

TIMBERLANE REGIONAL SCHOOL BOARD

ATKINSON, DANVILLE, PLAISTOW, SANDOWN

THURSDAY, JUNE 21, 2018

Regular Meeting - 7:30PM

Dr. Earl Metzler, II, Superintendent
Dr. Roxanne Wilson, Asst. Superintendent

Superintendent's Office
30 Greenough Road , Plaistow, NH
Susan Sherman, Chairman
Kelly Ward, Vice Chairman

AGENDA – REVISED

1. **7:30 PM** Call to Order – Chair
2. Roll Call – Clerk
3. Pledge of Allegiance
4. Approval of Minutes
 - a. June 7th, 14th, 21st meetings (4 sets)
5. Student Representative
6. Delegates and Individuals
7. Current Business
 - a. **7:35PM** Donation – ACTION (5 minutes)
 - b. **7:40PM** Federal Funding Authorization – ACTION (5 minutes)
 - c. **7:45PM** Suspension Authorization – ACTION (5 minutes)
 - d. **7:50PM** Athletic Trainer Contract Renewal – ACTION (5 minutes)
 - e. **7:55PM** Internal Controls Bid – INFORMATIONAL (5 minutes)
 - f. **8:00PM** TTA Survey Presentation* – INFORMATIONAL (30 minutes)
 - g. **8:30PM** Compliance & Improvements Monitoring* – INFORMATIONAL (30)
 - h. **9:00PM** Strategic Plan – ACTION (10 minutes)
 - i. **9:10PM** Auditor's Report – INFORMATIONAL (60 minutes)(Nonpublic Session)
8. **10:10PM** Administrator's Report
9. **10:15PM** Personnel Report
10. **10:20PM** Committee Reports
11. **10:25PM** Reports of the School Board
12. Correspondence Folder
13. Vendor and Payroll Registers
14. **10:30PM** Other Business
15. Non-public (if needed and if time permits)
16. Future Dates

DATE	MEETING TYPE	LOCATION	TIME
June 25	Manifest Educational Hardship Hearing	SAU	7:00PM
July TBD	Goals Work Session Part II	TBD	7:00PM
August 23	Regular Board Meeting	SAU	7:30PM
September 6	Regular Board Meeting	SAU	7:30 PM

ADMINISTRATOR'S REPORT

Administrator's Report for June 21, 2018 School Board Meeting

1-3. OPEN MEETING *Self-explanatory.*

4. APPROVAL OF MINUTES *(June 7th, 14th, and 21st meetings – 4 sets)*

5-6. STUDENT REP AND DELEGATES AND INDIVIDUALS

7. CURRENT BUSINESS

a. Donation – ACTION

Mark Pedersen to present ExxonMobil donation of \$2500. (See policy KCD)

b. Federal Funding Authorization – ACTION

Each year the board must authorize the Superintendent, Assistant Superintendent, and Business Administrator to apply for and receive, on behalf of the District, federal and state grants/funding.

SAMPLE MOTION: ... to authorize Dr. Metzler, Dr. Wilson, and Geoff Dowd to apply for and receive on behalf of the District federal and state grants and funding and to file such authorization with the NH Department of Education.

c. Suspension Authorization – ACTION

Annual board authorization for Superintendent and Assistant Superintendent to suspend students beyond 10 days as outlined in RSA 193:13. Suggested motion language: To authorize the Superintendent and his designee to continue the suspension of a student for a period in excess of ten school days as provided for in RSA 193:13(b).

d. Athletic Trainer Contract Renewal – ACTION

Angelo Fantasia and a representative from Access Sports to present the 2018-19 athletic trainer contract for board approval.

e. Internal Controls – INFORMATIONAL

Geoff Dowd to present update on internal controls bids.

f. TTA Survey – INFORMATIONAL

Ryan Richman to present survey results.

g. Compliance & Improvements Monitoring - INFORMATIONAL

Beth Rincon and NHDoe representative to provide overview of monitoring results.

h. Strategic Plan – ACTION

Dan Guide and Kelly Ward to present Strategic Plan for board approval.

i. Auditor's Report – INFORMATIONAL

The board will enter into nonpublic session to receive a report from Mike Campo of Plodzik and Sanderson regarding the 2017 audit.

6. ADMINISTRATOR'S REPORT – Dr. Metzler to present

a. Update on School Activities

7. PERSONNEL REPORT – *Dr. Metzler to present*

8. COMMITTEE REPORTS – *Committee Chairs to update board on current initiatives.*

9. REPORTS OF THE SCHOOL BOARD – *Individual members to report on district matters.*

10. CORRESPONDENCE – *All correspondence now forwarded to board members as it comes in.*

11. VENDOR AND PAYROLL REGISTERS – *please be sure to review and sign vendor and payroll registers.*

12. OTHER BUSINESS – *Board members to provide agenda items for future meeting consideration. Preference is to provide these items directly to the School Board Chair in advance of the meeting.*

13. NON-PUBLIC – *If needed and if time permits.*

UPCOMING REGULAR MEETING AGENDAS

*This information is provided for informational purposes only. Agenda items are subject to change.
The official agenda will be distributed one week prior to its scheduled meeting.*

August 23, 2018	
Policies	
PAC Schedule	
Ratify Summer Hiring/ Staffing Update	
Year End Budget/Fund Retention	MS25 due 9/1
Summer Projects Update	
Committee Assignments	<i>(SLT membership for 2018-19)</i>
Budget Update	
School Campus Resource Officer	
Finalize School Board Goals	

[illegible]

September 20, 2018	
Policies	
School Action Plans	
Warrant Articles	<i>Standing item until Warrant is finalized</i>

Back Burner List	
Auditors to Bid	
TTA/TSSU Updates	
Instructional Tools/Assessment Reporting	<i>Throughout the year</i>
RTK Request Procedure	
Police Presence at Board Meetings	

Timberlane Regional School District	Policy Code: KCD
Adopted: 10-16-08 Reaffirmed: 10-06-16 Revised: 04-19-18	Page 1 of 2

PUBLIC GIFTS AND DONATIONS

Gifts from organizations, community groups and/or individuals, which will benefit the District, shall be encouraged. A gift shall be defined as money, real or personal property and personal services provided without consideration.

Individuals or groups contemplating presenting a gift to a school or the district shall be encouraged to discuss in advance with the Building Principal or the Superintendent or Superintendent's designee what gifts are appropriate and needed.

The Board reserves the right to refuse any gift that does not contribute to the achievement of the district's goals, or in which the ownership of the gift would tend to deplete the resources of the district. In determining whether a gift will be accepted, consideration shall be given to district policies, school district goals and objectives (with particular emphasis on the goal of providing equal educational opportunities to all students) and adherence to basic principles outlined in the regulation that accompanies this policy.

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.

Any gift accepted shall become the property of the district, may not be returned without the approval of the Board, and is subject to the same controls and regulations as are other properties of the district. The Board shall be responsible for the maintenance of any gift it accepts.

At the time of acceptance of the gift, there will be a definite understanding with regard to the use of the gift, including whether it is intended for the use of one particular school or all schools in the district. The Board will make every effort to honor the intent of the donor in its use of the gift, but reserves the right to utilize any gift it accepts in the best interest of the educational program of the district. In no case shall acceptance of a gift be considered to be an endorsement by the Board of a commercial product or business enterprise or institution of learning.

It is the responsibility of the Superintendent or Superintendent's designee to process the appropriate forms to update inventory and to notify the donor of acceptance or rejection of a gift.

Voluntary contributions by District employees of supplies or other minor items of personal property to be used in classrooms or school programs with an aggregate value over the school year of less than \$250 are permitted without further approval or documentation.

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Receipt of voluntary contributions being made by District employees with a value of \$250 or more must be approved as required in this policy for gifts from individuals not employed by the District.

Active solicitation of gifts to be received by the District, including by any school, classroom, or program in the District, including soliciting gifts through online crowd funding web sites must be approved in advance by the Superintendent or Superintendent’s designee where the value of the gift sought is less than \$500 and by the Board where the value of the gift sought is \$500 or greater.

TITLE XV EDUCATION

CHAPTER 193 PUPILS

School Attendance

Section 193:13

193:13 Suspension and Expulsion of Pupils. –

I. (a) The superintendent or chief administering officer, or a representative designated in writing by the superintendent, is authorized to suspend pupils from school for a period not to exceed 10 school days for gross misconduct or for neglect or refusal to conform to the reasonable rules of the school.

(b) The school board or a representative designated in writing of the school board is authorized, following a hearing, to continue the suspension of a pupil for a period in excess of 10 school days. The school board's designee may be the superintendent or any other individual, but may not be the individual who suspended the pupil for the first 10 days under subparagraph (a). Any suspension shall be valid throughout the school districts of the state, subject to modification by the superintendent of the school district in which the pupil seeks to enroll.

(c) Any suspension in excess of 10 school days imposed under subparagraph (b) by any person other than the school board is appealable to the school board, provided that the superintendent received such appeal in writing within 10 days after the issuance of the decision being appealed. The school board shall hold a hearing on the appeal, but shall have discretion to hear evidence or to rely upon the record of a hearing conducted under subparagraph (b). The suspension under subparagraph (b) shall be enforced while that appeal is pending, unless the school board stays the suspension while the appeal is pending.

II. Any pupil may be expelled from school by the local school board for gross misconduct, or for neglect or refusal to conform to the reasonable rules of the school, or for an act of theft, destruction, or violence as defined in RSA 193-D:1, or for possession of a pellet or BB gun, rifle, or paint ball gun, and the pupil shall not attend school until restored by the local board. Any expulsion shall be subject to review if requested prior to the start of each school year and further, any parent or guardian has the right to appeal any such expulsion by the local board to the state board of education. Any expulsion shall be valid throughout the school districts of the state.

III. Any pupil who brings or possesses a firearm as defined in section 921 of Title 18 of the United States Code in a safe school zone as defined in RSA 193-D:1 without written authorization from the superintendent or designee shall be expelled from school by the local school board for a period of not less than 12 months.

IV. The local school board shall adopt a policy which allows the superintendent or chief administering officer to modify the expulsion requirements set forth in paragraphs II and III on a case by case basis.

V. Any pupil expelled by a local school board under the provisions of the Gun-Free Schools Act of 1994 shall not be eligible to enroll in another school district in New Hampshire for the period of such expulsion. Nothing in this section shall be construed to prevent the local school district that expelled the student from providing educational services to such students in an alternative setting.

VI. A pupil expelled from school in another state under the provisions of the Gun-Free Schools Act of 1994 shall not be eligible to enroll in a school district in New Hampshire for the period of such expulsion.

VII. For purposes of paragraphs I, II, and III, school board may be either the school board or a subcommittee of the board duly authorized by the school board.

Source. RS 73:4. CS 77:4. GS 83:3. GL 91:3. PS 93:3. 1921, 85, III:10. PL 118:12. RL 137:12. RSA 193:13. 1969, 356:5. 1971, 371:6. 1994, 355:2. 1995, 231:1. 1996, 168:1, 2. 1999, 44:2, eff. Jan. 1, 2000.

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BIDDING REQUIREMENTS

The Superintendent is required to get written competitive bids on purchases of supplies, materials, equipment, and contractual services in the amount of \$10,000 or more. As a general rule, purchases of \$1,000 or more per item will require at least three competitive documented quotes for the open market. All purchases made in the open market shall be consummated after careful evaluation.

When bidding procedures are used, bids shall be advertised appropriately. Suppliers shall be invited to have their names placed on mailing lists to receive invitations to bid. When specifications are prepared, they will be mailed to all merchants and firms who have indicated an interest in bidding.

All bids must be submitted in sealed envelopes, addressed to the Superintendent, and plainly marked with the name of the bid and the time of the bid opening. Bids shall be opened at the time specified and all bidders and other persons shall be invited to be present.

The Superintendent reserves the right to reject any or all bids and to accept that bid which appears to be in the best interest of the district. The Superintendent also reserves the right to waive any formalities in, or reject, any or all bids or any part of any bid. Any bid may be withdrawn prior to the scheduled time for the opening of bids. Any bid received after the time and date specified, shall not be considered. The Superintendent also reserves the right to negotiate with a bidder when all bids exceed the budgeted appropriation.

The bidder to whom the award is made shall be required to enter into a written contract with the district with appropriate bonding. Contractors shall be required to provide a certificate of insurance.

Specialized educational and related services are exempt from this policy when the interests of children so dictate (i.e. textbook purchases, psychological services, etc.).

Existing services that continue to meet the needs of the district shall be subject to an annual review and may not need to go out to bid.

