposing because as we all know, prices are going above and beyond what we can expect. I mean if you go to a grocery store right now and buy a carton of eggs, it's \$7.00. Two months ago, it was \$3.50. We don't know what to expect. Again, if it doesn't get spent, it goes back to the taxpayers.

Ryan Labrecque: Right and in my house, I just don't buy something else. But that's beside the point. The current budget includes some projections for cost escalations, I assume?

BA Watkins: The ones that are allowed by the law.

Ryan Labrecque: In other words, the budget line items have some money in there. You're expecting things to cost more. So, in the current budget, you increased the budget with that expectation of things that cost more like fuel, paper, like whatever.

BA Watkins: In the proposed budget, yes, we have some assumptions. In the default budget, you cannot have anything that you contract

Ryan Labrecque: Right, the proposed budget

BA Watkins: Yes for the proposed budget but for the default budget, no because it's from it's two years ago.

Ryan Labrecque: So 2.5% is 2.5% of what?

BA Watkins: Of the unreserved down fund balance at the end of the year, of the surplus at the end of the year.

TRSB Dr. Farah: Okay, say we have an \$80M budget and we spend all of it except for \$2M. The board can retain up to two and a half percent of the total operating budget. So if it's \$80M, they can retain \$1.8M. So if we have \$2M left you could say we could retain \$1.8M. We don't usually do that because we try to give as much back to the taxpayers as we can to offset the tax rate for the coming year.

Ryan Labrecque: If this article is passed, does that change your ability to also retain two and a half percent in addition to the \$500,000?

BA Watkins: No, not at all. This is a one-time one \$500,000 fund.

Ryan Labrecque: So theoretically, you could get this \$50K and you could also retain two and a half percent if decided to. Correct?

BA Watkins: You could. I don't think the board would do that because like Dr. Farah just said they have not authorized that because they always try to get the money as much as they can to the taxpayers.

Ryan Labrecque: So we can reword this to basically say that by passing this we're also agreeing to eliminate the ability of the board to retain the two and a half percent.

BA Watkins: No, that cannot be eliminated. And like I said at the beginning of my statement, the difference between these other two and a half as that in this one, the voters will have the opportunity to vote for or not vote for it. In the two and a half, it's at the discretion of the board.

Ryan Labrecque: Right but if the board needed it they use it so I don't think this is needed at all because there is a method to fund contingencies if needed and that's why the 2.5%.

TRSB Dr. Farah: If the default budget were to pass, and we ran our budget down to almost zero and we had an emergency, there's no more money left. We only have an unassigned fund balance to save if there's something to save but we could be in a position, especially if the default budget passes where we don't have the money and then you'd have to have another special meeting and go back to the voters.

Ryan Labrecque: So we don't really have confidence in your budget passing.

BA Watkins: We have two budgets. One is the default budget, which is a budget that was created two years ago, two years ago, and we have the proposed budget, which is the budget that we all collectively created based on the needs of our students, our staff and our district. If we end up with a two-year-old budget, I can guarantee you that we'd not have enough to run this district for a year with a two-year-old budget.

Ryan Labrecque: We're anticipating the default budget passing therefore we need a \$500,000 contingency fund as well.

TRSB Mark Sherwood: Do you put on your seatbelt?

Moderator Harb: We're not talking here. You're off record. We're not talking to default budget here. We're talking this article and you've exceeded your time and we had two people standing at the mic so I'd ask you to let your friends speak.

Ryan Labrecque: They may speak and thank you.

Nolan Pelletier: I just had a quick question. You were saying that if there was unassigned funds, those would go back to the taxpayers, when's the last time that happened?

TRBC Todd McCormick and several board members: Every year.

Nolan Pelletier: Every year? I thought that there was a one article that went back into the capital reserve?

TRBC Todd McCormick: Millions go back to the taxpayers every year.

BA Watkins: This year was \$3.6M.

Nolan Pelletier: So the budget last year was \$75M and then there's a there's a \$3M excess?

BA Watkins: That went back to the taxpayers.

Nolan Pelletier: And we're looking to increase it to \$81M?

BA Watkins: You have to keep in mind that last year, we got a lot of COVID relief money. So that changed last year.

Nolan Pelletier: Last year the COVID money was the exception is basically what you're saying?

BA Watkins: The last two years we have gotten unexpected money between COVID and additional adequacy aid that the State gave us so you have to keep that into consideration for the last two years.

Nolan Pelletier: Prior to the last two years, what was before that, what was the return on that?

BA Watkins: About \$ 2M. It has changed between \$1 - \$2M.

Nolan Pelletier Thank you.

Kat Lancaster, 4 Lancer Ln., Danville: I just have two comments. One, I came from Newton, where we had the default budget and the roof caved in on the school. So, guess what, there wasn't a whole lot of money and we had to move sixth graders to the high school. So, it does happen, and we need to plan for it and lastly, can we call the question please?

Moderator Harb: Sit down and I can call it because there's nobody else at the mic. So nobody else... I know, you don't want this question to go forward.

TRBC Liz Kosta: So just for Mr. Labrecque's and Mr. Pelletier clarification: Have we ever had to do something with the funds? When I was on the school board, Mr. Woodworth, I'm going to call you in to help me out a little and any school board member who was on the board. We had to freeze funds minus what we absolutely had to pay for salary in needs because the septic system went at the high school. We did not have the funds and we had to freeze everything but what we needed to. So, this warrant article I 100% agree with because there was no rainy-day fund because we can't have a rainy day fund. Like you said, you give something up. We had to give some stuff up that year. It was a struggle as we sat on the board, so you know some of these things that putting them in because our buildings are so fragile. Thank you.

Ryan Labrecque: We all have to give some things up. But regardless of that, if we're running \$2-\$3.5M budget surplus every year, then why do we keep increasing our budgets to the levels that we're increasing them.

<From the crowd> Because costs keep going up! It costs money to...

Moderator Harb: Can you not speak from the floor? If you want to speak up and get to the mic, please. I don't want yelling back and forth in a debate. He asked the question. It's a legitimate question. Does somebody want to answer that?

TRBC Chair Todd McCormick: A lot of people like to compare things to how they budget in their home. We're budgeting for 18 months out. Things happen over 18 months. People leave the district. People come into the district. The GMR rate might get lowered; it might be higher. So things fluctuate. We're voting in March, but the fiscal year doesn't actually start until July and it doesn't end until June of 2024. So to come in with some kind of a surplus at the end of a \$76M or an \$80M budget that's very small in a percentage would be the equivalent in somebody's home example, for example, of spending every dime you have and having maybe \$10 left at the end. That is why we traditionally have surpluses, and then that goes back to the taxpayers to offset the tax rate for the next year.

Ryan Labrecque: But if you see a trend...

TRBC Chair Todd McCormick: It would be impossible to spend it all the way down and we wouldn't want that it wouldn't be prudent budgeting.

Ryan Labrecque: If you have a trend of \$2 M surplus every single year, then that's a trend. So maybe reduce the budget by a million dollars and you'll only have a million-dollar surplus and you'll still have some emotional contingency. In addition to this.

TRBC Chair Todd McCormick: If we fill every position and then we don't have enough money to pay the payroll for all the teachers.

Ryan Labrecque: We'll figure it out. I figured out you figure it out at home, right? We all figured out.

<crowd noise>

Moderator Harb: A speaker at the mic asked the question that was answered, and I am not really a fan of this debate back and forth. All questions should come to me but I'm letting you guys talk because it's an open house, but I think his questions answered.

TRSB Mark Sherwood: So if you could with your own home, forecast out 18 months in the future what your outlays would be and again remember a lot of these outlays are required by law, we don't have an option about them. Can you predict with any certainty what your cable bill will be 18 months from now? What your cell phone bill will be? What your car insurance will be? How much a gallon of gasoline to get to work will be?

Ryan Labrecque: Yes, zero. I work from home, I don't have cable.

Mark Boyd, 3 Shannon Ln., Plaistow: I'd like to call the vote please.

Moderator Harb: I had a man standing at the mic. He waived his time to let you speak but I think I have to let him speak. Our rules say if he is at the mic, I can let him speak before I go to the call of the question. On this article only.

Nolan Pelletier: Yes, it was just a question. There is a mechanism if there is an issue, correct? You could call a special warrant or a special election. If something arose that needed to be attended to, you could actually do it that way. You don't need to build this in if an issue arises like a roof collapses. You could call a special, I don't know what the correct term would be a special election or special warrant article or whatever. special meeting to resolve that. That is correct? Thank you.

With no further discussion Moderator Harb declared Warrant Article 14 would appear on the ballot as written.

ARTICLE 15 – Fund Balance Retention

Shall the School District vote to authorize, indefinitely until rescinded, to retain year-end unassigned general funds in an amount not to exceed, in any fiscal year, **5%** of the current fiscal year's net assessment, in accordance with RSA 198:4-b, II. (MAJORITY VOTE REQUIRED)

Recommended by the School Board 6-1-0

Recommended by the Budget Committee 7-0-0

MOTION: Brian Boyle made a motion to put Warrant Article 15 on the ballot as written, seconded by Kristen Savage.

Ryan Labrecque: I'd like to propose an amendment to reduce to zero percent.

MOTION: Ryan Labrecque made a motion to amend warrant article 15 to 0%; seconded by Nolan Pelletier.
FAILED

Moderator Harb: Any discussion on this motion? Seeing none, all in favor of this motion say "aye". All opposed Nay. **Motion Failed.**

With no further discussion Moderator Harb declared Warrant Article 15 would appear on the ballot as written.

Moderator Harb: But in the event, you all take off after article 16. I want to draw your attention if you got the pamphlets when you came in where you're voting. The last two pages of the pamphlet talks about the voting hours. Don't forget to vote on March 14th. As I mentioned in the beginning, all the voting hours and places and times, please again, note that Plaistow changed its place and time. Also ,after this meeting, the Timberlane Regional School Board will meet following this session to finalize any recommendation actions for the official ballot, and the Timberlane regional budget committee will meet following this session to finalize any recommendation action for the official ballot.

ARTICLE 16 – Use of Capital Reserve Fund

Shall the voters of the School District appropriate the sum of **\$950,000** to repair, maintain, improve, or replace the High School’s boilers and related facilities to authorize the District to withdraw the sum of **\$950,000** from the existing School Building Construction, Reconstruction, Capital Improvements and Land Purchase Capital Reserve Fund? No amount to be raised by additional taxation. (MAJORITY VOTE REQUIRED)

Recommended by the School Board 7-0-0

Recommended by the Budget Committee 7-0-0

MOTION: Brian Boyle made a motion to put Warrant Article 16 on the ballot as written, seconded by Kristen Savage.

Moderator Harb: Motion made and seconded I guess, very briefly.

TRSB Chair Brian Boyle: It was mentioned earlier in the meeting tonight that we're trying to put money into our facilities. We're long, long overdue here. We have over a million dollars in this reserve fund right now. We're asking the voters to take \$950K out of that to immediately put this into high school boilers and related facilities repairs. We have money there. We want the ability to use it. And that's about it. Thank you.

Tom Geary: Are the high school boilers and associated facilities included within the lease purchase agreement?

TRSB Chair Brian Boyle: No, they're not included in the \$25M. No.

Tom Geary: No. Okay. I would like to see if there a possibility to study improvements to the high school athletic fields including but not limited to artificial turf installation, and a new track.

TRSB Chair Brian Boyle: different subject matter, different subject matter.

Tom Geary: Okay, now Fair enough. I'm going to try anytime I can.

Ryan Labrecque: It seems like structural repairs needed we don't need turf, but that's just me. \$950,000 what's currently wrong with the boilers? How old are the boilers? What's the justification? Can you speak to that quickly about their current condition, operating capacity? Are they breaking down regularly? Et cetera, et cetera?

Moderator Harb: We have a speaker approaching the mic to answer your question.

Karl Ingolsby, Director of Plant Operations: Good evening. To answer your question on the boilers right now we have eight Eriko boilers in the high school. Today, the two newest ones were put in 2004. The rest were put in 1997. So they're both 35 years old, 20 years old. And as far as their shape, we only have four running right now. Does that answer your questions?

If one of those goes down, we will not be heating the high school and to be honest with you the HVAC systems and everything are over 20 years old, so everything is kind of cool in the schools. We have one room that an HVAC unit that's running at 100% Open hot water and it's only putting out about 65 degree air so the rooms are cold. Radiators are working but we have single pane of glass in the building so it's not really keeping up with the needs of the schools.

That's in the entire building, middle school and high school. The middle school just got new boilers we just put in new windows. We've addressed the HVAC systems over there are getting upgraded or we're going to try to do with the funds, not just the funds that we're raising with the \$25M. We're also doing capital improvements. We're doing controls. We're looking at boilers at other schools. What you see on that \$25M isn't the only thing we've been doing. We've been really addressing a lot of the major issues we talked about the structural integrity, I'm sorry, from taking too much of your time.

But the point is, we the structural integrity of some of the walls are falling apart. Well, I wouldn't say falling apart, but water is infiltrating and it's been infiltrating since at least 2012. from the reports I've read, I've only been here a year and a half. So instead of putting the \$25 M up and putting up putting the study under those walls into that \$25 M, we're taking it out of our capital improvement funds that we have in the district that we get. They talk about the million every year this is what we're doing where we're really digging hard to find as much money as we can to do as much good as we can in these buildings. And if you have any questions, please come see me and talk to me in my office. Let's walk the buildings. Don't wait till we have 150 people here so you can get up and talk to these people. You know, come see me.

Jack Sapia: So we're going to put a million dollars into the boilers. Well needed. How are we going to coordinate that with a single pane of glass because what I hate to do is get up and efficient and save all this money with the boilers and then blow it out the walls.

Karl Ingoldsby: How much money can I go for? \$25M is the limit that we've decided on.

Jack Sapia: It was going to give you another five.

Karl Ingoldsby: Thank you, Jack. As you see we have \$116M worth of identified items that need to be done. It changes every day. Cost of everything change every day. But we have looked at the windows in the high school we already changed them in the middle school. It only makes sense that you start to make your buildings warmer, but we had to take care of some other issues before we address the windows. They are on the list. But they're not on the \$25 M list. Any other questions while I am here?

Ryan Labrecque: Just a response. Again, I'm just confused why? Why we are not targeting fixing structural leaking walls in advance of the other \$25M in projects. I know we're funding a study but how we're going to pay for those repairs if we're not targeting in the \$25M?

Moderator Harb: We are not talking about the \$25M, we are talking about \$950,000.

Ryan Labrecque: He's talking about the \$25M so I can as well. In any case, it should be part of that amount if that's a needed repair immediately. Why wasn't that a priority project and then \$25M.

Karl Ingoldsby: Because we don't know what we need with those buildings. We have to do a study on it first. We have to do our due diligence to find out what's actually wrong with those walls.

Moderator Harb:

With no further discussion Moderator Harb declared Warrant Article 16 would appear on the ballot as written.

I want to thank you all for your patience tonight and for being a good crowd at the deliberative session. And we'll help you all go to the polls on March 14. I'm going to declare this deliberative session closed.

The 2023 Deliberative Session of the Timberlane Regional School District concluded at 10:56 pm.

Respectfully submitted,

Kat Lancaster
Timberlane Regional District Clerk

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
February 16, 2023
7:00 PM**

**Superintendent's Office
30 Greenough Road
Plaistow, NH**

Call to Order

Board Members Present

Brian Boyle, Sheila Lowes, Kim McCormick, Shauna Manthorn, Katie Knutsen, Michael Boucher, Kristin Savage (arrived at 7:03), Kim Farah (arrived at 7:08) Excused absence: Mark Sherwood

Seated at the Board Table

Christopher Kellan, Superintendent of Schools
Justin Krieger, Assistant Superintendent

Administrators Present

Mark Pedersen, Director of Secondary Curriculum
Fran DeCinto, Director of Human Services
Sandra Allaire, Executive Director of Curriculum Assessment, and Learning
Vaccarezza, Principal of Timberlane High School

APPROVAL OF MINUTES

MOTION: Mrs. Lowes motioned to accept the February 2, 2023 public minutes as written. Seconded by Mrs. Knutsen Motioned passed: 5-0-1 (Mrs. McCormick abstained)

MOTION: Mrs. Lowes motioned to accept the February 2, 2023 Sealed Non-Public minutes as written. Seconded by Mr. Boucher Motion passed: 5-0-1 (Mrs. McCormick abstained)

DELEGATES AND INDIVIDUALS – None

DRAFT – NOT APPROVED

CURRENT BUSINESS

a. Discipline Update

Mr. Kriegar provided data specific to the suspensions issued in grades 6-12 from January 14, 2023 to the present and secondary discipline from August to January 13, 2023. He was unable to provide the Board with the location of each discipline incident because Powerschool is not currently set up to record and track that data point. He will collaborate with the Technology Department to explore whether they have the option of incorporating that data field into the student discipline logs.

The Board discussed the data with Mr. Kriegar. Mrs. Manthorn stated the original request for this information was in response to a request to add a new ISS position in the middle school and a new ISS position in the high school. She questioned if they should be circling back to the administration for a conversation now that they have some data. Dr. Farah suggested waiting to see what the staffing levels are going to be across the district in order to determine if there could be some positions they can repurpose and whether the budget passes. She believes that a June timeframe might be a good idea to revisit this. Mrs. Manthorn agreed and said they will circle back on this topic in June.

The Board requested that future agenda topics be included on their agenda.

b. Second Read – Forensic Science Evening Division

Mr. Pedersen provided the Board with the updated version which includes the requested edits from the previous Board meeting. Dr. Farah referred to Unit 3 Evidence unit 2, at the bottom where it states LD 50 is a method to classify how toxic a substance is. She said that should be moved to Evidence Unit 1 where it talks about toxicology.

Mr. Pedersen agreed and will make that change.

MOTION: Dr. Farah motioned to accept Forensic Science Evening Division as a second read. Seconded by Mrs. Manthorn Motion passed: 8-0-0

c. Strategic Plan Update

At the request of the Board, Mr. Kriegar provided an Executive Summary highlighting the work that has been done by the Strategic Planning Committee since they began meeting in July 2022. At the November meeting, the committee identified four primary “buckets” to organize the strategic plan (Facilities and Learning Environments, Personnel, Learning, Community Connections & Communications). Subcommittees were formed and assigned to each “bucket”. A timeline was outlined for the Board after the full committee meets on February 23, 2023 to

DRAFT – NOT APPROVED

review the work of each subcommittee. The end goal is to have a Strategic plan in place by July 1, 2023 and is confident the timeline will get them there.

The Board members commented on the thorough timeline.

d. Block Scheduling Update

Mr. Kriegar provided a historical look back on the approval and implementation of Block Scheduling which began in 2017/2018. The middle school moved away from block scheduling throughout the winter of 21/22. He stated the purpose for tonight's update is to provide information to inform the discussions and decisions this body wants to make.

The Board viewed a slide presentation given by Mr. Pedersen and Mrs. Allaire. Three primary pieces were covered. They looked at students, staffing and sections. Student Achievement data was reviewed and they also were provided with financial and other variables they could gather. As they viewed each slide, a brief explanation of the data was given.

Mr. Vaccarezza spoke to the Board. He explained that, as a school, you are never really married to a schedule. You want to focus on what is best for the students, what will make the staff most efficient and what is best for them, and what is involved in that process. He added there are many different types of block schedules. Some courses are more benefitted from block scheduling than others and all options should be investigated.

Dr. Farah thanked them for all the data they provided. She commented on the percentage of students with disabilities. Timberlane is near the top out of 80 schools. From a budgetary point of view, we are driving the budget up \$1 million a year and believes we need to figure out why we have such a high percentage of students with disabilities in order to get a handle on this. She further stated, she has always been opposed to block scheduling. She is concerned with the impact it has had on math and world languages and wants to bring math and world languages back into the schools every day because, as it is now, she believes we are doing a disservice to the kids and something needs to change and the data shows this.

Mr. Kellan said we need to make real decisions, in real time, in an expeditious way in order to move forward. He agrees with Dr. Farah's comment regarding the percentage of identified students and they are in the midst of their audit. They also need to improve upon the provision of services and programs to support students with disabilities.

Mrs. McCormick believes there are many things that affect test scores that haven't been looked at.

Mr. Kellan said they need to explore and make a timely decision in order to make a change for the following year. Schedules have already been made for the upcoming school year, but, if they

DRAFT – NOT APPROVED

are going to make a change for the following year, a decision would need to be made within the next 6 months.

Mrs. Lowes referred to the 2017-2022 Statewide Assessment slide showing mathematics achievement in grades 3-8 and grade 11. She is looking at the trends which are not good. She also referred to the slide Student Schedules Before and After Block Scheduling with time in minutes. She is concerned with the loss of instruction time with block scheduling. She knows it needs to be fixed and said if it isn't corrected in the elementary, it will just get worse on the way up. She doesn't know what the answer is but the number one priority is to educate the kids.

After much discussion, the Board members agreed that something needs to change based on how the scores are trending.

Dr. Farah stated that if they are potentially looking to make a change for September 2024, she recommends they figure out what the last date to make a decision is. They should then go back 6-12 months from that date and start getting the data together and come up with a decision on the date they need to so it can then be presented to the Board.

Mrs. Savage believes everything needs to be looked at, not just block scheduling. She stated that the elementary numbers are going down before they even hit the middle or high school and that is the problem. She sees pros and cons to block scheduling.

There was further discussion regarding the various assessments available to measure student achievement.

The Board thanked them for all the work they put into this presentation.

e. Policies

The Board reviewed Policy EFAA as a second read.

MOTION: Dr. Farah motioned to accept Policy EFAA as a second read. Seconded by Mrs. Knutsen Motion passed: 8-0-0

f. NH Retirement Reimbursement

Mrs. Oliver addressed the Board. She informed them HB 1221 was enacted in 2022 and with that HB, the New Hampshire Retirement System would reimburse us 7.5% of our contribution. We have received \$385,380.94 which has been included in the MS-24. The money went against the tax rate and has gone back to the taxpayers.

DRAFT – NOT APPROVED

ADMINISTRATORS' REPORT

Mr. Kriegar stated the Eagle Tribune published an article on February 13th highlighting a high school student, Zach, regarding the ELO program. Zach had come before the Board with Dr. Campbell to speak on his experience with the ELO program. Mr. Kriegar will be working with a high school student who is taking an A.P. class on Language Arts. She is going to be doing an expose' on the resources available to schools and how those things translate into serving the students.

Mr. Kellan thanked all those who attended the Deliberative Session. The Tri-fold Voter's Guide will be mailed to all four communities. A TRSD Community Communications brochure with a QR code will be placed on the voter checklist tables for community members. They can scan the QR code which will bring them to a signup sheet if they want to receive additional information and ongoing communication.

PERSONNEL REPORT

MOTION: Mrs. Lowes motioned to accept the professional retirements of Nancy Stafford, Principal of Sandown North and Patrice Liff, Principal of Sandown Central (TLC) and thanked them for their dedication and years of service to the District. Seconded by Mrs. Knutsen Motion passed: 8-0-0

MOTION: Mrs. Lowes motioned to accept the professional resignation of Shawna Berni, School Counselor at Sandown Central (TLC). Seconded by Mr. Boucher Motion passed: 8-0-0

MOTION: Mrs. Lowes motioned to accept the administrative resignation of Nichole Denahey, Payroll Coordinator SAU office. Seconded by Mrs. Knutsen Motion passed: 8-0-0

MOTION: Mrs. Lowes motioned to accept the administrative nomination of Matthew Rose as the new Payroll Coordinator for the SAU office. Seconded by Mrs. Manthorn Motion passed: 8-0-0

COMMITTEE REPORTS

Mr. Boucher - A Strategic Planning meeting is scheduled for February 23, 2023.

DRAFT – NOT APPROVED

Mrs. Knutsen – A Safety Committee meeting was held last week and the internet safety happened and it sounded like it went off well and had a good reception.

There were no other reports.

CORRESPONDENCE

No correspondence

VENDOR AND PAYROLL REGISTERS

No Vendor and Payroll registers

OTHER BUSINESS

MOTION: Mrs. Lowes motioned to enter non-public under 91-A:3, Paragraph II (a) The dismissal, promotion, or compensation of any public employee or the disciplining of such employee, or the investigation of any charges against him or her, unless the employee affected (1) has a right to a meeting and (2) requests that the meeting be open, in which case the request shall be granted and (c) Matters which, if discussed in public, would likely affect adversely the reputation of any person, other than a member of the public body itself, unless such person requests an open meeting. This exemption shall extend to any application for assistance or tax abatement or waiver of a fee, fine, or other levy, if based on inability to pay or poverty of the applicant. Seconded by Mr. Boucher Motion passed 8-0-0

The Board was polled:

Boucher – yes Knutsen – yes Manthorn – yes Farah – yes Savage – yes McCormick – yes
Lowes – yes Boyle – yes

The motion carried 8-0-0 to enter non-public at 8:37 PM. The Board will not be returning to public session.

Respectfully submitted,

Linda Mahoney
Recording Secretary

Approved by the School Board on



Timberlane Regional High School

36 Greenough Road • Plaistow, NH 03865 • Phone: 603-382-6541 • Fax: 603-382-8086 • www.timberlanehs.com

Executive Summary:

March 8, 2023

The TRHS Baseball Booster Club would like to purchase a new pitching machine for the baseball program. The cost of the machine is \$2600.00.

Per TRSD Policy KCD: Public Gifts and Donations:

The Superintendent or Superintendent's designee may accept gifts in the amount of \$500 or less. Gifts in excess of \$500 may only be accepted by the Board. Additionally, pursuant to RSA 198:20-b, gifts in the amount of \$5000 or more shall require the Board to hold a public hearing regarding any action to be taken with the gift. For gifts of less than \$5000, the Board will post notice of the gift in the agenda of the next regularly scheduled Board meeting and will include notice in the minutes of the meeting in which the gift is discussed. The acceptance of all gifts will be made in public session.

Prepared by: Mr. Angelo Fantasia, CMAA. Director of Athletics.

Junior Hack Attack Baseball Pitching Machine

Unique Baseball Machine Features

The Junior Hack Attack Baseball Pitching Machine is the major-league quality training tool designed to develop serious young players.

The Junior Hack Attack has a **unique three-wheel design** that allows you to **see the ball clearly and fully** all the way through the feeding motion, acceleration and release, just like a live pitcher. In developing hitters, especially at younger ages, there is nothing more important than timing and vision.

With this design, the hitter sees when to stride and the angle of release, giving him an actual live-arm sense of timing and location. The Junior will develop your dedicated players into the "pros" they want to be.

At a level where simplicity is imperative, the Junior Hack Attack dials allow you to effortlessly throw major league fastballs, and right and left handed breaking pitches including curveballs, sliders and split fingers.

This exclusive three-wheel design changes the breaking pitch plane by simply adjusting wheel speed dials. *(All two-wheel units require time consuming awkward throwing head adjustments to change from fastballs to curveballs or right to left handed breaking pitches.)*

The Junior Hack Attack's elevation adjustment handle will raise or lower the pitch. With a simple turn, you can even move the pitch up or down within the strike zone between pitches. *(On two-wheel pitching machines it may be necessary to release a locking mechanism, reposition the entire throwing head by tilting it manually and then re-locking the locking mechanism. These are awkward time-consuming adjustments.)*





March 9th, 2023

EXECUTIVE SUMMARY

INFORMATIONAL UPDATE

Elementary Enrollment projections 23-24

The purpose of this summary is to provide the school board with current enrollment projections for the 2023-2024 school year. The information found in this summary will be updated monthly with increased detail.

The charts below outline expected enrollment and staffing levels (as of 3/1/23) for the 2023-2024 school year. Registration, for students new to the district, opened February 1st and Parent Information Nights will be held this month. Typically enrollment increases after these nights and we hope to increase finalized registrations as well, as this will help us better prepare for appropriate staffing.

Finalized registration for our tuition based programs (Preschool, Pre-Kindergarten, and full day Kindergarten) includes a 10% deposit and required documentation brought to the school. When families finalize registration, class placement is solidified. On the Preschool, Pre-Kindergarten and Kindergarten charts below, those who have completed the online component of registration appear in one column, those who have finalized registration appear in the next column. For the purposes of staffing allocations, we look at the first column until we are later in the process and look at finalized registration to affirm our needs.

Early Childhood Programs

	Atkinson Academy		Danville School		Pollard School		The Learning Center at Sandown Central	
	Registered online	Finalized registration	Registered online	Finalized registration	Registered online	Finalized registration	Registered online	Finalized registration
Preschool							27	6
Pre-Kindergarten	14	12	17	6	21	7	33	13
Kindergarten	41	35	32	4	67	30	56	19

The following charts outline expected enrollment and staffing levels (as of 3/1/23) for the 2023-2024 school year in our grade 1-5 classrooms, based on current enrollment numbers rolled up to the next grade. Pressure point grade levels have been identified in these charts, however none at this time have gone over capacity.



NH School Administrative Unit 106 | Timberlane Regional School District

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Atkinson Academy

	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5
projected student #s	45	58	61	66	59
staffing #	3	3	3	3	3
class size/cap	15/20	19.3/23	20.3/23	22/26	19.7/26

Danville School

	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5
projected student #s	41	44	48	51	40
staffing #	3	2	3	2	2
class size/cap	13.7/20	22/23	16/23	25.5/26	20/26

Pollard School

	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5
projected student #s	67	88	66	70	74
staffing #	4	4	3	3	3
class size/cap	16.75/20	22/23	22/23	23.3/26	24.7/26

Sandown North

	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5
projected student #s	65	77	69	62	58
staffing #	4	4	3	3	3
class size/cap	16.25/20	19.25/23	23/23	20.7/26	19.3/26



Should these enrollment projections hold, staffing for the 23-24 school year will be covered with existing personnel positions. Projections above call for a decrease in staff at three grade levels and an increase of staff in two, in addition to the three classroom teacher retirements district wide. This will allow the district to reallocate staff to meet maximum capacity requirements and avoid the need for additional positions.

Respectfully submitted,

Lucy Canotas, Director of Elementary Education

Secondary Enrollment projections 23-24

The purpose of this summary is to provide the school board with current enrollment projections for the 2023-2024 school year.

Timberlane Regional Middle School

Student #s	Grade 6	Grade 7	Grade 8	Total
Current 2022-2023	267	230	241	738
Projected 2023-2024	239	267	230	736

There is minimal change in total enrollment from this year to next, therefore, total staffing is projected to remain unchanged for next year. Staffing includes 60 total teachers coming from core academic and Unified Arts classes that students are scheduled to attend, but does not include interventionists and special education teachers as determined by student needs. Please note that there are also approximately 8 additional students that are in out of district placement that may or may not come back into the school or will stay in out of district placement, but again, these students will not impact the projected staffing levels.



Timberlane Regional High School

Student #s	Grade 9	Grade 10	Grade 11	Grade 12	Total
Current 2022-2023	260	257	238	254	1009
Projected 2023-2024	241	260	257	238	996

There is minimal change in total enrollment from this year to next, therefore, total staffing is projected to remain unchanged for next year. That being said, there is still the possibility to reduce staffing needs (as has occurred over the past 12 years) based on student course requests and teacher attrition. Staffing includes 76 total teachers coming from all areas in classes that students are scheduled to attend, but does not include interventionists and special education teachers as determined by student needs. Please note that there are also approximately 14 additional students that are in out of district placement that may or may not come back into the school or will stay in out of district placement, but again, these students will not impact the projected staffing levels.

Respectfully submitted,

Mark Pedersen, Director of Secondary Education



**University of
New Hampshire**

The Survey Center



**Timberlane Regional School District
2022 Special Education Survey**

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The Survey Center
University of New Hampshire
December, 2022

The University of New Hampshire
Survey Center

The UNH Survey Center is an independent, non-partisan academic survey research organization and division of the UNH College of Liberal Arts.

The Survey Center conducts telephone, mail, web, and intercept surveys, as well as focus groups and other qualitative research for university researchers, government agencies, public non-profit organizations, private businesses and media clients.

Our senior staff have over 50 years experience in designing and conducting custom research on a broad range of political, social, health care, and other public policy issues.

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Executive Summary

The University of New Hampshire Survey Center conducted a survey on behalf of the Timberlane Regional School District to better understand the feelings of Timberlane families and staff regarding special education in the district. Survey invitations were sent to five hundred seventeen (517) Timberlane staff members and administrators and to seven hundred and eight (708) parents of Timberlane students with special needs and two reminder emails were sent to respondents who had not completed the survey. Overall, two hundred eighty-six (286) Timberlane community members completed the survey between November 29 and December 19, 2022, yielding a response rate of 23%. The response rate among staff members and administrators was 36% while the response rate among parents was 14%.

The following figures display survey results including any demographic differences. Due to rounding, percentages may not sum to 100%.

Key Findings

Demographics

Just over four in ten respondents have at least one child or ward enrolled in the Timberlane Regional School District. Among this group, nearly half have a child or ward enrolled at Timberlane Regional High School and four in ten have a child or ward enrolled at Timberlane Regional Middle School, while smaller numbers have a child or ward enrolled elsewhere in the district. Two-thirds of respondents are currently employed by Timberlane with half of this group employed as Teachers.

Staff

Most responding staff members believe that respect and professionalism among IEP team members at Timberlane is very good or good, but slightly fewer staff members feel the same way about communication and collaboration. The vast majority of staff members feel positive about their communication with Teachers, but only just over half rate their communication with Related Service Providers and Administrators that way. More than two-thirds of staff members always or often feel that they don't have enough time to collaborate with others, and more than one-third think they have probably or definitely not received sufficient training. However, nearly all staff members feel they understand the needs of students with special needs they work with.

Parents

More than three-quarters of responding parents feel that Timberlane is meeting their child or ward's social, academic, and emotional needs very or somewhat well. Most parents are also very or somewhat satisfied with their child or ward's transitions from grade to grade and from school to school, and three in ten say that nothing could improve the communication between themselves and Timberlane staff. Those who do have suggestions to improve this communication most frequently mention generally more communication and more proactive communication.

Administrators

Responding Administrators are generally positive in their assessment of professionalism, respect, communication, and collaboration among IEP teams, though they are less likely than staff members to describe these things as very good. Many Administrators also describe communication between themselves and staff members as well as with parents as good rather than very good. Administrators are less positive in their assessment of communication between other groups, most notably between Related Service Providers and Paraprofessionals.

Just under two-thirds of Administrators say they are very or somewhat satisfied with transitions for students with special needs in the district, a good deal lower than the proportion of parents who feel the same way about their child or ward's transitions in the district. Similarly, Administrators are more negative than parents about how well Timberlane is meeting the social, emotional, and academic needs of its students, with pluralities of Administrators saying the district meets students' emotional and academic needs not very well or not well at all.

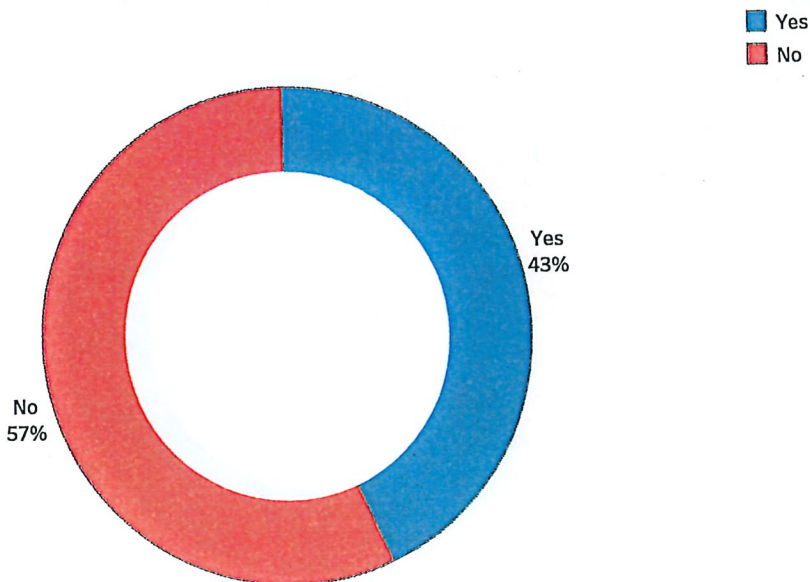
Overall Assessment

Among staff members and Administrators, just under half rate the overall quality of special education provided by Timberlane as very good or good, while four in ten characterize it as fair. Related Service Providers and Teachers are a good deal more likely than Administrators and Paraprofessionals to describe it as very good or good. Parents are somewhat more positive in assessing the quality of special education provided by the district to their child or ward, with those with a child or ward at Atkinson Academy and Sandown Central most positive. When asked what could improve the quality of special education at Timberlane, respondents most often mention more staff or more support for them, more resources or support for students, and better collaboration among staff members.