Legal References:

RSA 194-C:4 II (a), Superintendent Services

NH Code of Administrative Rules, Section Ed. 303.01 (b), Substantive Duties of School Boards



ATHLETIC TRAINING SERVICES CONTRACT

TIMBERLANE REGIONAL SCHOOL DISTRICT 2018-2019

Date: **6/1/2018**

Athletic Trainers: Jessica Soucy LATC, Claire Ruff LATC

Athletic Director: Angelo Fantasia

Business Administrator: Mr. Geoffrey Dowd

Superintendent of Schools: Dr. Earl Metzler

1.0 INTRODUCTION

- A. Access Sports Medicine agrees to provide comprehensive athletic training services to the Timberlane Regional School District.

2.0 CONTRACT PERIOD

- A. One year term including the 2018-2019 school year.

3.0 PROPOSED SERVICES:

- A. Access will provide a NATA Board Certified and NH licensed Athletic Trainer to Timberlane Regional High School and a second NATA Board Certified and NH licensed Athletic Trainer to Timberlane Regional Middle School. The High School Athletic Trainer will provide training room, practice and game coverage for a minimum of twenty (20) hours per week in the fall, twenty (20) hours per week in winter and twenty (20) hours per week in the spring. Monday through Friday on regular school days unless there is a scheduled game. Home game coverage will be provided pursuant to the season schedule(s). Away game coverage is limited to only varsity football. The hours of coverage will be determined by the Athletic Director of the High School and Access Sports Medicine; and will vary according to the High School's needs and the Access Athletic Trainer's availability during a given season. Coverage resulting from any changes to the agreed upon schedules will be contingent upon availability of Access Sports Medicine to provide it.
- B. The Middle School Athletic Trainer will provide training room practice and game coverage for a total of twelve and a half (12.5) hours per week in the fall, twelve and a half (12.5) hours per week in the winter and twelve and a half hours (12.5) per week in the spring. Monday through Friday on regular school days unless there is a scheduled game. Home game coverage will be provided pursuant to the season schedule(s). The hours of coverage will be determined by the Athletic Director of the Middle School and Access Sports Medicine; and will vary according to the Middle School's needs and the Access Athletic Trainer's availability during a given season. Coverage resulting from any changes to the agreed upon schedules will be contingent upon availability of Access Sports Medicine to provide it.
- C. Access uses the following definition of a certified athletic trainer: an allied health professional that has successfully completed the college/university undergraduate degree; fulfilled the certification of the NATA; has passed the NATA certification examination administered by the NATA Board of Certification. The six domains of Athletic Training as defined by the NATA-BOC are:
 - 1. Prevention of athletic injuries.



2. Recognition and evaluation of athletic injuries.
 3. Management, treatment and disposition of athletic injuries.
 4. Rehabilitation of athletic injuries.
 5. Organization and administration of the athletic training programs.
 6. Education and counseling of athletes and coaches.
- D. In conjunction with the Athletic Director, the Athletic Trainer will supervise the organization and management of the athletic training room.
- E. Accurate records will be kept by the Athletic Trainer on all athletes referred to, evaluated, or treated by the Athletic Trainer. Records will be kept in the athletic director's office or in the school nurse's office, on a strictly confidential basis.
- F. When indicated, the Athletic Trainer will refer the athlete to the appropriate health care professional only after consultation with and prior approval from the parents or guardian.
- G. The parents/guardians, appropriate coaches, Athletic Trainer, Athletic Director and School Nurse will be notified of all athlete injuries and any findings affecting the athlete's status.
- H. Any athlete referred to Access Sports Medicine & Orthopaedics by the Athletic Trainer will be given an appointment within 24 hours at the Access Plaistow location (2.5 miles from both middle school and high school) Monday - Friday, or will have the option to go to the Access Walk-In Injury Clinic in Exeter, NH (16.5 miles away). Access Walk-In Injury Clinic is open Monday through Saturday at One Hampton Rd in Exeter. Access Sports Medicine has office locations in Plaistow, Exeter, Raymond, Rochester, Portsmouth, and Dover.

Contracted Insurances /Health Plans

- a. Access Plaistow location **contracted insurances** include: Aetna, Anthem/Blue Cross Blue Shield, Blue Choice, HMO Blue NE, MT Blue, Mass, Federal Champ VA Cigna (including Cigna Tufts PPO Carelink and Great West), First Health, HCVM, and Harvard Pilgrim Health Plan ****Stride Rite HMO Okay**** ****Evaluate Health HMO only for PT and OT****
Health Plans include: Maine Community Health, Medicare, Minuteman Health PPO (uses First Health network) NH Medicaid ****NOT NH HEALTHY FAMILIES OR MERIDIAN**** Oxford Secure Horizons PPO, TUFTS HMO (needs cross-border referral from PCP) ,Tufts PPO, United Health Care and United Health Care/Harvard Pilgrim United Health Care, Medicare Solutions PPO (MEDICARE REPLACEMENT) ,Veterans Choice
- b. Access Exeter location **contracted insurances** include: Aetna, Anthem/Blue Cross Blue Shield, Blue Choice, HMO Blue NE, MT Blue, Mass, Federal Champ VA Cigna (including Cigna Tufts PPO Carelink and Great West), First Health, HCVM, and Harvard Pilgrim Health Plan ****Stride Rite HMO Okay**** ****Evaluate Health HMO only for PT and OT****
Health Plans include: Maine Community Health, Medicare, Minuteman Health PPO (uses First Health network) NH Medicaid ****NOT NH HEALTHY FAMILIES OR MERIDIAN**** Oxford Secure Horizons PPO, TUFTS HMO (needs cross-border referral from PCP) ,Tufts PPO, United



Health Care and United Health Care/Harvard Pilgrim United Health Care, Medicare Solutions PPO (MEDICARE REPLACEMENT) ,Veterans Choice

- c. Access Raymond location **contracted insurances** include: Aetna, Anthem/Blue Cross Blue Shield, Blue Choice, HMO Blue NE, MT Blue, Mass, Federal Champ VA Cigna (including Cigna Tufts PPO Carelink and Great West), First Health, HCVM, and Harvard Pilgrim Health Plan ****Stride Rite HMO Okay**** ****Evaluate Health HMO only for PT and OT****

Health Plans include: Maine Community Health, Medicare, Minuteman Health PPO (uses First Health network) NH Medicaid ****NOT NH HEALTHY FAMILIES OR MERIDIAN**** Oxford Secure Horizons PPO, TUFTS HMO (needs cross-border referral from PCP) ,Tufts PPO, United Health Care and United Health Care/Harvard Pilgrim United Health Care, Medicare Solutions PPO (MEDICARE REPLACEMENT) ,Veterans Choice

- d. Access Rochester location **contracted insurances** include: Aetna, Anthem/Blue Cross Blue Shield, Blue Choice, HMO Blue NE, MT Blue, Mass, Federal Champ VA Cigna (including Cigna Tufts PPO Carelink and Great West), First Health, HCVM, and Harvard Pilgrim Health Plan ****Stride Rite HMO Okay**** ****Evaluate Health HMO only for PT and OT****

Health Plans include: Maine Community Health, Medicare, Minuteman Health PPO (uses First Health network) NH Medicaid ****NOT NH HEALTHY FAMILIES OR MERIDIAN**** Oxford Secure Horizons PPO, TUFTS HMO (needs cross-border referral from PCP) ,Tufts PPO, United Health Care and United Health Care/Harvard Pilgrim United Health Care, Medicare Solutions PPO (MEDICARE REPLACEMENT) ,Veterans Choice

- e. Access Portsmouth location **contracted insurances** include: Aetna, Anthem/Blue Cross Blue Shield, Blue Choice, HMO Blue NE, MT Blue, Mass, Federal Champ VA Cigna (including Cigna Tufts PPO Carelink and Great West), First Health, HCVM, and Harvard Pilgrim Health Plan ****Stride Rite HMO Okay**** ****Evaluate Health HMO only for PT and OT****

Health Plans include: Maine Community Health, Medicare, Minuteman Health PPO (uses First Health network) NH Medicaid ****NOT NH HEALTHY FAMILIES OR MERIDIAN**** Oxford Secure Horizons PPO, TUFTS HMO (needs cross-border referral from PCP) ,Tufts PPO, United Health Care and United Health Care/Harvard Pilgrim United Health Care, Medicare Solutions PPO (MEDICARE REPLACEMENT) ,Veterans Choice

- f. Access Dover location **contracted insurances** include: Aetna, Anthem/Blue Cross Blue Shield, Blue Choice, HMO Blue NE, MT Blue, Mass, Federal Champ VA Cigna (including Cigna Tufts PPO Carelink and Great West), First Health, HCVM, and Harvard Pilgrim Health Plan ****Stride Rite HMO Okay**** ****Evaluate Health HMO only for PT and OT****

Health Plans include: Maine Community Health, Medicare, Minuteman Health PPO (uses First Health network) NH Medicaid ****NOT NH HEALTHY FAMILIES OR MERIDIAN**** Oxford Secure Horizons PPO, TUFTS HMO (needs cross-border referral from PCP) ,Tufts PPO, United Health Care and United Health Care/Harvard Pilgrim United Health Care, Medicare Solutions PPO (MEDICARE REPLACEMENT) ,Veterans Choice

****Disclaimer: All contracted insurances/health plans are subject to change.***



- I. The Athletic Trainer will remain as consistent and visible as possible to facilitate an effective working relationship with the Athletic Director, coaches and athletes at the school. The Athletic Trainer will be at the competition site during specified game coverage. Priority coverage of simultaneous athletic events will be determined per agreement of the Athletic Director and Athletic Trainer.
- J. During practice sessions, the Athletic Trainer will coordinate athletic training duties out of the training room at the start of each day and then will proceed to the practice areas.
- K. In the event that the Athletic Trainer is unable to cover the contract because of sickness or any other reason, Access may substitute an equally qualified Athletic Trainer and/or other clinical staff who will provide services within their scope of practice, so long as staff is available.
- L. In the event of an injury sustained by an opposing team player, the Athletic Trainer will provide immediate first aid injury assessment/care, and if necessary, the Athletic Trainer will follow up with a call to the opposing team player's school.
- M. The Athletic Trainer will be available upon request to provide educational programs throughout the school year. Programs could include, but are not limited to, information provided to coaches, parents, and health classes on prevention and care of athletic injuries, nutrition, or general first aid and concussions for athletes.
- N. Subject to availability a Physician will be present at all pre-season meetings with athletes, coaches, and parents to discuss injury prevention, proper training techniques or other topics suggested by the coaches and/or Athletic Director.
- O. Athletic Trainer will implement, if so desired by the school, a Student Athletic Trainer Program.
- P. The Athletic Trainer will be evaluated by the Athletic Director at the conclusion of each year. The evaluation will be confidential and will be provided in writing to the Access Athletic Training Director. If at any time during the Terms of this Agreement, the School has any concerns with
- Q. respect to the Athletic Trainer's performance, the School shall immediately contact the Access Athletic Training Director.

4.0 MEDICAL PROGRAMS PROVIDED BY ACCESS SPORTS MEDICINE:

- A. The Athletic Trainer will provide additional injury evaluation assessment to School athletes within the scope of the cost of proposal.



- B. Access Sports Medicine & Orthopaedics will have the right to publicize that they provide athletic training services to the Timberlane Regional School District. Any onsite promotions shall occur only with the prior approval of the Athletic Director.
- C. As employees of Access Sports Medicine & Orthopaedics, Athletic Trainers will wear apparel including but not limited to shirts, jackets, hats, and pants featuring the Access logo at all times while providing athletic training services either at the School or when traveling with teams.
- D. Coverage for rescheduled makeup events if given at least 48 hours notice of the change. With less than 48 hours notice, Access Sports Medicine will make every attempt to provide coverage but cannot guarantee it.
- E. Access Sports Medicine & Orthopaedics will provide comprehensive concussion management services to student athletes of the Timberlane School District.
 - a. The Athletic Trainer will provide ImPACT baseline testing to all participant athletes (ages 11 and older). Baseline testing will be administered and tracked by the Athletic Trainer. Athletes will be eligible for a repeat baseline once every two (2) school years.

ImPACT is a research-based 20 minute computer test developed to help medical professionals determine an athlete's readiness to return to play. ImPACT is recognized as one tool in a concussion management protocol. *It should be understood that ImPACT alone will not be used for medical clearance and determining return to play.*
 - b. Access will provide verification of ImPACT Baseline Testing by a Credentialed ImPACT Consultant (CIC) Physician and identification of any flagged or abnormal tests. Tests may be sent for review by a neuropsychologist if deemed necessary by CIC Physician.
 - c. Post-Injury Concussion Management will be available to Timberlane School District athletes using the comprehensive and customized Access Sports Medicine Protocol. Methodology used in protocol includes but is not limited to:
 - i. Preseason ImPACT baseline testing
 - ii. Post-Injury ImPACT testing and interpretation by a Credentialed ImPACT Consultant
 - iii. Patient-specific work and school accommodation evaluation
 - iv. Vestibular Rehabilitation
 - v. Sub-symptom threshold exercise training
 - vi. Zurich Guideline Return to Play Protocol
 - vii. Post-Concussion Syndrome treatment
 - viii. Omega-3 Fatty Acid Supplementation

**ImPACT Baseline Test administration and verification is included in the Athletic Training Services Contract. Initial post-injury identification, evaluation, and post injury management by the athletic trainer is included in the Athletic Training Services Contract. Because all post concussion athletes now require Physician and Parental clearance for return to sport (NH Concussion Law RSA 200:50) and have the option to receive post-concussion care by a physician of their choice, the billing for those same Physician services will be the responsibility of the injured athlete and are not included in the services to*



be rendered under this Contract. Any services provided onsite at the school by an Access Sports Medicine Physician or Athletic Trainer are included under this contract and not billed separately to the school or the athlete.

- F. Access Sports Medicine & Orthopaedics will provide CSMi Sports Ware Online Injury Tracking for use by the Athletic Trainer as an online way to record, manage and report athlete information.
- G. Included in this proposal, Access will provide Physician coverage (when available) for all home football games.
- H. Access will also provide injury clinics in the athletic training room at Timberlane Regional High School, as a part of the cost proposal, to be scheduled and coordinated by the ATC.
- R. Access will provide all student athletes the opportunity to receive a sports pre-participation physical at any one of our designated sports physical nights scheduled each July or August prior to pre-season training for Fall Sports, which shall be in the scope of the cost proposal.
- S. For an additional charge to participating athletes, Access will provide a 4-6 week speed and agility clinic each summer at Timberlane Regional High School. Access Sports Medicine sees a dramatic decrease in injuries in the athletes that participate in strength and conditioning programs. Athletes will have the opportunity to participate in the clinic at a significant discount to regular rates.

5.0 SERVICES PROVIDED BY THE TIMBERLANE REGIONAL SCHOOL DISTRICT:

- A. The Schools will provide the appropriate space, equipment, equipment maintenance and supplies necessary to conduct operations safely and adequately as determined by the Athletic Director and Athletic Trainer.
- B. Double Coverage: An additional trainer will be provided for the dates that need double coverage only if those dates are negotiated at the beginning of the school year with the Access Athletic Training Director. Also, Access cannot guarantee double coverage for games that are moved to an off-site location, but will make the best effort to find a second Athletic Trainer with proper notification by the Athletic Director. There is no additional charge for double coverage.
- C. Support and assistance to the Athletic Trainer in coordinating medical treatment for injured athletes.
- D. Materials and supplies as determined by the Athletic Trainer.
- E. The Athletic Director will provide event schedule coverage request to Access Sports Medicine in writing at least four weeks prior to the first coverage of each season.



- F. The School understands and agrees that the Athletic Trainer will have final say over whether an injured athlete may resume competition in a practice or game situation, if a physician who is under contract with or acting on behalf of the School is not present.
- G. All injuries will be screened by the Athletic Trainer. If the Athletic Trainer is not present the coach must notify the Athletic Trainer regarding any injuries within 24 hours or as soon as possible.
- H. The School agrees to notify the Athletic Trainer of all schedule changes at least 48 hours prior to the event whenever possible.
- I. Immediate notice of event cancellation.
- J. The School shall obtain the Authorization for Sports Medicine Services and Consent to Treatment for each student participating on any sports team or who otherwise uses the services of the Athletic Trainer. The School shall use the form attached hereto as Exhibit A and incorporated herein by reference. Copies of such Authorization Forms shall be placed in the student's record located in the School Nurse's office, Athletic Director's office or the athletic training room.
- K. The School understands and agrees that the Athletic Trainer is supervised by clinical staff at Access Sports Medicine & Orthopaedics and that the Athletic Trainer will discuss confidential information, as appropriate, with his or her supervisor for treatment or operational purposes as authorized by law and consistent with Exhibit A.
- L. The School will support the efforts of ImPACT Testing and concussion awareness and education, by agreeing to participate, allowing education of parents, coaches and athletes, as well as supplying a computer lab of PCs or MACs in order to coordinate supervised baseline testing. All computers must have an external mouse. Installing the ImPACT local install option on all School computers used for testing is preferred. School computers should have and Macromedia Flash Player 10.1 or newer and a broadband internet connection. (Explorer 6.0 and above or FireFox 1.5 or above or Safari for the MAC running OSX 10.2or above). All other tech requirements will be supplied to the School for preparation prior to testing.
- M. The School shall obtain the ImPACT Permission Slip for each student athlete who is being tested with the ImPACT test. The School shall use the form attached Hereto as Exhibit B and incorporated herein by reference. Copies of such ImPACT Permission Slip shall be placed in the student's record located in the Athletic Directors office.
- N. The school shall support the efforts of using CSMi Sports Ware Online Injury Tracking by supplying a computer or tablet in the Athletic Training room with internet connection in order to successfully access the program.
- O. At the School's option, an acceptable location for Access Sports Medicine's banner or sign to be displayed at all home athletic events.
- P. If made available by the school, game PA announcements and event program advertisements recognizing Access Sports Medicine as the provider of Timberlane Regional School District athletic training services at all home events.



6.0 EXPERIENCE

- A. Access Sports Medicine & Orthopaedics currently provides comprehensive Athletic Training Services for Exeter High School in Exeter, NH, Winnacunnet High School in Hampton, NH, and Portsmouth High School in Portsmouth, NH., Epping High/Middle School in Epping, NH. Access Sports Medicine & Orthopaedics provides part-time or per diem trainer coverage for, Raymond High School in Raymond, NH, Newmarket High School in Newmarket, NH, and Portsmouth Christian Academy in Dover, NH. Access provides physician coverage and athletic training room visits for Phillips Exeter Academy in Exeter, NH.

All Athletic Training Services rendered by Access Sports Medicine & Orthopaedics are overseen by Sports Medicine Physicians and the Director of Athletic Training. Athletic Trainers employed by Access maintain regular contact with staff physicians, all athletic trainers meet quarterly to share ideas and ways to improve the programs or troubleshoot concerns at participating schools.

7.0 PROFESSIONAL REFERENCES:

- A. Bill Ball – Athletic Director – Exeter High School, Exeter, NH
bball@sau16.org – (603)775-8406
a. Access provides comprehensive Athletic Training Services for Exeter High School.
- B. Carol Dozibrin – Athletic Director – Winnacunnet High School, Hampton, NH
cdozibrin@winnacunnet.org – (603) 926-3395
a. Access provides comprehensive Athletic Training Services for Winnacunnet High School.
- C. Rus Wilson – Athletic Director – Portsmouth High School, Portsmouth, NH
rwilson@portsmouth.k12.nh.us – (603) 436-7100
a. Access provides comprehensive Athletic Training Services for Portsmouth High School.
- D. Gordon Coole – Head Athletic Trainer – Phillips Exeter Academy, Exeter, NH
gcoole@exeter.edu – (603) 777-3491
a. Access provides physician medical coverage and training room visits for Phillips Exeter Academy athletics.
- E. Davinney Brazeau – Athletic Director – Raymond High School, Raymond, NH
d.brazeau@sau33.com – (603) 895-6616
a. Access provides per diem game coverage and athletic training room visits at Raymond High School. Access provides ImPACT baseline testing administration.
- F. Larry Averill – Athletic Director – Epping High School, Epping, NH
averill@sau14.org – (603) 679-5472
a. Access provides per diem game coverage and athletic training room visits at Epping High School. Access provides ImPACT baseline testing administration.
- G. Jamie Hayes – Athletic Director – Newmarket Junior/Senior High School, Newmarket, NH
jhayes@newmarket.k12.nh.us – (603) 292-7962
a. Access provides per diem game coverage and athletic training room visits at Newmarket Junior Senior High School. Access provides ImPACT baseline testing administration.



8.0 INSURANCE:

- A. Access agrees to maintain current professional liability insurance for a minimum of \$1,000,000/\$3,000,000. Access will make available proof of insurance to the Athletic Director.
- B. Both the Timberlane Regional School District and Access Sports Medicine & Orthopaedics will agree to indemnify and hold each other harmless from and against all claims, demands, cost, expense, and losses caused by the negligence of the other party.

9.0 COST PROPOSAL

- A. The Timberlane Regional School District agrees to pay Access Sports Medicine a flat rate of \$29,320 for the 2018-2019 school year for all of the services listed within above contract. This includes the requested Athletic Training services for both Timberlane Regional High School and Timberlane Regional Middle School. Any services offered by Access Sports Medicine & Orthopaedics that are not included in this flat rate have been clearly identified within the proposal.

10.0 PAYMENT SCHEDULE

- A. \$9,773.34 for the fall season will be due no later than November 30, 2018.
- B. \$9,773.33 for the winter season will be due no later than March 30, 2019.
- C. \$9,773.33 for the spring season will be due no later than June 30, 2019.
- D. Payments are to be paid to the order of Access Sports Medicine and sent directly to:
 - Access Sports Medicine
 - Attn: Mary Lovely
 - 1 Hampton Road
 - Exeter, NH 03833

10.0 BACKGROUND CHECKS

Athletic Trainer serving the school shall pass a satisfactory criminal background reference. In accordance with N.H. R.S.A. 189:13-a, any Athletic Trainer serving the school shall, through the administrative offices of the School (SAU #55), submit a criminal history records release form to the New Hampshire state police which shall conduct a criminal history records check through its records and through the Federal Bureau of Investigation. The School and SAU #55 shall maintain the confidentiality of all criminal history records information received and shall destroy said records in compliance with N.H. R.S.A. 189:13-a. Access Sports Medicine & Orthopaedics is responsible for background check fees.



11.0 CONTACTS

A. All questions and inquiries regarding this proposal should be directed to:

Craig Duchesne, LATC
Director of Athletic Training Services
(603)775-7575
cduchesne@accesssportsmed.com

Thank you for your consideration.

Contract Proposal 2018-2019:

The parties agree to adopt this proposal and to activate athletic training services for the 2018-2019 academic years, consistent with the finalized event schedule. This agreement may be terminated at the conclusion of the 2018-2019 academic year with four weeks written notice given by either party or by mutual agreement at any time. Contract renewal for subsequent years will require re-negotiation.

Timberlane Regional School District
Superintendent of Schools

Date

Access Sports Medicine Administrator

Date

TIMBERLANE REGIONAL SCHOOL DISTRICT

REQUEST FOR PROPOSAL

INTERNAL CONTROLS REVIEW

The School Board of the Timberlane Regional School District (the “District”) is requesting proposals from qualified auditors for services to conduct a review of the District’s internal control environment, to evaluate existing controls over both monetary and physical assets, to evaluate areas of risk, and to propose recommendations for best practices where applicable.

Proposal information: Sealed proposals will be opened at the Administrative Offices located at 30 Greenough Road, Plaistow, NH 03865 at **3:00pm on June 8, 2018**. Members of the Public are welcome. A copy of this Request for Proposal for Internal Controls Review can be found at: <http://www.timberlane.net/rfp/>

All bidding is subject to District Policy DJE “Bidding Requirements”. For further information: <https://public.timberlane.net/sau/trsb/Policies/Section%20D%20-%20Fiscal%20Management/DJE%20Bidding%20Requirements.pdf>.

District Information: As the regional school district for Atkinson, Danville, Plaistow and Sandown, New Hampshire the District is comprised of 3,500 students. In addition to a Pre-K to Grade 5 elementary school in each town, the District operates a regional middle school, a regional high school and a Kindergarten and Pre-K learning center. The District’s fiscal year 2017-2018 budget is \$71.759M. All administrative functions, including finance, accounting, payroll, human resources, and transportation services are provided by School Administrative Unit #55, which is located on the District’s main campus. Individual schools handle various activity accounts as well as certain tuition billing.

Auditor Qualifications: The successful respondent will be licensed for public practice as a Certified Public Accountant in the State of New Hampshire. The successful respondent will meet all industry independence requirements, will have knowledge of the standards of the Governmental Accounting Standards Board and the Government Finance Officers Association, of the standards and internal controls required by federal and state authorities, and will have at least five years’ experience with school districts, preferably with school districts of similar size.

Requirements for Review: The review will consist of a review of entity level controls, general ledger, financial reporting, budgeting, and treasury functions. The review will also examine and test the purchasing, payables, and disbursement cycles as well as student activities and grant accounting.