Demographics

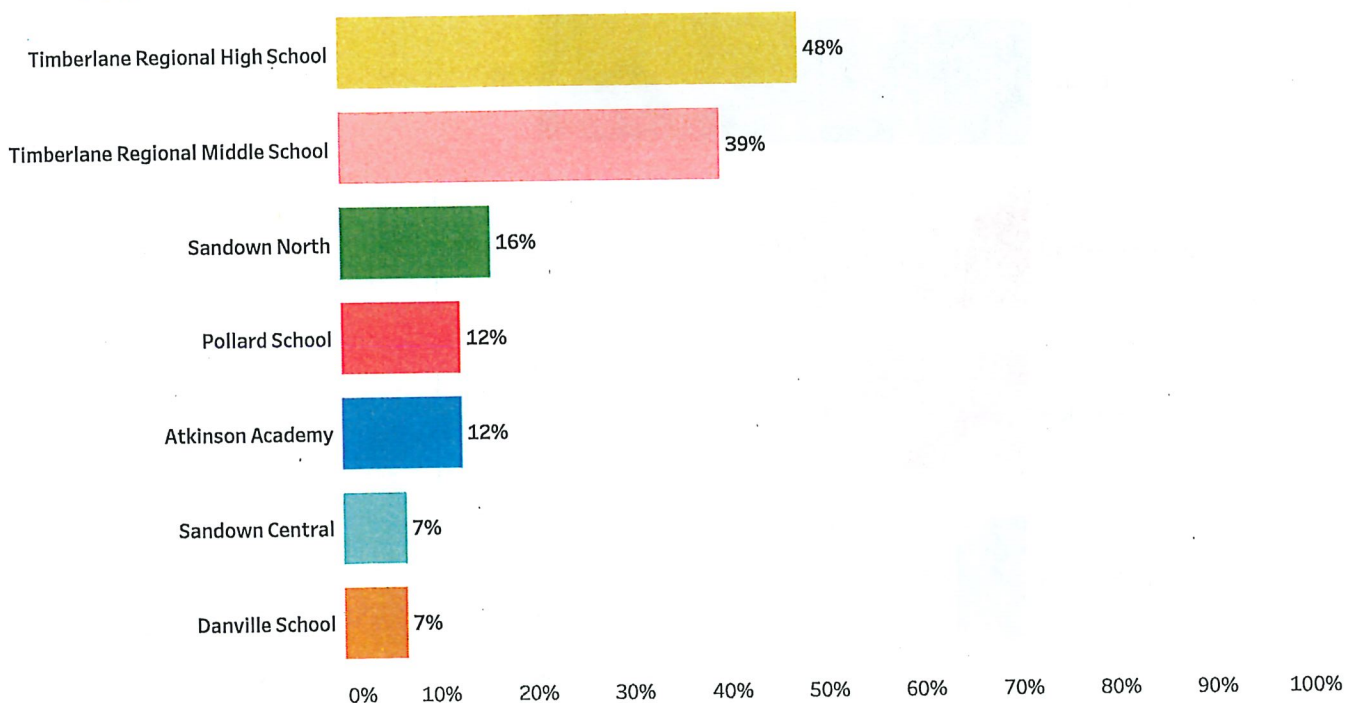
Forty-three percent of respondents say that they have one or more children or wards currently enrolled in the Timberlane Regional School District while 57% do not have any children or wards currently enrolled.

Figure 1: Do you have one or more children/wards currently enrolled in the Timberlane Regional School District? - December 2022



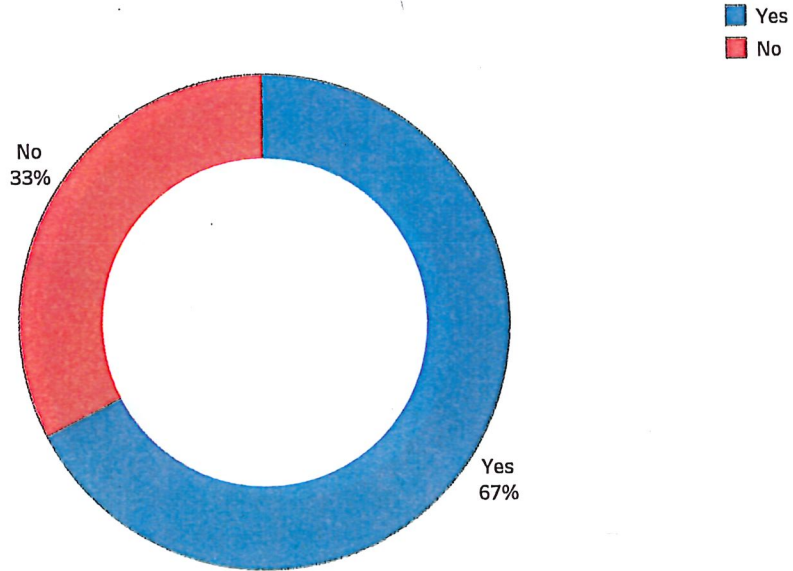
Among those with children or wards currently enrolled at Timberlane (N=122), nearly half (48%) have a student enrolled at Timberlane Regional High School, while 39% have a student enrolled at Timberlane Regional Middle School. Fewer respondents have students in their household who are currently enrolled at Sandown North (16%), the Pollard School (12%), Atkinson Academy (12%), Sandown Central (7%), or the Danville School (7%).

Figure 2: In which of the following schools do you have one or more children/wards enrolled? (Please select all that apply) - December 2022



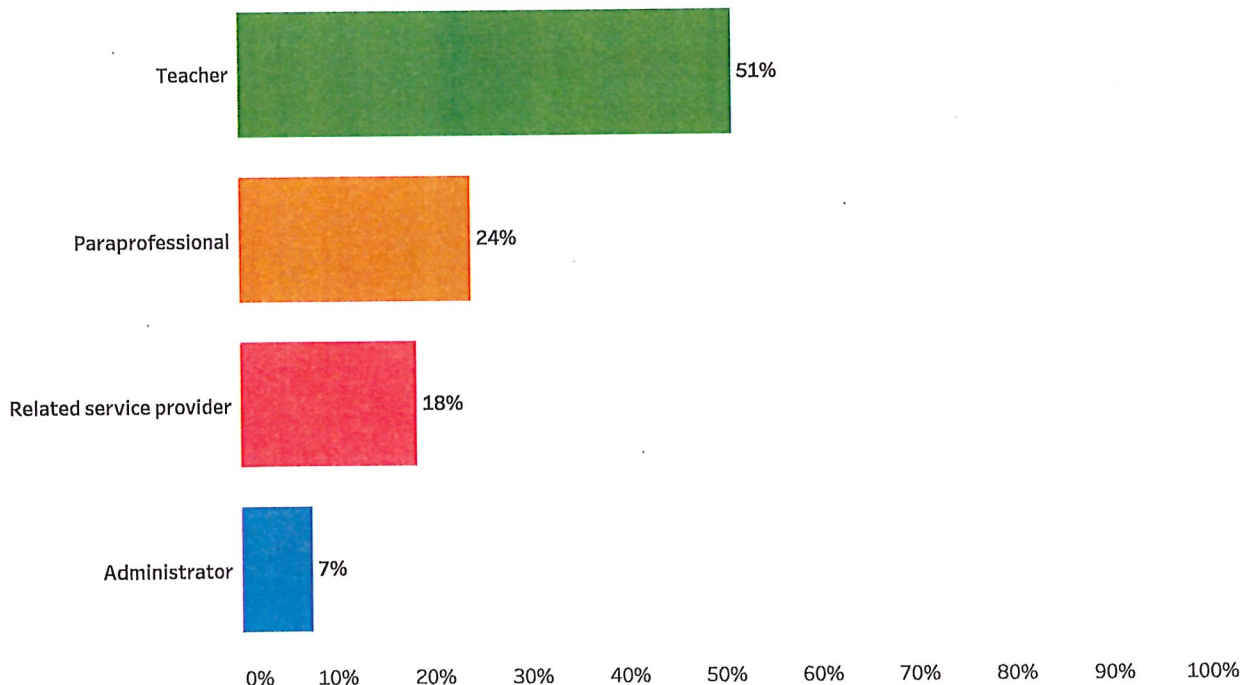
More than two-thirds (67%) of respondents say that they are currently employed as a staff member at the Timberlane Regional School District while 33% are not currently employed there. A quarter (25%) of responding staff members also have children or wards enrolled in the school district.

Figure 3: Are you currently employed as a staff member at the Timberlane Regional School District? - December 2022



Among those who are currently employed as a staff member at Timberlane (N=193), half (51%) are currently employed as a teacher, 24% are employed as a paraprofessional, 18% are employed as a related service provider, and 7% are employed as an administrator.

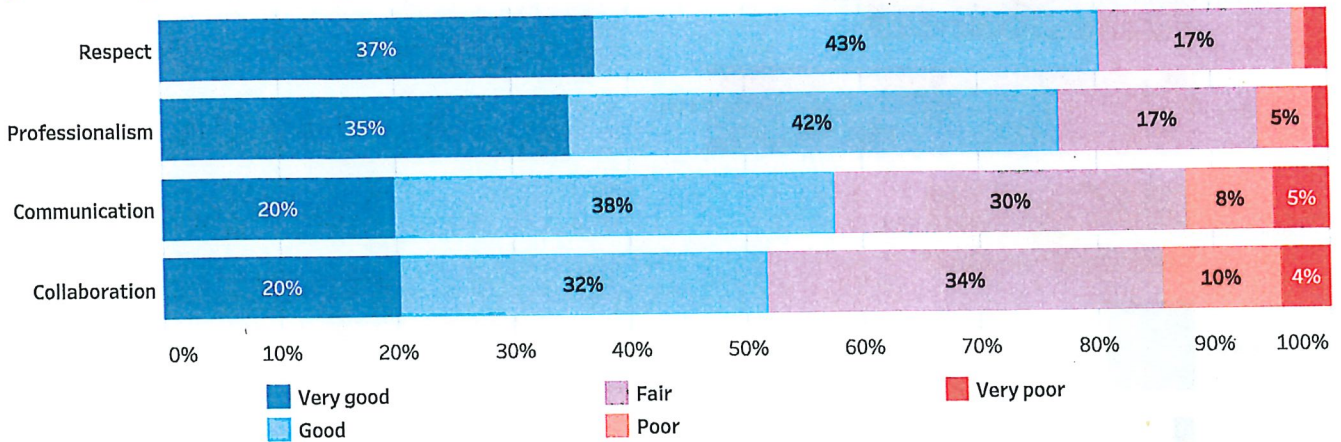
Figure 4: Which of the following best describes your current role at the Timberlane Regional School District? - December 2022



Staff

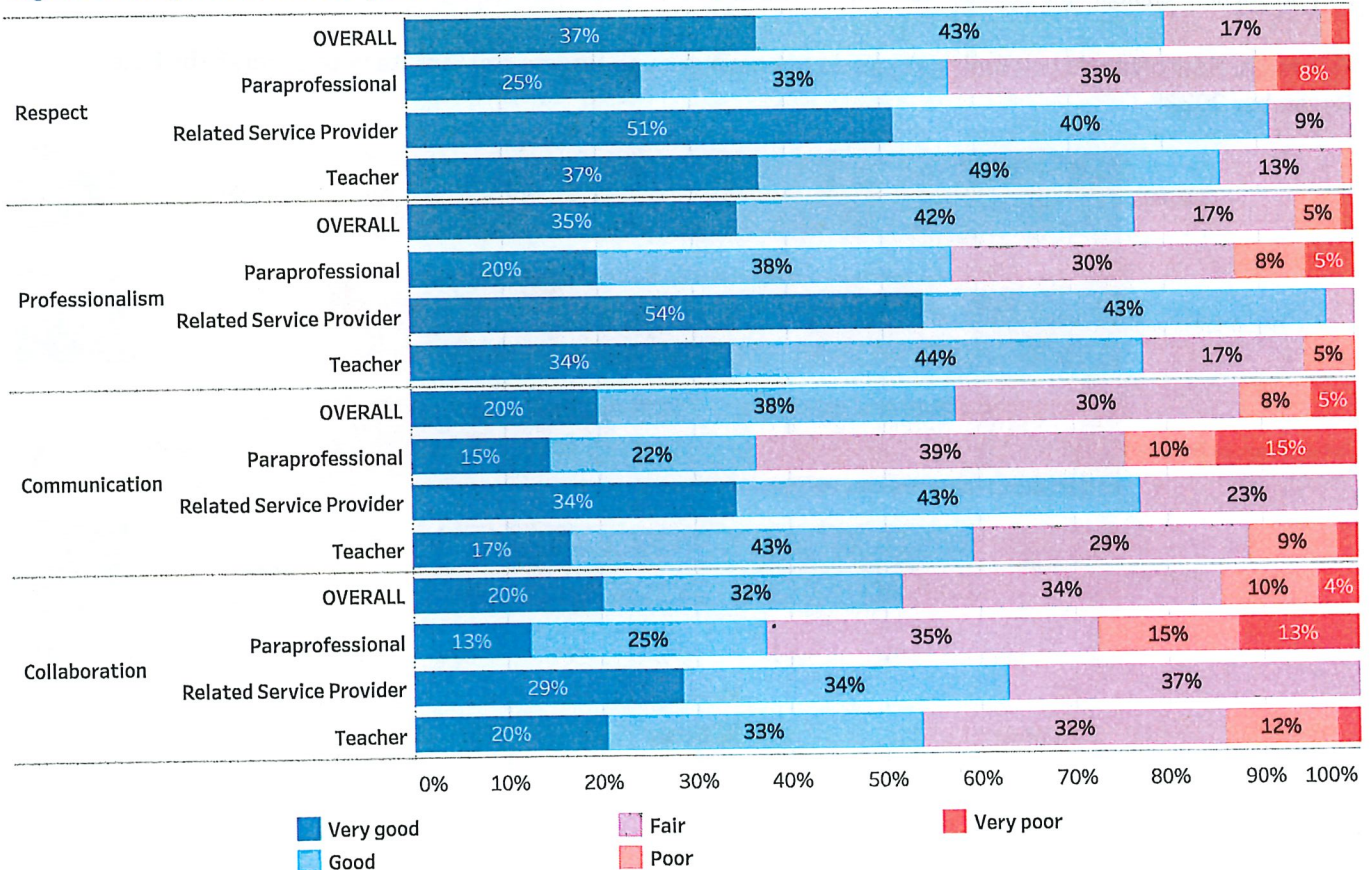
Among staff members (N=191), 80% rate the respect among the IEP team members as very good (37%) or good (43%), 17% rate it as fair, and only 3% rate it as poor (1%) or very poor (2%). Most staff members (77%) also rate professionalism among the IEP team members as very good (35%) or good (42%). Staff members are slightly less positive about communication and collaboration among the IEP team members: 58% rate communication as very good or good while 52% rate collaboration as very good or good.

Figure 5a: In general, how do you rate the following among the IEP team members? - December 2022



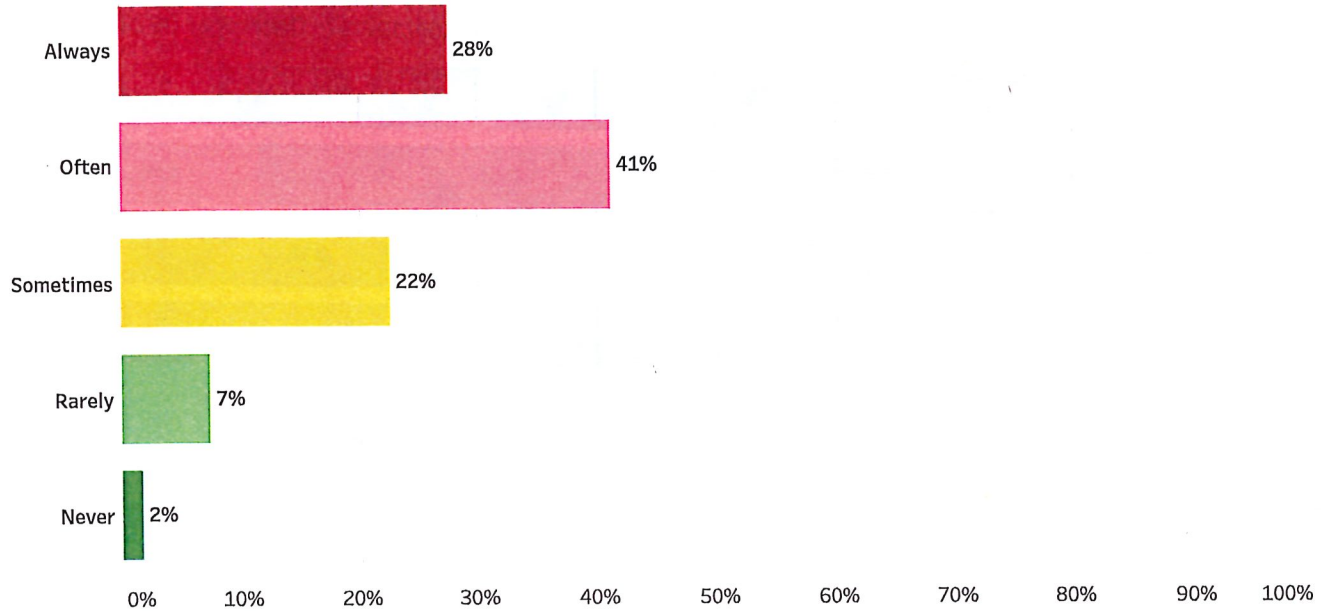
Among staff members, Related Service Providers are most positive about respect, professionalism, communication, and collaboration among the IEP team members while Paraprofessionals are the least positive group on these elements of interactions among IEP team members.

Figure 5b: In general, how do you rate the following among the IEP team members? - by Role - December 2022



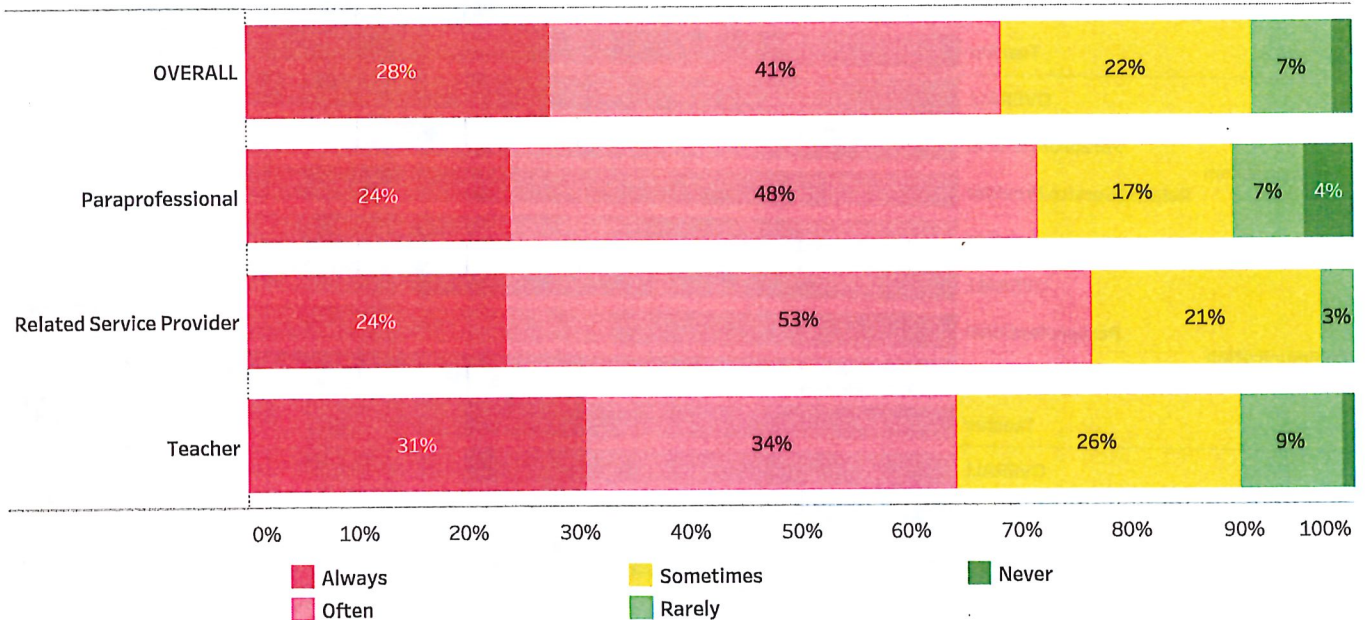
More than two-thirds (68%) of staff members say they always or often feel that they do not have enough time to collaborate with others. Twenty-two percent say they sometimes feel this way while only 9% say they rarely (7%) or never (2%) feel this way.

Figure 6a: How often do you feel that you do not have enough time to collaborate with others? - December 2022



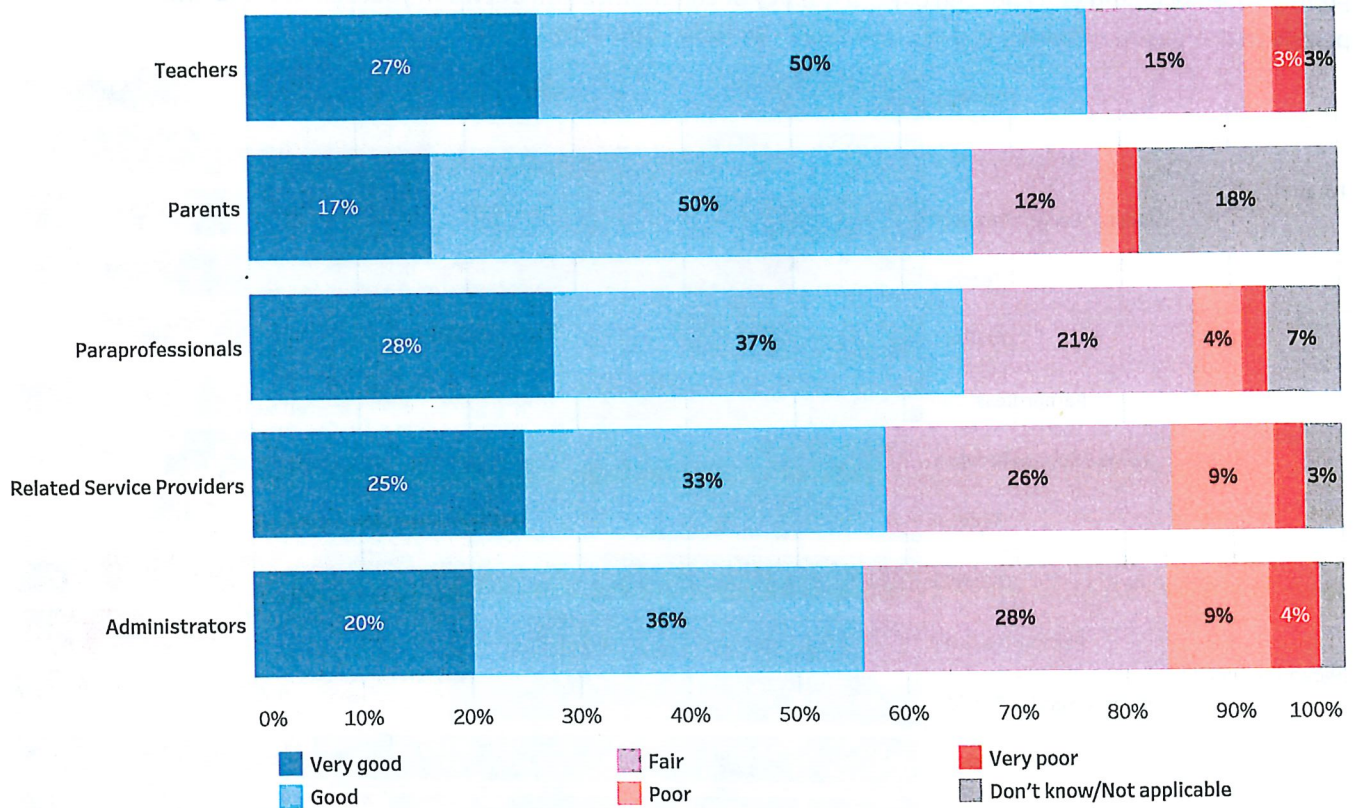
More than three-quarters (76%) of Related Service Providers and 72% of Paraprofessionals say they always or often feel that they do not have enough time to collaborate with others while 65% of Teachers feel this way.

Figure 6b: How often do you feel that you do not have enough time to collaborate with others? - by Role - December 2022



Most staff members (77%) feel that the overall quality of communication between themselves and Teachers is very good (27%) or good (50%), while 67% feel the quality of communication between themselves and parents is very good (17%) or good (50%). Just under two-thirds (65%) feel their overall communication with Paraprofessionals is very good (28%) or good (37%), while more than half feel the same way about communication between themselves and Related Service Providers (58%) and between themselves and Administrators (56%). Few believe that communication between themselves and those in these roles is poor or very poor.

Figure 7a: How would you rate the overall quality of communication between yourself and the following people in IEP Teams of which you are member? - December 2022

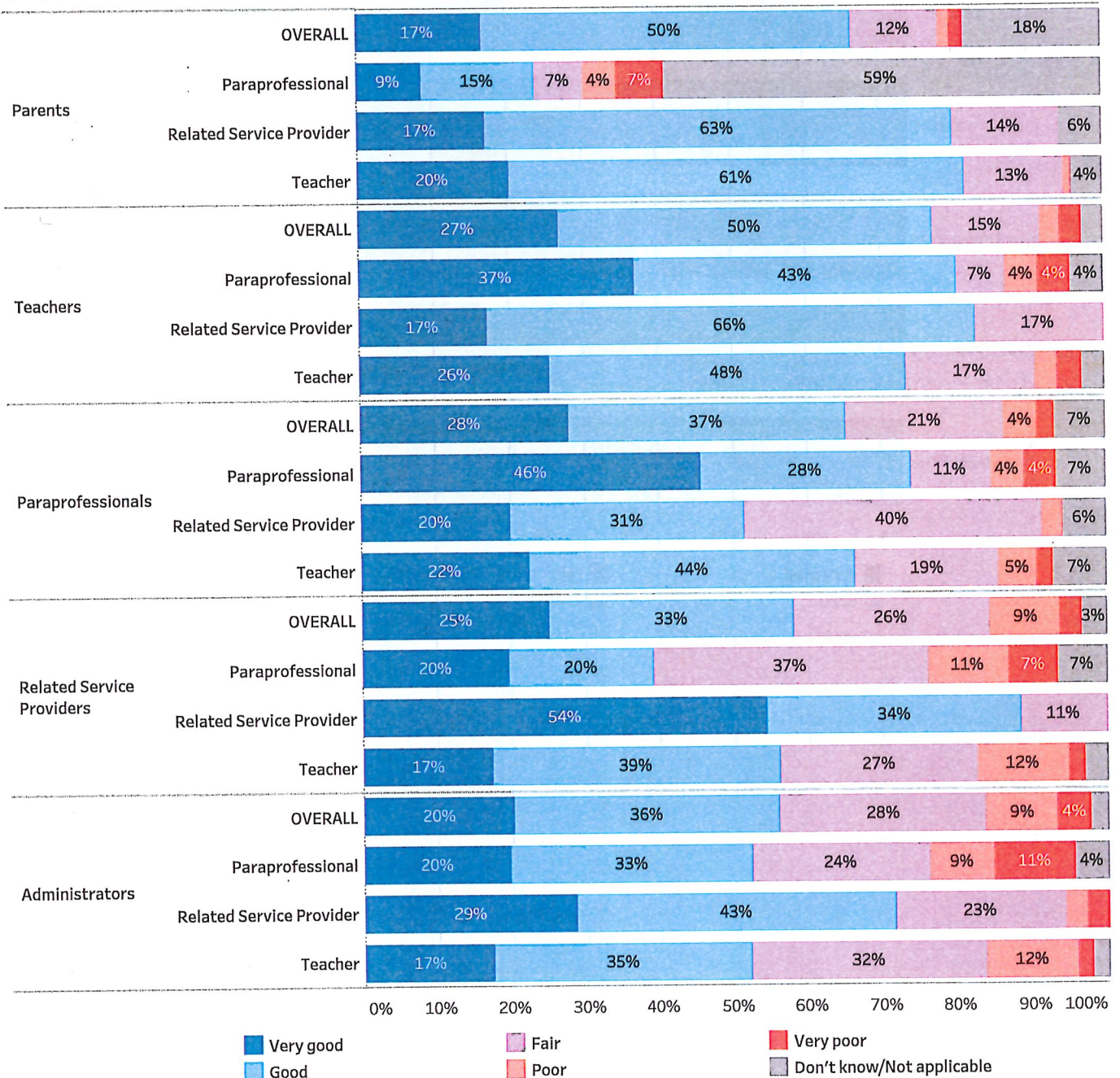


The vast majority of Teachers (82%) and Related Service Providers (80%) rate the communication between themselves and parents as very good or good but more than half of Paraprofessionals (59%) say they don't know or the question is not applicable.

Related Service Providers are less likely than those in other roles to describe their communication with Paraprofessionals as very good or good, and similarly, less than half of Paraprofessionals rate their communication with Related Service Providers as very good or good.

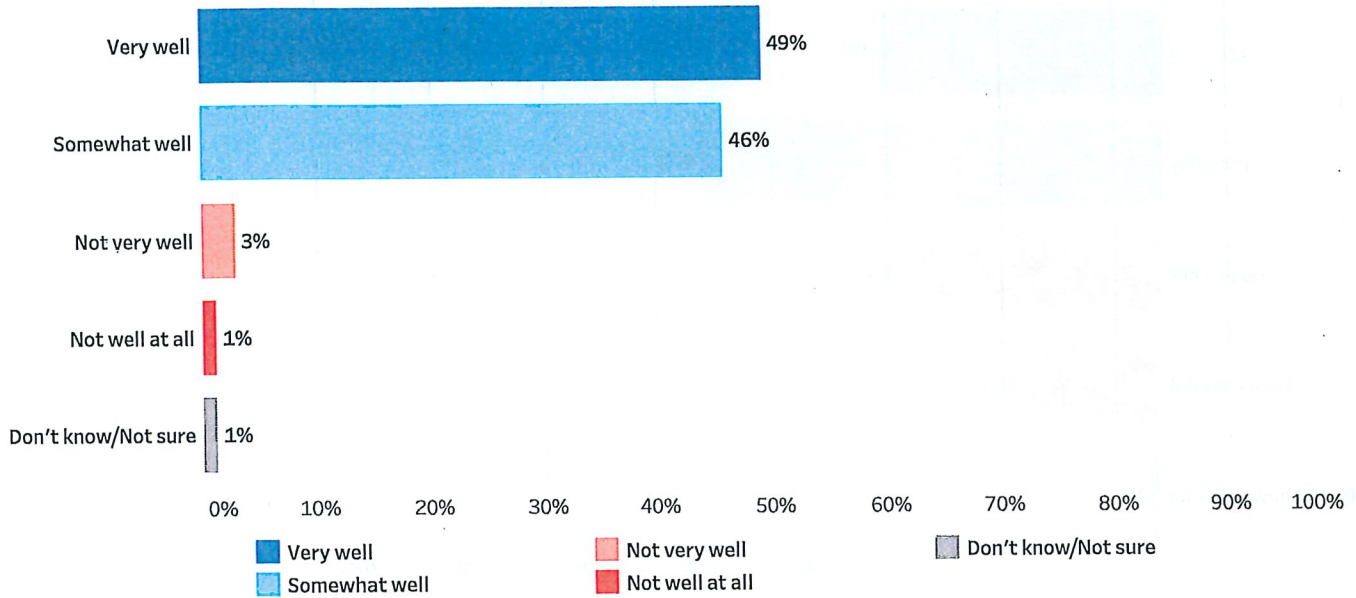
Only about half of Teachers (53%) and Paraprofessionals (52%) describe their communication with Administrators as very good or good but 71% of Related Service Providers describe their communication with Administrators as very good or good.

Figure 7b: How would you rate the overall quality of communication between yourself and the following people in IEP Teams of which you are member? - by Role - December 2022



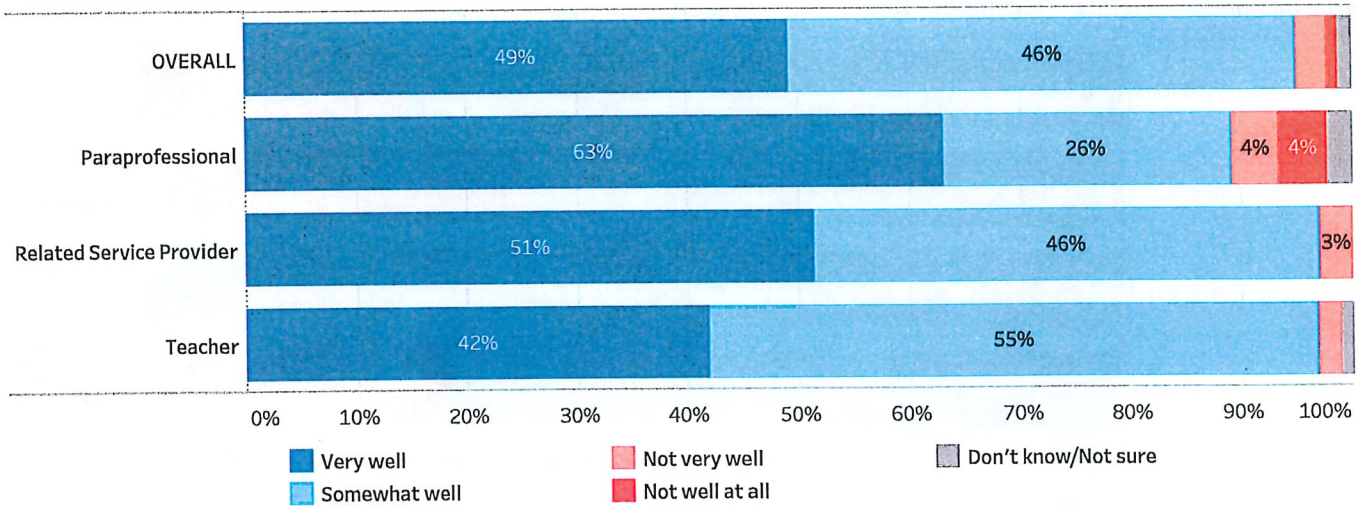
Half (49%) of staff members feel that they understand very well the needs of students with special needs who they work with, while an additional 46% feel they understand these needs somewhat well. Only 4% of staff members feel that they understand the needs of students with special needs they work with not very well (3%) or not well at all (1%) while 1% don't know or are unsure.

Figure 8a: How well do you feel that you understand the needs of students with special needs you work with? - December 2022



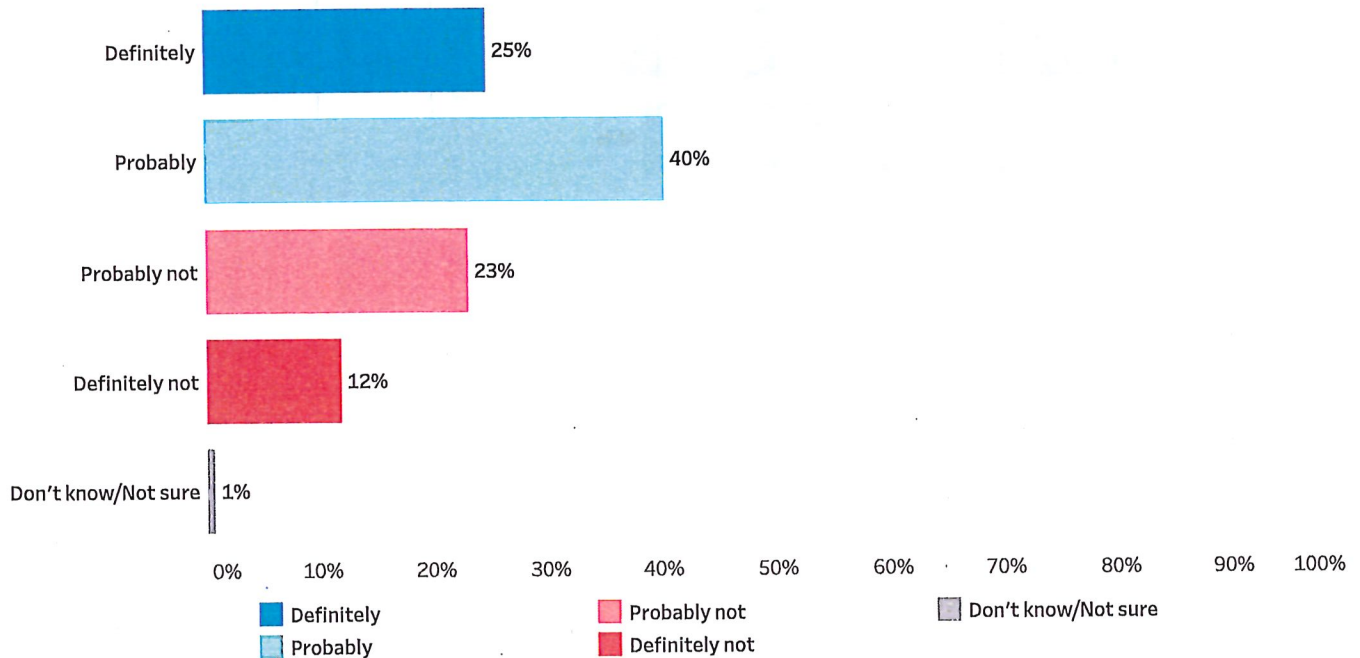
Paraprofessionals are more likely than Related Service Providers and Teachers to feel they understand the needs of students with special needs who they work with very well, but they are also slightly more likely than other staff members to say they understand students' needs not very well or not well at all.