Evaluation Criteria and Timeframe: Responses should include an hourly billing rate and an anticipated total fee or not-to-exceed fee. Proposals will be reviewed by the School Board and members of administration. Factors to be evaluated are knowledge and experience with similar governmental clients and engagements, availability, and cost. The School Board anticipates selecting a firm not later than two (2) weeks from the response due date. Work would be anticipated to commence not longer than 90 days from the date of selection. The School Board reserves the right to accept any proposal as it sees fit, and reserves the right to accept no proposals at all and issue another request for review of internal controls.

Deliverable: The successful respondent will issue a report of the following:

- Current conditions of the areas reviewed;
- Testing methodology and procedures;
- Areas of deficiency/improvement;
- Suggested corrective actions based on school district and governmental best practices focusing on internal controls and operational efficiency.

The successful respondent will retain work papers for not less than three (3) years from the date of completion of the report.

Should you have questions relating to this Request for Proposal, please contact Geoffrey Dowd, District CFO/Business Administrator, at 603-382-6119 x2226 or at Geoffrey.Dowd@SAU55.net.

Local 4796



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Timberlane



Educators Serving Your Community

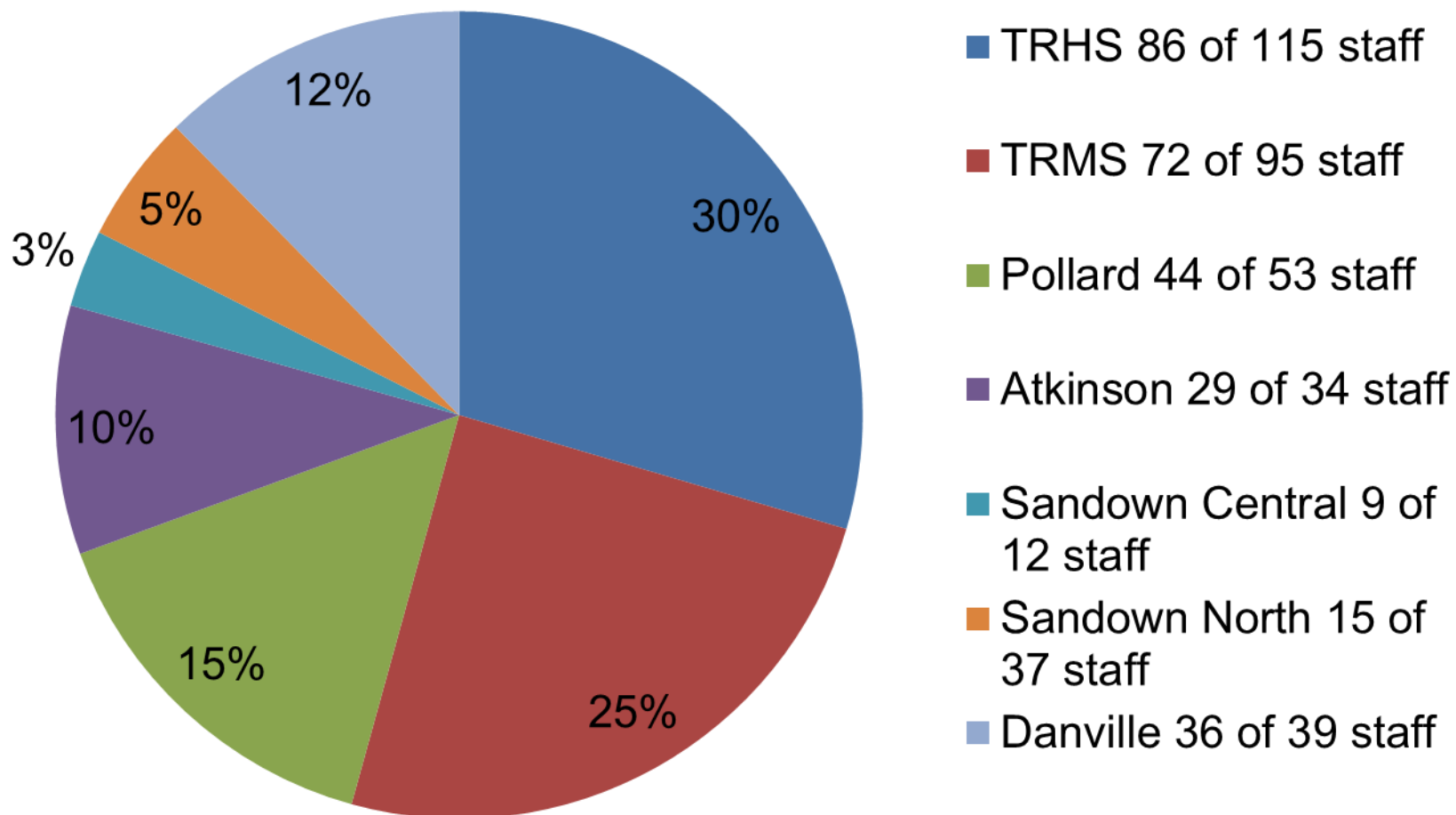
Spring 2018 Climate Report

***Presented to the TRSD School Board
June 21, 2018***



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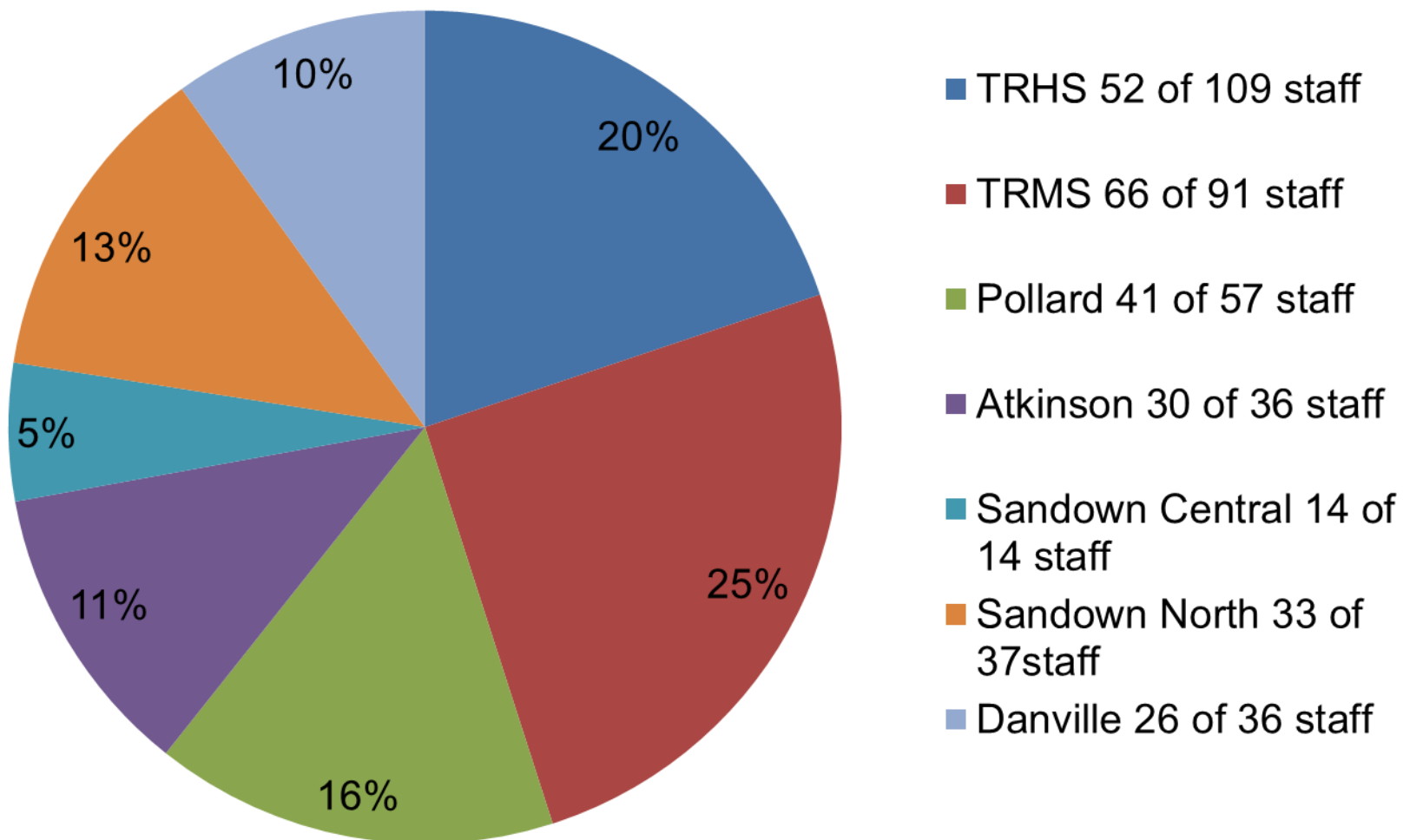
2017 Survey Participation by School





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2018 Survey Participation by School



Overall Average: 3.4
Secondary Average: 3.2
Elementary Average: 3.6



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Overall Climate - Spring 2017



Average by School

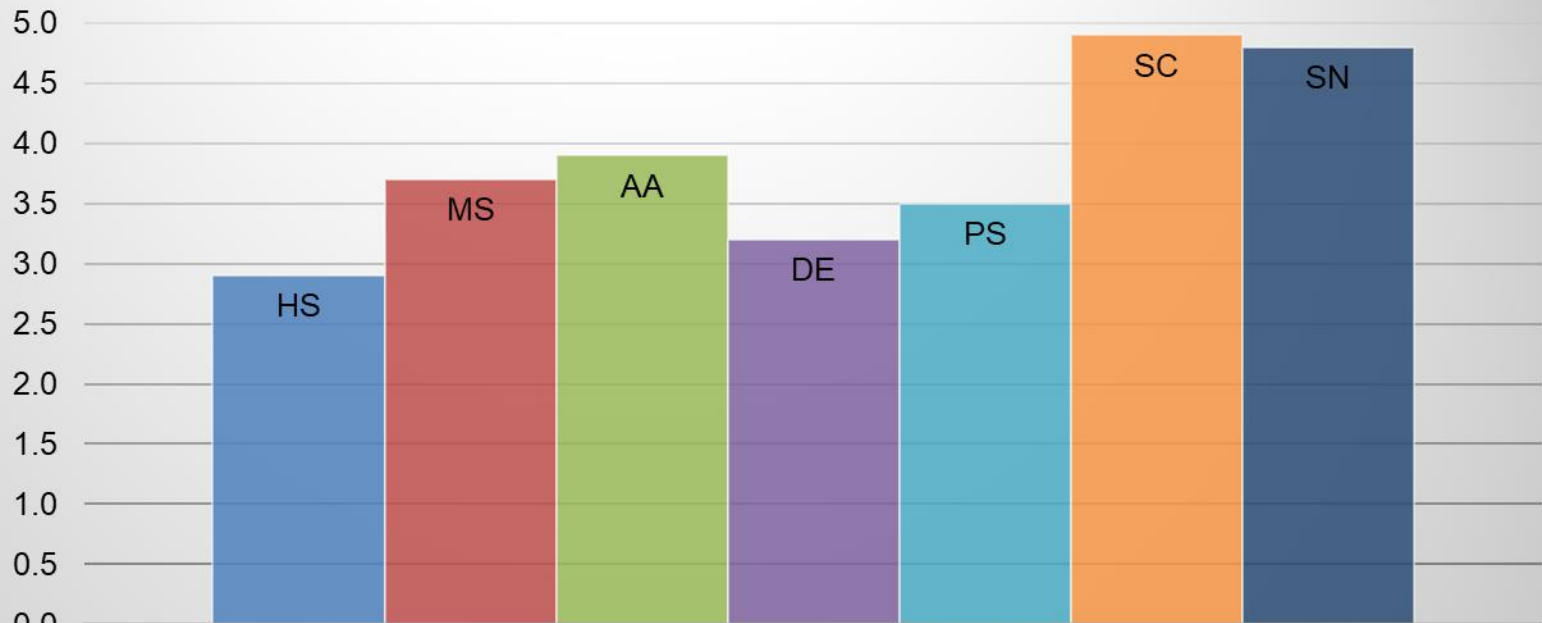
High School	2.8
Middle School	3.8
Atkinson Academy	3.7
Danville Elementary	3.2
Pollard School	3.7
Sandown Central	3.3
Sandown North	4.6

Overall Average: 3.72
Secondary Average: 3.47
Elementary Average: 3.94



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Overall Climate - Spring 2018