Figure 8b: How well do you feel that you understand the needs of students with special needs you work with? - by Role - December 2022



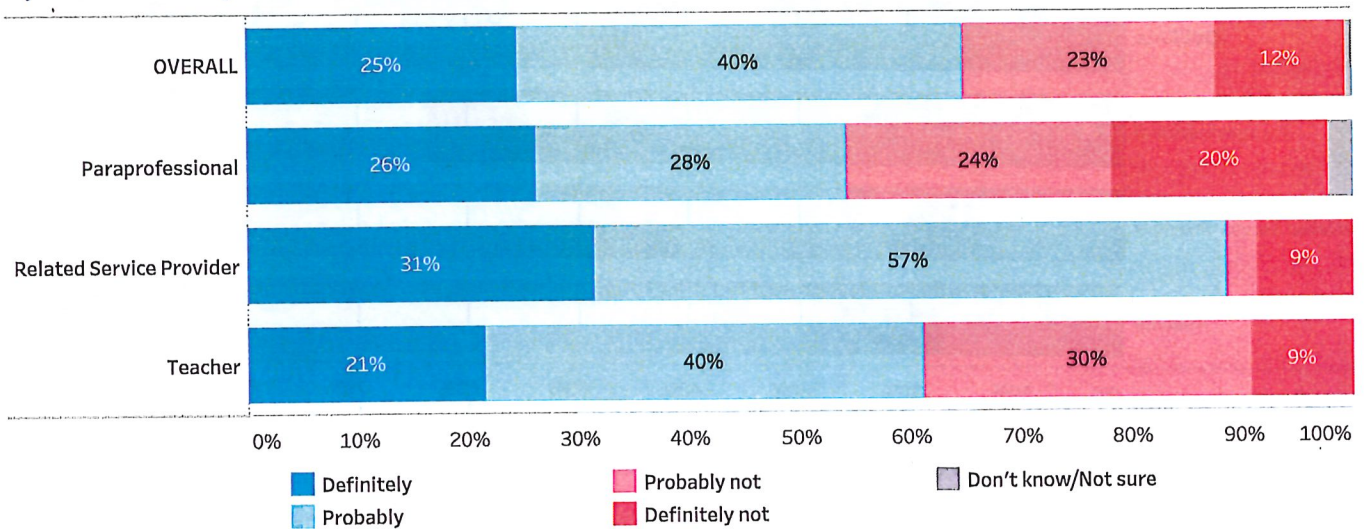
Nearly two-thirds (65%) of staff members think they definitely (25%) or probably (40%) have received sufficient training to support their work with students with special needs. Twenty-three percent feel they have probably not received sufficient training to support their work with students with special needs, 12% feel they definitely have not received sufficient training, and 1% don't know or are unsure.

Figure 9a: Do you feel that you have received sufficient training to support your work with students with special needs? - December 2022



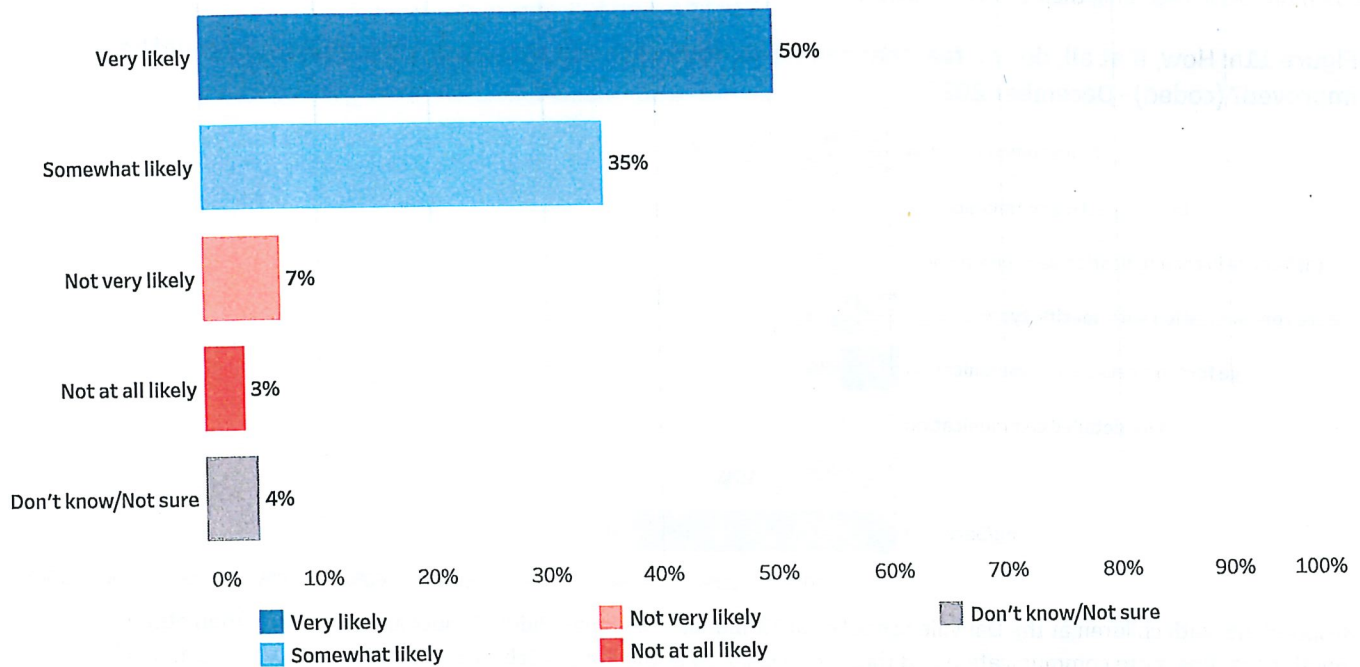
Nearly all Related Service Providers (88%) think they have definitely or probably received sufficient training to support their work with students with special needs but only 61% of Teachers and 54% of Paraprofessionals feel that way.

Figure 9b: Do you feel that you have received sufficient training to support your work with students with special needs? - by Role - December 2022



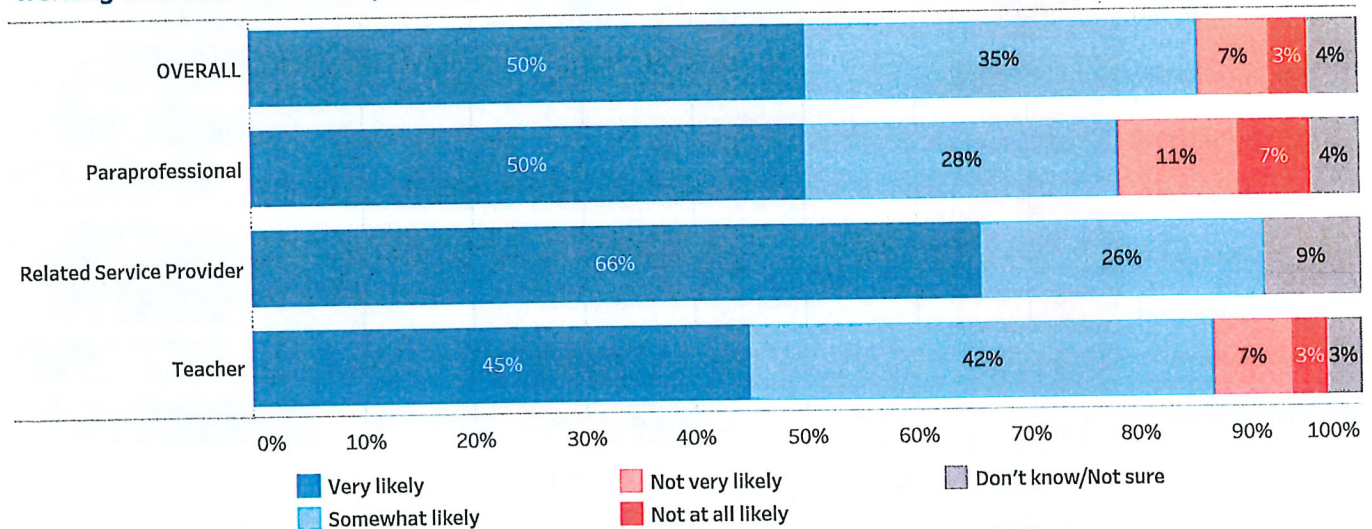
Half (50%) of staff members say they would be very likely to attend additional workshops or training sessions to learn more about working with students with special needs while another 35% say they would be somewhat likely to attend. Only one in ten (10%) staff members say they would be not very likely (7%) or not at all likely (3%) to attend such a session while 4% don't know or are unsure.

Figure 10a: How likely would you to attend additional workshops or training sessions to learn more about working with students with special needs? - December 2022



Nearly all Related Service Providers (92%) say they would be very or somewhat likely to attend additional workshops or training sessions to learn more about working with students with special needs, while just over three-quarters of Paraprofessionals (78%) feel that way.

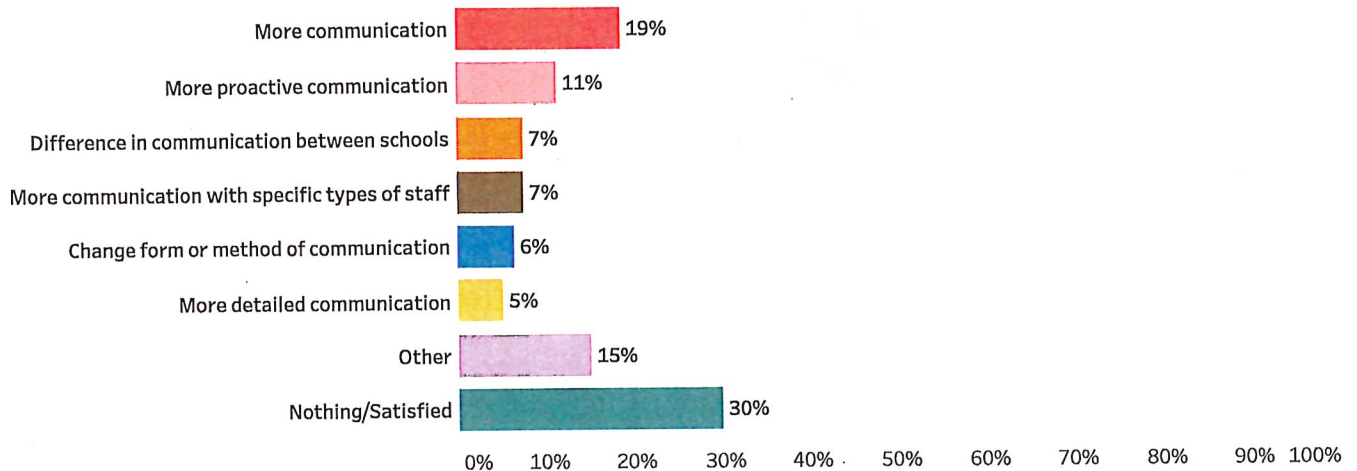
Figure 10b: How likely would you to attend additional workshops or training sessions to learn more about working with students with special needs? - by Role - December 2022



Parents

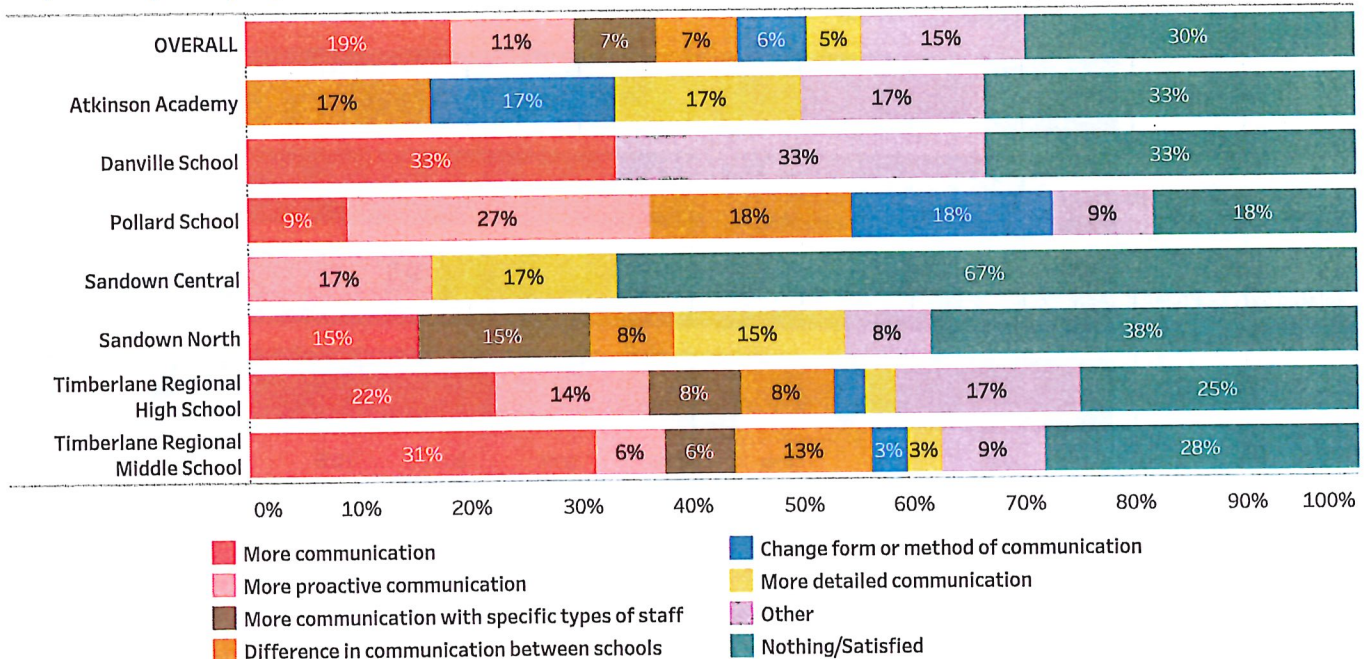
When asked how they feel communication with them about their child or children could be improved, 19% of parents say they would like more communication and 11% would like more proactive communication. Seven percent each mention a difference in communication between schools or more communication with specific types of staff members, 6% would like to change the form or method of communication, and 5% would like more detailed communication. Fifteen percent mention something else that would improve communication while 30% say that nothing could be improved or that they are currently satisfied with communication regarding their child or children.

Figure 11a: How, if at all, do you feel that communication with you about your child/children's could be improved? (coded) - December 2022



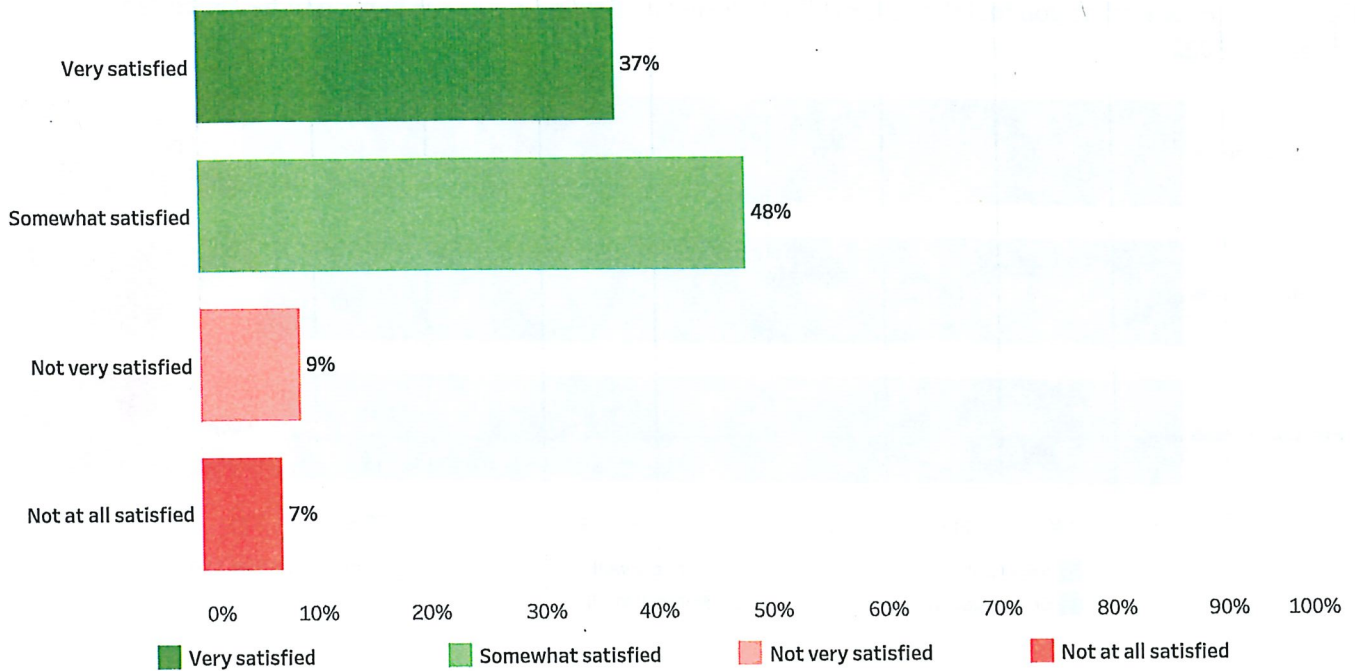
Respondents with children at the Danville School or at Timberlane Regional Middle School are more likely than others to mention wanting more communication and those with children at the Pollard School or Atkinson Academy are more likely to mention wanting more proactive communication. Those with children at Sandown Central are most likely to say nothing could improve communication about their child but relatively few with children at the Pollard School say the same.

Figure 11b: How, if at all, do you feel that communication with you about your child/children's could be improved? (coded) - by School - December 2022



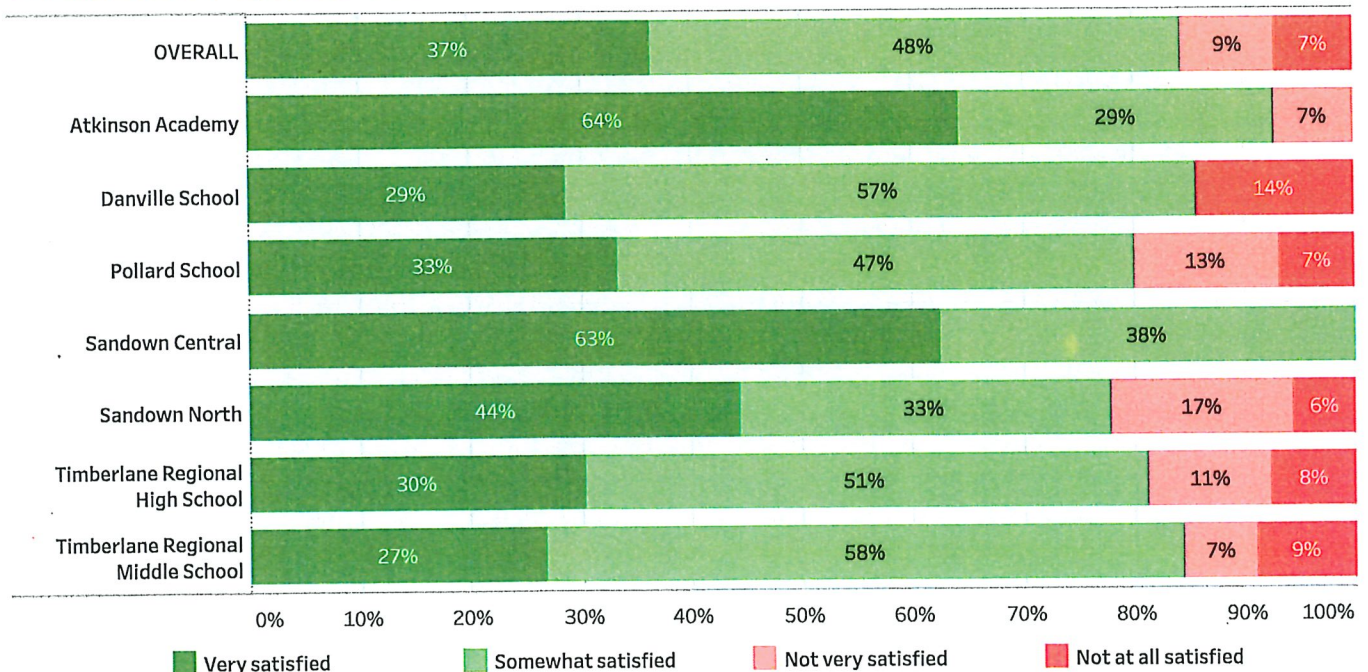
The vast majority (85%) of parents say that they are very (37%) or somewhat (48%) satisfied with their child's or children's transitions from grade to grade and from school to school. Only one in six (16%) say they are not very satisfied (9%) or not at all satisfied (7%) with these transitions.

Figure 12a: How satisfied are you with the transitions for your child/children from grade to grade and from school to school? - December 2022



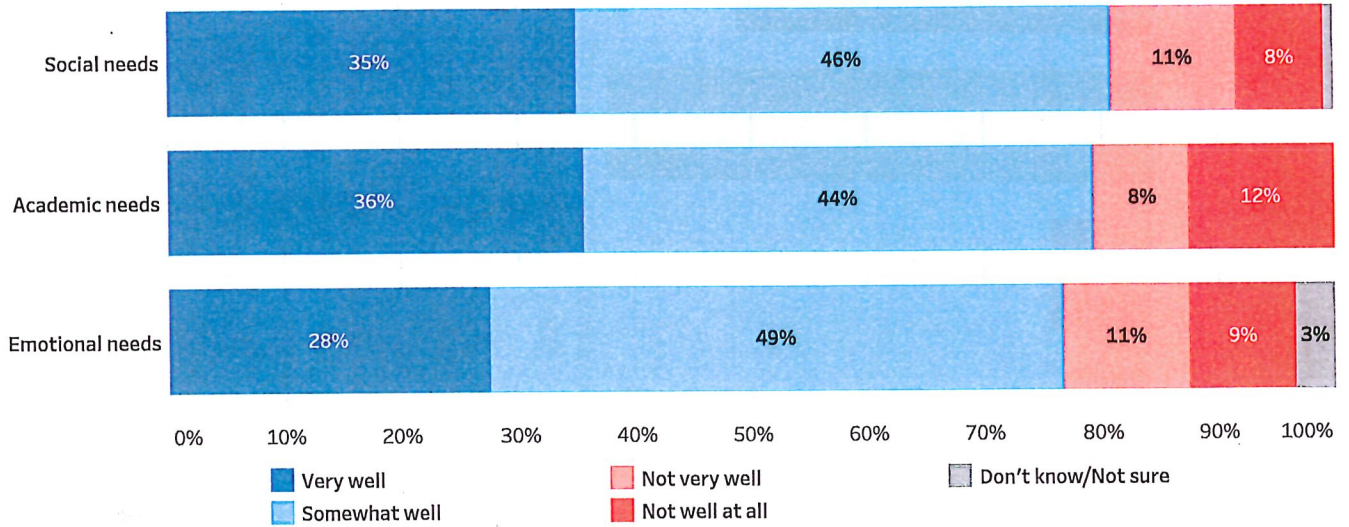
Parents with children at Atkinson Academy and the Sandown Central School are most likely to say they are very satisfied with transitions for their children, while those with children at Sandown North and the Pollard School are most likely to say they are not very satisfied or not at all satisfied with these transitions.

Figure 12b: How satisfied are you with the transitions for your child/children from grade to grade and from school to school? - by School - December 2022



Four in five (81%) parents feel that their children's social needs are being met very (35%) or somewhat (46%) well by Timberlane, 11% feel their children's needs are not being met very well, 8% feel they are not being met well at all, and 1% don't know or are unsure. About the same proportion (79%) feel that Timberlane is meeting their children's academic needs very (36%) or somewhat (44%) well, while 77% feel Timberlane is meeting their children's emotional needs very (28%) or somewhat (49%) well.

Figure 13a: How well do you feel that your child/children's following needs are being met by Timberlane? - December 2022

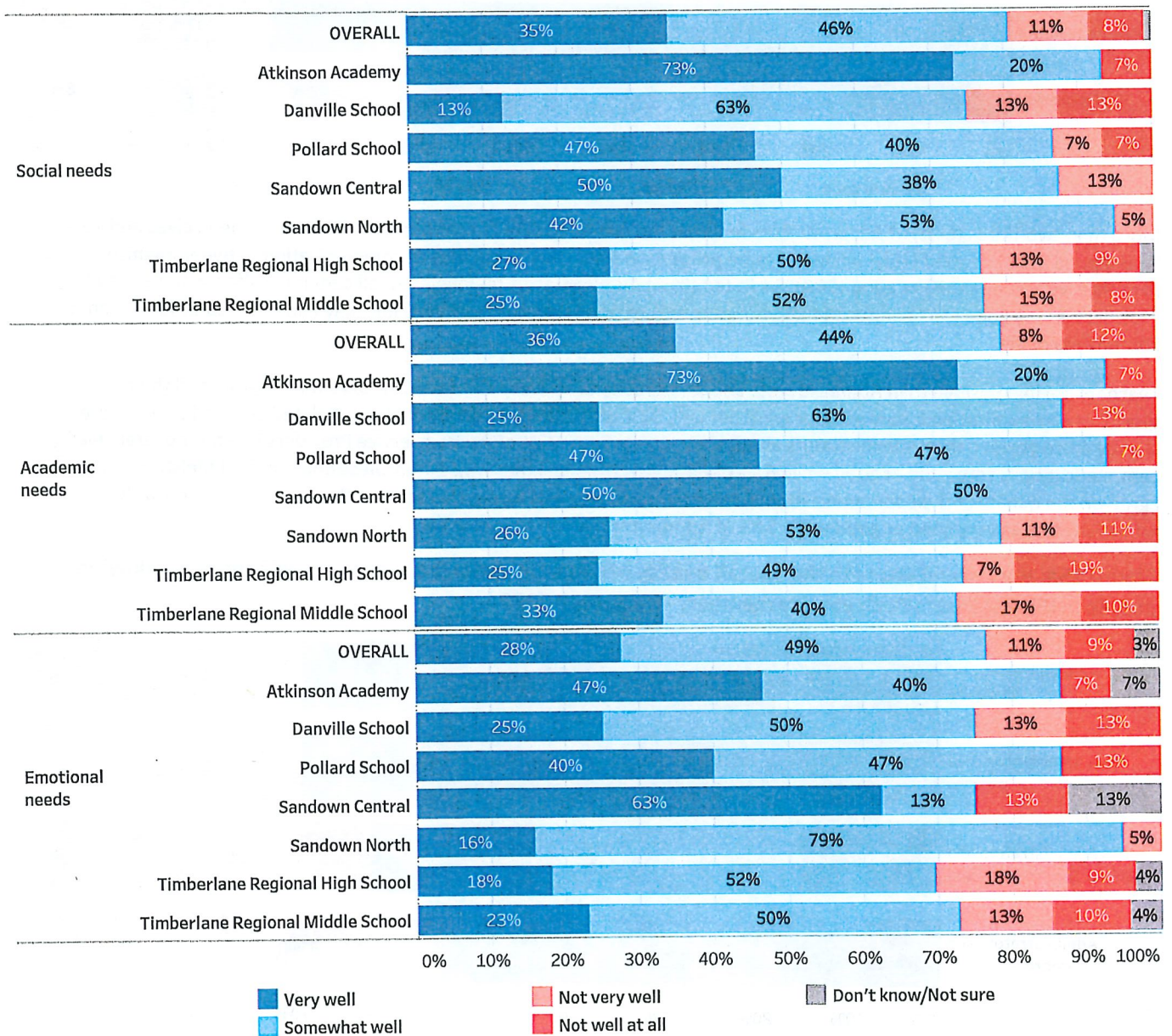


Parents with students enrolled at Sandown North and Atkinson Academy are most likely to feel that Timberlane is meeting their children's social needs very or somewhat well, while parents with children attending the Danville School, Timberlane Regional High School, and Timberlane Regional Middle School are less likely to feel this way.

Parents with students enrolled at Sandown Central, the Pollard School, Atkinson Academy, and the Danville School are most likely to feel that Timberlane is meeting their children's academic needs very or somewhat well, while parents with children attending Timberlane Regional Middle School, Timberlane Regional High School, and Sandown North are less likely to feel this way.

Parents with students enrolled at Sandown North are most likely to feel that Timberlane is meeting their children's emotional needs very or somewhat well, while parents with children attending Timberlane Regional High School and Timberlane Regional Middle School are less likely to feel this way.

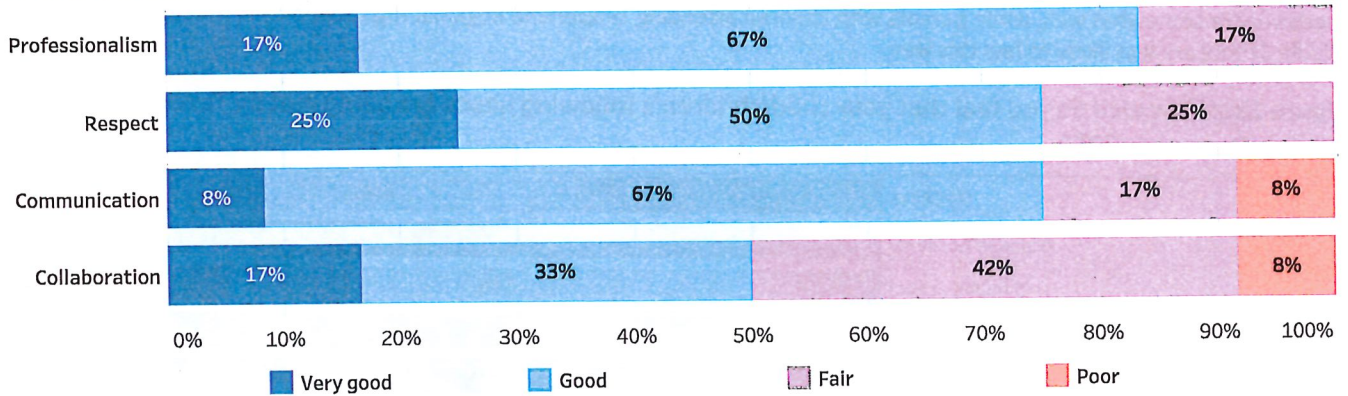
Figure 13b: How well do you feel that your child/children's following needs are being met by Timberlane? - by School - December 2022



Administrators

Among Administrators (N=14), 84% rate the professionalism among the IEP team members as very good (17%) or good (67%), 17% rate it as fair, and none rate it as poor or very poor. Three-quarters of Administrators also rate respect (75%) and communication (75%) among the IEP team members as very good or good. Half (50%) of Administrators rate collaboration as very good or good while 42% rate it as fair. Staff members are more likely than administrators to rate these things as very good but are also slightly more likely to rate these things as poor or very poor.

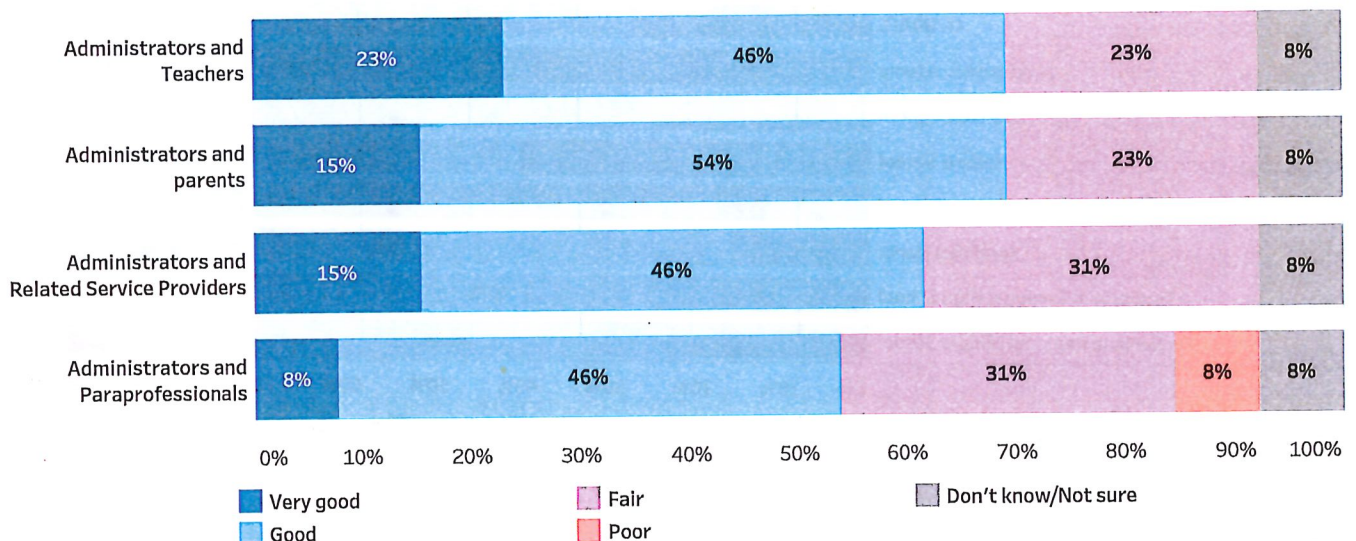
Figure 14: To best of your knowledge, how you rate the following among the IEP Teams in the school(s) in which you work? - December 2022



More than two-thirds (69%) of Administrators feel that the overall quality of communication between themselves and Teachers is very good (23%) or good (46%) while the same proportion (69%) feel the quality of communication between themselves and parents is very good (15%) or good (54%). Six in ten (61%) Administrators feel their overall communication with Related Service Providers is very good (15%) or good (46%), but only 54% of Administrators feel the same way about the communication with Paraprofessionals.

Teachers are less positive than Administrators about interactions between the two: 69% of Administrators feel their overall quality of communication is very good or good but only 52% of Teachers agree. By contrast, Related Service Providers are slightly more positive than Administrators about their interactions: 72% of Related Service Providers feel their overall quality of communication is very good or good while 61% of Administrators feel that way. Paraprofessionals and Administrators largely agree on the quality of their communication: 53% of Paraprofessionals would characterize their communication with Administrators as very good or good while 54% of Administrators feel the same way.

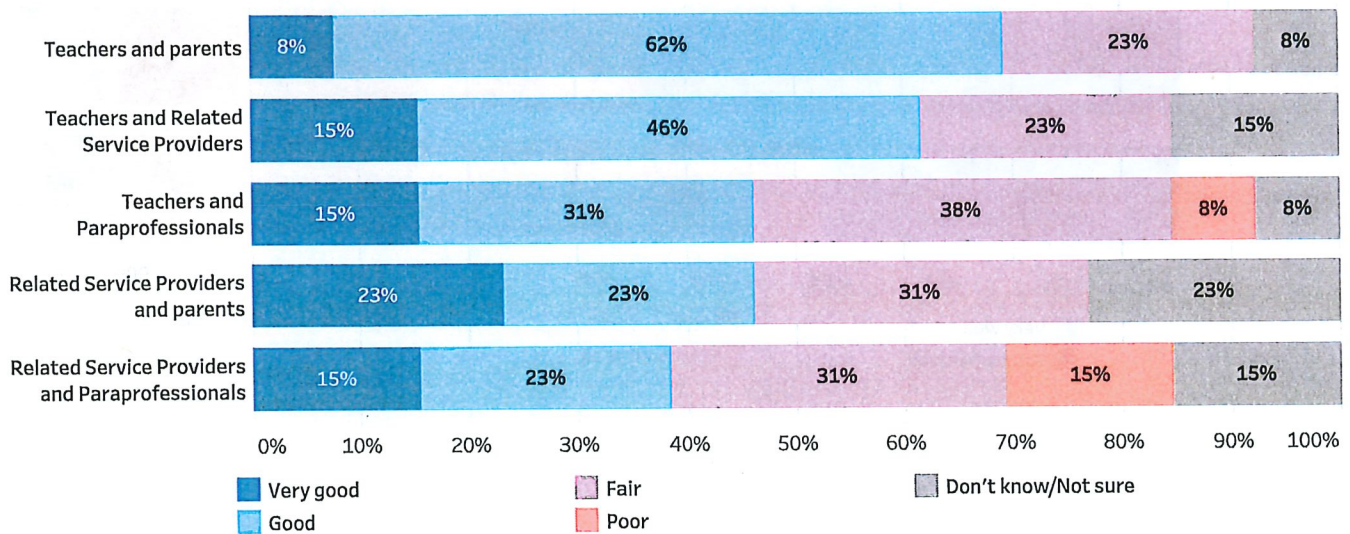
Figure 15a: How would you rate the overall quality of communication between yourself and the following people in IEP Teams of which you are member? - December 2022



Seven in ten (70%) Administrators feel that the overall quality of communication between Teachers and parents is very good (8%) or good (62%) while 61% feel the quality of communication between Teachers and Related Service Providers is very good (15%) or good (46%). Just under half feel the overall quality of communication between Teachers and Paraprofessionals (46%) is very good or good, while only 38% of Administrators feel that communication between Related Service Providers and parents is very good or good, while only 38% of Administrators feel that communication between Related Service Providers and Paraprofessionals is very good or good. Larger numbers of Administrators say they don't know or are unsure about the quality of communication between these groups.