Average by School

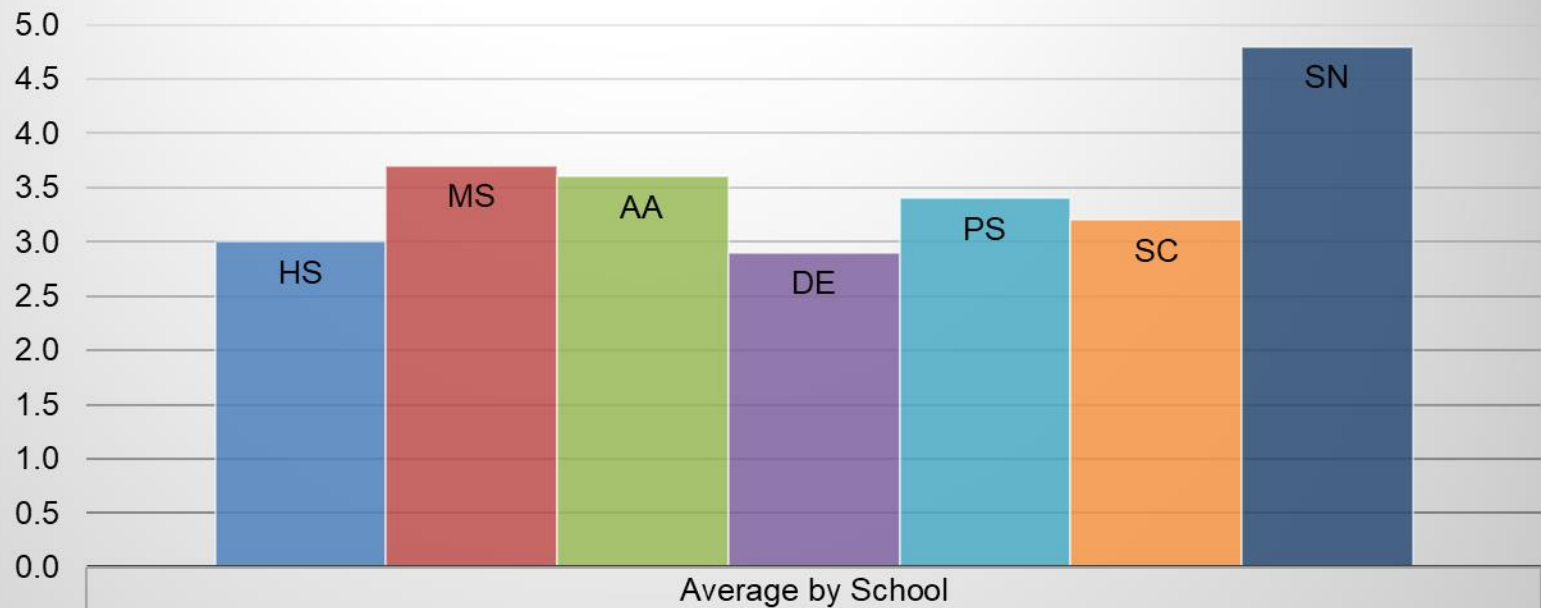
■ High School	2.9
■ Middle School	3.7
■ Atkinson Academy	3.9
■ Danville Elementary	3.2
■ Pollard School	3.5
■ Sandown Central	4.9
■ Sandown North	4.8

Overall Average: 3.4
Secondary Average: 3.3
Elementary Average: 3.5



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Administrative Support - Spring 2017



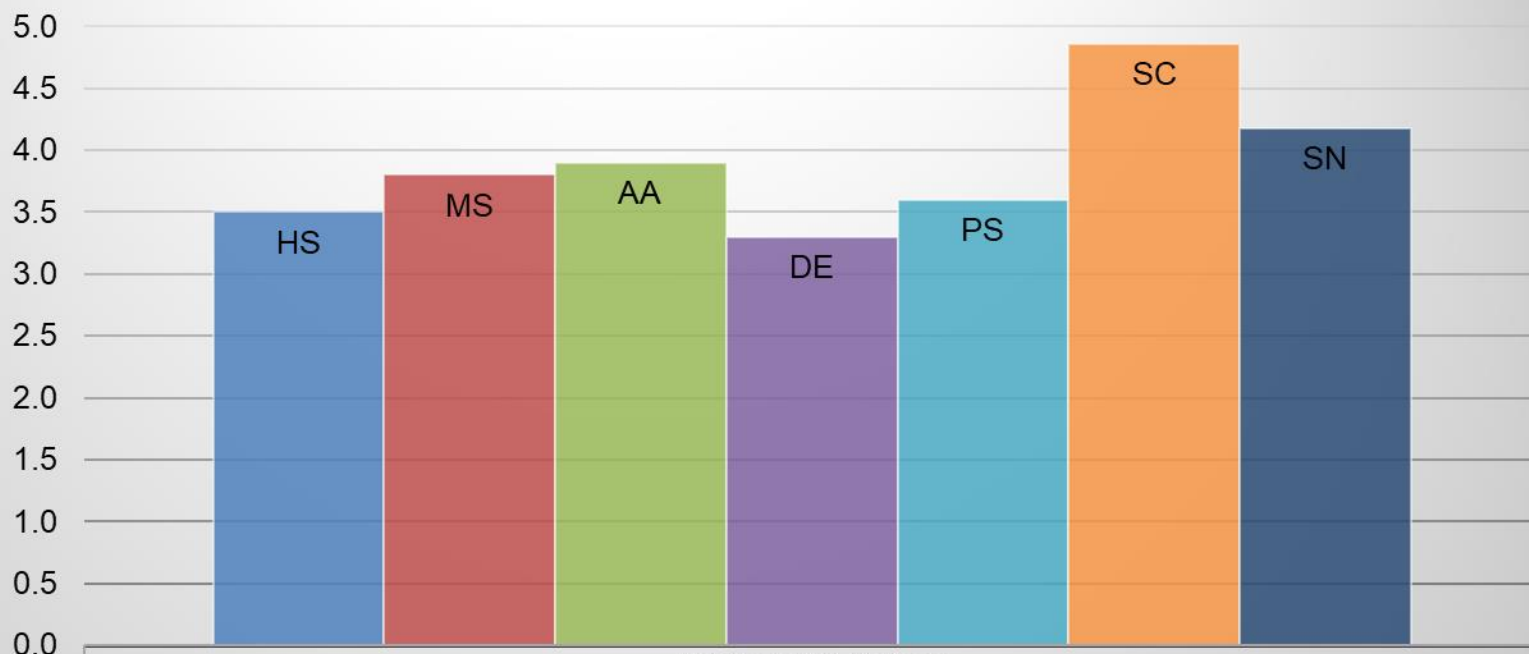
	Average by School
High School	3.0
Middle School	3.7
Atkinson Academy	3.6
Danville Elementary	2.9
Pollard School	3.4
Sandown Central	3.2
Sandown North	4.8

Overall Average: 3.93
Secondary Average: 3.79
Elementary Average: 3.87



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Building Administrative Support- Spring 2018



Average by School

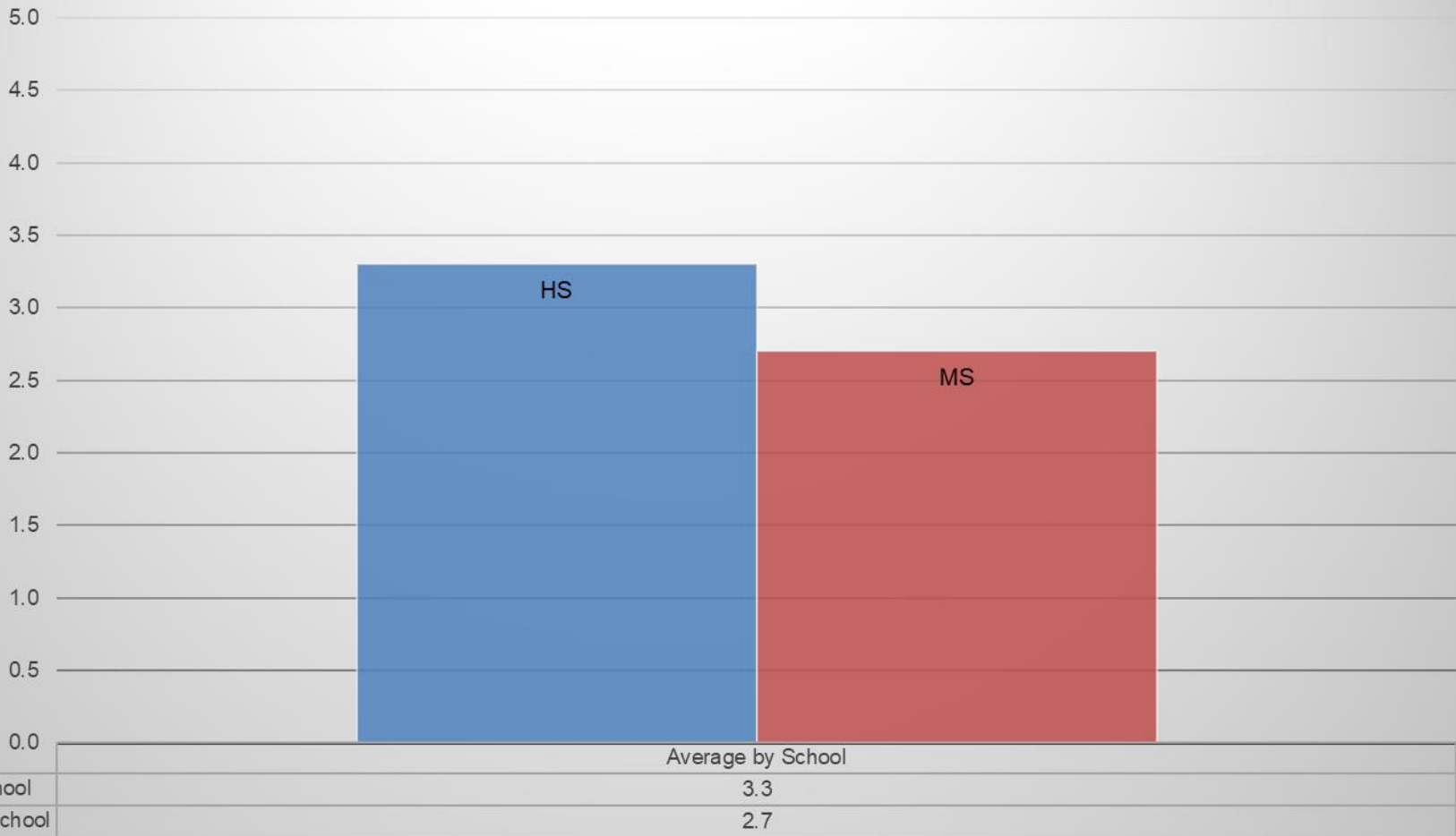
■ High School	3.5
■ Middle School	3.8
■ Atkinson Academy	3.9
■ Danville Elementary	3.3
■ Pollard School	3.6
■ Sandown Central	4.9
■ Sandown North	4.2

Secondary Average: 3.1



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Dean Support- Spring 2017

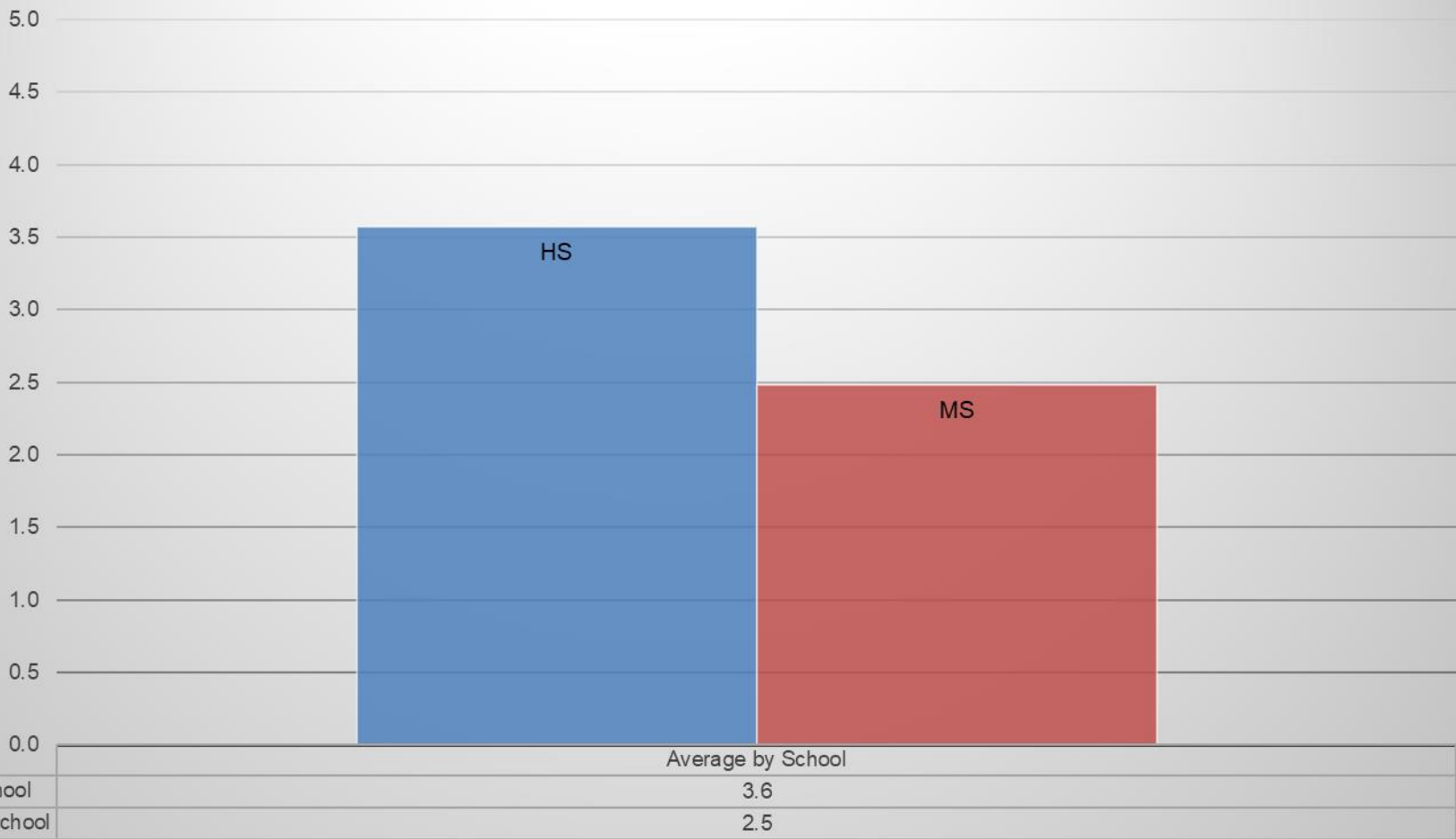


Secondary Average: 3.07



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Dean Support- Spring 2018

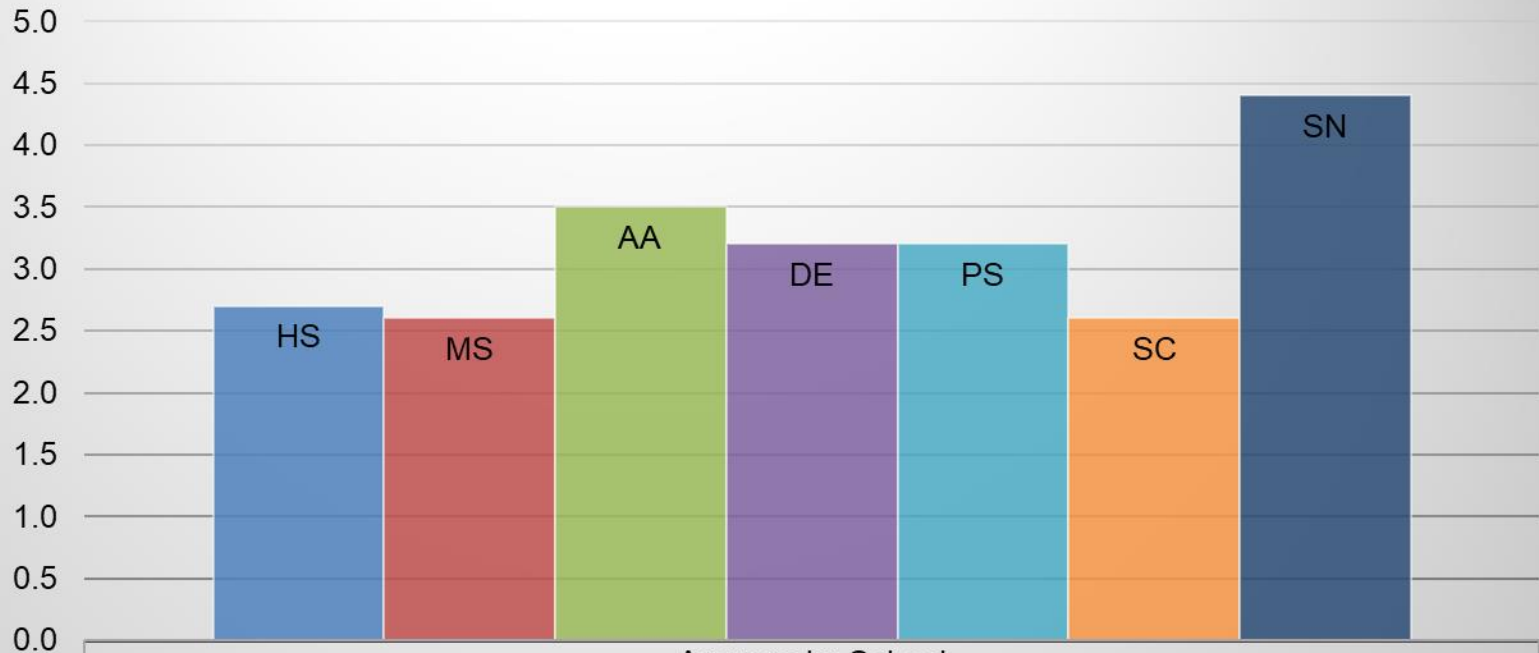


Overall Average: 3.0
Secondary Average: 2.7
Elementary Average: 3.4



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Value of Input on Initiatives - Spring 2017



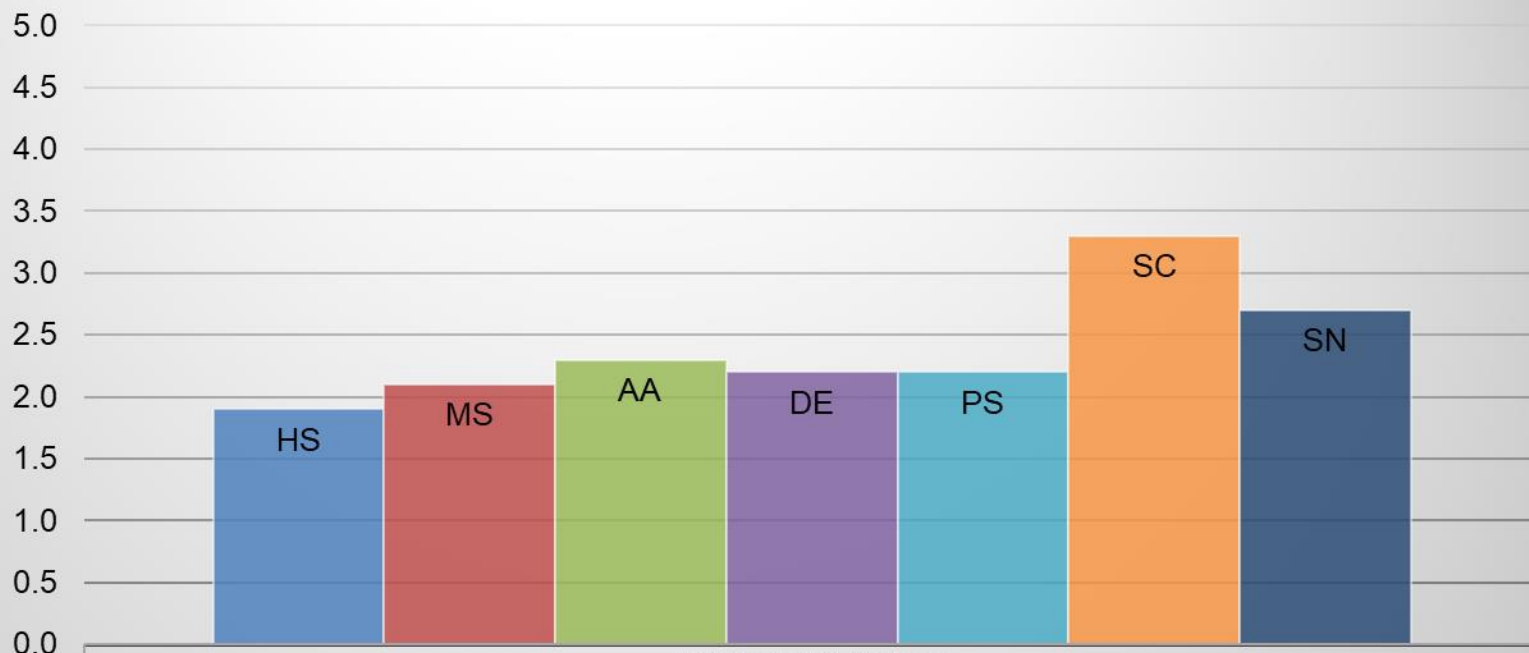
Average by School	
■ High School	2.7
■ Middle School	2.6
■ Atkinson Academy	3.5
■ Danville Elementary	3.2
■ Pollard School	3.2
■ Sandown Central	2.6
■ Sandown North	4.4

Overall Average: 2.27
Secondary Average: 2.08
Elementary Average: 2.43



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Value of Input on Initiatives - Spring 2018



Average by School

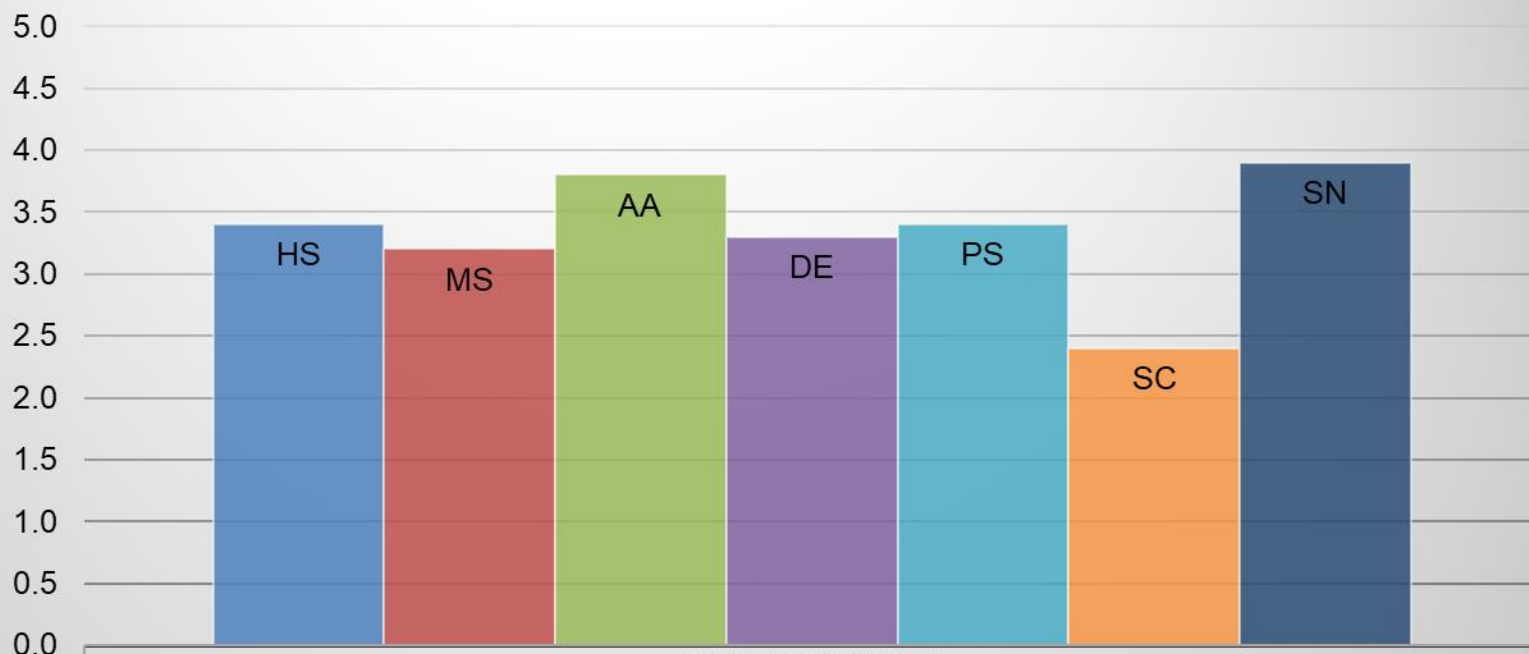
■ High School	1.9
■ Middle School	2.1
■ Atkinson Academy	2.3
■ Danville Elementary	2.2
■ Pollard School	2.2
■ Sandown Central	3.3
■ Sandown North	2.7

Overall Average: 3.3
Secondary Average: 3.4
Elementary Average: 3.2



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Value of Input on Curricula - Spring 2017