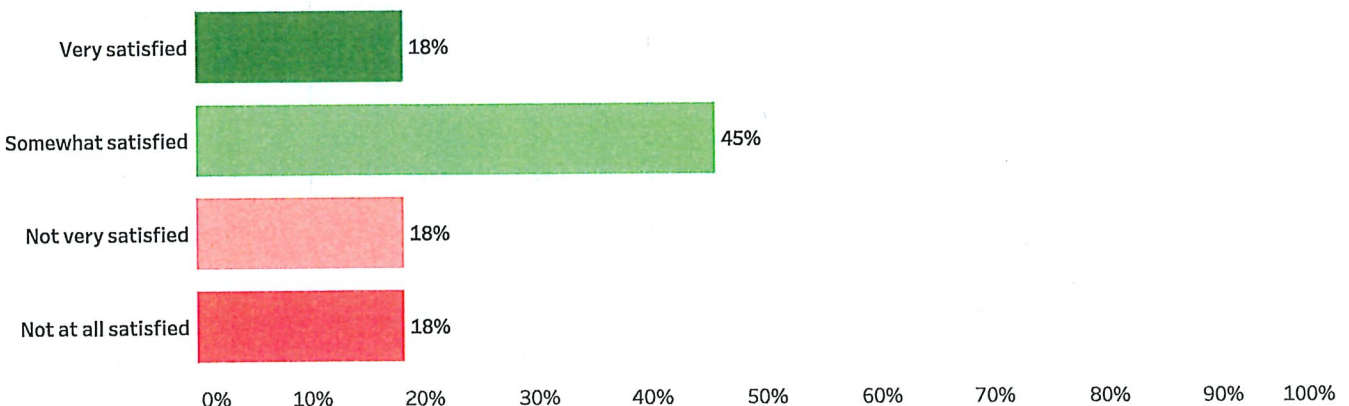
Administrators are less positive about interactions between Teachers and Paraprofessionals than both Teachers and Paraprofessionals: less than half (46%) of Administrators say communication between these groups is very good or good while 80% of Paraprofessionals describe their communication with Teachers as very good or good and 66% of Teachers describe their communication with Paraprofessionals as very good or good. Administrators, Related Service Providers, and Paraprofessionals all largely agree in their assessment of communication between the latter two groups: 51% of Paraprofessionals, 40% or Related Service Providers, and 38% of Administrators characterize interactions between Related Service Providers and Paraprofessionals as very good or good.

Figure 15b: To the best of your knowledge, how you rate the overall quality of communication between the following groups? - December 2022



Nearly two-thirds (63%) of Administrators say that they are very (18%) or somewhat (45%) satisfied with the transitions for students with special needs from grade to grade and from school to school at Timberlane. Only 36% say they not very satisfied (18%) or not at all satisfied (18%) with these transitions. Administrators are less satisfied with these transitions than are parents: 85% of parents say they are satisfied with these transitions but only 63% of Administrators feel the same way.

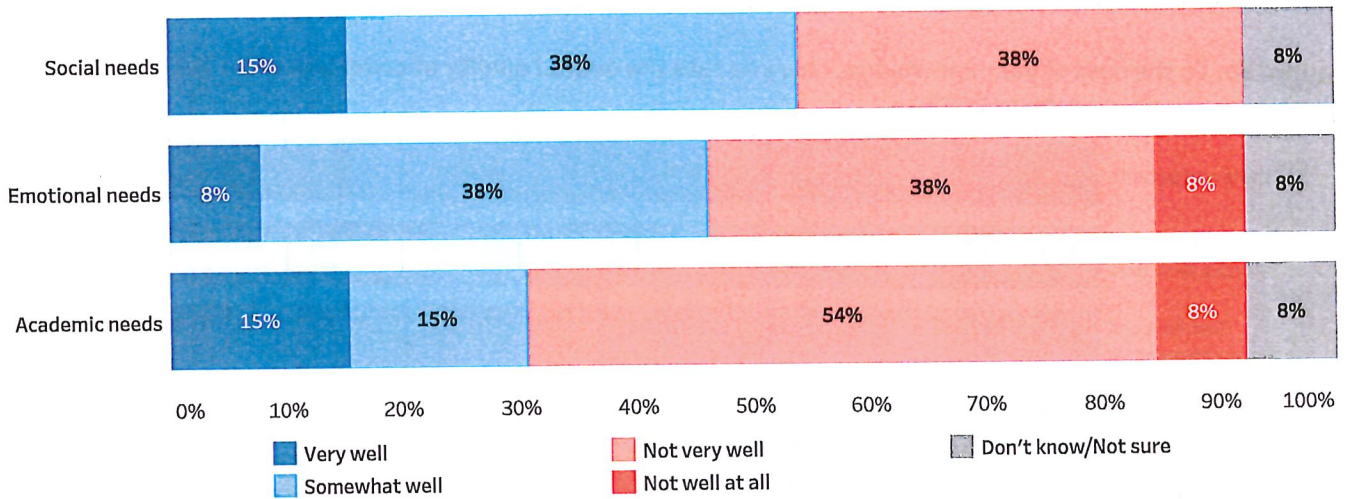
Figure 16: How satisfied are you with the transitions for students with special needs from grade to grade and from school to school at Timberlane? - December 2022



Just over half (53%) of Administrators feel that Timberlane is meeting students' social needs very (15%) or somewhat (38%) well, 38% feel the students' needs are not being met very well, and 8% don't know or are unsure. Forty-six percent feel that Timberlane is meeting students' emotional needs very (8%) or somewhat (38%) well, while only 30% feel Timberlane is meeting students' academic needs very (15%) or somewhat (15%) well.

Administrators are considerably less positive about how well Timberlane is meeting these needs among the student body: 81% of parents feel Timberlane is meeting their children's social needs very or somewhat well, 80% feel their children's academic needs are being met well, and 77% feel their children's emotional needs are being met well.

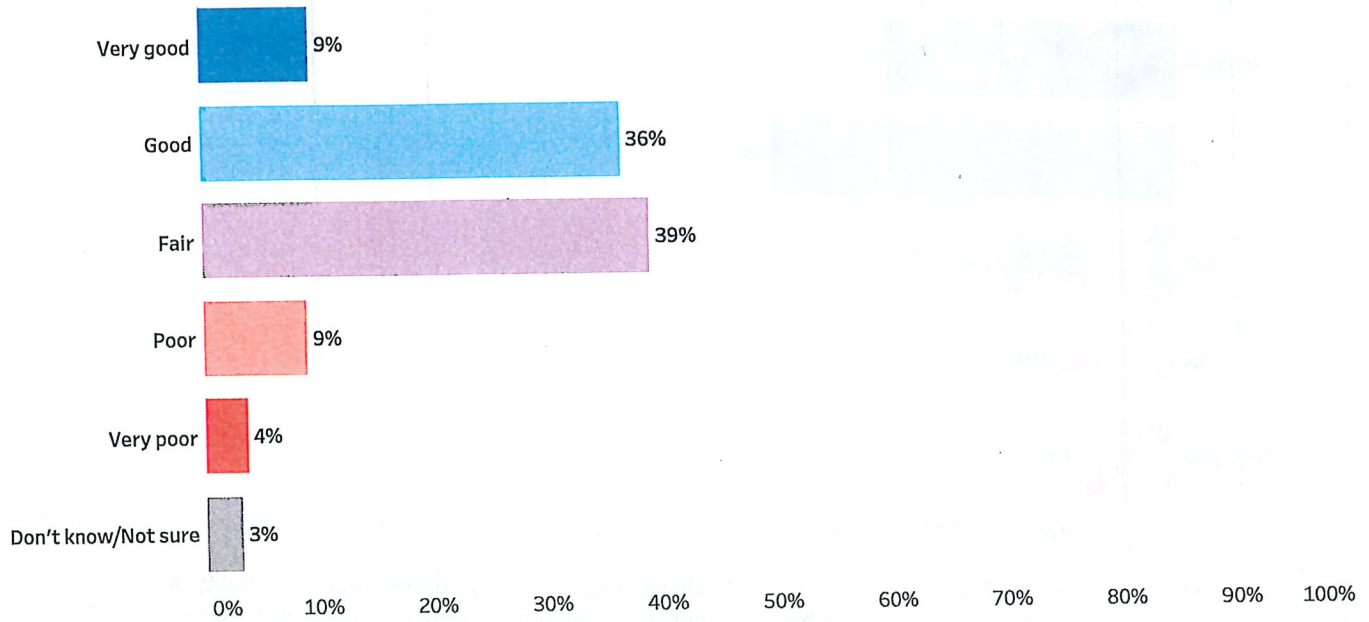
Figure 17: How well do you feel that the following needs of students with special needs are being met by Timberlane? - December 2022



Overall Assessment

Overall, 45% of staff members and Administrators rate the quality of special education provided by Timberlane as very good (9%) or good (36%). Thirty-nine percent would describe the overall quality of special education provided by Timberlane as fair, 13% describe it as poor (9%) or very poor (4%), and 3% don't know or are unsure.

Figure 18a: In general, how you would rate the quality of special education provided by Timberlane? - December 2022



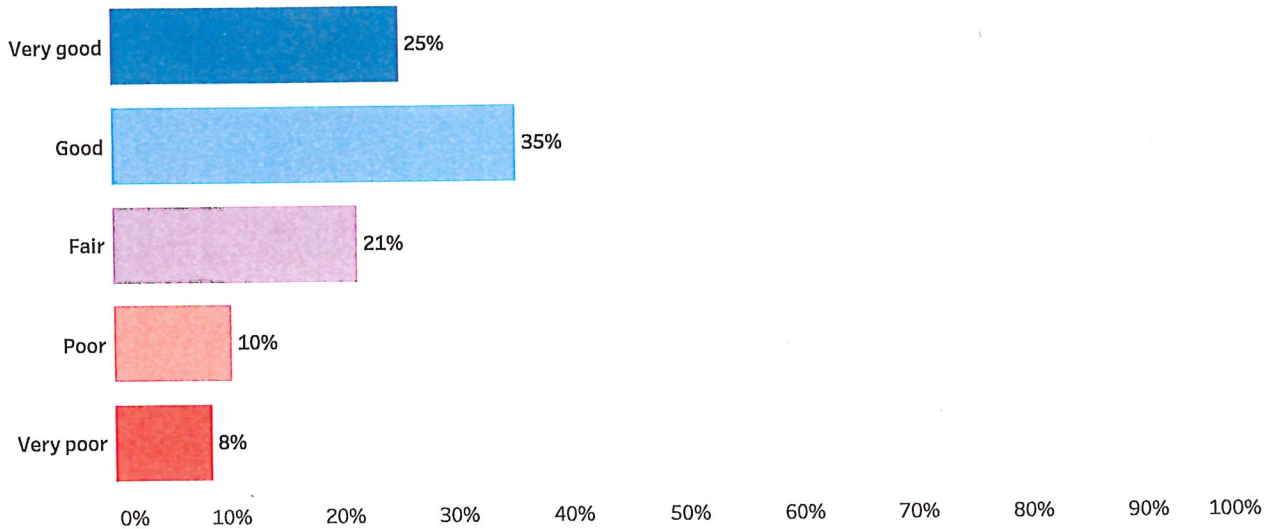
More than half of Related Service Providers (61%) and Teachers (53%) rate the quality of special education provided by Timberlane as very good or good, but only three in ten Administrators (30%) and Paraprofessionals (30%) rate special education at Timberlane as very good or good.

Figure 18b: In general, how you would rate the quality of special education provided by Timberlane? - by Role - December 2022



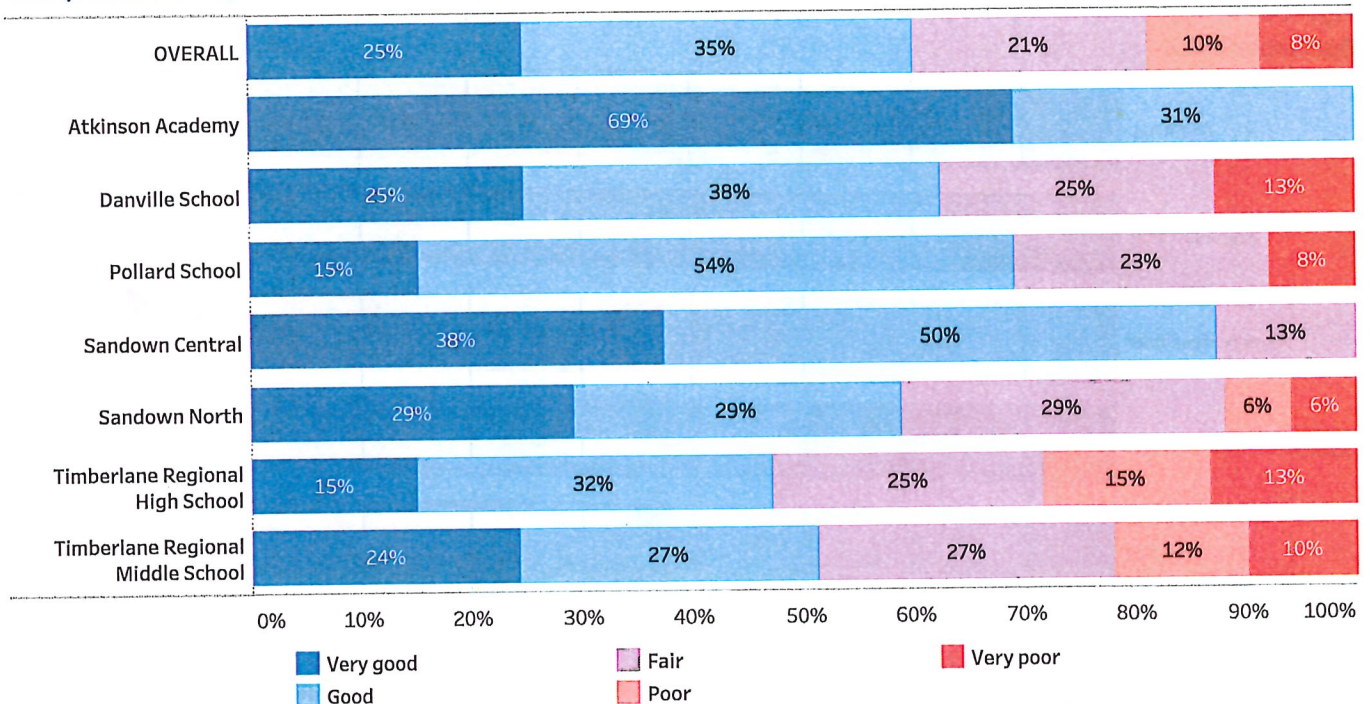
Overall, 60% of parents rate the quality of special education provided by Timberlane to their children as very good (25%) or good (35%). Twenty-one percent would describe the overall quality of special education provided by Timberlane to their children as fair, and 18% describe it as poor (10%) or very poor (8%). Sixty percent of parents say the special education provided to their children is very good or good but only 45% of staff members and Administrators believe the special education provided by Timberlane is very good or good.

Figure 19a: In general, how you would rate the quality of special education provided by Timberlane to your child/children? - December 2022



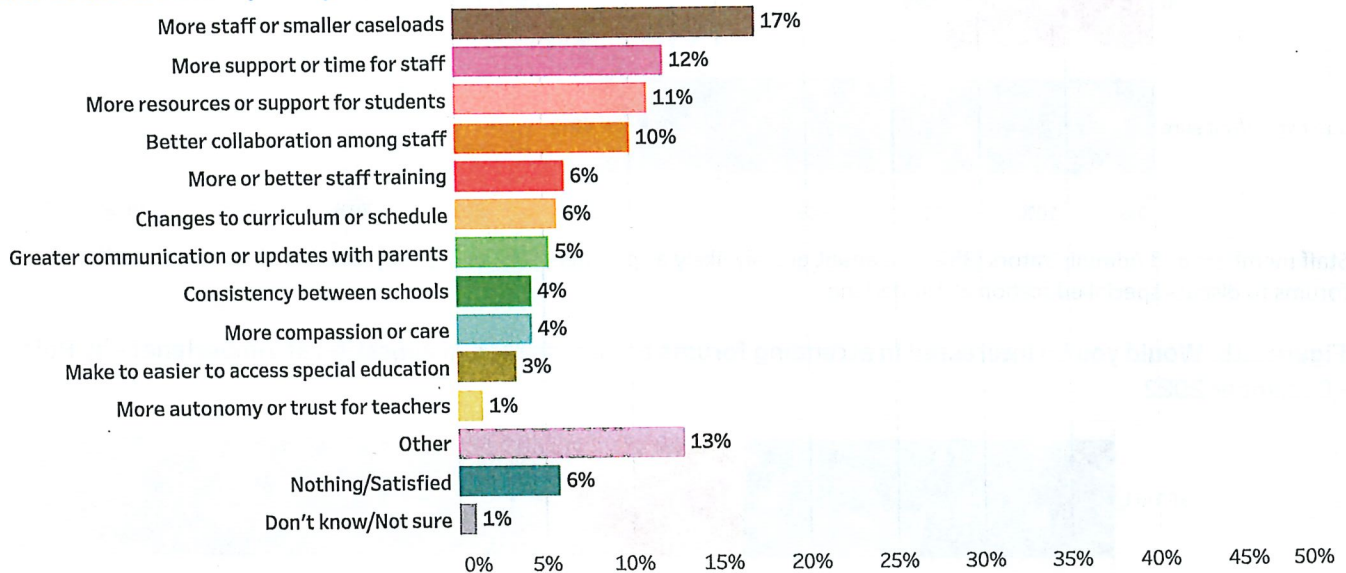
Parents with students enrolled at Atkinson Academy and at Sandown Central are very positive about the quality of special education provided to their children, but only about half of parents with children enrolled at Timberlane Regional High School and Timberlane Regional Middle School feel the quality of education provided to their children is very good or good.

Figure 19b: In general, how you would rate the quality of special education provided by Timberlane to your child/children? - by School - December 2022



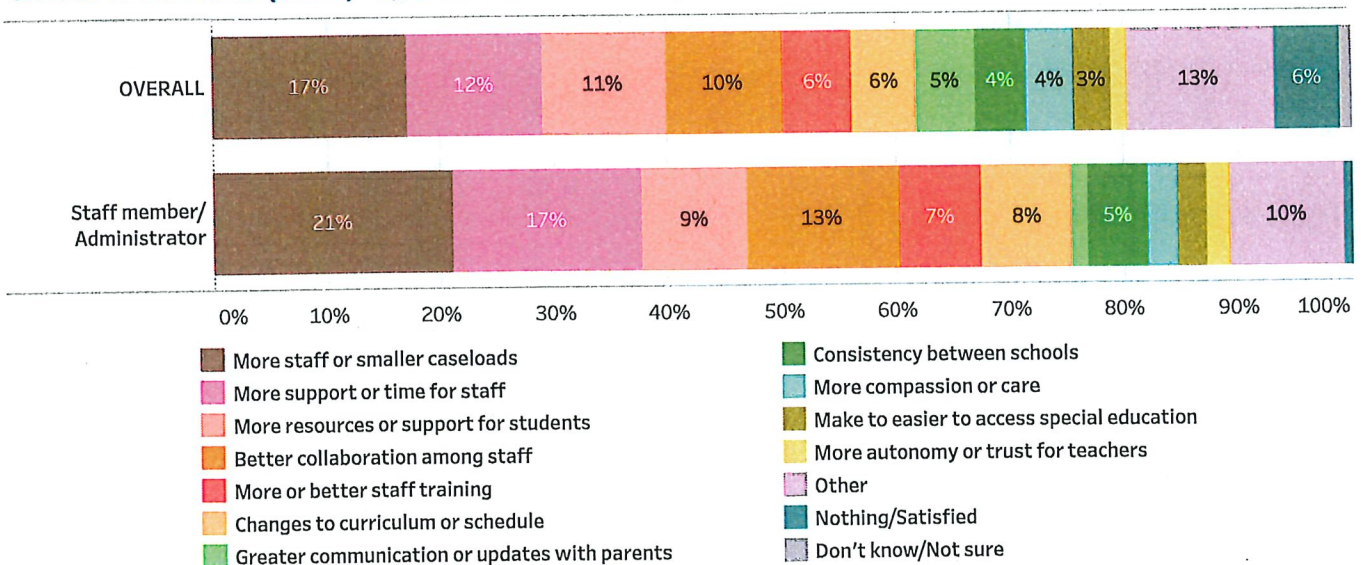
When asked what Timberlane could do to improve the quality of special education offered to students, 17% of respondents suggest more staff or smaller caseloads, 12% mention more support or time for staff, 11% would like more resources or support for students, and 10% would like better collaboration among staff members. Six percent each say the quality of special education could be improved through more or better staff training or through changes to the curriculum or schedule, 5% mention greater communication or updates with parents, 4% would like more consistency between schools or more compassion or care, 3% want the district to make it easier to access special education, and 1% suggest more autonomy or trust for teachers. Thirteen percent of respondents suggest something else Timberlane could do to improve the quality of special education in the district, 6% say nothing could improve special education or they are currently satisfied, and 1% don't know or are unsure.

Figure 20a: In your opinion, what, if anything, could Timberlane do to improve the quality of special education offered to students? (coded) - December 2022



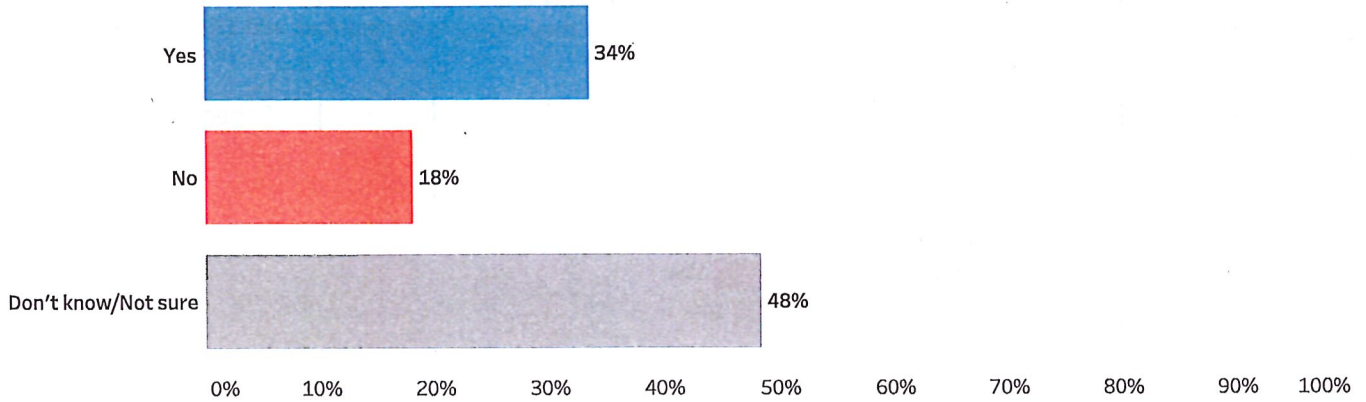
Three in eight staff members and Administrators cite more staff or smaller caseloads or more support or time for staff as ways Timberlane could improve their quality of special education but only 17% of parents mention one of these things. Parents are more likely to cite a need for greater communication or updates with parents but are also more likely than staff members and Administrators to say nothing could improve the quality of special education at Timberlane or that they are currently satisfied.

Figure 20b: In your opinion, what, if anything, could Timberlane do to improve the quality of special education offered to students? (coded) - by Role - December 2022



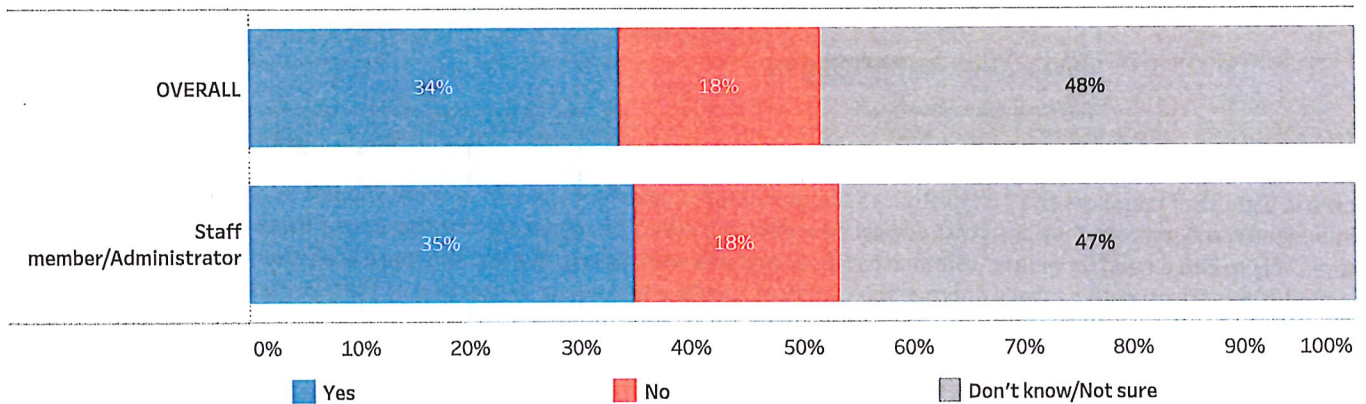
One-third (34%) of respondents say they would be interested in attending forums to discuss special education at Timberlane. Eighteen percent say they would not be interested in attending such forums, while 48% don't know or are unsure.

Figure 21a: Would you be interested in attending forums to discuss special education at Timberlane? - December 2022



Staff members and Administrators (35%) are about equally likely as parents (34%) to say they would be interested in attending forums to discuss special education at Timberlane.

Figure 21b: Would you be interested in attending forums to discuss special education at Timberlane? - by Role - December 2022





EXECUTIVE SUMMARY

March 9, 2023

Annual Audit Report

I am happy to announce that we have received our FY2022 annual audit report and our FY2023 audit is already scheduled for the week of August 7, 2023.

School Findings – I am happy to report that the schools' findings have been reduced significantly. New processes and procedures implemented for scholarships, student activity funds reporting, and the purchase of gift cards definitely made an impact on the audit findings in FY2022. There was only one finding in this year's audit.

Respectfully Submitted By:

Maria Watkins, CFO/Business Administrator



February 23, 2023

James A. Sójka, CPA*

Sheryl A. Pratt, CPA**

Michael J. Campo, CPA, MACCY

Karen M. Lascelle, CPA, CVA, CFE

To the Members of the School Board
Timberlane Regional School District
30 Greenough Road
Plaistow, NH 03865

Dear Members of the School Board:

We have audited the financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Timberlane Regional School District for the year ended June 30, 2022 and have issued our report thereon dated February 16, 2023. Professional standards require that we communicate to you the following information related to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated July 14, 2022, our responsibility, as described by professional standards, is to form and express opinions 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 14, 2022.

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 and obtain an independence certification. In addition, we inquire on each engagement about 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.

PLODZIK & SANDERSON, P.A.
Certified Public Accountants

193 North Main Street, Concord, New Hampshire, 03301 • 603-225-6996
www.plodzik.com

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;
- Improper revenue recognition; and
- Impact of the COVID-19 pandemic.

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 leases, by adopting Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, in the fiscal year 2022. 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:

Management's estimates of the capital asset useful lives are 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 they are reasonable in relation to the financial statements taken as a whole.

Management's estimates of the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense are based on assumptions of future events, such as employment, mortality, and estimates of the 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, and pension expense in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimates of the other postemployment benefit (OPEB) liabilities, deferred outflows and inflows of resources related to OPEB, and OPEB expense are based on the assumption of future events, such as employment, mortality, and healthcare cost trend, as well as estimates of the value of reported amounts. We evaluated key factors and assumptions used to develop the OPEB liabilities, deferred outflows and inflows of resources related to OPEB, and OPEB expense in determining that they are reasonable in relation to the financial statements taken as a whole.

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.



Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

Adjustments proposed and approved were primarily of a routine nature which management expects the independent auditors to record as part of their year-end procedures. A list of these adjustments for the general fund, food service fund, and grants fund is attached to this letter.

Disagreements With Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 16, 2023.

Management Consultations With Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Timberlane Regional School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Key Audit Matters

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

Other Audit 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 School District, 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.

Pollard Student Activity Fund

When performing audit procedures over the Pollard School student activity fund, the engagement team detected the purchase of Visa gift cards for departing teachers. Through experience auditing school districts across the State of New Hampshire, it is our professional opinion that gift cards present significant risk when appropriate policies and procedures are developed and followed the risk can be mitigated to an acceptable level. The engagement team was unable to identify a documented policy or procedure, with the lack of formal policies and procedures prohibits the testing/verification of compliance. Another consideration in relation to the gift cards being issued to departing teachers is the potential for taxable income that is not being recognized. We recommend, if the School Board chooses to continue the practice of purchasing gift cards, the School District should develop and adopt formal policies and procedures over the purchase and distribution of gift cards. Further to require compliance, verification of compliance should be performed on a regular basis.



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. 91, *Conduit Debt Obligations*, issued in May 2019, will be effective for the School District with its fiscal year ending June 30, 2023. This Statement will provide a single method of reporting conduit debt obligations and eliminate differences in practice.

GASB Statement No. 92, *Omnibus 2020*, issued in January 2020, will be effective for the School District with its fiscal year ended June 30, 2023. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, issued in March 2020, will be effective for the School District with its fiscal year ended June 30, 2023. The objectives of this Statement are to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs).

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, issued in May 2020, will be effective for the School District with its fiscal year ended June 30, 2023. The objectives of this Statement are to provide guidance on accounting and financial reporting for subscription-based information technology arrangements for government end users.

GASB Statement No. 99, *Omnibus 2021*, issued in April 2022, will be effective for the School District with its fiscal year ended June 30, 2023. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees.

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.

We applied certain limited procedures to the following, which are required supplementary information (RSI) that supplements 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 the 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



Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund schedules, and the Schedule of Expenditures of Federal Awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the members of the School Board 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
Professional Association

Attachment:

Adjusting Entries



TIMBERLANE REGIONAL SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

TIMBERLANE REGIONAL SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

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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 accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Timberlane Regional School District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of the Timberlane Regional School District, as of June 30, 2022, and the respective changes in financial position and the respective budgetary comparison for the general fund, food service fund, and grants fund 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 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.

Responsibilities of Management for the Financial Statements

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

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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material

***Timberlane Regional School District
Independent Auditor's Report***

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 generally accepted auditing standards, 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 the 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.

Change in Accounting Principle

As discussed in Note 2-C to the financial statements, in the fiscal year 2022, the School District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

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, 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.

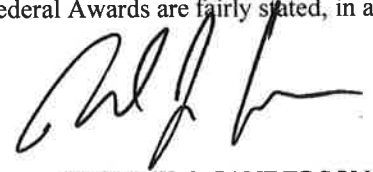
Supplementary Information - Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Timberlane Regional School District's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis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

***Timberlane Regional School District
Independent Auditor's Report***

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.

February 16, 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, 2022

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 23-44 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 45-51 of this report. Additional supplementary information relating to the General Fund, Nonmajor Funds, and Student Activity Funds can be found at pages 52-58. Schedule of Expenditures of Federal Awards and accompanying notes can be found at pages 59-64.

Financial Highlights

- FY2022 fund balance used to reduce taxes for FY2023 was \$3,625,116.
- Total Revenue increased by \$1,969,119, or 2.7%, in FY2022 compared to FY2021 due in large to the additional COVID relief funds and the additional adequacy aid.
- Total Governmental Funds Expenditures reflect a slight increase of \$952,974, or 1.3%, from \$70,891,731 in FY2021 to \$71,844,705 in FY2022 largely due to the nationwide crisis of increasing prices in commodities, labor rates, and utilities.
- In FY2022, the School District entered into a five-year lease agreement as lessee for copiers. An initial lease liability was recorded in the amount of \$521,147. The School District is required to make annual principal and interest payments of \$114,739. The lease has an interest rate of 3.29%. The lease assets are reported with other capital assets and the lease liability is reported with long-term debt on the Statement of Net Position.
- Governmental Accounting Standards Board Statement No. 87, Leases, was implemented during FY2022. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments.
- 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.

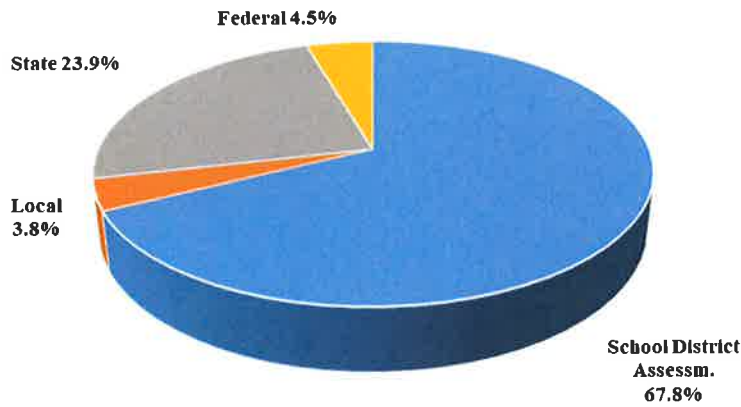
Financial Analysis of the District as a Whole
Two-Year Comparison of Net Position
Governmental Activities

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>Increase (Decrease)</u>
ASSETS			
Cash and cash equivalents	\$ 10,246,670	\$ 4,895,186	\$ 5,351,484
Other receivable	5,873	24,800	(18,927)
Intergovernmental receivable	2,260,923	2,151,488	109,435
Inventory	36,733	27,073	9,660
Prepaid items	526,469	-	526,469
Capital assets, not being depreciated	515,901	515,901	-
Capital assets, net of accumulated depreciation	14,949,989	16,101,144	(1,151,155)
Total Assets	28,542,558	23,715,592	4,826,966
DEFERRED OUTFLOWS OF RESOURCES			
Amounts related to pensions	13,975,842	20,583,212	(6,607,370)
Amounts related to other postemployment benefits	1,288,164	1,846,966	(558,802)
Total deferred outflows of resources	15,264,006	22,430,178	(7,166,172)
LIABILITIES			
Accounts payable	1,518,661	616,370	902,291
Intergovernmental payable	1,876,513	90,662	1,785,851
Accrued interest payable	12,713	-	12,713
Noncurrent obligations:			
Due within one year	100,804	297,800	(196,996)
Due in more than one year	63,995,078	86,508,592	(22,513,514)
Total Liabilities	67,503,769	87,513,424	(20,009,655)
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - grants and donations	31,825	39,126	(7,301)
Amounts related to pensions	15,892,436	2,366,094	13,526,342
Amounts related to other postemployment benefits	1,283,731	2,098,931	(815,200)
Total deferred inflows of resources	17,207,992	4,504,151	12,703,841
NET POSITION			
Net investment in capital assets	15,042,336	16,617,045	(1,574,709)
Restricted	460,028	-	460,028
Unrestricted	(56,407,561)	(62,488,850)	6,081,289
Total net position	\$ (40,905,197)	\$ (45,871,805)	\$ 4,966,608

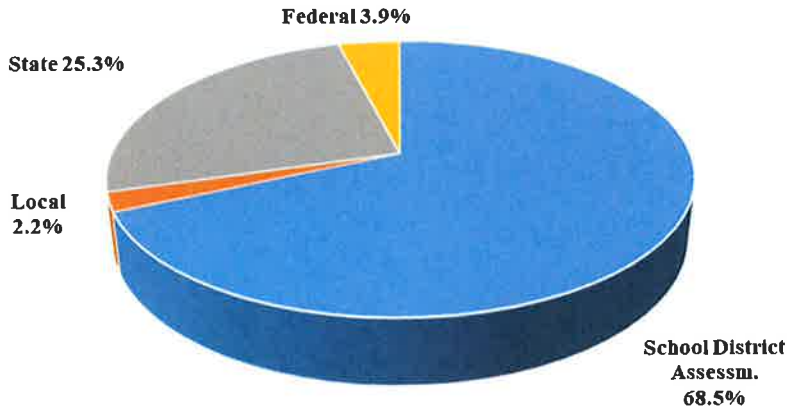
**Financial Analysis of the District as a Whole
Two-Year Comparison
Revenue Analysis
Total Governmental Funds**

	<i>Fiscal Year Ended</i> <u>June 30, 2022</u>	<i>Fiscal Year Ended</i> <u>June 30, 2021</u>	<i>Increase</i> <i>(Decrease)</i>
School district assessment	\$ 50,619,507	\$ 49,783,315	\$ 836,192
Local	2,836,701	1,630,142	1,206,559
State	17,816,226	18,369,405	(553,179)
Federal	3,348,404	2,868,857	479,547
	<u>\$ 74,620,838</u>	<u>\$ 72,651,719</u>	<u>\$ 1,969,119</u>

Fiscal Year Ended
June 30, 2022



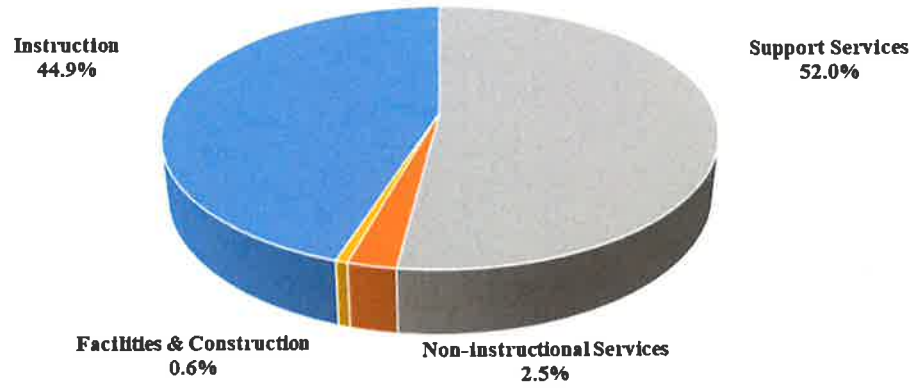
Fiscal Year Ended
June 30, 2021



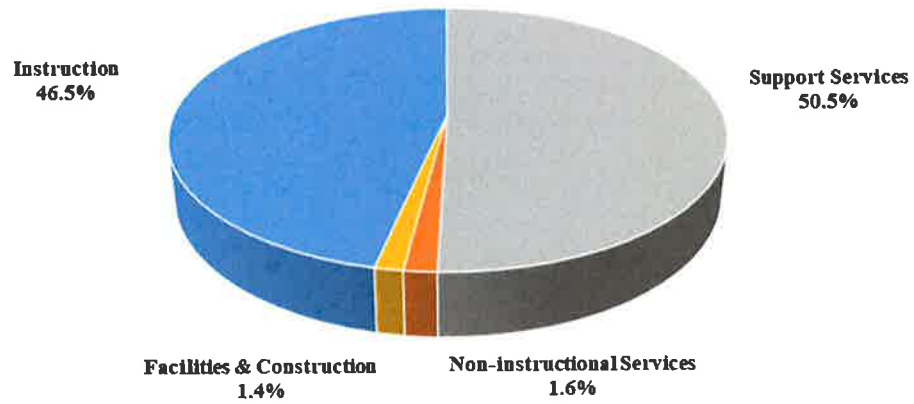
**Financial Analysis of the District as a Whole
Two-Year Comparison
Statement of Expenditures – Total Governmental Funds**

	Fiscal Year Ended		Increase (Decrease)
	June 30, 2022	June 30, 2021	
Instruction	32,261,821	32,950,483	(688,662)
Support Services:			
Students	3,416,419	3,347,330	69,089
Instructional Staff	1,167,640	1,142,989	24,651
General Administration	327,266	292,454	34,812
Executive Administration	862,884	2,194,207	(1,331,323)
School Administration	3,010,461	3,067,357	(56,896)
Business	467,862	82,490	385,372
Operation & Plant Maint.	4,562,840	3,845,703	717,137
Student Transportation	3,307,120	2,982,242	324,878
Other	20,269,992	18,829,997	1,439,995
	37,392,484	35,784,769	1,607,715
Non-instructional Services	1,761,133	1,151,927	609,206
Facilities & Construction	429,267	1,004,552	(575,285)
	<u>71,844,705</u>	<u>70,891,731</u>	<u>952,974</u>

**Total Governmental Fund Expenditures
As of June 30, 2022**



**Total Governmental Fund Expenditures
As of June 30, 2021**



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 2022, the amount used from the beginning general fund unassigned fund balance for this purpose was \$3,625,116.

Long Term Debt

The District has long-term debt as of June 30, 2022, as follows:

Timberlane Regional School District Comparative Statement of Long Term Debt

	<u>2022</u>	<u>2021</u>	<u>Increase (Decrease)</u>
Lease payable	423,554	-	423,554
Compensated absences	2,675,135	3,059,123	(383,988)
Net pension liability	49,009,239	71,795,966	(22,786,727)
Other postemployment benefits	11,987,954	11,951,303	36,651
Total Long-Term Debt	<u>64,095,882</u>	<u>86,806,392</u>	<u>(22,710,510)</u>

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, 2021	Changes	Ending Balance June 30, 2022
Non-Depreciable Assets:			
Land	515,901	-	515,901
Depreciable Assets:			
Land Improvements	3,145,412	-	3,145,412
Buildings and Building Improvements	60,450,343	83,460	60,533,803
Machinery, Equipment, and Vehicles	4,159,080	45,216	4,204,296
Right to use Equipment	-	521,147	521,147
Total Capital Assets	68,270,736	649,823	68,920,559
Less Accumulated Depreciation	(51,653,691)	(1,800,978)	(53,454,669)
Net Value, All Capital Assets	16,617,045	(1,151,155)	15,465,890

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:

Maria Watkins
C.F.O. / Business Administrator
Timberlane Regional School District / SAU 106
30 Greenough Road
Plaistow, NH 03865
603-382-6119 Ext.2250
maria.watkins@timberlane.net

BASIC FINANCIAL STATEMENTS

EXHIBIT A
TIMBERLANE REGIONAL SCHOOL DISTRICT
Statement of Net Position
June 30, 2022

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 10,246,670
Other receivables	5,873
Intergovernmental receivables	2,260,923
Inventory	36,733
Prepaid items	526,469
Capital assets, not being depreciated	515,901
Capital assets, net of accumulated depreciation	14,949,989
Total assets	28,542,558
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	13,975,842
Amounts related to other postemployment benefits	1,288,164
Total deferred outflows of resources	15,264,006
LIABILITIES	
Accounts payable	1,518,661
Intergovernmental payable	1,876,513
Accrued interest payable	12,713
Noncurrent obligations:	
Due within one year	100,804
Due in more than one year	63,995,078
Total liabilities	67,503,769
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - grants and donations	31,825
Amounts related to pensions	15,892,436
Amounts related to other postemployment benefits	1,283,731
Total deferred inflows of resources	17,207,992
NET POSITION	
Net investment in capital assets	15,042,336
Restricted	460,028
Unrestricted	(56,407,561)
Total net position	\$ (40,905,197)

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, 2022

	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Change in Net Position
Governmental activities:				
Instruction	\$ 31,998,696	\$ 1,403,216	\$ 1,121,043	\$ (29,474,437)
Support services:				
Student	3,322,857	-	-	(3,322,857)
Instructional staff	1,207,018	-	135,550	(1,071,468)
General administration	327,266	-	-	(327,266)
Executive administration	860,616	-	-	(860,616)
School administration	2,985,407	-	-	(2,985,407)
Business	467,862	-	-	(467,862)
Operation and maintenance of plant	6,006,828	-	-	(6,006,828)
Student transportation	3,307,120	-	20,434	(3,286,686)
Other	17,365,349	-	-	(17,365,349)
Noninstructional services	1,792,498	245,903	1,894,843	348,248
Interest on long-term debt	12,713	-	-	(12,713)
Total governmental activities	<u>\$ 69,654,230</u>	<u>\$ 1,649,119</u>	<u>\$ 3,171,870</u>	<u>\$(64,833,241)</u>
General revenues:				
School district assessment				50,619,507
Grants and contributions not restricted to specific programs				17,725,276
Interest				11,490
Miscellaneous				1,443,576
Total general revenues				<u>69,799,849</u>
Change in net position				4,966,608
Fund balances, beginning				(45,871,805)
Net position, ending				<u>\$ (40,905,197)</u>

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, 2022

	General	Grants	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 9,822,060	\$ -	\$ 424,610	\$ 10,246,670
Receivables:				
Accounts	5,873	-	-	5,873
Intergovernmental	1,029,704	748,085	483,134	2,260,923
Interfund receivables	735,144	-	-	735,144
Inventory	-	-	36,733	36,733
Prepaid items	526,469	-	-	526,469
Total assets	<u>\$ 12,119,250</u>	<u>\$ 748,085</u>	<u>\$ 944,477</u>	<u>\$ 13,811,812</u>
LIABILITIES				
Accounts payable	\$ 1,349,955	\$ 19,301	\$ 149,405	\$ 1,518,661
Intergovernmental payable	1,876,513	-	-	1,876,513
Interfund payable	-	696,959	38,185	735,144
Total liabilities	<u>3,226,468</u>	<u>716,260</u>	<u>187,590</u>	<u>4,130,318</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - grants and donations	-	31,825	-	31,825
FUND BALANCES				
Nonspendable	526,469	-	36,733	563,202
Restricted	80,415	-	342,880	423,295
Committed	2,008,980	-	-	2,008,980
Assigned	2,151,802	-	377,274	2,529,076
Unassigned	4,125,116	-	-	4,125,116
Total fund balances	<u>8,892,782</u>	<u>-</u>	<u>756,887</u>	<u>9,649,669</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 12,119,250</u>	<u>\$ 748,085</u>	<u>\$ 944,477</u>	<u>\$ 13,811,812</u>

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, 2022

Total fund balances of governmental funds (Exhibit C-1)		\$ 9,649,669
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	\$ 68,920,559	
Less accumulated depreciation	<u>(53,454,669)</u>	15,465,890
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	\$ 13,975,842	
Deferred inflows of resources related to pensions	(15,892,436)	
Deferred outflows of resources related to OPEB	1,288,164	
Deferred inflows of resources related to OPEB	<u>(1,283,731)</u>	(1,912,161)
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (735,144)	
Payables	<u>735,144</u>	-
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(12,713)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Leases	\$ 423,554	
Compensated absences	2,675,135	
Net pension liability	49,009,239	
Other postemployment benefits	<u>11,987,954</u>	(64,095,882)
Net position of governmental activities (Exhibit A)		<u><u>\$ (40,905,197)</u></u>

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, 2022

	General	Grants	Other Governmental Funds	Total Governmental Funds
REVENUES				
School district assessment	\$ 50,619,507	\$ -	\$ -	\$ 50,619,507
Other local	2,236,776	20,385	585,622	2,842,783
State	17,713,703	-	102,523	17,816,226
Federal	313,794	1,236,208	1,792,320	3,342,322
Total revenues	<u>70,883,780</u>	<u>1,256,593</u>	<u>2,480,465</u>	<u>74,620,838</u>
EXPENDITURES				
Current:				
Instruction	30,887,183	1,121,043	253,595	32,261,821
Support services:				
Student	3,416,419	-	-	3,416,419
Instructional staff	1,032,090	135,550	-	1,167,640
General administration	327,266	-	-	327,266
Executive administration	862,884	-	-	862,884
School administration	3,010,461	-	-	3,010,461
Business	467,862	-	-	467,862
Operation and maintenance of plant	4,562,840	-	-	4,562,840
Student transportation	3,307,120	-	-	3,307,120
Other	20,269,992	-	-	20,269,992
Noninstructional services	-	-	1,761,133	1,761,133
Facilities acquisition and construction	429,267	-	-	429,267
Total expenditures	<u>68,573,384</u>	<u>1,256,593</u>	<u>2,014,728</u>	<u>71,844,705</u>
Excess of revenues over expenditures	<u>2,310,396</u>	<u>-</u>	<u>465,737</u>	<u>2,776,133</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	20,719	-	-	20,719
Transfers out	-	-	(20,719)	(20,719)
Lease issued (as lessee)	521,147	-	-	521,147
Total other financing sources (uses)	<u>541,866</u>	<u>-</u>	<u>(20,719)</u>	<u>521,147</u>
Net change in fund balances	2,852,262	-	445,018	3,297,280
Fund balances, beginning	6,040,520	-	311,869	6,352,389
Fund balances, ending	<u>\$ 8,892,782</u>	<u>\$ -</u>	<u>\$ 756,887</u>	<u>\$ 9,649,669</u>

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, 2022

Net change in fund balances of total governmental funds (Exhibit C-3)		\$ 3,297,280
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 expense to allocate those expenditures over the life of the assets. Depreciation expense exceeded capital outlay expenditures in the current year, as follows:		
Capitalized capital outlay	\$ 649,823	
Depreciation expense	<u>(1,800,978)</u>	(1,151,155)
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (20,719)	
Transfers out	<u>20,719</u>	-
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.		
Inception of lease	\$ (521,147)	
Principal repayment of lease	<u>97,593</u>	(423,554)
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.		
Increase in accrued interest expense	\$ (12,713)	
Decrease in compensated absences payable	383,988	
Net change in net pension liability and deferred outflows and inflows of resources related to pensions	2,653,015	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>219,747</u>	<u>3,244,037</u>
Change in net position of governmental activities (Exhibit B)		<u><u>\$ 4,966,608</u></u>

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, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative)
REVENUES				
School district assessment	\$ 50,619,507	\$ 50,619,507	\$ 50,619,507	\$ -
Other local	834,621	834,621	2,115,557	1,280,936
State	17,628,636	17,628,636	17,713,703	85,067
Federal	120,000	120,000	313,794	193,794
Total revenues	<u>69,202,764</u>	<u>69,202,764</u>	<u>70,762,561</u>	<u>1,559,797</u>
EXPENDITURES				
Current:				
Instruction	32,787,020	33,031,565	30,997,473	2,034,092
Support services:				
Student	3,763,127	3,761,528	3,425,849	335,679
Instructional staff	1,215,467	1,213,067	1,035,411	177,656
General administration	250,220	251,846	327,266	(75,420)
Executive administration	949,087	884,424	853,013	31,411
School administration	3,163,042	3,106,871	3,006,995	99,876
Business	355,000	355,000	397,319	(42,319)
Operation and maintenance of plant	3,636,682	3,662,869	3,870,852	(207,983)
Student transportation	3,601,002	3,594,426	3,309,120	285,306
Other	20,862,228	20,839,114	20,269,992	569,122
Facilities acquisition and construction	2,033,593	1,915,758	1,688,913	226,845
Total expenditures	<u>72,616,468</u>	<u>72,616,468</u>	<u>69,182,203</u>	<u>3,434,265</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,413,704)</u>	<u>(3,413,704)</u>	<u>1,580,358</u>	<u>4,994,062</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	20,719	20,719
Transfers out	(4,186)	(4,186)	-	4,186
Total other financing sources (uses)	<u>(4,186)</u>	<u>(4,186)</u>	<u>20,719</u>	<u>24,905</u>
Net change in fund balance	<u>\$ (3,417,890)</u>	<u>\$ (3,417,890)</u>	1,601,077	<u>\$ 5,018,967</u>
Increase in nonspendable fund balance			(526,469)	
Increase in committed fund balance			(991,393)	
Increase in assigned fund balance (non-encumbrance)			130,900	
Unassigned fund balance, beginning			3,911,001	
Unassigned fund balance, ending			<u>\$ 4,125,116</u>	

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, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Other local	\$ -	\$ 20,385	\$ 20,385	\$ -
Federal	1,300,000	1,236,208	1,236,208	-
Total revenues	<u>1,300,000</u>	<u>1,256,593</u>	<u>1,256,593</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	1,300,000	1,121,043	1,121,043	-
Support services:				
Instructional staff	-	135,550	135,550	-
Total expenditures	<u>1,300,000</u>	<u>1,256,593</u>	<u>1,256,593</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance, beginning			-	
Fund balance, ending			<u>\$ -</u>	

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, 2022

	Private Purpose Trust
ASSETS	
Intergovernmental receivable	<u>\$ 315,869</u>
NET POSITION	
Restricted	<u>\$ 315,869</u>

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, 2022

	Private Purpose Trust
Additions:	
New funds	\$ 11,015
Deductions:	
Scholarships	9,665
Loss on investments	29,700
Total deductions	39,365
Change in net position	(28,350)
Net position, beginning	344,219
Net position, ending	\$ 315,869

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, 2022

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TIMBERLANE REGIONAL SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
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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 the GASB. 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. 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, with the difference reported as net position.

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. 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 the fiduciary fund, even though the latter is 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 character: instruction, support services, noninstructional, or facilities acquisition and construction. Current expenditures are subclassified by function and are for items such as salaries, grants, supplies, and services. Capital outlay includes expenditures for equipment, real property, or infrastructure.

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

TIMBERLANE REGIONAL SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
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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, and facilities acquisition and construction. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* guidance, the gate receipts fund, 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 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. This fund accounts for resources held by the School District for the benefit of other parties and consists of the private purpose trust fund. The fiduciary fund is 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.

TIMBERLANE REGIONAL SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
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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. Inventorial items are recorded as expenditures when consumed at the schools (the consumption method). The nonspendable fund balance at the governmental fund level includes the amount of inventories at year-end to indicate the portion of the governmental fund balance that is nonspendable.

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.

Capital assets of the School District are depreciated 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.” 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, 2022.

TIMBERLANE REGIONAL SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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JUNE 30, 2022

1-K Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a separate financial statement element, represents a consumption of net position that applies to a future period(s) and thus will not be recognized as an outflow of resources (expense) until that time. The School District 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. The School District has two types of items which qualify for reporting in this category. 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 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 Lease

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 the 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 the lease include how the School District determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) the lease term, and (3) the 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. The lease assets are reported with other capital assets and the lease liability is 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 incentive 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.

TIMBERLANE REGIONAL SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

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, reduced by the outstanding balance of 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 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.

TIMBERLANE REGIONAL SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

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.

1-S Material Change in Classification

The accompanying financial statements reflect a change in classification from the prior year. Specifically, the food service fund, which accounts for the operation of the School District's food service program, did not qualify as a major fund for the current fiscal year. As such it was reclassified to the nonmajor governmental funds.

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 performance arts center funds. 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 2022, \$3,417,890 of the beginning general fund unassigned fund balance was applied for this purpose.

TIMBERLANE REGIONAL SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

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)	\$ 70,783,280
Adjustments:	
Basis difference:	
Lease inception	521,147
GASB Statement No. 54:	
Miscellaneous revenue of blended funds	121,219
Per Exhibit C-3 (GAAP Basis)	<u>\$ 71,425,646</u>
Expenditures and other financing uses:	
Per Exhibit D-1 (budgetary basis)	\$ 69,182,203
Adjustments:	
Basis difference:	
Encumbrances, beginning	814,630
Encumbrances, ending	(2,123,412)
Lease inception	521,147
GASB Statement No. 54:	
Expenditures of the blended expendable trust funds	70,543
Expenditures of the blended student activity funds	108,273
Per Exhibit C-3 (GAAP basis)	<u>\$ 68,573,384</u>

2-C Accounting Change

Governmental Accounting Standards Board Statement No. 87, *Leases*, was implemented during fiscal year 2022. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. See Note 10, Lease, for further information.

TIMBERLANE REGIONAL SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

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 \$10,246,670 and the bank balances totaled \$11,252,650. Petty cash totaled \$2,381.

NOTE 4 – RECEIVABLES

Receivables at June 30, 2022, consisted of accounts and intergovernmental amounts arising from grants, the school lunch program, expendable trust funds held by the Town of Plaistow Trustees of Trust Funds for the School District, and other miscellaneous amounts. 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, 2022 consisted of prepaid health insurance in the amount of \$526,469.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022 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	-	3,145,412
Buildings and building improvements	60,450,343	83,460	60,533,803
Machinery, equipment, and vehicles	4,159,080	45,216	4,204,296
Right to use equipment	-	521,147	521,147
Total capital assets being depreciated/amortized	67,754,835	649,823	68,404,658
Total capital assets	68,270,736	649,823	68,920,559
Less accumulated depreciation/amortization:			
Land improvements	(2,480,025)	(53,915)	(2,533,940)
Buildings and building improvements	(45,441,731)	(1,564,153)	(47,005,884)
Machinery, equipment, and vehicles	(3,731,935)	(78,681)	(3,810,616)
Right to use equipment	-	(104,229)	(104,229)
Total accumulated depreciation/amortization	(51,653,691)	(1,800,978)	(53,454,669)
Net book value, capital assets being depreciated/amortized	16,101,144	(1,151,155)	14,949,989
Net book value, all capital assets	\$ 16,617,045	\$ (1,151,155)	\$ 15,465,890

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	\$ 7,770
Support services:	
School administration	17,154
Operation and maintenance of plant	1,776,054
Total depreciation expense	\$ 1,800,978

TIMBERLANE REGIONAL SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

NOTE 7 – INTERFUND BALANCES AND TRANSFERS

Interfund receivable and payable balances consisting of overdrafts in pooled cash and budgetary transfers at June 30, 2022 are as follows:

Receivable Fund	Payable Fund	Amount
General	Grants	\$ 696,959
	Nonmajor	38,185
		\$ 735,144

Interfund transfers during the year ended June 30, 2022 are as follows:

		Transfers In:
		General Fund
Transfers out:		
Nonmajor fund	\$	20,719

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 – INTERGOVERNMENTAL PAYABLES

Amounts due to other governments of \$1,876,513 at June 30, 2022 consist of amounts owed to the New Hampshire Retirement System.

NOTE 9 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources at June 30, 2022, consist of the following:

	Governmental Activities
Amounts related to pensions, see Note 12	\$ 13,975,842
Amounts related to OPEB, see Note 13	1,288,164
Total deferred inflows of resources	\$ 15,264,006

Deferred inflows of resources at June 30, 2022 consist of the following:

	Governmental Activities	Grants Fund
Local grants received in advance of eligible expenditures being made	\$ 31,825	\$ 31,825
Amounts related to pensions, see Note 12	15,892,436	-
Amounts related to OPEB, see Note 13	1,283,731	-
Total deferred inflows of resources	\$ 17,207,992	\$ 31,825

NOTE 10 – LEASE

Lease Payable- During the current fiscal year, the School District entered into a lease agreement as lessee for copiers. An initial lease liability was recorded in the amount of \$521,147. As of June 30, 2022, the value of the lease liability was \$423,554. The School District is required to make annual principal and interest payments of \$114,739. The lease has an interest rate of 3.29%. The copiers have a five year estimated useful life. The value of the right-to-use asset as of the end of the current fiscal year was \$416,918 and had accumulated amortization of \$104,229.

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The annual requirements to amortize all lease payables outstanding as of June 30, 2022, including interest payments, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2023	\$ 100,804	\$ 13,935	\$ 114,739
2024	104,120	10,619	114,739
2025	107,546	7,193	114,739
2026	111,084	3,655	114,739
Totals	<u>\$ 423,554</u>	<u>\$ 35,402</u>	<u>\$ 458,956</u>

NOTE 11 – LONG-TERM LIABILITIES

Changes in the School District’s long-term liabilities consisted of the following for the year ended June 30, 2022:

	Balance July 1, 2021	Additions	Reductions	Balance June 30, 2022	Due Within One Year	Due In More Than One Year
Lease payable	\$ -	\$ 521,147	\$ (97,593)	\$ 423,554	\$ 100,804	\$ 322,750
Compensated absences	3,059,123	80,650	(464,638)	2,675,135	-	2,675,135
Pension related liability	71,795,966	-	(22,786,727)	49,009,239	-	49,009,239
Net other postemployment benefits	11,951,303	511,627	(474,976)	11,987,954	-	11,987,954
Total long-term liabilities	<u>\$86,806,392</u>	<u>\$ 1,113,424</u>	<u>\$ (23,823,934)</u>	<u>\$ 64,095,882</u>	<u>\$ 100,804</u>	<u>\$ 63,995,078</u>

NOTE 12 – 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 January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (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 January 1, 2012, 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 January 1, 2012	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%

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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 2022, the School District contributed 19.48% for teachers and 13.75% for other employees. The contribution requirement for the fiscal year 2022 was \$6,283,133, which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At June 30, 2022, the School District reported a liability of \$49,009,239 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020. 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 participants, actuarially determined. At June 30, 2021, the School District’s proportion was 1.11%, which was a decrease of 0.01% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the School District recognized pension expense of \$3,631,577. At June 30, 2022, 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	\$ 1,201,640	\$ 1,672,582
Net difference between projected and actual investment earnings on pension plan investments	-	13,706,761
Changes in assumptions	5,118,739	-
Differences between expected and actual experience	1,372,330	513,093
Contributions subsequent to the measurement date	6,283,133	-
Total	\$ 13,975,842	\$ 15,892,436

The \$6,283,133 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, 2023. 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,	
	2022	\$ (1,207,776)
	2023	(1,265,755)
	2024	(1,113,411)
	2025	(4,612,785)
	Totals	\$ (8,199,727)

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:	5.6% average, including inflation
Investment rate of return:	6.75% net of pension plan investment expense, including inflation

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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, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – 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	Weighted average long-term expected real rate of return <u>2021</u>
Large Cap Equities	22.50%	6.46%
Small/Mid Cap Equities	7.50%	1.14%
Total domestic equities	30.00%	
Int'l Equities (unhedged)	14.00%	5.53%
Emerging Int'l Equities	6.00%	2.37%
Total international equity	20.00%	
Core US Fixed Income	25.00%	3.60%
Private equity	10.00%	8.85%
Private debt	5.00%	7.25%
Total alternative investments	15.00%	
Real estate	10.00%	6.60%
Total	<u>100.00%</u>	

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, 2021	<u>\$ 70,088,819</u>	<u>\$ 49,009,239</u>	<u>\$ 31,425,428</u>

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.

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NOTE 13 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

13-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 2019 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 2021 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 lesser 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 2021, 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 2022, the School District contributed 1.54% for teachers and 0.31% for other employees. The contribution requirement for the fiscal year 2022 was \$433,428, which was paid in full.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – At June 30, 2022, the School District reported a liability of \$4,213,007 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2020. 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, 2021, the School District’s proportion was 1.05%, which was a decrease of 0.02% from its proportion measured as of June 30, 2020.

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For the year ended June 30, 2022, the School District recognized OPEB expense of \$171,727. At June 30, 2022, 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 proportion	\$ -	\$ 695
Net difference between projected and actual investment earnings on OPEB plan investments	-	52,628
Differences between expected and actual experience	-	879
Contributions subsequent to the measurement date	433,428	-
Total	\$ 433,428	\$ 54,202

The \$433,428 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, 2023. 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,	
2022	\$ (13,612)
2023	(11,058)
2024	(12,394)
2025	(17,138)
Totals	\$ (54,202)

Actuarial Assumptions – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2020 and a measurement date of June 30, 2021. 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:	5.6% 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, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

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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 2021:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return <u>2021</u>
Large Cap Equities	22.50%	6.46%
Small/Mid Cap Equities	7.50%	1.14%
Total domestic equities	<u>30.00%</u>	
Int'l Equities (unhedged)	14.00%	5.53%
Emerging Int'l Equities	6.00%	2.37%
Total international equity	<u>20.00%</u>	
Core US Fixed Income	25.00%	3.60%
Private equity	10.00%	8.85%
Private debt	5.00%	7.25%
Total alternative investments	<u>15.00%</u>	
Real estate	10.00%	6.60%
Total	<u>100.00%</u>	

Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2021 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, 2021	<u>\$ 4,579,871</u>	<u>\$ 4,213,007</u>	<u>\$ 3,983,813</u>

Sensitivity of the School District's Proportionate Share of the OPEB Liability to Changes in the Healthcare Cost Trend Rate – GASB Statement 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.

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13-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 post-employment 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 affects 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. The benefits are provided through the New Hampshire Inter-Local Trust.

Employees Covered by Benefit Terms – At July 1, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	5
Active employees	<u>589</u>
Total participants covered by OPEB plan	<u>594</u>

Total OPEB Liability – The School District’s total OPEB liability of \$7,774,947 was measured as of June 30, 2022 and was determined by an actuarial valuation as of July 1, 2020. 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 of \$7,774,947 in the July 1, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate:	2.16%
Healthcare Cost Trend Rates:	
Current Year Trend	7.00%
Second Year Trend	6.50%
Ultimate Trend	4.04%
Year Ultimate Trend is Reached	2089
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, 2021.

Mortality rates were based on the SOA RP-2014 Total Dataset Mortality with Scale MP-2020 (Base Year 2006).

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Changes in the Total OPEB Liability

	June 30,	
	2021	2022
Total OPEB liability, beginning of year	\$ 7,389,877	\$ 7,263,320
Changes for the year:		
Service cost	558,604	570,670
Interest	143,970	154,581
Assumption changes	831,095	-
Difference between actual and expected experience	(1,451,119)	-
Benefit payments	(209,107)	(213,624)
Total OPEB liability, end of year	\$ 7,263,320	\$ 7,774,947

Sensitivity of the School District's OPEB Liability to Changes in the Discount Rate – The July 1, 2020 actuarial valuation was prepared using a discount rate of 2.16%. If the discount rate were 1% higher than what was used, the OPEB liability would decrease to \$7,333,538, or by 5.68%. If the discount rate were 1% lower than what was used, the OPEB liability would increase to \$8,192,190, or by 5.37%.

	Discount Rate		
	1% Decrease	Baseline 2.16%	1% Increase
Total OPEB Liability	\$ 8,192,190	\$ 7,774,947	\$ 7,333,538

Sensitivity of the School District's OPEB Liability to Changes in the Healthcare Cost Trend Rates – The July 1, 2020 actuarial valuation was prepared using an initial trend rate of 7.00%. If the trend rate were 1% higher than what was used, the OPEB liability would increase to \$8,877,839, or by 14.19%. If the trend rate were 1% lower than what was used, the OPEB liability would decrease to \$6,819,399, or by 12.29%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 7.00%	1% Increase
Total OPEB Liability	\$ 6,819,399	\$ 7,774,947	\$ 8,877,839

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2022, the School District recognized OPEB expense of \$256,021. At June 30, 2022, 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	\$ 854,736	\$ -
Differences between expected and actual experience	-	1,229,529
Total	\$ 854,736	\$ 1,229,529

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	\$ (90,130)
2024	(95,211)
2025	(107,643)
2026	(81,809)
Thereafter	-
Totals	\$ (374,793)

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NOTE 14 – ENCUMBRANCES

Encumbrances outstanding in the general fund at June 30, 2022 are as follows:

Current:	
Instruction:	
Regular programs	\$ 282,955
Special programs	935
Adult and continuing education programs	2,189
Total instruction	<u>286,079</u>
Support services:	
Student	9,430
Instructional staff	4,248
Executive administration	1,654
Operation and maintenance of plant	206,987
Student transportation	2,000
Total support services	<u>224,319</u>
Facilities acquisition and construction	<u>1,613,014</u>
Total encumbrances	<u>\$ 2,123,412</u>

NOTE 15 – GOVERNMENTAL ACTIVITIES AND FIDUCIARY FUND NET POSITION

Net position reported on the government-wide and fiduciary fund Statements of Net Position at June 30, 2022 include the following:

	Governmental Activities	Fiduciary Fund
Net investment in capital assets:		
Net book value of all capital assets	\$ 15,465,890	\$ -
Less:		
Leases payable	(423,554)	-
Total net investment in capital assets	<u>15,042,336</u>	<u>-</u>
Restricted		
Gate Receipts	80,415	-
Food service	379,613	-
Individuals, organizations, and other governments	-	315,869
Total restricted	<u>460,028</u>	<u>315,869</u>
Unrestricted	(56,407,561)	-
Total net position	<u>\$ (40,905,197)</u>	<u>\$ 315,869</u>

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NOTE 16 – GOVERNMENTAL FUND BALANCES

Governmental fund balances at June 30, 2022 consist of the following:

	General	Other Governmental Fund	Total Governmental Funds
Nonspendable:			
Prepaid	\$ 526,469	\$ -	\$ 526,469
Inventory	-	36,733	36,733
Total nonspendable fund balance	<u>526,469</u>	<u>36,733</u>	<u>563,202</u>
Restricted:			
Gate receipts	80,415	-	80,415
Food service	-	342,880	342,880
Total restricted fund balance	<u>80,415</u>	<u>342,880</u>	<u>423,295</u>
Committed:			
Expendable trust	1,017,587	-	1,017,587
Nonlapsing warrant article	991,393	-	991,393
Total committed fund balance	<u>2,008,980</u>	<u>-</u>	<u>2,008,980</u>
Assigned:			
Encumbrances	2,123,412	-	2,123,412
Student activity	28,390	377,274	405,664
Total assigned fund balance	<u>2,151,802</u>	<u>377,274</u>	<u>2,529,076</u>
Unassigned:			
Unassigned - retained (RSA 198:4-bII)	500,000	-	500,000
Unassigned	3,625,116	-	3,625,116
Total unassigned fund balance	<u>4,125,116</u>	<u>-</u>	<u>4,125,116</u>
Total governmental fund balances	<u>\$ 8,892,782</u>	<u>\$ 756,887</u>	<u>\$ 9,649,669</u>

NOTE 17 – 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 2022, the School District was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability programs.

The New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2021 to June 30, 2022 by Primex³, 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 School District's property schedule on file with Primex³. 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 Primex³ 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 2021-22, the School District paid \$273,903 and \$194,391 to Primex³ for Workers' Compensation and Property/Liability, respectively. At this time, Primex³ 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.

TIMBERLANE REGIONAL SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

NOTE 18 – 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 19 – COVID-19

As a result of the spread of the COVID-19 Coronavirus, economic uncertainties continue. The duration of these uncertainties and the ultimate financial effects cannot be reasonably estimated at this time.

On March 27, 2020, the United States Federal Government established the Coronavirus Aid, Relief, and Economic Security (CARES Act) in response to the economic downfall caused by the COVID-19 pandemic. This Act provided funding through the Coronavirus Relief Fund (CRF) as well as the Education Stabilization Fund (ESF). On December 27, 2020, the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA) was signed into law, which provided additional funding for the ESF programs.

The ESF provided funds to the School District through the Elementary and Secondary School Emergency Relief Fund (ESSER). The objective of ESSER is to provide local education agencies with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the nation. This funding was awarded to the School District under the ESSER I, II, and III grants, with the School District expending \$258,493 of this funding in the fiscal year 2022 and must be used for activities to prevent, prepare, and respond to the coronavirus.

The full extent of the financial impact cannot be determined as of the date of the financial statements.

NOTE 20 – 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 February 16, 2023, the date the June 30, 2022 financial statements were available to be issued, and noted no events occurred that require recognition or disclosure.

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, 2022
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
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
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%
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
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
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%
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%

45 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, 2022
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
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
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
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)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered pay roll	\$ 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
Contributions as a percentage of covered pay roll	8.89%	11.65%	11.68%	12.35%	12.34%	14.71%	14.73%	15.05%	18.85%

TIMBERLANE REGIONAL SCHOOL DISTRICT
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –
PENSION LIABILITY
FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

***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 – There were no changes in assumptions for 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, 2022. 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, 2022
Unaudited

Fiscal year-end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
School District's proportion of the net OPEB liability	1.33%	1.32%	1.03%	0.97%	1.07%	1.05%
School District's proportionate 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
School District's covered payroll	\$ 31,982,983	\$ 32,472,286	\$ 33,077,538	\$ 32,354,996	\$ 33,470,181	\$ 33,142,390
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%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%	7.74%	11.06%

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, 2022
Unaudited

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

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, 2022
Unaudited

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

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, 2022

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 – There were no changes in assumptions for 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, 2022. 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.

Changes in Assumptions – There were no changes in assumptions for the current period.