Average by School

■ High School	3.4
■ Middle School	3.2
■ Atkinson Academy	3.8
■ Danville Elementary	3.3
■ Pollard School	3.4
■ Sandown Central	2.4
■ Sandown North	3.9

Overall Average: 2.56
Secondary Average: 2.37
Elementary Average: 2.72



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Value of Input on Curricula - Spring 2018



Average by School

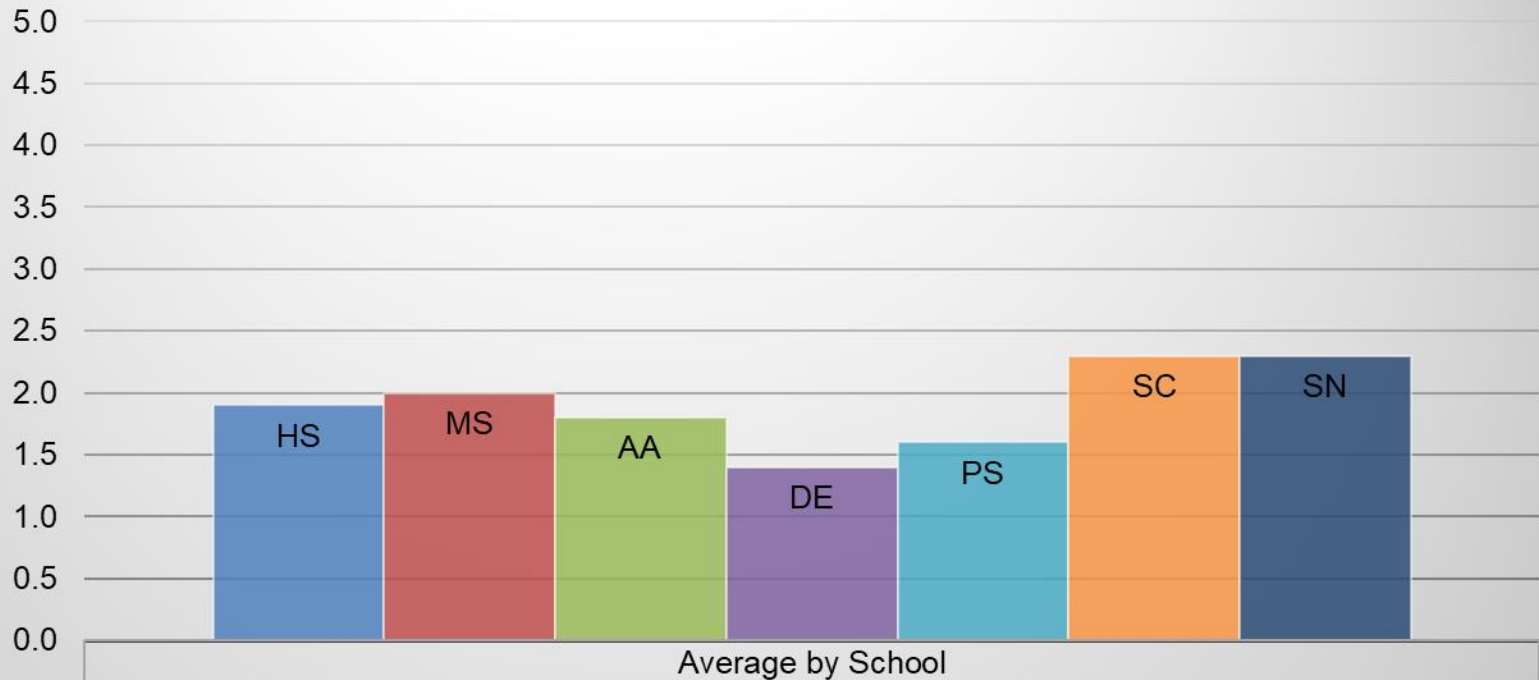
High School	2.5
Middle School	2.2
Atkinson Academy	2.6
Danville Elementary	2.5
Pollard School	2.6
Sandown Central	4.1
Sandown North	2.6

Overall Average: 1.91
Secondary Average: 2.0
Elementary Average: 1.83



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School Board- Spring 2018



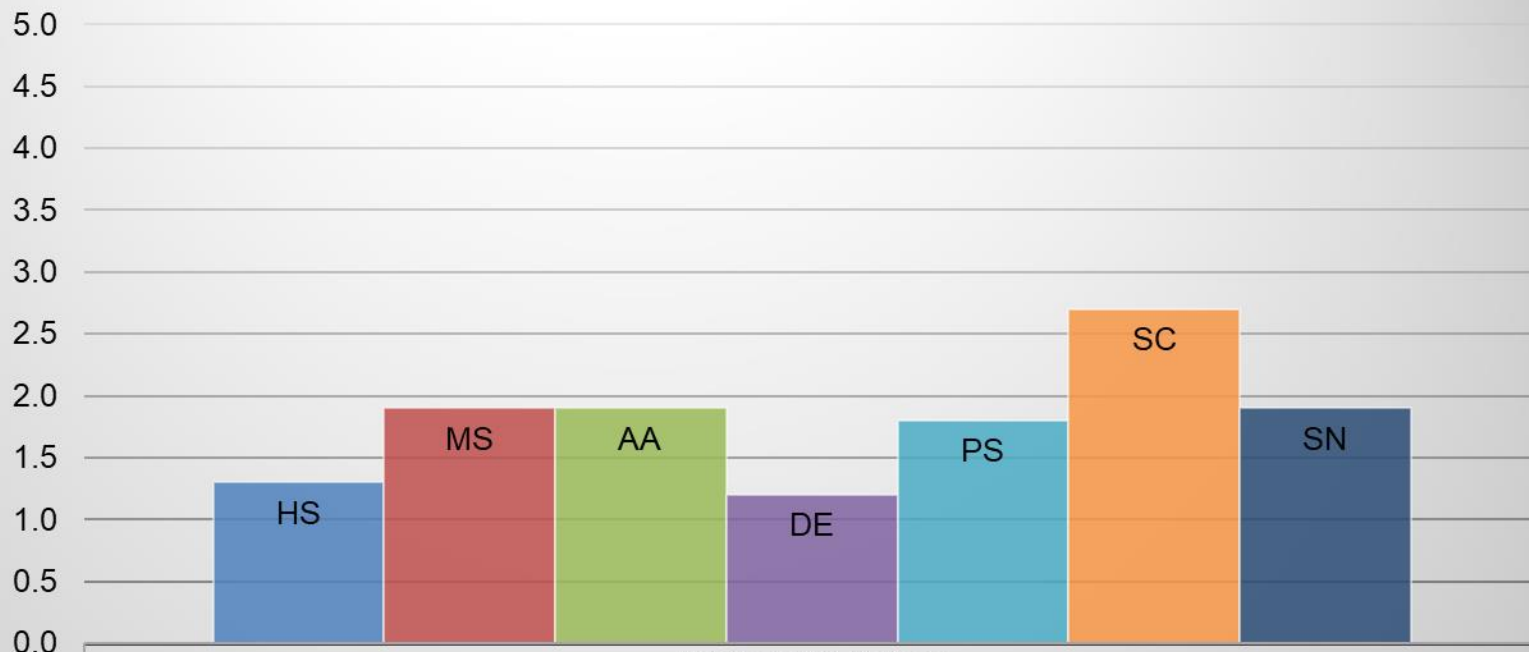
Average by School	
High School	1.9
Middle School	2.0
Atkinson Academy	1.8
Danville Elementary	1.4
Pollard School	1.6
Sandown Central	2.3
Sandown North	2.3

Overall Average: 1.76
Secondary Average: 1.7
Elementary Average: 1.81



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Superintendent Spring 2018



Average by School

■ High School
■ Middle School
■ Atkinson Academy
■ Danville Elementary
■ Pollard School
■ Sandown Central
■ Sandown North

1.3
1.9
1.9
1.2
1.8
2.7
1.9

Interpretations



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- Staff abundantly reports frustration with the budget process, the attempts to close the budget gap with pink slips and the communication associated with that process,
- Staff also regrets the manner in which social media is used by the District and School Board to communicate information and the way this reflects poorly on the District.
- The Professionals of the district have expressed that the frequency and redundant nature of standardized testing is inhibiting instruction and learning.
- Staff reports frustration regarding the inconsistency in enforcement of the Code of Conduct.



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- Superintendent has made a concerted effort of responding quickly to issues of resources and support that arise.
- We continue to see anecdotal evidence and measured evidence that suggests support regarding student discipline varies greatly between individuals.
- Continued miscommunication issues are evident with building-level administration misinterpreting or not understanding resolutions reached by the TTA and the Superintendent.
- The Superintendent's pledge to cease all new initiatives until success with all current initiatives is achieved is both necessary and appreciated, but valued input from the professionals of the district is vital to the success of current initiatives.



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Where support is needed

- Staff time, resources and support needs should be considered and articulated for current initiatives.
- Faculty feedback and input of professionals on District committees regarding current initiatives and curricula should be utilized by Administration to measure progress and success.
- Consistency in terms of communication and enforcement of the Student Code of Conduct ought to be a focus of TELA.



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Superintendent

- We recommend the Superintendent and the School Board develop ways to work collaboratively to develop mutual goals that move the District in a more focused and positive direction.
- We recommend the Superintendent examine the methods used to communicate vital information to the community and the staff in order to prevent misunderstandings and incomplete information being disseminated.
- We recommend the Superintendent revisit the use of TELA to effectively train building-level administrators on effective and uniform enforcement of the Student Code of Conduct.



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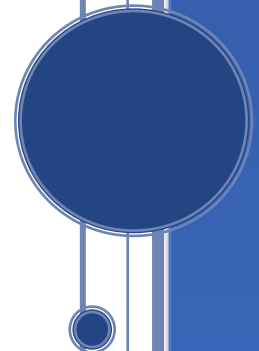
The School Board

- We recommend the Superintendent and the School Board develop ways to work collaboratively to develop mutual goals that move the District in a more focused and positive direction.
- We recommend the School Board support faculty and staff through effective goal setting and action items that focus on allocation of resources to promote creativity and dynamic classroom experiences.
- We recommend the School Board allocate resources to assist building level administrators in effective and uniform enforcement of the Student Code of Conduct.

SPRING 2018 TIMBERLANE TEACHERS ASSOCIATION SCHOOL CLIMATE SURVEY

Timberlane Regional School District

6/21/2018



TIMBERLANE REGIONAL SCHOOL DISTRICT

Methods

These survey results were compiled from 263 survey submissions by Timberlane Regional School District Professional Staff on the climate of the district from their perspectives. Responses were submitted on-site after the faculty meeting on June 4 at each school throughout the District (with the exception of the High School, which had already had their monthly faculty meeting, and Danville, which cancelled their monthly faculty meeting that day). The survey was split by grade level instruction (secondary [middle and high school] and elementary). The data listed below is unedited, thus it is the most accurate accounting of teachers' input possible. The tabulation was done using electronic tabulation forms, to preserve anonymity. The evaluation scale uses a 5-point scale. Items that were asked in Spring 2017 are compared to the most recent results.

Summary

The comparison between Spring of 2017 and Spring of 2018 reveals a number of items of note about professional climate in the Timberlane Regional School District. While most schools maintained their scores within a reasonable margin from the Spring 2017 survey, Sandown Central (TLC) showed a marked improvement across the board. Additionally, Sandown North showed a marked decline in most areas. Concerning scoring, the areas that demand the greatest attention from the TTA, TRSD Administration, and the TRSD School Board are on professionalism and inclusion. Across schools, inclusion of professionals in District-level decision, particularly initiatives (on going) and curricula, were the most noticeably down from last year. Last year's area of greatest concern was on student discipline and enforcement of the Code of Conduct. While there have been some advancements made in this area, as noted by the scores, these areas were the most divided and offered the second highest number of comments by participants, thus, there are areas of increasing concern that require more immediate attention. It is highly encouraged that Administration takes the results and data from this report into consideration when making decisions regarding school climate, communication, directives, and strategic planning via the Timberlane Education Leadership Academy (TELA).

The professionals of the district do not feel that the District values their input. Scores for both, input on District initiatives and curricula, fell sharply from 2017. This area received the second highest number of comments (25% of comments were in regards to this topic). This feeling of undervaluing professional input is reflected by the lack of representation by TTA professionals on District committees and on the decisions made by Administration-heavy committees that do not reflect the will or input of the professionals on those committees.

Though scores on student discipline rose this year, this area saw the most extreme scores (most at the extremes and few in the middle) and this area received the third highest number of comments (20%). Professionals commented about long wait times on referrals and lack of follow-through by building-level administration or had positive feedback in this area. Noting the extreme divide in experiences shines light on the need to continue to address this

area and to effectively and fairly enforce the TRSD Code of Conduct, as approved by the District.