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, 2022. 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, 2022

	Estimated	Actual	Variance Positive (Negative)
School district assessment:			
Current appropriation	\$ 50,619,507	\$ 50,619,507	\$ -
Other local sources:			
Tuition	400,000	630,877	230,877
Investment earnings	10,000	11,490	1,490
Miscellaneous	424,621	1,473,190	1,048,569
Total from other local sources	<u>834,621</u>	<u>2,115,557</u>	<u>1,280,936</u>
State sources:			
Adequacy aid (grant)	10,642,993	10,642,988	(5)
Adequacy aid (tax)	6,611,730	6,611,730	-
Catastrophic aid	328,913	438,551	109,638
Vocational aid	35,000	20,434	(14,566)
Other state aid	10,000	-	(10,000)
Total from state sources	<u>17,628,636</u>	<u>17,713,703</u>	<u>85,067</u>
Federal sources:			
Medicaid	100,000	281,787	181,787
Other	20,000	32,007	12,007
Total from federal sources	<u>120,000</u>	<u>313,794</u>	<u>193,794</u>
Other financing sources:			
Transfers in	-	20,719	20,719
Total revenues	69,202,764	<u>\$ 70,783,280</u>	<u>\$ 1,580,516</u>
Use of fund balance to reduce school district assessment	3,417,890		
Total revenues and use of fund balance	<u>\$ 72,620,654</u>		

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, 2022

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
Instruction:					
Regular programs	\$ 33,429	\$ 20,399,349	\$ 19,877,448	\$ 282,955	\$ 272,375
Special programs	2,879	11,440,069	9,803,034	935	1,638,979
Vocational programs	662	120,000	133,335	-	(12,673)
Adult and continuing education programs	30,546	143,538	122,197	2,189	49,698
Other programs	-	928,609	842,896	-	85,713
Total instruction	<u>67,516</u>	<u>33,031,565</u>	<u>30,778,910</u>	<u>286,079</u>	<u>2,034,092</u>
Support services:					
Student	-	3,761,528	3,416,419	9,430	335,679
Instructional staff	927	1,213,067	1,032,090	4,248	177,656
General administration	-	251,846	327,266	-	(75,420)
Executive administration	11,525	884,424	862,884	1,654	31,411
School administration	3,466	3,106,871	3,010,461	-	99,876
Business	-	355,000	397,319	-	(42,319)
Operation and maintenance of plant	377,828	3,662,869	4,041,693	206,987	(207,983)
Student transportation	-	3,594,426	3,307,120	2,000	285,306
Other	-	20,839,114	20,269,992	-	569,122
Total support services	<u>393,746</u>	<u>37,669,145</u>	<u>36,665,244</u>	<u>224,319</u>	<u>1,173,328</u>
Facilities acquisition and construction	<u>353,368</u>	<u>1,915,758</u>	<u>429,267</u>	<u>1,613,014</u>	<u>226,845</u>
Other financing uses:					
Transfers out	-	4,186	-	-	4,186
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 814,630</u>	<u>\$ 72,620,654</u>	<u>\$ 67,873,421</u>	<u>\$ 2,123,412</u>	<u>\$ 3,438,451</u>

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, 2022

Unassigned fund balance, beginning		\$ 3,911,001
Changes:		
Unassigned fund balance used to reduce school district assessment		(3,417,890)
2021-2022 Budget summary:		
Revenue surplus (Schedule 1)	\$ 1,580,516	
Unexpended balance of appropriations (Schedule 2)	<u>3,438,451</u>	
2021-2022 Budget surplus		5,018,967
Increase in nonspendable fund balance		(526,469)
Increase in committed fund balance		(991,393)
Decrease in assigned fund balance (non-encumbrance)		<u>130,900</u>
Unassigned fund balance, ending		<u><u>\$ 4,125,116</u></u>

SCHEDULE 4
TIMBERLANE REGIONAL SCHOOL DISTRICT
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2022

	Special Revenue Funds			
	Performance			Total
	Food Service	Arts Center	Student Activity	
ASSETS				
Cash and cash equivalents	\$ 9,151	\$ 38,185	\$ 377,274	\$ 424,610
Intergovernmental receivables	483,134	-	-	483,134
Inventory	36,733	-	-	36,733
Total assets	<u>\$ 529,018</u>	<u>\$ 38,185</u>	<u>\$ 377,274</u>	<u>\$ 944,477</u>
LIABILITIES				
Accounts payable	\$ 149,405	\$ -	\$ -	\$ 149,405
Interfund payable	-	38,185	-	38,185
Total liabilities	<u>149,405</u>	<u>38,185</u>	<u>-</u>	<u>187,590</u>
FUND BALANCES				
Nonspendable	36,733	-	-	36,733
Restricted	342,880	-	-	342,880
Assigned	-	-	377,274	377,274
Total fund balances	<u>379,613</u>	<u>-</u>	<u>377,274</u>	<u>756,887</u>
Total liabilities and fund balances	<u>\$ 529,018</u>	<u>\$ 38,185</u>	<u>\$ 377,274</u>	<u>\$ 944,477</u>

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, 2022

	Special Revenue Funds			Total
	Food Service	Performance Arts Center	Student Activity	
REVENUES				
Other local	\$ 245,903	\$ 40,367	\$ 299,352	\$ 585,622
State	102,523	-	-	102,523
Federal	1,792,320	-	-	1,792,320
Total revenues	<u>2,140,746</u>	<u>40,367</u>	<u>299,352</u>	<u>2,480,465</u>
EXPENDITURES				
Current:				
Instruction	-	19,648	233,947	253,595
Noninstructional services	1,761,133	-	-	1,761,133
Total expenditures	<u>1,761,133</u>	<u>19,648</u>	<u>233,947</u>	<u>2,014,728</u>
Excess of revenues over expenditures	<u>379,613</u>	<u>20,719</u>	<u>65,405</u>	<u>465,737</u>
OTHER FINANCING USES				
Transfers out	-	(20,719)	-	(20,719)
Net change in fund balances	<u>379,613</u>	-	65,405	445,018
Fund balances, beginning	-	-	311,869	311,869
Fund balances, ending	<u>\$ 379,613</u>	<u>\$ -</u>	<u>\$ 377,274</u>	<u>\$ 756,887</u>

SCHEDULE 6
TIMBERLANE REGIONAL SCHOOL DISTRICT
Student Activity Funds
Combining Balance Sheet
June 30, 2022

	Student Activity Funds							Total
	Timberlane Regional High School	Timberlane Regional Middle School	Atkinson Academy	Danville Elementary School	Sandown Central School	Sandown North School	Pollard School	
ASSETS								
Cash and cash equivalents	\$ 236,209	\$ 37,396	\$ 21,303	\$ 55,157	\$ 3,489	\$ 12,049	\$ 11,671	\$ 377,274
FUND BALANCES								
Assigned	\$ 236,209	\$ 37,396	\$ 21,303	\$ 55,157	\$ 3,489	\$ 12,049	\$ 11,671	\$ 377,274

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, 2022

	Student Activity Funds							Total
	Timberlane Regional High School	Timberlane Regional Middle School	Atkinson Academy	Danville Elementary School	Sandown Central School	Sandown North School	Pollard School	
REVENUES								
Other local	\$ 182,313	\$ 68,418	\$ 18,969	\$ 11,570	\$ 2,259	\$ 12,326	\$ 3,497	\$ 299,352
EXPENDITURES								
Current:								
Instruction	129,875	66,393	16,517	5,436	1,676	11,468	2,582	233,947
Net change in fund balances	52,438	2,025	2,452	6,134	583	858	915	65,405
Fund balances, beginning	183,771	35,371	18,851	49,023	2,906	11,191	10,756	311,869
Fund balances, ending	<u>\$ 236,209</u>	<u>\$ 37,396</u>	<u>\$ 21,303</u>	<u>\$ 55,157</u>	<u>\$ 3,489</u>	<u>\$ 12,049</u>	<u>\$ 11,671</u>	<u>\$ 377,274</u>

***SINGLE AUDIT ACT SCHEDULES AND
INDEPENDENT AUDITOR'S REPORTS***



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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INDEPENDENT AUDITOR'S 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

To the Members of the School Board
Timberlane Regional School District
Plaistow, 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, 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, 2022, 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 February 16, 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

February 16, 2023
Concord, New Hampshire


PLODZIK & SANDERSON
Professional Association



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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

To the Members of the School Board
Timberlane Regional School District
Plaistow, 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, 2022. 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 types of 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, 2022.

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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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 generally accepted auditing standards, *Government Auditing Standards*,

***Timberlane Regional School District
Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal
Control Over Compliance Required by the Uniform Guidance***

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 generally accepted auditing standards, *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.

Report on Internal Control over Compliance

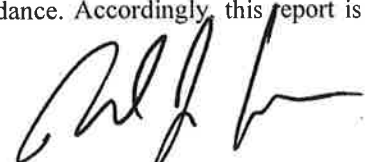
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement 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.

February 16, 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, 2022

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

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:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.553 & 10.555	Child Nutrition Cluster

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 Fiscal Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	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	\$ 268,086
National School Lunch Program	10.555	N/A	1,524,234
<i>CLUSTER TOTAL</i>			<u>1,792,320</u>
U.S. DEPARTMENT OF EDUCATION			
Passed Through the State of New Hampshire Department of Education			
Title I Grants to Local Educational Agencies:			
Title I	84.010	20211153	11,571
Title I	84.010	20220193	136,543
			<u>148,114</u>
SPECIAL EDUCATION CLUSTER			
Special Education - Grants to States:			
IDEA	84.027	20202631	1,529
IDEA	84.027	20211297	122,542
IDEA	84.027	20220188	584,111
<i>CLUSTER TOTAL</i>			<u>708,182</u>
English Language State Acquisition Grants:			
Title IV	84.424A	20200450	7,355
Title IV	84.424A	20211858	27,654
<i>PROGRAM TOTAL</i>			<u>35,009</u>
Supporting Effective Instruction State Grants:			
Title II Part A	84.367	20211549	78,010
Title II Part A	84.367	20220850	8,400
<i>PROGRAM TOTAL</i>			<u>86,410</u>
COVID-19 - Education Stabilization Fund:			
ESSER II	84.425D	20211749	258,493
Total Expenditures of Federal Awards			<u><u>\$ 3,028,528</u></u>

The accompanying notes are 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, 2022

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, 2022. 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, 2022, the value of food donations received was \$122,723.

Timberlane Regional
School District
2021-2022
Annual Report



Atkinson | Danville | Plaistow | Sandown

New Hampshire



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.

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ABOUT SAU 106

School Administrative Unit No. 106 provides central office administrative and business services to the Timberlane Regional School District. The SAU central office is located at 30 Greenough Road, Plaistow, New Hampshire and houses top SAU106 administrators as well as serves as the home base for TRSD special education, curriculum, instruction and assessment and technology departments.

SAU 106 top administrators are comprised of the Superintendent of Schools, the Assistant Superintendent, the CFO/Business Administrator, the Executive Director of Curriculum, Assessment and Learning, and the Director of Human Resource. Administrative and business services consist of the implementation and management over all aspects of educational and finance operations including payroll, personnel, accounts payable, food service, transportation, budgeting, capital improvement, curriculum, instruction, and assessment. These services are provided to the Timberlane Regional school district in support of students in grades preschool through grade twelve.

The Timberlane Regional School District serves the communities of Atkinson, Danville, Plaistow and Sandown with a population of (as of 10/1/2022) 3,304 students, and approximately 400 professional staff members and 250 support staff members. Each of the towns supports a local elementary school and sends their middle and high school students to the regional middle and high schools located in Plaistow. The district also offers a central preschool – Timberlane Learning Center – located in Sandown as well as individual preschool programs at the elementary schools. Timberlane also boasts the Timberlane Performing Arts Center located in Plaistow; a state of the art music and drama facility.



**650 STAFF
MEMBERS**



**3,304
STUDENTS**

ELECTED OFFICIALS

SCHOOL BOARD

Brian Boyle - Chair, Atkinson, 2023
 Kristin Savage - Vice Chair, Plaistow, 2025
 Kim McCormick, Danville, 2025
 Mark Sherwood, Sandown, 2025
 Dr. Kimberly Farah, Danville, 2023
 Michael Boucher, Atkinson, 2023
 Shauna Manthorn, Plaistow, 2023
 Sheila Lowes, Sandown, 2023
 Katie Knutsen, Plaistow, 2024

BUDGET COMMITTEE

Todd McCormick - Chair, Danville, 2023
 Susan Sherman - Vice Chair, Plaistow, 2025
 Julie Hammond, Atkinson, 2023
 Elizabeth Kosta, Plaistow, 2023
 Michael Mascola, Plaistow, 2023
 Karen White, Sandown, 2023
 Kathryn Consalvo, Atkinson, 2024
 Sierra Dolce, Sandown, 2025
 Kristi Auclair, Danville, 2025

OTHER DISTRICT OFFICERS

2023	Attorney Robert Harb	District Moderator
Appointed	Kathleen Lancaster	District Clerk
Appointed	Kathleen Beattie	Treasurer
Appointed	Gloria Dodge	Assistant Treasurer

SCHOOL ADMINISTRATION

Christopher K. Kellan	Superintendent of Schools
Justin Krieger	Assistant Superintendent of Schools
Sandra Allaire	Executive Director of Curriculum & Professional Learning
Mark Pedersen	Director of Secondary Education
Lucy Canotas	Director of Elementary Education
Maria Watkins	CFO/Business Administrator
Fran Decinto	Director of Human Resources
Kenneth Henderson	Director of Technology
Kelley Brooks	Director of Special Education
Ginger Drechsel	Director of Student Services & Title IX Coordinator
Karl Ingoldsby	Director of Plant Operations
Angelo Fantasia	Director of Athletics
Kurt Schweiss	Director of Music
Mayra Maldonado	Director of Food Services



OUR SCHOOLS



ATKINSON ACADEMY

603-362-5532

<https://www.timberlane.net/aa/>

Steve HARRISES - Principal

Sarah GALLIGHER - Assistant Principal



DANVILLE ELEMENTARY

603-382-5554

<https://www.timberlane.net/ds/>

Christopher SNYDER - Principal

Tiffany EATON - Assistant Principal



SANDOWN NORTH ELEMENTARY

603-887-8505

<https://www.timberlane.net/sn/>

Nancy STAFFORD - Principal

Meaghan GUANCI - Assistant Principal



POLLARD SCHOOL

603-382-7146

<https://www.timberlane.net/ps/>

Stephanie LAFRENIERE - Principal

Jillian LEE - Assistant Principal



TLC at SANDOWN CENTRAL

603-887-3648

<https://www.timberlane.net/sc/>

Patrice LIFF - Principal

Amy DAILEY - Elementary Education Special Education Coordinator



TIMBERLANE REGIONAL MIDDLE SCHOOL

603-382-7131

<https://www.timberlane.net/ms/>

Mitchell MENCIS - Principal

Timothy GUANCI - Assistant Principal

Marilyn HUTNICK - Assistant Principal

Daniel WOODWORTH - Assistant Principal



TIMBERLANE REGIONAL HIGH SCHOOL

603-382-6541

<https://www.timberlane.net/Hs/>

John VACCAREZZA - Principal

Timothy BROWN - Assistant Principal

Ashley HARBEL - Assistant Principal

Danielle FOLEY - Assistant Principal

Neal CAMPBELL - Assistant Principal Alternative Programs

REPORT OF THE SCHOOL BOARD



The Timberlane Regional School Board is made up of nine School Board members from the district towns of Atkinson, Danville, Plaistow, and Sandown. These elected members are responsible for establishing the structure, accountability, advocacy and delivery of instruction in each of the district schools by way of program approval, writing of policy, NH state law, and NH Department of Education rules. This report will provide an overview of the initiatives in the 2021-2022 school year and a few highlights for the 2022-2023 school year.

THE BOARD The nine we are finishing the March 2023 election cycle with are not the nine we started with in March 2022. Plaistow, Atkinson and Sandown each had a representative resign during the year for various personal reasons, so each had to be replaced. The Board also had three different members act as Chair. The shifting of the Board and welcoming of a new member and welcoming back two veteran members, was handled with, what we believe, professionalism by the entire Board and we would like to thank all members and the SAU staff for being so accommodating and helpful with the change. Due to the resignations, there will be five positions open for election this coming March: Atkinson (2), Danville, Plaistow and Sandown. We thank ALL Board members who served in the past year, for their time and dedication to this District, and look forward to continuing our efforts with a new Board this coming March.

STUDENTS It is terrific to see the students' faces back in the buildings and all activities returning to normal. Field trips, domestic and abroad, are returning and the School Board remains committed to supporting the students to ensure they have the proper educational experiences they all seek and deserve. We thank our student representative, Matt LaBelle, for his reports to keep us all informed of the student's happenings and aspirations so we can encourage and assist them all.

STAFF It is equally great to have our dedicated staff working in the buildings and revitalizing Timberlane. The District now has six labor organizations: TTA – Timberlane Teachers' Association; TSSU – Timberlane Support Staff Union; TAAM – Timberlane Administrative Assistant / Secretaries and Skilled Maintenance; TAU – Timberlane Administrators' Union; TCU – Timberlane Custodians' Union; and, TCWU – Timberlane Cafeteria Workers' Union. This has been a busy year as we entered into negotiations with four of these Unions.

The School Board and TAU (no present contract as it is a new organization) have reached an agreement for a contract to be placed on the warrant. We also worked with TAAM and TSSU (who both presently have contracts due for renewal) to reach agreements, that will appear on the warrant. All the above are three-year proposals. Concerning TTA, a year passed without a contract. The School Board recognized the importance of reaching an agreement with TTA, and was able to reach a one-year agreement with TTA to present to the voters.

We recognize that this is a lot for the voters to consider. We ask each of you to please look at the warrants that do appear and realize the effort that went into reaching each by all parties and the costs that are incurred as a result of negotiations. Having agreements with our Unions is in the best interest of our District. We hope agreements can be reached with all and ultimately approved. This will allow us to proceed without having to return to the negotiating table until the prescribed times of future contract expirations.

FACILITIES Last year Timberlane entered into an agreement with Energy Efficient Investment (EEI) to create an Energy Performance Contract, which will guide us to acquiring new equipment, controls, and provide energy savings, and better indoor air quality throughout the district. We have been actively involved in this process and EEI has identified our top priority matters needing to be addressed District wide, which total approximately \$25.5 million dollars. Unfortunately, even this amount does not address all matters that need attention in our facilities, but short of building new schools is a good start. The Board will continue to work with EEI and seek creative funding means to complete the projects.

SAU 106 Any and all outstanding issues from prior SAU 55 matters have been addressed. We have completed our first full year as a single district SAU and look forward to the future as such.

POLICY The Board continues to provide oversight to our hundreds of policies. The Policy Committee reviews them regularly to bring any suggested and required updates to our attention for revision. The Board and the Committee have a spreadsheet tool referencing all policies with last date of revision, whether they are required or optional policies, and prioritization for review.

SUPERINTENDENT Mr. Christopher Kellan has been with our District since the 2021 school year, first serving as Assistant Superintendent, and then as Interim Superintendent. On January 1, 2022, he became our Superintendent and was joined this year by Mr. Justin Krieger as his Assistant Superintendent, and a very supportive SAU staff, with whom they work cooperatively to lead and move Timberlane forward.

ACKNOWLEDGEMENTS The Board would like to thank every member of the Timberlane Community for your continued involvement with and support of the Timberlane Regional School District.

Brian Boyle

Kristin Savage

Chair (Atkinson)

Vice-Chair (Plaistow)

REPORT OF THE BUDGET COMMITTEE



The Budget Committee convened this budget year in March 2022 for its organizational meeting where Todd McCormick was revoted in as Chair and Susan Sherman was revoted in as Vice Chair. Some of the items we discussed following that organizational meeting in our first regular meeting of the 22-23 budget season (23-24 budget) included: budget information for the previous five years, the capital improvement plan, staffing information, review of revenue and expenditures, and the format of the financial reports. The committee resumed regular meetings at the start of the school year at the SAU in September 2022. Over the ensuing five months, the committee conducted all regularly scheduled meetings and a public hearing presentation (plus a supplemental Public Hearing) in January 2023. One of the highlights of this budget season was the opportunity for our members to attend in-person facility tours again. We had near 100% attendance for these tours from the Committee and we were able to follow along with the Facility Director who opened our eyes to the highs and lows of what shape our buildings are actually in. These are public facility tours held every September and I would strongly encourage members of the voting community to attend these to see, not only the degradation of buildings (some of which are 50+ years old) in our district, but also how amazingly our facilities staff are able to maintain and keep them clean!

After meeting with all building and department heads during the fall and early winter, the total 2023-24 proposed budget presented to the district voters at the public hearing is \$83,270,418.18. This proposed budget includes about \$2 million for our major Building and Site Improvement lines for capital related projects. While this 2023-24 proposed budget is a fairly significant increase over the 2022-23 voted operating budget, please know that, not only have costs for just about everything, across the board, skyrocketed but also consider that the Capital Improvement Plan (highest priority projects that need to be completed) for the district exceeds \$100 million and is something that the past 5 years of level funded budgets has not been able to even make a scratch on. Please support this proposed budget as it is a step in the right direction towards making sure the children in our community are learning and flourishing in well maintained facilities.

The Budget Committee wishes to thank Chris Kellan, Superintendent; Maria Watkins, Business Administrator; Kerrie Ward, Administrative Assistant/Finance; Shawn O'Neil, former School Board/BudCom; Julian Kiszka, former BudCom Rep; Marissa Brown, former BudCom Rep for all of their assistance and support throughout the budget season. We also extend our gratitude to members of the administration, principals and vice-principals, teachers, and so many others who participated in the budget process. Their time, input, and expertise are truly appreciated. I would also like to express my thanks to the members of the Budget Committee for their dedication in developing this year's budget. It has been an honor to serve alongside this great team of dedicated professionals.

As always, input from District residents is appreciated and members of the public are welcome to attend all Budget Committee meetings. Financial reports and budget documents can be viewed anytime on the District website at www.timberlane.net.

Respectfully Submitted,

Todd McCormick, Chair
TRSD Budget Committee



A MESSAGE FROM THE OFFICE OF THE SUPERINTENDENT



Christopher K. Kellan
Superintendent of Schools



Justin Krieger
Assistant Superintendent

It is with a tremendous sense of responsibility and commitment that we look back at last school year and continue to communicate a strategic path forward for all Timberlane students that results in their individualized success within their respective futures. Like you, we are invested in those personalized successes and recognize the benefits for both our students and our communities of Atkinson, Danville, Plaistow, and Sandown. Indeed, the outcomes of educational systems have ripple effects when students grow and achieve at high levels.

Last year was a time of significant transition across our district - we returned to a fully open student experience in our schools, we stood on our own as SAU 106, we welcomed new leaders at the district and building levels, we secured new teachers and staff to join our already dedicated team, and we learned to harness more technological power for student learning within physical classrooms. By the conclusion of the year, we realized a full administrative team for the first time in some years thereby establishing a solid foundation to serve as a sound infrastructure to support the hard work that teachers and staff do together with students each and every day.

As a unified school district spanning four towns, we are prepared to move forward with clarity, purpose, and a distinct sense of our mission. Above all else, our focus targets engagement at all levels.

Engagement begins, at the most basic level, with the fundamental relationship between student, teacher/staff, and family. You can expect specific, timely, and accurate information pertaining to learning from the individuals with whom your child directly works and we invite you join us through phone calls, emails, and in-person participation.

Engagement extends to extracurricular activities in which our students play, explore relevant interests, and compete. We invite you to attend these opportunities to observe young people excelling outside of the traditional classroom settings and to participate in the smaller communities that connect around these extracurricular events.

For students, engagement is now tied to extended learning opportunities at the secondary level where students can earn credit through crafting learning experiences based on their interest and tied to competencies. Never before have students had the autonomy, choice, and voice to move toward graduation in a manner that is engaging to them as a learner. We invite you to explore the power of this learning model and to engage your children in its possibilities.

At the district level, there is a concerted effort to partner with colleges and universities to host post-secondary students in field experiences that both enrich our community and support potential future teachers and staff within our schools. Engaging with them now can yield future benefits to engage children who have not yet entered our schools.

And lastly, we can all engage at the highest level together - at the deliberative session - where residents can discuss and debate the merits of the school district budget and warrant articles that have a direct impact on how we engage students. There is not a more important question than how to best engage students for their future success. We look forward to seeing you there.

COMMITMENT

ENGAGEMENT



BELONGING

COLLABORATION

CONNECTIONS



OPPORTUNITY

COMMUNICATION

REPORTS BY THE SUPERINTENDENT'S LEADERSHIP TEAM



Fran Decinto - Director of Human Resources



Human Resources

The mission of Human Resource Department is to advance the overall mission of the Timberlane Regional School District through recruitment, retention, and support of our employees. We achieve our mission by providing exceptional customer service to prospective, current, and past employees, using technology to improve delivery of the employee and applicant experiences, and providing leadership and guidance in the development, implementation, and equitable administration of policies and procedures, thus fostering a positive work environment.

The current year saw the retirement of the current HR Director and the hiring of a new HR Director in May of 2022. The HR Department continued to focus on developing and refining HR practices, conducting audits of the HRIS system to ensure integrity of employee data and compliance with federal and state laws.

Retention and recruitment have been a major focus over the past year and will continue to be a focus for next year as well. The Human Resources Department onboarded 102 new employees last year. We expanded our recruitment tools to include utilizing the district's social media platforms to attract qualified candidates.

We held in person open enrollment meetings at all nine schools for all eligible district employees and migrated to a new employee self-service portal in our HRIS system.

We were able to honor our retirees for the first time in 2 years with a retirement celebration.

*Kenneth Henderson - Director
of Technology*



Technology

The 2021-2022 School Year saw the welcomed return to "normal" of 100% in-school learning within our district. In the aftermath of the pandemic and remote learning, our educators became more adept at utilizing technologies within their classrooms. With our commitment to a dedicated device in the hands of every student and staff member, we were able to continue digital learning within our classrooms. Digital skills are in demand today in student's education beyond high school as well as today's workforce so it benefits all to model and practice what has become commonplace in today's world.

The district is committed to keeping our students and staff safe online, and their personal information secure. When the district uses a third-party application or system, we require that they have signed the NH DPA (Data Privacy Agreement) with our state consortium that we are a part of with many other NH school districts. We perform yearly required security and privacy awareness training for all our staff at the beginning of the school year. Staff are informed of the latest tactics used by online bad actors today and students are taught about online safety in a variety of classes.

We performed several infrastructure improvements including an upgrade to our access control system which will now tie into our security cameras for enhanced event monitoring. We also replaced the projector in the PAC auditorium to a laser model which is much brighter and clearer than the previous model. Being laser based means that the life expectancy of the projector will increase and there will no longer be the need to replace expensive bulbs that burn out. The cablecast equipment, which ties into our TEN (Timberlane Education Network) cable TV channels, was upgraded and is part of a multi-year plan to improve the broadcast quality of PAC events and performances.

The High School introduced SmartPass which is an online system that replaces the need for paper hall passes. Students request a hall pass through their district-issued chromebook and after a teacher or administrator approves the request, they are granted an online pass to their requested destination and need to return within a certain period of time. The system has improved bathroom capacity issues and reduced hallway traffic during classes. Administrators are now able to run reports on usage and identify areas for improvement. The Middle School will be using Smartpass as well in 2022-2023.

All schools used remote access for PTC (parent-teacher conferences), which was one thing to come out of the pandemic as being very popular to keep in place. The High School used a new application called, School Soft, which connects into parent accounts in Powerschool and has been well received by parents and staff alike. The Middle School will also be using this in 2022-2023.

Curriculum and Professional Learning



Sandra Allaire - Executive Director of Curriculum and Professional Learning



Lucy Canotas - Director of Elementary Education



Mark Pedersen - Director of Secondary Education

The Timberlane Regional School District continued to strive for ongoing improvement in the areas of curriculum and professional learning during the 2021-2022 school year. Our district-wide mission and commitment to engage all students in challenging and relevant learning opportunities, emphasizing high aspirations and personal growth, was a driving force behind the collective work of our educators and seven schools.

Timberlane educators took part in a variety of learning opportunities to support their ongoing professional growth. Our district served as a host site for OGAP (Ongoing Assessment Project) training in mathematics. Many of our own elementary teachers attended this training alongside other educators from across our state. OGAP is a systematic formative assessment system that is grounded in the research on how students learn mathematics. Numerous Timberlane teachers across our elementary and middle schools have attended OGAP training over the past few years and have learned strategies to utilize carefully constructed formative assessments to analyze the underlying student thinking, adjust future instruction, and deepen student understanding. Our elementary teachers also engaged in a collaborative book study of the professional learning resource, *Math in Practice*. This book identifies the big ideas of math content and best-practice teaching, unpacks essential teaching strategies, and details why those strategies are powerful. Our elementary teachers were able to use units from this text to engage in collaborative conversations and planning to refine their instructional practice and curriculum units in the area of Geometry.

Curriculum and Professional Learning

Continued

The district continued our partnership with consultant Mike Anderson, who presented to our staff on our district professional development days in August, September, and January. Mike is an award-winning teacher and author who has worked with our district since 2020. His work with our teachers was rooted in strategies designed to promote student choice in their learning, boost intrinsic motivation in students, enhance student self-agency, and promote personalized learning. In addition to his work with our staff on professional development days, Mike also worked closely with many of our middle school educators to provide instructional coaching in these areas or in the area of Social and Emotional Learning (SEL).

As in past years, our district professional development days also provided opportunities for teachers to propose and engage in self-directed professional development as a means of supporting educator choice and personalized growth. In addition, many of our own educators also designed and presented professional development sessions for their colleagues on our March professional development day. These opportunities allow our educators to share their expertise and grow as educators in an area of personal interest to them.

Our district administrative team continued to engage in ongoing monthly professional development through the Timberlane Executive Leadership Academy (TELA). With the formation of School Administrative (SAU) Unit 106, Timberlane saw a turnover in several administrative positions across the district. TELA sessions during the 2021-2022 year provided opportunities for leadership development and team building to reinforce the shared direction, alignment, and commitment of our district-wide administrative team.

2021-2022 was the fourth year of implementation of the TRSD Strategic Plan. The TRSD Curriculum and Assessment Committee continued to monitor the implementation of action steps designed to meet yearly academic goals identified in this 5-year plan.

2021-2022 marked the first full year of implementation of the i-Ready Assessment and Personalized Instruction platform for reading and mathematics across grades K-8. I-Ready combines a high-quality, valid, and reliable assessment suite with instructional resources targeted to each child's specific academic needs. This evidence-based program supports our educators as they seek to identify and measure learning loss, and accelerate access to grade-level content.

Teachers throughout our district also continued to integrate other digital instructional tools and programs designed to support and personalize instruction for all students. These include EnVisions Math, Lexia, MobyMax, Screencastify, BrainPop, and other web-based platforms.

We are proud of the work of our Timberlane schools during the 2021-2022 year. The children of Atkinson, Danville, Plaistow and Sandown are at the heart of all that we do.

ELEMENTARY EDUCATION REPORT

Stephen HARRISES - Principal



Atkinson Academy

In September 2021, Principal Stephen HARRISES, Assistant Principal Sarah Galligher, and the entire Atkinson Academy staff welcomed over 340 students back to school, all in-person. Academy staff worked to create interesting and engaging morning announcements that were shared daily with students at the start of the school day. This also included the Pledge of Allegiance and the Academy's Pledge of Kindness. These announcements continued to build upon the school culture, with the school community coming together to learn about CARES (Challenge, Acceptance, Responsibility, Empathy, and Self-Control) messaging. We thank Mrs. DuLong, our Enrichment Specialist, for creating and supporting these announcements, always starting the children's day with a positive, supportive message. Our focus throughout the year was to continue to support and build a safe community for all, one that enhances the development of academic and social/emotional skills, preparing our students for their futures.

Many of the typical activities began to return during the 2021/2022 school year, as the schools were reopening. Grade 2 continued their Mystery Readers, with many local 'celebrities' reading their books to the students. Grade 2 also completed their traditional community unit, All About Atkinson, with informational writing, technology, and presentation skills embedded into activity which culminated with a community walking tour of the various important town buildings. We had both Holiday and Music Spirit Weeks, both of which the students and staff enjoyed immensely. The Grade 4 NH State House Tour happened virtually, with NH Senator Chuck Morse visiting our students at the Academy and speaking about the state government. Several engineers and employees from the Portsmouth Naval Shipyard visited the school, presenting various high interest STEM lessons to our students. In May, Atkinson Academy fifth-graders, with the help of Ms. DuLong (enrichment specialist) and Mrs. Toth (librarian), presented the 7th Annual Makerspace Cardboard Arcade. All games were designed, built, and run by fifth-graders.

Students in grades PreK to Grade 4 were invited to visit the arcades in the library and play the games. The Grade 5 Mount Major Hike happened in the Spring, welcoming back an old Academy tradition. Students, families, and staff enjoyed the hike on a perfect spring day. The end-of-year Field Day happened at Pope Field in June. It was a perfect community day! A more traditional Grade 5 Promotion Ceremony happened at the end of the school year, marking the end of elementary school and the beginning of the fifth graders' middle school experience.

In closing, the 2021/2022 school year presented our school community with many challenges, all of which were met with strength and perseverance. What a great school year!

Christopher Snyder - Principal

Danville Elementary

Danville School began the 2021-2022 school year with 288 Pre-K-Grade 5 students enrolled and ready to learn. Several new staff joined our team and everyone worked hard from day one to make learning fun and engaging.

One big enhancement included the implementation of i-Ready learning, an online program for reading and math that is designed to help teachers determine student needs, personalize instruction, and monitor their progress throughout the year. This resource helped our teachers better understand the individual needs that students have so that they could tailor reading and math lessons accordingly. i-Ready was also an important part of our school goals.

The work of Professional Learning Communities continued and created time and space for teachers to analyze student data, make instructional decisions, and design personalized lesson plans. Additionally, our staff created a school-wide focus on social and emotional learning. Each month focused on a different theme that was initially introduced to students during the first block of their day called morning meeting. This theme was then reinforced several ways throughout the month. Student leadership was important as well. This included having students recite the morning announcements, Pledge of Allegiance, and quote of the week over the schoolwide intercom system.

While off-site field trips and experiences were still limited for most of the year, many of our students were able to experience unique learning opportunities at school. This included a visit from Nature's Classroom for our fourth and fifth grade students in the spring, where our students were able to apply math and science concepts using a hands-on approach to learning. By late spring, our fifth grade students were able to travel to Adventurelore for an afternoon of team building, canoeing, kayaking, and other outdoor fun along with an onsite fifth grade celebration the last week of school.

The Danville PTA and Danville Dads organizations continued to support students in many ways. Some of the traditional indoor events like the father/daughter dance and mother/son dodgeball tournament were able to return in the spring. And the Danville Dads offered outdoor events like the Fishing Derby and Rockrimmon hike. All of these events were well attended and greatly appreciated by our staff, students and community!

Danville School is a special place full of dedicated staff and hardworking students. We are fortunate to have such wonderful support from our community and we thank you for sharing your children with us each and every day!

Stephanie Lafreniere, Principal

Pollard School

I am excited to join the Pollard School community this year as an instructional leader. I am impressed by all that the students and staff have accomplished and the community's strong commitment to providing enriching learning opportunities for all students.

During the 2021-22 school year, students were all back in school full time after a couple unique years of remote and hybrid learning. Throughout these challenging years, Pollard School has remained focused on the school's mission: "to instill in every student a sense of their own personal value and self-worth; to foster independence, encourage risk taking and self-motivation. The Pollard community will collaboratively and passionately engage in the learning process. We will accomplish this through the development of appropriate differentiated instruction that allows for individual differences and learning styles. It is our hope that each student will leave Pollard with a sense of respect and responsibility and an understanding that they are lifelong learners who add value to their community and make a difference in the world."

Aligned to the mission, for the 2022-23 school year, Pollard School has adjusted our instructional day to ensure that there are increased opportunities for reading and math intervention for students that have specific areas in need of extra focus. We have also added a special focus to Social Emotional Learning (SEL), including starting our days with a choice of engaging activities and a Morning Meeting that is focused on building a strong classroom and school community. We have also been able to offer some of our traditional student and family community building activities that we have missed in recent years.

The Parents and Teacher Association for Pollard School continues to be a very active group, providing many school community events for all to enjoy as well as support for classroom instruction. We encourage all families to get involved in any way they can. We know that family members have various schedules, but there are always a variety of ways to get involved to support our students.

Thank you for all your continued support for our students. We are fortunate to have such a supportive school community. I am looking forward to being a leader within the community and supporting our students in becoming lifelong learners who will add value to our community, and the world, for years to come.

Nancy Stafford - Principal

Sandown North Elementary

I am very proud of the strong culture we have at Sandown North. One of the main reasons for this positive culture and climate is due to the connections and communication between our staff and families. It is how we work together and support one another at Sandown North that defines our village and makes our school community so special. An important takeaway from the past couple of school years was that we can do hard things! We chose to use that phrase as our theme for the 2021-2022 school year. Our community is resilient and perseveres. Collectively, with patience, grace and flexibility, we find new ways to help us all thrive.

Although we started the school year wearing masks, we were able to start bringing groups together again in person. An important Sandown North tradition, Monday Morning Meeting, returned to the cafe with two grade levels at a time joining in person while the meeting was live streamed for the rest of the school. Mrs. Guanci and I continued with Coffee and Conversations for parents, and met under the tent instead of exclusively by zoom. We were able to have our Halloween parade and some grade levels participated in field trips. By spring, masks were optional and the PTA sponsored an in-person Glo Dance, which was well attended. Star Council, a new student group of rotating 4th and 5th graders, who consistently show STAR behavior, provided students leadership opportunities. This group created school-wide roll outs through slideshows, skits, posters and songs to address behaviors or ideas to help create a kinder, more cooperative community. It was a great success.

A group of our staff created a new committee on Social Emotional Learning, centered on outdoor wellness. Through research of outdoor spaces, the committee chose to add a GAGA Pit to our playground. The GAGA pit is a popular recess option for all grade levels and staff have been known to enjoy it after school as well! Another addition to our outdoor space is our Story Walk. Thanks to funds raised from our library Read-a-thon, we were able to purchase the Story Walk. Mrs. Ross, our librarian and Mrs. Guanci, Assistant Principal worked in conjunction with the TRHS English Honor Society and Grounds Supervisor, Al Perry to get the story walk installed around the school grounds. The story walk is a creative way to engage students in reading by posting story pages in the displays and having students walk around the building to read the book. The first book that was highlighted was "The Wind May Blow" by Sasha Quinto; it is an inspiring story of perseverance that paired with our theme "We Can Do Hard Things".

We are grateful for our Sandown community and the important role they play in our students' lives. A strong partnership with our families helps our school community through the hard times as well as during our successes. We know that when we work together, our students benefit.

Patrice Liff - Principal



TLC at Sandown Central

The school year began under a mask mandate and a requirement for students to maintain distance during all learning. While instructing young children during a pandemic presented a series of challenges, the staff worked hard to address all learning needs. By mid-year, masks were optional for students and staff and instruction began to resemble a return to normal practice. Sandown Central School welcomed 137 kindergarten, preschool and pre-k students in August 2021. Throughout the 2021-2022 school year, we added 17 additional students to our rosters making our total student population 154. Transitional 3's, who were children turning three after September 30 and qualifying for special education services, made up the majority of the increase in student enrollment. These students joined a play based special education classroom, or received drop in speech, language, occupational or physical therapy services. TLC at Sandown Central was pleased to be able to offer the chance for young children to socialize and interact with peers of the same age. For some, this was the first experience they had with adults and children outside of their immediate family.

Kindness was our school theme. Understanding that teaching kids to be kind is a precursor to developing social and emotional learning skills; staff helped students learn kindness by helping them to build a sense of self and reinforcing behaviors such as compassion and the student's natural ability to show empathy. To extend student's learning beyond the classroom and into the community, our school participated in a sock drive that was coordinated by Kid Governor, Charlotte Cotti from Pollard School. Students counted socks, matched attributes and graphed results. Linking the kindness theme with diversity, our school community Rocked our Sox in celebration of Autism Awareness, and we enjoyed learning about Down Syndrome on International Down Syndrome Day.

As a school community, we strongly believe that both academic and social/emotional learning should be a primary focus and best explored through play. The three types of play, child directed free play, teacher guided play, and teacher directed play opportunities are continually present in our instructional model in all Sandown Central Classrooms. Mandy DeCew and Lee Anne Miller, two of our kindergarten teachers, were accepted to participate in the Play Based Coaching and Teaching Collaborative through UNH. They worked directly with a mentor from the program, in a process that allowed for feedback and consultation while developing teacher directed play units based on our district's competencies and standards. As a culminating activity, kindergarten designed 3D Playgrounds. They presented their playgrounds to staff and district personnel. Play is mandated in kindergarten by the state of New Hampshire and is supported by our district's strong belief in establishing best practices for all young learners. To encourage others learning throughout the district, Lee Anne and Mandy offered an afterschool PLC where district kindergarten and grade 1 teachers learned how to establish play-based instruction in their classrooms.

We were able to return to many of our end of the year activities. In April, we had an in-school Scholastic Book Fair, which was very successful. In June, Pre-K student Luca Merna was the principal for the day. He spoiled his staff by providing flowers for everyone and an afternoon snack for his class and for the staff. McDonny's Farm Animals visited in June and were a big hit, especially Gary the Goat, who we found out was very friendly. The folks from Wildlife Encounters presented to the whole school in an assembly on habitats. We met some interesting creatures and even got to touch a snake! The PTA sponsored a Family Fun Night featuring Cliff the DJ. The Rock Church provided free hotdogs, Susan Norton from the Upper Room in Derry passed out free books and information, and the Kona ice truck was a big hit. The end of the school year was celebrated with a Fun In the Sun Day and saw the Kona ice truck make a second visit, this time during the school day.

Sandown Central said good-bye to several valued staff who retired: Gerry Pisani, Lead Custodian, Suzanne Ingham, Administrative Assistant, and Janice Knuuttunen, Physical Therapist. We wish them all happiness and good health. In June, our school community suffered a tragic loss. Our beloved Pat Passanisi passed away after a short illness. Pat had worked as a para educator at Sandown Central School for over 30 years. She filled many hats including her favorite position as library assistant. Her loss was felt by all of us at the school and in the greater Sandown community.

SECONDARY EDUCATION REPORTS

John Vaccarezza - Principal



Timberlane Regional High School

Timberlane Regional High School serves 1018 students from the four surrounding towns of Atkinson, Danville, Plaistow and Sandown. As the global pandemic continued, the school made its best effort to create an educational environment that was as "normal" for students and staff as possible. While some practices had to be adjusted based on that situation, others were able to continue and thrive similar to pre-pandemic times.

The 2021-2022 school year began with students and staff returning under CDC guidelines and in masks. There were restrictions on buses, field trips and the number of individuals who could attend events based on protocols. This continued until February of 2022 when mandatory mask restrictions were eased. The Timberlane Regional High School staff worked hard to deliver educational experiences for our students throughout the year. They found a way to run clubs and organizations for students to be involved with and become a part of the school community.

This school year saw multiple changes in leadership. Mr. John Vaccarezza became the Principal in July of 2021 and Assistant Principal Ashley Harbel came to the team in August of 2021. Likewise, in June of 2022, longtime Counseling Director Barry Chooljian retired after 39 years of service to Timberlane Regional High School. Longtime Assistant Principal Scott Strainge also retired after 19 years of service to our school and community.

Over the course of the 2021-2022 school year, our athletic teams came together and competed at the highest level both on the field and with their character. Our football team won the Division 2 Championship this year. Our wrestling team earned the NH State Championship title for the 30th time. Once again, we received praise from the NHIAA for our sportsmanship on the field of play and were recognized for having zero disqualifications of athletes or coaches. Finally, this year we were recognized by the NHIAA in being awarded the High School Sportsmanship of the Year for all Division 1 Schools.

Throughout the year, events, such as the Junior Semi-formal, Prom, Spirit Week, were able to be held with great success. Traditional events like Project Hope, the MilkMen Improv shows, concerts, and monthly PAC Theater performances were held. To cap off the year, the Class of 2022 Graduation Ceremony was held on a perfect day, June 11, 2022. Members of the Timberlane Staff, Friends, and Families of our students were all able to attend to wish our students "Congratulations!", as they embarked on their next steps



*Dr. Neal Campbell - Assistant Principal
Alternative Programs*

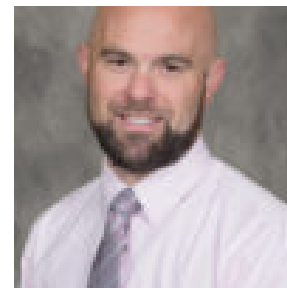
Evening Division and Extended Learning Opportunities

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. Understanding that all students learn differently and all pathways are not the same, Evening Division strives to meet students where they are and provide an environment to forge their own path towards a Timberlane diploma. During the year, the program served 141 students (both partial and evening-only) in 22 courses.

An Evening Division Team that includes teachers, academic support centers, site managers and a receptionist is in place to support students, their families and staff and ensure safety and security for the building. The HiSET (GED) program also runs during the evening division hours offering students an opportunity to earn their HiSET Certificate or a Timberlane Diploma. Fifteen students were a part of the program this year. Seven passed all five elements of the HiSet exam. One of these students completed the TRHS diploma program. Summer school again included not only credit recovery, but also enrichment opportunities and academic support for middle and high school students. With plans of expansion in the 2022/23 school year, including the retiring of Assistant Principal Scott Strainge and the hiring of a full time Assistant Principal of Alternate Pathways, Timberlane looks forward to continuing to be a model for evening division programs across the state.



Click picture for Video!

Mitchell Mencis- Principal

Timberlane Regional Middle School

The 2021-2022 school year began with a long, arduous march towards a more "normal" school environment. Although having to begin the year wearing masks, staff and students were simply thrilled to be starting the school year in person. Being back in the building allowed for the face to face interactions and relationship building that is so integral to not only education but our society as a whole. Both staff and students re-established their connection and engagement through in-person performances, in-school and out of school field trips, guest speakers and presentations, and our "return to normal" journey was initiated by a school-wide assembly in the Performing Arts Center.

Recognizing the challenges and impact that students felt from education during COVID, the middle school initiated a WIN ("What I Need") block in the schedule in order to provide academic support and intervention for any and all struggling students in math and language arts skills. The success of the academic gains from the WIN block implementation generated a great deal of conversation and led to multiple surveys and discussions with TRMS stakeholders brainstorming additional changes and improvements to the TRMS schedule.

TRMS was able to finish the school year with a mix of old and new traditions. 8th graders were excited to have their end-of-year dance and celebration on the high school football field. We established a new tradition of hosting an outdoor field day for all 261 8th graders to enjoy a number of entertaining activities. While everyone may have had his/her favorite station, the highlighted field day event was Superintendent Kellan's participation in the dunk tank.

As Abigail Robinson so eloquently said in her 8th grade speech, "Even though these last three years have been anything but expected, I believe that because of what we went through, we will be more prepared for whatever exciting surprises our high school journey throws at us along the way. We now know the true importance of teamwork and perseverance because of the Timberlane community." In a variety of ways, our TRMS staff and students demonstrated their ability to unite in making the 2021-2022 a year of positive transition and success that we can all look back on with pride.

Music and Performing Arts Center



Kurt Schweiss - Director of Music



Eric Constantineau - PAC Coordinator

During the 2021-2022 school year, Music and Theater students were able to enjoy opportunities and a performance calendar commensurate with the high expectations of the Timberlane Regional School District. Rehearsals and performances for traditional ensembles and groups continued with updated safety protocols in place which allowed students to stay healthy but also take part in a more robust program. The Music Department was also able to re-introduce programs such as the elementary pull-out lesson program, the Elementary Honors Ensembles, and Memorial Day performances while the Performing Arts Center was able to resume hosting outside groups such as the Merrimack Valley Philharmonic Orchestra. After an extended period of limited performances, it was wonderful to see so many student musicians and community members come together and enjoy live performances once again.

State High School Music Festivals occurred in person for the first time in three years and followed a commuter format. We are proud to share that 16 high school students were selected to participate in the New Hampshire Music Educators Association's (NHMEA) Jazz All-State Festival and 23 high school students were selected to participate in NHMEA's Classical All-State Festival. NHMEA was also able to reinstate the District Music Festivals, in which 32 middle school musicians performed with the band, chorus, and orchestra ensembles. The Elementary Honors Program was able to run again for the spring semester in which music students from all four towns rehearsed and performed at the Performing Arts Center. This was especially exciting since instrumental instruction at the elementary level had to be suspended and then limited the previous two school years. In all, music and theater students participated in seventy-seven performances throughout the year.

The Timberlane Players also returned to a traditional performance schedule which included ten Milkmen shows, two plays: "The Crucible" and "Curious Incident of Dog in the Nighttime," student written One Act Plays, and the musical "Spamalot." In addition, a new sketch-comedy group "The Entourage" made its debut with two spring semester performances. We were pleased to be able to work with so many students who were just as excited about bringing theater back to Timberlane.

Despite new safety accommodations, the Music and Theater Departments were able to follow a traditional performance schedule. Students of all ages were able to participate in programs and public performances throughout the school year with the same opportunities students have enjoyed in the past. We were especially excited to celebrate Music in Our Schools Month in March once again, in which nearly one thousand students stepped foot on stage to share their preparation, dedication, and love of music with their families and the Timberlane Community.

The Performing Arts Center expanded showcasing student work by highlighting artwork from elementary through AP art students, much of which is on display throughout the school year in the main lobby. This is an ongoing goal of the Performing Arts Center and is a celebration of student accomplishments in the fine arts. Additionally, the Performing Arts Center unveiled the new Alumni Series of performances and workshops, which brings back Timberlane Alumni who have found success in the performing arts to share their experiences and knowledge with current Timberlane students.

We are grateful to have such professional and committed educators who so readily share their passion for music making and performance with our students. We are also fortunate and deeply appreciative to have such strong support from a community that clearly values the Performing Arts.

Athletics Department



Angelo Fantasia - Director of Athletics

Timberlane Regional High School is a member of the New Hampshire Interscholastic Athletic Association (NHIAA) and is a recognized Division 1 Athletic Program. TRHS offers over 30 sports programs for boys and girls. Additionally, many of our student-athletes are also involved in a variety of student activities including band, music, and student government.

The Timberlane Regional Middle School Athletic Program is a member of the Tri-county League and competes against schools from around the state of New Hampshire. Mr. James Dionne completed his first year as the Middle School Athletic Coordinator.

Collectively, the Timberlane Athletic Department put on approximately 665 sporting events between the middle and high school programs during the 2021-2022 school year.

Outstanding Accomplishments on the Field:

NHIAA Award for Excellence

The Timberlane Athletic Department received the National Federation of High Schools (NFHS) Award for Excellence for the third year in a row. This is a Sportsmanship Award given to schools that complete the entire year without any player or coach disqualifications. Timberlane also was awarded the NHIAA Division 1 Sportsmanship Award. This award is voted on by all NHIAA Division 1 schools. We are very proud of our coaches and student-athletes for their continued positive representation of our school and community.

The TRHS Football and Wrestling Programs completed their season by winning State Championships in their respective sports. Congratulations to the coaching staffs and student-athletes on their tremendous seasons. Thank you to all our coaches and student-athletes for representing our school and community with pride.

Outstanding Accomplishments in the Classroom:

Senior Scholar-Athletes:

NHADA/NHIAA recognized 31 TRHS Senior Scholar-Athletes for their excellence in the classroom, as well as on the playing field. At the conclusion of the school year, the Timberlane Athletic Department recognized our Senior Athletes with an awards ceremony that took place in the TRHS Gymnasium.

NHIAA Student Leadership Trainings:

TRHS continues to create Student Leadership Training workshops for our Life of an Owl Leadership Program. We have an introductory level session for our younger student-athletes, as well as an advanced workshop that includes our new outdoor ropes course. The goal is to create opportunities for our student-athletes to collaborate and understand the importance of healthy lifestyles.

2022 Election Results

Article 1 – Election of Officers

To choose the following school district officers:

Atkinson Voters	School Board Member	1-Year Term	Michael Boucher	1063
Danville Voters	School Board Member	3-Year Term	Kim McCormick	504
Plaistow Voters	School Board Member	3-Year Term	Kristin Lewis Savage	665
Plaistow Voters	School Board Member	2-Year Term	Katie Knutsen	454
Sandown Voters	School Board Member	3-Year Term	Mark Sherwood	597
Danville Voters	Budget Committee Member	3-Year Term	Kristi Auclair	685
Plaistow Voters	Budget Committee Member	3-Year Term	Susan Sherman	635
Sandown Voters	Budget Committee Member	1-Year Term	Sierra M. Dolce	705

Article 2 – Operating Budget

PASS

By Town	Atkinson	Danville	Plaistow	Sandown	Total
Yes	1382	596	647	698	3323
No	304	280	216	241	1041

Shall the voters of the Timberlane Regional 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 **\$75,753,607**? Should this article be defeated, the operating budget shall be **\$76,300,383** 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 7-0-0

Recommended by the Budget Committee 7-1-1

Article 6 – Authorization for Special Meeting on Cost Items **PASS**

By Town	Atkinson	Danville	Plaistow	Sandown	Total
Yes	1205	558	566	500	2829
No	410	302	268	412	1392

Shall the voters of the Timberlane Regional School District, if Article 5 is defeated, authorize the Timberlane Regional School Board to call one special meeting, at its option, to address Article 5 cost items only? (MAJORITY VOTE REQUIRED)

Recommended by the School Board 6-1-0

Article 7 – Three Year Collective Bargaining Agreement (Timberlane Food Service Workers Union) **PASS**

By Town	Atkinson	Danville	Plaistow	Sandown	Total
Yes	1281	572	624	511	2988
No	380	293	235	412	1320

Shall the voters of the Timberlane Regional School District approve the cost items included in the collective bargaining agreement reached between the Timberlane Food Service Workers Union 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	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Estimated Increase	\$40,887	\$26,464	\$33,450
3-Year Total			\$100,801

And further to raise and appropriate the sum of **\$40,887** for the 2022-23 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 7-0-0

Recommended by the Budget Committee 6-0-0

Article 8 – Authorization for Special Meeting on Cost Items **PASS**

By Town	Atkinson	Danville	Plaistow	Sandown	Total
Yes	1196	557	552	498	2803
No	411	295	287	405	1398

Shall the voters of the Timberlane Regional School District, if Article 7 is defeated, authorize the Timberlane Regional School Board to call one special meeting, at its option, to address Article 7 cost items only? (MAJORITY VOTE REQUIRED)

Recommended by the School Board 6-1-0

Article 9 – Capital Reserve Fund by Surplus PASS

By Town	Atkinson	Danville	Plaistow	Sandown	Total
Yes	1266	513	569	469	2817
No	366	358	277	445	1446

Shall the voters of the Timberlane Regional 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, 2022 unassigned fund balance available for transfer on July 1 of this year which were apportioned as Capital Expenses in 2021-2022 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 7-0-0
Recommended by the Budget Committee 6-0-0

Article 10 – General Acceptance of Reports PASS

By Town	Atkinson	Danville	Plaistow	Sandown	Total
Yes	1438	691	708	678	3515
No	155	143	126	209	633

Shall the voters of the Timberlane Regional School District accept reports of agents, auditors, and committees as written in the 2021 Annual Report? (MAJORITY VOTE REQUIRED)

Recommended by the School Board 7-0-0

Article 11 – Citizens’ Petition Question FAIL

By Town	Atkinson	Danville	Plaistow	Sandown	Total
Yes	679	316	342	332	1669
No	919	538	501	559	2517

Do you support the Timberlane Regional School District’s requirement for a face mask mandate?

Article 12 – Citizens’ Petition Question FAIL

By Town	Atkinson	Danville	Plaistow	Sandown	Total
Yes	540	331	281	333	1485
No	994	501	518	526	2539

To see if the Timberlane School District shall vote to withdraw its membership in the New Hampshire School Administrators Association. Upon passage of this Article, the Timberlane School District shall no longer be a member of the New Hampshire School Administrators Association, and no money shall be transferred, spent, or contributed by the Timberlane School District to the New Hampshire School Administrators Association. Advisory Only.

Article 13 - Citizens' Petition Question

FAIL

By Town	Atkinson	Danville	Plaistow	Sandown	Total
Yes	518	320	279	336	1453
No	1013	512	525	530	2580

To see if the Timberlane School District shall vote to withdraw its membership in the New Hampshire School Boards Association. Upon passage of this Article, the Timberlane School District shall no longer be a member of the New Hampshire School Boards Association, and no money shall be transferred, spent, or contributed by the Timberlane School District to the New Hampshire School Boards Association. Advisory Only.

2023 Timberlane Regional School District Warrant State of New Hampshire

Article 1 – Election of Officers

To choose the following school district officers:

Atkinson Voters	School Board Member	1-Year Term
Atkinson Voters	School Board Member	3-Year Term
Danville Voters	School Board Member	3-Year Term
Plaistow Voters	School Board Member	3-Year Term
Sandown Voters	School Board Member	1-Year Term
Atkinson Voters	Budget Committee Member	3-Year Term
Danville Voters	Budget Committee Member	3-Year Term
Plaistow Voters	Budget Committee Member	3-Year Term
Plaistow Voters	Budget Committee Member	1-Year Term
Sandown Voters	Budget Committee Member	1-Year Term
All Towns	District Moderator	3-Year Term

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 \$83,270,418.18? Should this article be defeated, the operating budget shall be \$81,401,106.67, 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 7-0-0
Recommended by the Budget Committee 8-1-0

Article 3 – Lease Purchase Agreement

Shall the voters of the School District authorize the School Board to enter into a 20-year lease purchase agreement for the installation of up to \$25,243,000 of energy saving equipment and associated building and facility improvements at school district buildings in Atkinson, Danville, Plaistow and Sandown, and further to raise and appropriate \$2,061,000 for the first year’s payment under the lease to be partially offset by energy savings and a resulting reduction in costs? This lease agreement will contain a non-appropriation clause. (MAJORITY VOTE REQUIRED)

Recommended by the School Board 7-0-0
Recommended by the Budget Committee 7-0-0

Article 4 – Three Year Collective Bargaining Agreement (Timberlane Administrators’ Union)

Shall the voters of the School District approve the cost items included in the collective bargaining agreement reached between the Timberlane Administrators’ Union 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:

<u>Fiscal Year</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
Estimated Increase	\$459,400	\$137,501	\$135,523
3 - Year Total			\$732,424

And further to raise and appropriate the sum of \$459,400 for the 2023-24 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 7-0-0
Recommended by the Budget Committee 7-0-0

Article 5 – Authorization for Special Meeting on Cost Items

Shall the voters of the School District, if Article 4 is defeated, authorize the Timberlane Regional School Board to call one special meeting, at its option, to address Article 4 cost items only? (MAJORITY VOTE REQUIRED)

Recommended by the School Board 7-0-0

Article 6 – Three Year Collective Bargaining Agreement (Timberlane Administrative Assistants/Secretaries and Skilled Maintenance Union)

Shall the voters of the School District approve the cost items included in the collective bargaining agreement reached between the Timberlane Administrative Assistants and Maintenance Union 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:

<u>Fiscal Year</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
Estimated Increase	\$141,943	\$108,273	\$99,195
3 - Year Total	\$349,411		

And further to raise and appropriate the sum of \$141,943 for the 2023-24 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 7-0-0

Recommended by the Budget Committee 7-0-0

Article 7 – Authorization for Special Meeting on Cost Items

Shall the voters of the School District, if Article 6 is defeated, authorize the Timberlane Regional School Board to call one special meeting, at its option, to address Article 6 cost items only? (MAJORITY VOTE REQUIRED)

Recommended by the School Board 7-0-0

Article 8 – Three Year Collective Bargaining Agreement (Timberlane Support Staff Union)

Shall the voters of the School District approve the cost items included in the collective bargaining agreement reached between the Timberlane Support Staff Union 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:

<u>Fiscal Year</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
Estimated Increase	\$459,669	\$307,786	\$293,841
3 - Year Total	\$1,061,296		

And further to raise and appropriate the sum of \$459,669 for the 2023-24 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 7-0-0

Recommended by the Budget Committee 7-0-0

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)

Recommended by the School Board 7-0-0

Article 10 – One 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:

<u>Fiscal Year</u>	<u>2023-24</u>
Estimated Increase	\$404,485
1 - Year Total	\$404,485

And further to raise and appropriate the sum of \$404,485 for the 2023-24 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 7-0-0

Recommended by the Budget Committee 7-0-0

Article 11 – Authorization for Special Meeting on Cost Items

Shall the voters of the School District, if Article 10 is defeated, authorize the Timberlane Regional School Board to call one special meeting, at its option, to address Article 10 cost items only? (MAJORITY VOTE REQUIRED)

Recommended by the School Board 7-0-0

Article 12 – 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, 2023 unassigned fund balance available for transfer on July 1 of this year which were apportioned as Capital Expenses in 2022-2023 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 7-0-0

Recommended by the Budget Committee 7-0-0

Article 13 – General Acceptance of Reports

Shall the voters of the School District accept reports of agents, auditors, and committees as written in the 2022 Annual Report?
(MAJORITY VOTE REQUIRED)

Recommended by the School Board 7-0-0

Article 14 – Emergency Contingency Fund

Shall the School District establish a contingency fund for the upcoming fiscal year for the purpose of covering the cost of unpredictable cost escalations as well as emergencies and further raise and appropriate \$500,000 with such amount to be transferred from those funds in the June 30, 2023 unassigned fund balance available for transfer on July 1 of this year; no amount to be raised by additional taxation. Any appropriation left in the fund at the end of the year will lapse to the general fund and used to offset the local education property tax rate. (MAJORITY VOTE REQUIRED)

Recommended by the School Board 7-0-0

Recommended by the Budget Committee 7-0-0

Article 15 – Fund Balance Retention

Shall the School District vote to authorize, indefinitely until rescinded, to retain year-end unassigned general funds in an amount not to exceed, in any fiscal year, 5% of the current fiscal year's net assessment, in accordance with RSA 198:4-b, II.
(MAJORITY VOTE REQUIRED)

Recommended by the School Board 6-1-0

Recommended by the Budget Committee 7-0-0

Article 16 – Use of Capital Reserve Fund

Shall the voters of the School District appropriate the sum of \$950,000 to repair, maintain, improve, or replace the High School's boilers and related facilities to authorize the District to withdraw the sum of \$950,000 from the existing School Building Construction, Reconstruction, Capital Improvements and Land Purchase Capital Reserve Fund? No amount to be raised by additional taxation. (MAJORITY VOTE REQUIRED)

Recommended by the School Board 7-0-0

Recommended by the Budget Committee 7-0-0

ENROLLMENT REPORT

Timberlane Regional School District
Atkinson, Danville, Plaistow, Sandown
New Hampshire

Enrollment Report
October 1, 2021

Town Enrollments by Grade	Atkinson	Danville	Plaistow	Sandown	Out Of District (Tuition-In)	TOTALS
PreSchool	17	20	24	40	1	102
Kindergarten	44	42	80	68		234
1	61	42	66	72		241
2	64	53	68	59		244
3	61	42	66	55	1	225
4	50	44	74	66		234
5	52	58	78	75		263
Total Elem	349	301	456	435	2	1543
6	57	32	71	66		226
7	46	46	73	71		236
8	56	39	76	83	1	255
Total Middle	159	117	220	220	1	717
9	52	45	80	80		257
10	43	46	75	74		238
11	73	35	74	80		262
12	49	53	94	75		271
Total High	217	179	323	309		1028
Total All	725	597	999	964	3	3288

Elementary Enrollments by School*	Atkinson Academy	Danville Elementary	Pollard Elementary	TLC at Sandown Central	Sandown North	TOTALS
PreSchool	12	11	14	63		100
Kindergarten	48	41	78	69		236
1	62	42	67		70	241
2	64	51	68		61	244
3	60	43	69		53	225
4	50	43	77		64	234
5	50	57	83		73	263
Total School	346	288	456	132	321	1543

*Includes Tuition-In Students

Totals only include NH DOE Enrollment Status of 1, 2, 3, 11, and 12. Homeschool students, Alternative Learning Programs, and Out of District Placements are not included.

REPORT OF THE DISTRICT TREASURER

REPORT OF THE DISTRICT TREASURER
General Fund for the Fiscal Year July 1, 2021 through June 30, 2022

Cash on Hand July 1, 2021	\$	4,315,647
Current Appropriations	57,231,237	
Revenue from State Sources	11,220,457	
Revenue from Federal Sources	3,219,599	
Received from Tuitions	630,877	
Received from Capital Reserve	-	
Received from All Other Sources	1,771,110	
Total Receipts		74,073,280
Total Amount Available for Fiscal Year		78,388,927
Less School Board Orders Paid		71,559,239
Balance on Hand June 30, 2022	\$	6,829,688

AUDITOR'S REPORT

Once accepted by the Timberlane Regional School Board, the complete 2022 Auditor's Report can be viewed at:
www.Timberlane.net/auditreport/

FINANCIAL REPORTS

TIMBERLANE PERFORMING ARTS CENTER Financial Statement through June 30, 2022

	2020-2021 Expended	2021-2022 Expended
Revenue		
Rental Revenue	-	38,465
Contributions and Donations	-	30
PAC Sponsored Events	4,558	1,872
TOTAL REVENUE	4,558	40,367
Expenses		
Salaries & Benefits	3,400	7,528
Professional Services	-	2,777
Repair & Maintenance	1,158	1,923
Advertising	-	3,632
Supplies & Equipment	-	3,790
TOTAL EXPENSES	4,558	19,648
Profit / (Loss)	-	20,719

**Timberlane Regional School District
2023-24 Proposed Budget**

Account	Description	2021-22 Budget	2021-22 Expended	2022-23 Budget	2023-24 Proposed Budget
1100	Regular Education				
1100.111	Administrative Salaries	-	333,000	-	-
1100.112	Professional Salaries	16,546,687	16,224,869	16,122,769	16,163,344
1100.114	Educational Assistants Salaries	1,420,894	1,344,558	1,413,966	1,586,085
1100.115	Office Salaries	30,905	31,096	31,832	31,829
1100.117	ESOL Salaries	-	-	10,000	10,000
1100.122	Substitute Salaries- Teachers	320,000	383,625	320,000	400,000
1100.123	Long Term Substitutes	190,000	66,488	190,000	190,000
1100.320	Professional Edu Services	4,500	4,500	4,000	4,000
1100.330	Other Professional Services	22,450	16,881	22,450	30,050
1100.430	Repair and Maintenance	60,640	44,054	54,483	62,717
1100.550	Printing	4,675	3,528	2,500	2,500
1100.561	Tuition-Other LEA's in State	-	13,698	-	20,000
1100.580	Travel/Workshops	8,303	4,784	7,501	10,000
1100.610	Supplies	569,145	598,941	567,681	537,382
1100.640	Books & Info Resources	102,115	51,413	73,627	60,691
1100.643	Information Access Fees	305,366	210,663	257,216	251,615
1100.650	Software	109,836	90,002	117,012	108,758
1100.733	New Equipment	67,248	65,323	77,784	71,648
1100.734	New Computer/Netwk Equip	45,000	44,673	15,000	37,000
1100.737	Replacement Equipment	85,576	81,995	71,315	90,853
1100.738	Replacement Computer/Netwrk	255,125	257,982	274,025	297,500
1100.810	Dues and Fees	8,354	5,370	8,521	33,515
	Total	20,156,817	19,877,446	19,641,682	19,999,487
1200	Special Education				
1200.111	Administrative Salaries	300,000	276,846	290,000	295,000
1200.112	Professional Salaries	3,995,926	3,499,315	3,805,810	3,756,683
1200.114	Educational Assistants Salaries	2,760,420	2,525,270	2,922,787	2,813,625
1200.115	Office Salaries	75,935	81,097	81,465	80,755
1200.117	Home Instruction / ESOL	83,013	65,016	73,013	84,013
1200.124	Substitute Salaries- Assistants	55,000	64,093	55,000	55,000
1200.320	Professional Edu Services	-	-	7,500	7,500
1200.330	Other Professional Services	531,900	498,527	670,000	822,000
1200.430	Repair and Maintenance	2,000	-	2,000	50,000
1200.561	Tuition-Other LEA's in State	30,000	-	30,000	30,000
1200.564	Tuition-Private	3,477,000	2,707,275	3,477,000	4,228,000
1200.580	Travel/Workshops	6,620	1,744	6,620	8,120
1200.610	Supplies	47,627	19,245	49,361	67,361
1200.640	Books & Info Resources	14,478	4,480	14,478	14,478
1200.643	Information Access Fees	25,293	27,695	50,000	50,000
1200.650	Software	1,000	3,491	2,000	4,500
1200.733	New Equipment	3,471	1,505	3,482	3,482
1200.737	Replacement Equipment	1,189	203	1,200	1,200
1200.738	Replacement Computer/Netwrk	30,000	27,232	30,000	30,000
	Total	11,440,872	9,803,034	11,571,716	12,401,717
1300	Vocational Education				
1300.561	Tuition-Other LEA's in State	120,000	133,335	145,000	152,000
	Total	120,000	133,335	145,000	152,000
1410	Student Activities				
1410.112	Professional Salaries	130,253	103,900	128,900	187,650
1410.610	Supplies	36,000	31,781	37,300	57,675
1410.810	Dues and Fees	14,000	10,173	15,756	14,000

**Timberlane Regional School District
2023-24 Proposed Budget**

Account	Description	2021-22 Budget	2021-22 Expended	2022-23 Budget	2023-24 Proposed Budget
1410.890	Miscellaneous Expense	45,002	15,966	45,001	45,000
	Total	225,255	161,820	226,957	304,325
1420	Athletics				
1420.111	Administrative Salaries	114,000	114,000	114,000	114,000
1420.112	Professional Salaries	255,532	249,955	257,325	200,750
1420.115	Office Salaries	40,100	42,334	41,980	41,974
1420.330	Other Professional Services	29,325	3,682	4,800	4,800
1420.390	Game Expenses	77,305	69,632	80,505	86,605
1420.430	Repair and Maintenance	7,200	6,773	8,200	11,500
1420.520	Insurance	11,500	11,064	11,500	11,500
1420.580	Travel/Workshops	975	829	900	900
1420.610	Supplies	69,580	77,703	73,762	72,950
1420.643	Information Access Fees	7,100	12,988	7,292	21,495
1420.733	New Equipment	3,000	2,972	6,500	1,000
1420.737	Replacement Equipment	3,800	8,750	900	2,830
1420.810	Dues and Fees	9,210	7,258	10,190	10,780
1420.880	Athletic Activities	8,500	8,118	11,500	6,000
1420.890	Facility Usage Fees	38,600	41,329	43,900	47,000
	Total	675,727	657,387	673,254	634,084
1430	Summer School				
1430.112	Professional Salaries	20,512	23,689	30,000	30,000
1430.320	Professional Edu Services	4,000	-	4,000	4,000
1430.610	Supplies	300	-	300	300
	Total	24,812	23,689	34,300	34,300
1600	Alternative/Continuing Educ.				
1600.112	Professional Salaries	100,000	83,768	100,000	105,000
1600.115	Office Salaries	12,837	14,177	13,899	13,898
1600.320	Professional Edu Services	2,000	-	2,000	2,000
1600.610	Supplies	11,000	2,252	11,000	11,000
1600.640	Books & Info Resources	2,700	-	2,700	2,700
1600.643	Information Access Fees	15,000	22,000	15,000	16,000
	Total	143,538	122,197	144,599	150,598
2122	Guidance				
2122.111	Administrative Salaries	109,000	177,819	109,000	92,500
2122.112	Professional Salaries	1,100,106	1,153,600	1,178,994	1,138,533
2122.115	Office Salaries	136,771	135,421	140,082	144,367
2122.320	Professional Edu Services	8,656	6,893	8,656	24,200
2122.550	Printing	1,270	1,626	1,270	1,014
2122.580	Travel/Workshops	200	94	200	-
2122.610	Supplies	8,671	3,050	7,671	7,637
2122.640	Books & Info Resources	1,686	320	1,686	843
2122.733	New Equipment	470	562	470	500
2122.737	Replacement Equipment	-	318	-	-
	Total	1,366,830	1,479,702	1,448,029	1,409,594
2134	Health Services				
2134.113	Nurses Salaries	644,019	563,748	629,032	665,767
2134.115	Office Salaries	54,292	50,568	55,447	57,450
2134.290	Uniforms - Nurses	-	-	-	500
2134.330	Other Professional Services	18,700	5,320	18,700	18,700
2134.340	Technical Services	5,000	2,500	5,000	5,000
2134.430	Repair and Maintenance	1,300	744	1,300	1,300
2134.580	Travel/Workshops	200	47	200	200

**Timberlane Regional School District
2023-24 Proposed Budget**

Account	Description	2021-22 Budget	2021-22 Expended	2022-23 Budget	2023-24 Proposed Budget
2134.610	Supplies	22,000	15,090	22,000	22,000
2134.640	Books & Info Resources	400	-	400	400
2134.733	New Equipment	1,000	-	1,000	1,400
2134.737	Replacement Equipment	1,000	1,483	1,000	1,000
	Total	747,911	639,500	734,079	773,718
2143	Psychological Services				
2143.112	Professional Salaries	335,871	307,779	339,533	315,723
2143.330	Other Professional Services	82,000	2,918	82,000	110,000
2143.580	Travel/Workshops	200	-	200	200
2143.610	Supplies	12,000	8,687	12,000	12,000
2143.640	Books & Info Resources	525	400	525	-
2143.643	Information Access Fees	-	655	-	-
2143.733	New Equipment	1,160	-	1,160	1,160
	Total	431,756	320,440	435,418	439,083
2152	Speech				
2152.112	Professional Salaries	639,811	614,159	675,414	688,333
2152.114	Educational Assistants Salaries	227,067	188,241	197,535	196,847
2152.330	Other Professional Services	232,900	129,900	232,900	232,900
2152.580	Travel/Workshops	200	-	200	200
2152.610	Supplies	11,070	8,549	11,070	11,070
2152.640	Books & Info Resources	1,983	79	1,983	1,983
2152.643	Information Access Fees	44,000	3,064	44,000	44,000
2152.733	New Equipment	9,598	700	9,598	9,598
	Total	1,166,629	944,692	1,172,700	1,184,931
2190	Other Pupil Services				
2190.112	Professional Salaries	50,000	32,085	50,000	50,000
	Total	50,000	32,085	50,000	50,000
2210	Improvement of Instruction				
2210.320	Professional Edu Services	30,000	7,566	20,000	22,100
2210.330	Other Professional Services	2,002	-	500	500
2213.111	Administrative Salaries	109,000	137,923	128,000	128,000
2213.112	Professional Salaries	5,000	-	5,000	5,000
2213.240	Tuition Reimbursement	210,507	103,718	208,500	204,500
2213.320	Professional Edu Services	90,601	47,391	120,203	142,000
2213.321	Prof Services for Instruction	8,502	4,927	8,500	7,500
2213.580	Travel/Workshops	4,001	-	4,000	4,000
2213.610	Supplies	3,000	900	3,000	2,000
2213.640	Books & Info Resources	3,000	400	3,000	2,000
2219.610	Supplies	202	132	201	200
	Total	465,815	302,957	500,904	517,800
2222	Education Media Services				
2222.112	Professional Salaries	415,883	416,987	419,087	416,987
2222.114	Educational Assistants Salaries	166,729	168,922	176,702	176,898
2222.610	Supplies	8,112	7,449	8,485	9,585
2222.640	Books & Info Resources	62,200	51,874	60,825	60,900
2222.641	Library Periodicals	7,507	5,584	7,282	7,282
2222.643	Information Access Fees	65,854	60,082	57,628	58,857
2222.733	New Equipment	2,625	2,302	3,023	-
2222.737	Replacement Equipment	4,503	3,791	4,001	-
2223.112	Professional Salaries	3,300	1,300	3,300	5,200
2223.430	Repair and Maintenance	1,203	1,249	1,321	1,450
2223.610	Supplies	2,453	798	2,650	2,450

**Timberlane Regional School District
2023-24 Proposed Budget**

Account	Description	2021-22 Budget	2021-22 Expended	2022-23 Budget	2023-24 Proposed Budget
2223.640	Books & Info Resources	9,271	8,282	7,120	7,645
2223.733	New Equipment	3	-	-	900
2223.737	Replacement Equipment	4	512	-	-
	Total	749,651	729,131	751,424	748,154
2311	School Board Services				
2311.111	Administrative Salaries	9,200	9,200	14,000	31,500
2312.115	Office Salaries	6,900	3,716	6,900	6,000
2312.610	Supplies	320	320	320	320
2313.111	Administrative Salaries	5,000	4,250	8,200	9,850
2313.610	Supplies	1,000	2,240	1,000	2,500
2314.340	Technical Services	4,000	7,138	4,000	4,000
2314.550	Printing	6,800	7,607	6,800	8,000
2314.610	Supplies	5,000	1,479	5,000	3,500
2317.330	Other Professional Services	34,000	46,358	45,000	50,000
2318.330	Other Professional Services	120,000	219,931	175,000	200,000
2319.115	Office Salaries	5,000	4,000	11,160	11,160
2319.340	Technical Services	2,000	-	2,000	-
2319.540	Advertising	4,000	4,310	4,000	5,000
2319.580	Travel/Workshops	4,000	-	4,000	-
2319.810	Dues and Fees	18,000	15,312	18,000	18,000
2319.890	Miscellaneous Expense	25,000	1,405	25,000	10,000
	Total	250,220	327,265	330,380	359,830
2320	SAU Budget				
2321.111	Administrative Salaries	280,000	404,377	305,231	416,713
2321.115	Office Salaries	80,000	89,638	107,500	109,100
2321.240	Tuition Reimbursement	5,000	4,150	10,000	40,000
2321.330	Professional Services	-	-	-	10,205
2321.531	Telephone	10,000	-	-	-
2321.534	Postage	4,000	4,090	4,000	6,000
2321.580	Travel/Workshops	18,000	4,320	18,000	18,000
2321.610	Supplies	8,500	14,278	18,500	18,500
2321.621	Natural Gas	3,200	-	3,200	-
2321.622	Electricity	10,000	-	10,000	-
2321.640	Books & Info Resources	200	16	200	2,000
2321.733	New Equipment	9,500	9,565	9,500	20,000
2321.810	Dues and Fees	12,000	9,383	12,000	12,000
2321.890	Miscellaneous Expense	-	-	-	20,000
2511.111	Administrative Salaries	215,000	213,500	357,320	234,500
2511.115	Office Salaries	100,000	161,445	50,000	174,320
2831.111	Administrative Salaries	95,000	107,046	198,000	85,000
2831.115	Office Salaries	90,000	129,048	50,000	163,000
2831.330	Other Professional Services	5,000	3,738	5,000	-
2831.643	Information Access Fees	6,500	-	6,500	1,295
	Total	951,900	1,154,594	1,164,951	1,330,633
2330	Special Area Administrative Services				
2330.111	Administrative Salaries	220,008	93,077	218,000	218,000
2330.112	Professional Salaries	23,821	24,910	24,910	58,924
2330.115	Office Salaries	100,484	53,653	102,549	103,979
2330.531	Telephone	240	-	240	240
2330.534	Postage	300	94	300	300
2330.580	Travel/Workshops	8,225	3,401	8,200	8,200
2330.610	Supplies	300	222	300	500

**Timberlane Regional School District
2023-24 Proposed Budget**

Account	Description	2021-22 Budget	2021-22 Expended	2022-23 Budget	2023-24 Proposed Budget
	Total	353,378	175,357	354,499	390,143
2340	Directors of Curriculum				
2340.115	Office Salaries	42,803	46,062	52,961	49,647
2340.580	Travel/Workshops	5,000	2,314	5,000	5,000
2340.610	Supplies	8,000	821	6,000	2,000
2340.640	Books & Info Resources	99,500	98,514	104,875	133,550
2340.810	Dues and Fees	2	-	-	11,000
	Total	155,310	147,711	168,836	201,197
2410	Office Of The Principal				
2410.111	Administrative Salaries	1,969,805	1,935,513	1,936,811	1,942,280
2410.115	Office Salaries	690,740	694,400	725,768	706,179
2410.531	Telephone	150,000	119,302	150,000	150,000
2410.610	Supplies	92,875	77,630	90,630	82,129
2410.640	Books & Info Resources	4,444	4,164	4,400	3,800
2410.733	New Equipment	5,183	7,984	7,735	5,011
2410.737	Replacement Equipment	8,502	8,379	4,871	20,973
2410.810	Dues and Fees	25,762	21,394	24,260	26,015
	Total	2,947,312	2,868,766	2,944,475	2,936,387
2490	Other Services School Administration				
2490.111	Administrative Salaries	89,600	104,000	104,000	104,000
2490.112	Professional Salaries	94,730	7,675	2,150	1,200
2490.610	Supplies	31,400	30,019	31,400	34,200
	Total	215,730	141,694	137,550	139,400
2510	Contracted Services-Medicaid				
2510.310	Official/Admin Services	40,000	22,374	40,000	40,000
	Total	40,000	22,374	40,000	40,000
2610	Supervision and Operation of Plant				
2610.111	Administrative Salaries	95,481	96,862	105,000	108,000
	Total	95,481	96,862	105,000	108,000
2620	Operating Building Services				
2620.116	Custodial Salaries	1,652,031	1,692,203	1,850,453	2,026,496
2620.126	Substitute Salaries-Custodian	8,000	17,010	10,000	10,000
2620.290	Other Employee Benefits	32,000	23,321	32,000	32,000
2620.330	Other Professional Services	15,000	39,081	69,672	132,600
2620.410	Water/Sewer/Septic	58,000	139,776	124,380	74,500
2620.420	Cleaning Services	89,500	84,834	89,500	95,000
2620.430	Repair and Maintenance	70,905	277,030	147,807	337,000
2620.441	Rental Land & Buildings	-	372	50,000	-
2620.520	Insurance	194,391	151,215	207,998	222,558
2620.580	Travel/Workshops	6,000	419	11,000	14,500
2620.610	Supplies	259,050	292,515	259,150	268,100
2620.621	Natural Gas	107,000	137,357	117,700	140,000
2620.622	Electricity	449,000	537,620	493,900	700,000
2620.623	Bottled Gas	30,000	23,210	33,000	33,000
2620.624	Fuel Oil	144,805	128,156	160,505	247,000
2620.643	Information Access Fees	6,500	12,816	20,500	27,000
2620.733	New Equipment	2,501	-	2,501	11,100
2620.737	Replacement Equipment	39,500	35,341	59,900	64,500
2620.810	Dues and Fees	-	95	-	-
	Total	3,164,184	3,592,372	3,739,966	4,435,354
2630	Care and Operation of Grounds				
2630.420	Cleaning Services	11,000	11,693	46,000	195,075

**Timberlane Regional School District
2023-24 Proposed Budget**

Account	Description	2021-22 Budget	2021-22 Expended	2022-23 Budget	2023-24 Proposed Budget
2630.422	Snow Removal	10,000	3,936	10,000	12,000
2630.430	Repair and Maintenance	8,000	9,854	11,320	15,000
2630.440	Grounds - Rental Equipment	-	-	-	20,000
2630.610	Supplies	47,000	38,336	100,000	173,949
2630.733	New Equipment	1	-	34,620	41,000
2630.737	Replacement Equipment	20,000	18,645	7,000	12,500
	Total	96,001	82,464	208,940	469,524
2640	Care and Upkeep of Equipment				
2640.430	Repair and Maintenance	105,000	108,718	114,991	115,000
	Total	105,000	108,718	114,991	115,000
2650	Vehicle Operation & Maintenance				
2650.430	Repair and Maintenance	8,000	11,372	10,629	20,000
2650.626	Gasoline	9,000	14,690	15,000	20,000
2650.737	Replacement Equipment	42,000	-	75,000	50,000
	Total	59,001	26,062	100,629	90,000
2660	Security Services				
2660.330	Other Professional Services	79,040	94,194	79,040	81,551
2660.340	Technical Services	19,400	14,263	19,400	19,400
2660.430	Repair and Maintenance	16,000	16,143	25,730	35,000
2660.490	Other Purchased Property Serv	6,500	10,615	6,500	9,000
	Total	120,940	135,214	130,670	144,951
2721	Pupil Transportation Services				
2721.519	Student Transportation	2,317,953	2,385,839	2,395,094	2,591,179
2722.519	Student Transportation-Spec. Ed.	1,053,643	780,021	1,065,035	1,557,325
2723.519	Student Transportation-Other	87,284	47,831	74,756	79,832
2724.519	Student Transportation-Team	90,131	77,814	103,030	148,532
2725.519	Student Transportation-Field Trips	38,490	9,266	42,676	59,528
2729.519	Student Transportation-Music	13,500	6,347	13,000	18,200
	Total	3,601,002	3,307,117	3,693,592	4,454,596
2840	Computer Services				
2840.111	Administrative Salaries	113,940	113,940	113,940	113,940
2840.114	Educational Assistants Salaries	61,094	55,787	57,200	57,194
2840.430	Repair and Maintenance	47,500	45,620	49,000	49,000
2840.610	Supplies	15,000	12,160	15,000	15,000
2840.643	Information Access Fees	149,864	149,600	209,682	155,368
2840.650	Software	87,992	69,181	68,840	70,675
2840.734	New Computer/Netwk Equip	-	404	-	-
2840.738	Replacement Computer/Netwrk	15,000	17,335	25,000	25,000
	Total	490,389	464,027	538,662	486,177
2900	Support Services				
2900.210	Group Insurance	10,565,695	10,563,230	11,322,466	13,590,680
2900.220	FICA	2,588,681	2,648,847	2,558,916	2,842,686
2900.231	Non-teacher Retirement	1,110,259	1,084,374	1,125,767	1,195,427
2900.232	Teacher Retirement	5,599,877	5,575,720	5,533,876	5,486,819
2900.250	Unemployment Compensation	30,000	17,959	30,000	30,000
2900.260	Worker's Compensation	273,903	191,014	291,433	267,420
2900.290	Other Employee Benefits	3,000	11,458	49,858	50,000
	Total	20,171,415	20,092,603	20,912,316	23,463,032
4200	Site Improvements				
4200.430	Repair and Maintenance	150,000	81,489	150,000	150,000
	Total	150,000	81,489	150,000	150,000
4600	Building Improvement				

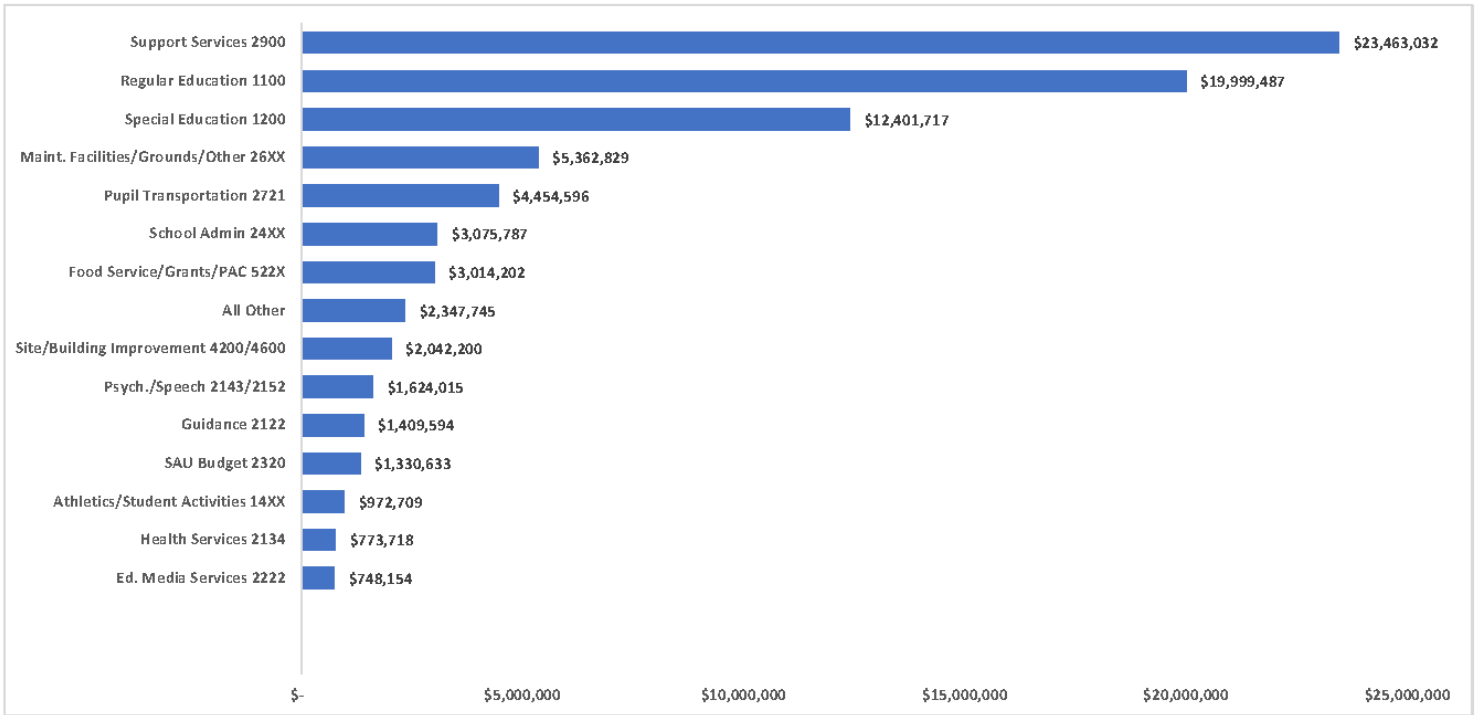
**Timberlane Regional School District
2023-24 Proposed Budget**

Account	Description	2021-22 Budget	2021-22 Expended	2022-23 Budget	2023-24 Proposed Budget
4600.450	Construction Services	1,883,593	347,778	892,200	1,892,200
	Total	1,883,593	347,778	892,200	1,892,200
5221	Fund Transfers (Offset by Revenue)				
5221.930	Food Service Fund	1,404,186	-	1,432,110	1,636,702
5222.930	Federal Projects / Grants	1,300,000	-	1,300,000	1,300,000
5223.930	PAC	77,500	(20,719)	77,500	77,500
	Total	2,781,686	(20,719)	2,809,610	3,014,202
	Grand Total	75,398,154	68,379,163	76,067,329	83,020,418

DEFINITION OF MAJOR BUDGET ACCOUNTS

- 1100 Regular Programs** - Includes activities dealing directly with the teaching of pupils, or the interaction between teacher and pupils. Included in this category are salaries of instructional personnel, supplies, textbooks, equipment, and any other costs directly related to the instructional process.
- 1200 Special Education** - Instructional activities designed primarily to deal with students having special needs. Includes personnel, supplies, equipment, tuition for students placed in programs outside of the district and other services required as part of the instructional process.
- 1400 Extra Curricula Activities** – School-sponsored activities, under the guidance and supervision of school staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities supplement the regular instructional program and include sports, band, chorus, and student clubs and associations.
- 2122 Guidance Services** - Activities involving counseling with students and parents, providing consultation with other staff members on learning problems, evaluating the abilities of pupils, assisting students as they make their own educational and career plans and choices, assisting students in personal and social development, providing referral assistance and working with other staff members in planning and conducting guidance programs for students.
- 2222 Educational Media Services** - Educational media are defined as any devices, content materials, methods or experiences used for teaching and learning purposes. Library supplies, books, reference materials, audiovisual materials and equipment are included here.
- 2320 SAU Budget** - Activities associated with the overall general administration of the school districts in SAU No. 106. The Superintendent, Assistant Superintendent, Business Administrator and associated support personnel are included in this account. The budget is prorated between the Timberlane Regional School District and the Hampstead School District based on Average Daily Membership and equalized valuations of the towns.
- 2410 Office of the Principal** - Activities concerned with directing and managing the operation of a particular school. It includes the principals, assistant principals and other staff involved in the general supervision of the school, evaluation of the staff members and coordination of school instructional activities.
- 2490 School Administration - Other Support Services** - This function includes expenditure for graduation and department chairpersons.
- 2620 Operation and Maintenance** - Activities concerned with keeping the physical plant clean and ready for daily use. It includes operating the heating, lighting, and ventilating systems, and repair and replacement of maintenance equipment as well as insurance of the school buildings.
- 2721 Pupil Transportation** - Activities concerned with the conveyance of pupils to and from school, as provided by State and Federal law and local policy. The account also includes trips for student activities such as field trips, band, and extra curricula activities.
- 2900 Fixed Charges** - This account includes the cost of health insurance, worker's compensation and unemployment compensation, retirement, and FICA.
- 5100 Debt Service** - This account provides for repayment of the debt of the school district. It includes principal and interest.

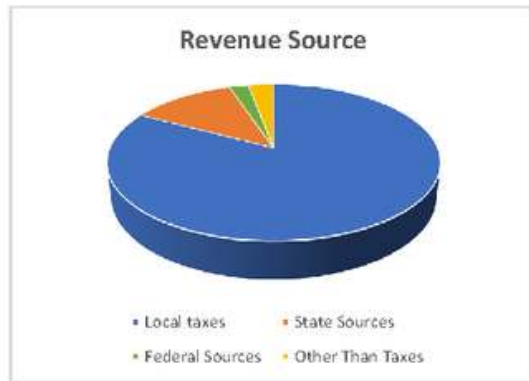
2023-24 PROPOSED BUDGET GRAPH



\$ 83,020,418.00

2023-24 PROPOSED REVENUE BUDGET

Account	Description	FY 2022 Voted	FY 2022 Actual	FY 2023 Voted	FY 2024 Proposed
Local Revenue					
0770	Unassigned Fund Bal.	1,000,000	3,625,116	1,000,000	1,000,000
1310	Reg Day Tuition	550,000	630,877	410,000	450,000
1314	Summer School Tuition	2,000	-	-	-
1316	Eve. Div./Adult Ed Tuition	8,000	-	-	-
1510	Earned Income	45,000	11,490	10,000	45,000
1600	Food Service	1,007,500	245,905	800,000	800,000
1990	Other Local Revenue	90,000	1,498,214	158,435	100,000
5223	PAC Programs	77,500	40,367	25,000	25,000
State Revenue					
3111	Education Grant	10,642,992	10,642,993	11,828,268	9,509,058
3249	Voc Ed Transportation	35,000	20,434	20,000	20,000
3260	Child Nutrition	17,500	102,523	17,500	17,500
3230	Catastrophic Aid	600,000	438,551	483,671	450,000
3290	Other	10,000	15,962	397,549	10,000
Federal Revenue					
4300	Federal Projects	1,300,000	1,236,208	1,320,000	1,300,000
4560	Lunch Reimbursements	375,000	1,669,597	375,000	375,000
4580	Medicaid	175,000	281,787	150,000	150,000
4260	Other	20,000	32,007	20,000	20,000
Total Income		15,955,492	20,492,031	17,015,423	14,271,558
District Assessment		59,442,662	53,606,115	59,051,905	68,748,860
Total		75,398,154	74,098,145	76,067,329	83,020,418



Local taxes	68,748,860	82.8%
State Sources	10,006,558	12.1%
Federal Sources	1,845,000	2.2%
Other Than Taxes	2,420,000	2.9%
Total	83,020,418	100%

2023-2024 DEFAULT BUDGET

Account Code	Purpose of Appropriation	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	\$19,645,944	\$75,737	(\$21,000)	\$19,700,682
1200-1299	Special Programs	\$11,571,708	\$984,508	-	\$12,556,216
1300-1399	Vocational Programs	\$145,000	-	-	\$145,000
1400-1499	Other Programs	\$934,511	-	-	\$934,511
1600-1699	Adult/Continuing Education Programs	\$144,599	-	-	\$144,599
Instruction Subtotal		\$32,441,763	\$1,060,245	(\$21,000)	\$33,481,008
Support Services					
2000-2199	Student Support Services	\$3,841,723	(\$1,497)	-	\$3,840,226
2200-2299	Instructional Staff Services	\$1,252,328	-	-	\$1,252,328
Support Services Subtotal		\$5,094,051	(\$1,497)	-	\$5,092,554
General Administration					
2310-2319	Other School Board	\$330,380	-	-	\$330,380
General Administration Subtotal		\$330,380	-	-	\$330,380
Executive Administration					
2320-2399	All Other Administration	\$991,435	\$182,744	-	\$1,174,179
2400-2499	School Administration Service	\$3,082,025	-	-	\$3,082,025
2500-2599	Business Office	\$450,320	(\$3,000)	-	\$447,320
2600-2699	Plant Operations and Maintenance	\$4,393,612	\$571,985	(\$75,000)	\$4,890,597
2700-2799	Student Transportation	\$3,693,592	\$761,005	-	\$4,454,596
2800-2999	Support Service, Central and Other	\$21,738,342	\$2,468,704	(\$65,000)	\$24,142,046
Executive Administration Subtotal		\$34,349,325	\$3,981,437	(\$140,000)	\$38,190,763
Facilities Acquisition and Construction					
4200	Site Improvement	\$150,000	-	-	\$150,000
4600	Building Improvement Services	\$892,200	-	-	\$892,200
Facilities Acquisition and Construction Subtotal		\$1,042,200	-	-	\$1,042,200
Fund Transfers					
5220-5221	To Food Service	\$1,432,110	\$204,592	-	\$1,636,702
5222-5229	To Other Special Revenue	\$1,377,500	-	-	\$1,377,500
Fund Transfers Subtotal		\$2,809,610	\$204,592	-	\$3,014,202
Total Appropriations		\$76,067,329	\$5,244,778	(\$161,000)	\$81,151,107

2023-24 DEFAULT BUDGET

Reasons for Reductions/Increases & One-Time Expenditures	
	Increase in substitute teacher rates and non-union salary increases. Removal of one time
1100-1199	music equipment purchase.
1200-1299	Special Education private tuition and professional services
2000-2199	Change in non-union education assistant salaries
2320-2399	SAU non-union salary increases and course reimbursements/workshops per CBA
2500-2599	SAU Business Office salary
	Insurance and utilities increase per contractual agreements. Removal of one time vehicle
2600-2699	replacement.
2700-2799	Student transportation contractual agreement with First Student
	Employee health insurance and workers/unemployment comp. increase per GMR, NHRS and
2800-2999	FICA. Offset by the removal of information access and computer replacement purchase.
5200-5221	Food service contractual increase per new agreement

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget and by salaries and benefits of positions that have been eliminated in the proposed budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, and eliminated positions shall not include vacant positions under recruitment or positions redefined in the proposed operating budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision. In calculating the default budget amount, the governing body shall follow the statutory formula which may result in a higher or lower amount than the proposed operating budget. RSA 40:13, IX (c) "Contracts" as used in this subdivision means contracts previously approved, in the amount so approved, by the legislative body in either the operating budget authorized for the previous year or in a separate warrant article for a previous year.

PER PUPIL COST

The New Hampshire Department of Education has released the 2021-22 cost per pupil. Timberlane has costs above state average with the exception of at the Elementary school level. The 2021-22 figures are:

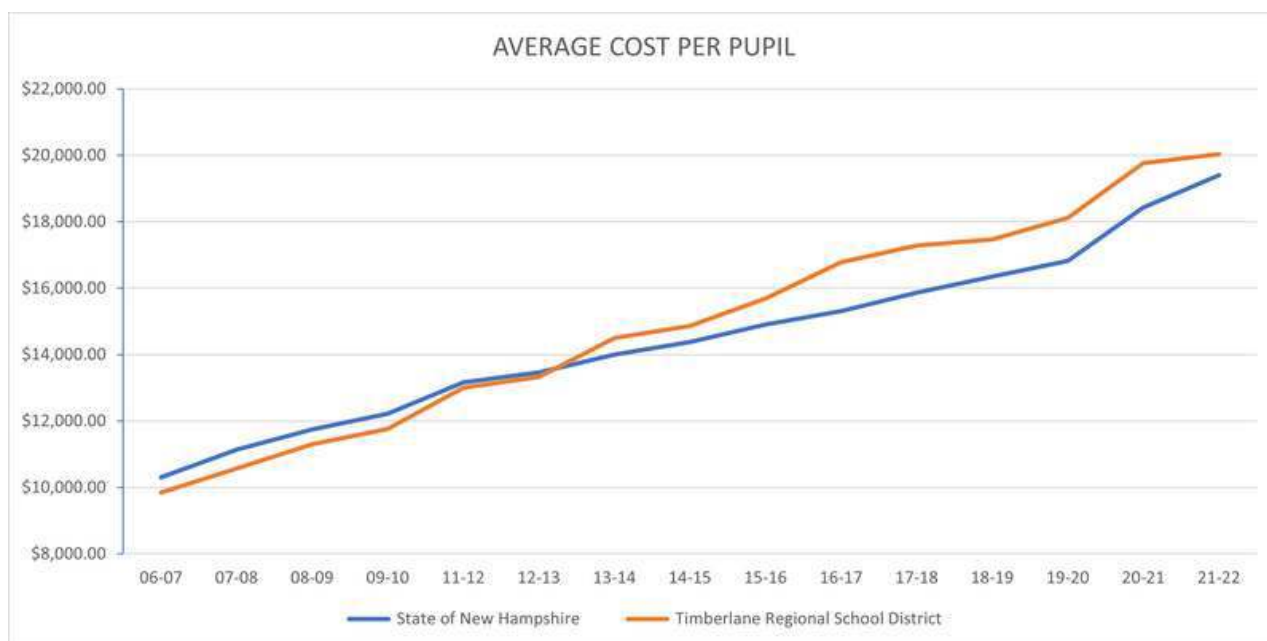
Elementary: State Average cost per pupil - \$20,060.38; Timberlane - \$19,541.14. Out of 155 school districts with elementary schools, 44 spend less than we do per pupil at the elementary level and 110 spend more.

Middle School: State Average cost per pupil - \$18,529.38; Timberlane - \$20,196.37. Out of 62 school districts with middle schools, 41 spend less than we do per pupil at the middle school level and 20 spend more.

High School: State Average cost per pupil - \$18,869.95; Timberlane - \$20,673.13. Out of 73 school districts with high schools, 42 spend less than we do per pupil at the high school level and 30 spend more.

District Average: State Average cost per pupil - \$19,399.97; Timberlane - \$20,037.40. Out of 162 school districts, 58 spend less than we do per pupil and 103 spend more.

The following chart compares Timberlane’s per pupil cost for all district students since 2006-07. This chart clearly shows that Timberlane’s cost per pupil was less than the state average cost per pupil until 2013-14. Timberlane spent \$637.43 more per pupil than the state average during 2021-22.



EXPENDITURES FOR SPECIAL EDUCATION PROGRAMS & SERVICES (Per RSA 32:11 - a)

School Year	Expenditures	Revenues
2020-2021	\$16,806,822	\$1,541,110
2021-2022	\$16,385,403	\$1,428,520

32:11-a Actual Expenditures for Special Education Programs and Services. – Each school district shall provide in its annual report an accounting of actual expenditures by the district for special education programs and services for the previous 2 fiscal years. Such accounting shall include offsetting revenues from all sources, including but not limited to, reimbursements from state funds, federal funds, or medicaid funds, private or other health insurance coverage, transferred special education moneys received from another school district, and any other special education resources received by the district.

TAX ASSESSMENT

Determination of member town's tax assessment is necessary to meet the March 2021 voted appropriation for the Timberlane Regional School District. This appropriation is calculated by assessing each town for the operating costs based on their Average Daily Membership (ADM) and for capital costs based on equalized valuation of each town.

I. REFERENCE DATA

A. Proration Factors Based Upon 2019 Equalized Valuation

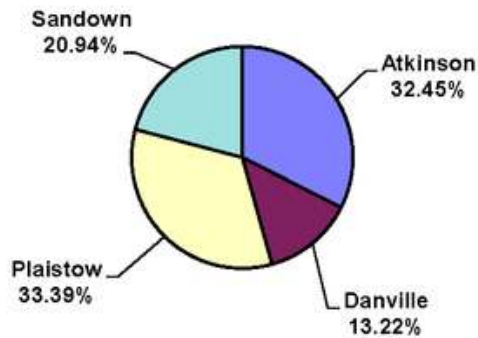
Town	Valuation	Percent
Atkinson	\$1,198,704,778	32.45%
Danville	488,117,330	13.22%
Plaistow	1,233,269,910	33.39%
Sandown	773,362,993	20.94%
Total	\$3,693,455,011	100.00%

B. Proration Factors Based Upon 2019-2020 ADM In Residence

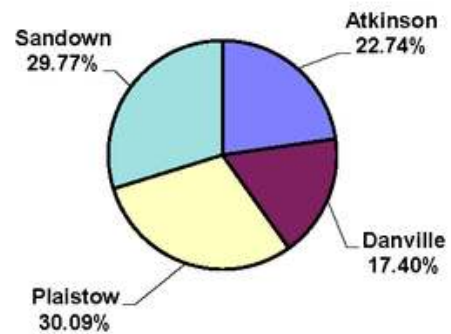
Town	Membership	Percent
Atkinson	757.8	22.74%
Danville	580.1	17.40%
Plaistow	1,002.8	30.09%
Sandown	992.3	29.77%
Total	3,333.0	100.00%

TAX ASSESSMENT PERCENT BY TOWN

Capital Assessment



Operating Assessment



II. APPORTIONMENT OF APPROPRIATION FOR 2021-2022

Total Appropriation Voted		\$75,398,154
A. Operating Expenditures		\$73,265,639
Less:		
Unassigned Balance (Surplus)	3,417,890	
Local Revenue		
Tuition	400,000	
Other Income	100,000	
Food Service	1,400,000	
State Aid and Revenue		
Catastrophic Aid	328,913	
Vocational Education Refunds	35,000	
Federal Aid		
Federal Projects	\$1,320,000	
Medicaid	100,000	
Other Financing Sources		
From Other Special Revenue Funds	\$77,500	
Income & Surplus to offset operating expenses		\$7,189,303
Tax Assessment Required - Operating Expenditures		\$66,076,336

Resulting Assessments Required from Tax Sources, Apportioned on A.D.M.

Town	Percent	Assessment
Atkinson	22.74%	\$15,023,876
Danville	17.40%	\$11,500,553
Plaistow	30.09%	\$19,879,640
Sandown	29.77%	\$19,672,267
Total	100.00%	\$66,076,336

B. Capital Expenses		\$2,132,515
Less:		
Building Aid		-
Transfer from Capital Projects		-
Voted from Capital Reserve		-
Interest		-
Tax Assessment Required for Capital Expenditures		\$2,132,515

Resulting Assessments for Capital Outlay, Apportioned on Equalized Valuations

Town	Percent	Assessment
Atkinson	32.45%	\$692,104
Danville	13.22%	\$281,828
Plaistow	33.39%	\$712,061
Sandown	20.94%	\$446,522
Total	100.00%	\$2,132,515

III. SUMMARY

Atkinson

Operating Assessment	\$15,023,876
Capital Assessment	692,104
Less: Education Grant	964,829
Less: Impact Fees	50,121

Total Assessment Required from Tax Sources	\$14,701,030
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Danville

Operating Assessment	\$11,500,553
Capital Assessment	281,828
Less: Education Grant	2,851,586
Less: Impact Fees	200,000

Total Assessment Required from Tax Sources	\$8,730,795
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Plaistow

Operating Assessment	\$19,879,640
Capital Assessment	712,061
Less: Education Grant	2,408,249
Less: Impact Fees	9,500

Total Assessment Required from Tax Sources	\$18,173,952
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Sandown

Operating Assessment	\$19,672,267
Capital Assessment	446,522
Less: Education Grant	4,418,329
Less: Impact Fees	75,000

Total Assessment Required from Tax Sources	\$15,625,460
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Assessment Comparison Figures:

<u>Town</u>	2020	2021	2021
Atkinson	\$13,525,236	\$14,496,080	\$14,701,030
Danville	8,912,153	8,413,976	8,730,795
Plaistow	17,081,248	18,385,337	18,173,952
Sandown	14,063,929	15,211,045	15,625,460
	\$53,582,566	\$56,506,438	\$57,231,237

District - Total Assessment Increases:

Change From:		
2020 to 2021	\$2,923,872	5.46%
2021 to 2022	\$724,799	1.28%

TIMBERLANE REGIONAL SCHOOL DISTRICT 2022 ANNUAL REPORT

Staff Summary List (Headcount based on October 1, 2021)

	ATKINSON	DANVILLE	DISTRICT	POLLARD	SANDOWN CENTRAL	SANDOWN NORTH	MIDDLE SCHOOL	HIGH SCHOOL	TOTAL
ADMINISTRATORS	2	2	16	2	2	2	4	7	37
TEACHERS/ SPECIALIST	33	33	21	55	16	35	89	105	387
TEACHER ASSISTANTS	20	25	0	32	18	25	29	23	172
ADMINISTRATIVE ASSISTANTS	2	2	6	2	2	2	7	9	32
FACILITIES	4	3	7	5	2	3	5	6	35
FOOD SERVICE	1	1	0	1	0	1	5	3	12
TOTAL	62	66	50	97	40	68	139	153	675

Administrators include principals, assistant principals, academic deans, department heads, curriculum coordinators, and directors.

Teachers/specialists include members of the bargaining unit: regular classroom teachers, special education teachers, media specialists, guidance counselors, psychologists, occupational therapists, physical therapists, speech pathologists, nurses, and technology integration specialists.

Teacher assistants include regular classroom assistants, special education assistants, library assistants, speech assistants, occupational therapist assistants, Title I tutors, and computer technicians.

Facilities include custodians, outside grounds, HVAC, maintenance technicians, and electricians.

District includes SAU, PAC, and Technology staff.

Professional Salary Schedule

Per Timberlane Teachers Association Collective Bargaining Agreement
(Elimination of Steps 1 and 2)

2021-22 1.00%

Step	LPN	RN	BA	BA+15	MA	MA+30	Doctorate
Step 3	\$33,967	\$35,964	\$39,960	\$41,756	\$44,395	\$46,411	\$47,445
Step 4	\$35,171	\$37,240	\$41,378	\$43,244	\$45,987	\$48,081	\$49,117
Step 5	\$36,424	\$38,566	\$42,851	\$44,791	\$47,642	\$49,820	\$50,855
Step 6	\$37,728	\$39,947	\$44,385	\$46,400	\$49,363	\$51,629	\$52,664
Step 7	\$39,080	\$41,379	\$45,976	\$48,073	\$51,151	\$53,505	\$54,541
Step 8	\$40,486	\$42,868	\$47,632	\$49,811	\$53,013	\$55,459	\$56,494
Step 9	\$41,950	\$44,417	\$49,352	\$51,618	\$54,946	\$57,489	\$58,525
Step 10	\$43,471	\$46,027	\$51,141	\$53,495	\$56,955	\$59,599	\$60,635
Step 11	\$45,051	\$47,701	\$53,001	\$55,448	\$59,046	\$61,793	\$62,829
Step 12	\$46,694	\$49,441	\$54,935	\$57,478	\$61,215	\$64,073	\$65,109
Step 13	\$48,402	\$51,249	\$56,943	\$59,588	\$63,473	\$66,443	\$67,478
Step 14	\$50,178	\$53,129	\$59,032	\$61,780	\$65,820	\$68,907	\$69,943
Step 15	\$52,076	\$55,139	\$61,266	\$64,117	\$68,311	\$71,515	\$72,580

TIMBERLANE REGIONAL SCHOOL DISTRICT 2022 ANNUAL REPORT

SUPPORT STAFF SALARY SCHEDULE

Per Timberlane Support Staff Union Collective Bargaining Agreement

2021-2022 Para Wage Schedule

Step	3.5%	1	2	3	4	5	6	7	8	9	10	11	12	13
	Track													
High School Diploma	E1	\$13.02	\$13.37	\$13.72	\$14.08	\$14.43	\$14.79	\$15.13	\$15.51	\$15.85	\$16.21	\$16.56	\$16.91	\$17.27
GBCC SPED Certification	E-GBCC	\$13.20	\$13.55	\$13.89	\$14.25	\$14.60	\$14.96	\$15.32	\$15.68	\$16.03	\$16.39	\$16.73	\$17.08	\$17.44
Associate's Degree	E2	\$13.31	\$13.66	\$14.02	\$14.37	\$14.73	\$15.08	\$15.45	\$15.80	\$16.14	\$16.50	\$16.85	\$17.21	\$17.57
Bachelor's Degree	E3	\$13.60	\$13.96	\$14.31	\$14.67	\$15.02	\$15.39	\$15.74	\$16.09	\$16.44	\$16.79	\$17.15	\$17.51	\$17.87
LNA's:	T5	\$16.33	\$16.73	\$17.15	\$17.57	\$17.99	\$18.39	\$18.81	\$19.22	\$19.63	\$20.05	\$20.47	\$20.88	\$21.29
Library Assistants:														
High School Diploma	L1	\$13.20	\$13.55	\$13.91	\$14.25	\$14.61	\$14.96	\$15.32	\$15.68	\$16.03	\$16.39	\$16.73	\$17.09	\$17.44
Associate's Degree	L2	\$13.43	\$13.78	\$14.14	\$14.48	\$14.84	\$15.20	\$15.56	\$15.91	\$16.27	\$16.62	\$16.98	\$17.33	\$17.69
Bachelor's Degree	L3	\$13.66	\$14.02	\$14.37	\$14.73	\$15.08	\$15.45	\$15.80	\$16.14	\$16.50	\$16.85	\$17.21	\$17.57	\$17.93

	Step	14	15	16	17	18	19	20	21	22	23
Paraeducators:	Track										
High School Diploma	E1	\$17.63	\$17.99	\$18.34	\$18.69	\$19.04	\$19.40	\$19.75	\$20.11	\$20.46	\$20.81
GBCC SPED Certification	E-GBCC	\$17.80	\$18.16	\$18.51	\$18.87	\$19.22	\$19.58	\$19.94	\$20.28	\$20.63	\$20.98
Associate's Degree	E2	\$17.93	\$18.28	\$18.64	\$18.98	\$19.34	\$19.69	\$20.05	\$20.40	\$20.75	\$21.10
Bachelor's Degree	E3	\$18.22	\$18.58	\$18.93	\$19.27	\$19.63	\$19.99	\$20.35	\$20.71	\$21.07	\$21.42
LNA's:	T5	\$21.71	\$22.12	\$22.55	\$22.95	\$23.37	\$23.77	\$24.19	\$24.62	\$25.04	\$25.40
Library Assistants:											
High School Diploma	L1	\$17.81	\$18.16	\$18.51	\$18.87	\$19.22	\$19.58	\$19.94	\$20.28	\$20.63	\$20.99
Associate's Degree	L2	\$18.05	\$18.39	\$18.75	\$19.10	\$19.46	\$19.82	\$20.18	\$20.54	\$20.90	\$21.25
Bachelor's Degree	L3	\$18.28	\$18.64	\$18.98	\$19.34	\$19.69	\$20.05	\$20.41	\$20.77	\$21.13	\$21.49

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