The area that received the highest number of comments (~50%) was in the area of District leadership. The professionals are overwhelmingly disappointed with the School Board and Superintendent regarding the handling of the budget process and the use of layoff notices to cover the budget gap left by the 2018-2019 Default Budget. They also commented on the inconsistency of communication on important issues, like school cancellations and delays, from the SAU and the use of social media as a primary, and often faster, medium for alerting the public and the professionals about delays and cancellations.

Whereas, effective student discipline and uniform enforcement of the Code of Conduct are vital factors in an effective school climate, the TTA encourages Administration to make support regarding student discipline and consistent and fair enforcement of the TRSD Code of Conduct a continued area of focus for TELA.

Whereas, the input of the professionals of the district are fundamental to effective implementation of initiatives and representation of, and inclusion of, TTA professionals in the decision making process is the most effective way to develop meaningful and successful initiatives and curricula, the TTA encourages the District to ensure that TTA professionals' voices are heard in the process and represented on District committees.

Whereas, the leadership of the district is the public representation of the Timberlane Regional School District, and the whereas the behavior and conduct of the members of the School Board and Administration reflect on the District as a whole, the TTA encourages the members of the School Board and the Administration to reevaluate their use of social media as a communication tool and develop mutual goals that encourage cooperation, whenever possible, and respectful discourse and disagreement.

TTA SPRING 2018 CLIMATE SURVEY QUESTIONS

School climate and working environment is vital to being successful as an educator. Please be honest and open in your responses. We value your input and your privacy. Your name and information will NEVER be shared with ANYONE. Your responses are completely anonymous. The TTA thanks you for your input.

For the purposes of this survey, A=1, B=2, C=3, D=4, E=5.

How would you rate the overall culture/atmosphere of the school?

1 - terrible/intolerable, 2 - negative, 3-neutral, 4-positive, 5-caring/respectful.

How would you rate teacher-to-teacher interaction?

1 - terrible/intolerable, 2 - negative, 3-neutral, 4-positive, 5-caring/respectful.

How would you rate student-to-teacher interaction?

1 - terrible/intolerable, 2 - negative, 3-neutral, 4-positive, 5-caring/respectful.

To what degree do you feel supported by your building Administration as a whole?

1 being not at all supported, 5 being very well supported.

To what degree do you feel supported by the Deans?*

1 being not at all supported, 5 being very well supported.

To what degree do you feel supported by your evaluator?

1 being not at all supported, 5 being very well supported.

To what degree do you feel supported by your building principal?

1 being not at all supported, 5 being very well supported.

To what degree do you feel Building Administration has been held accountable?

1 being not at all , 3 being some evidence of accountability, but no evidence of effect of that accountability, 5 being ample evidence of accountability and effect of that accountability.

To what degree do you feel District Administration has been held accountable?

1 being not at all , 3 being some evidence of accountability, but no evidence of effect of that accountability, 5 being ample evidence of accountability and effect of that accountability.

How would you rate communication from Building Administration to the faculty?

1 - terrible/intolerable, 2 - negative, 3-neutral/indifferent, 4-positive, 5-caring/respectful.

How valued do you feel your input is to Administrative directives?

1- hardly ever, 2-sometimes, but only if offered, 3-asked for, but not ever used, 4-asked for but only used sometimes, 5-asked for and I can see a direct impact of that input.

How valued do you feel your input is to District Administration on curriculum?

1- hardly ever, 2-sometimes, but only if offered, 3-asked for, but not ever used, 4-asked for but only used sometimes, 5-asked for and I can see a direct impact of that input.

How valued do you feel your input is to Building Administration on issues regarding students?

1- hardly ever, 2-sometimes, but only if offered, 3-asked for, but not ever used, 4-asked for but only used sometimes, 5-asked for and I can see a direct impact of that input.

To what degree do you feel Building Administration has held students accountable for their behavior?

1 being not at all , 3 being some evidence of accountability, but no evidence of effect of that on student behavior, 5 being ample evidence of accountability and a clear effect on student behavior.

To what degree do you feel that clear expectations have been set regarding your role in student behavioral expectations?

1 being not at all, 5 being a lot.

To what degree do you feel you have tried to make a positive impact on your school community?

1 being not at all, 5 being a lot.

How would you characterize your experience with the implementation of block scheduling at the Middle and High School in 2017-2018?

1- I struggled a lot and needed support from multiple sources, 3- I initially struggled, but utilized PD and other resources to make it successful in my classes, 5- I felt it was very successful.

To what degree do you believe the TRSD School Board is taking the district in a positive direction?

1 being not at all, 5 being a lot.

To what degree do you feel the Superintendent is taking the district in a positive direction?

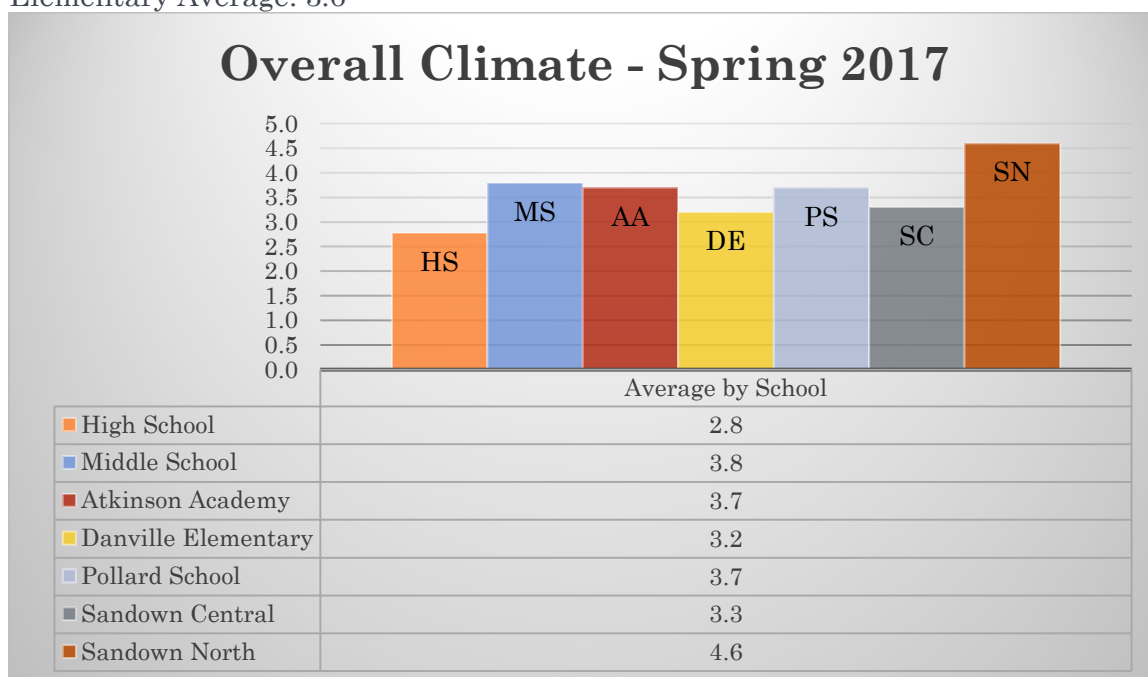
1 being not at all, 5 being a lot.

*Results: General***Spring 2017 - How would you rate the overall atmosphere of the school?**

Overall Average: 3.4

Secondary Average: 3.2

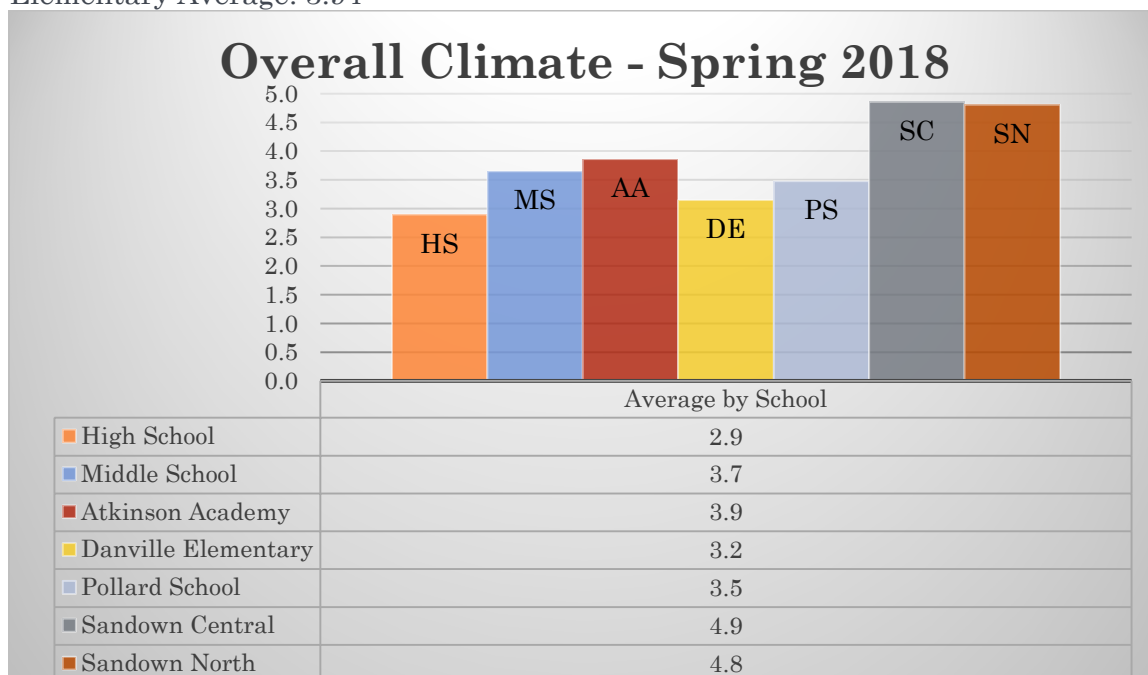
Elementary Average: 3.6

**Spring 2018 - How would you rate the overall atmosphere of the school?**

Overall Average: 3.72

Secondary Average: 3.47

Elementary Average: 3.94

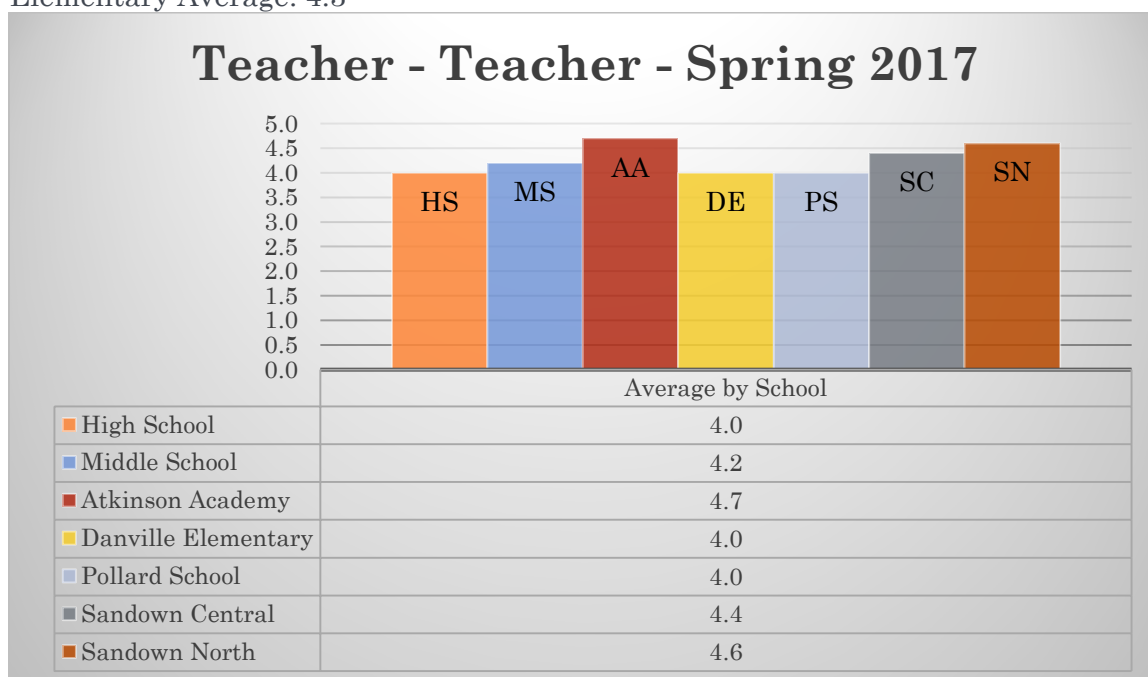


*Results: Support***Spring 2017 - How would you rate the teacher to teacher interaction?**

Overall Average: 4.2

Secondary Average: 4.1

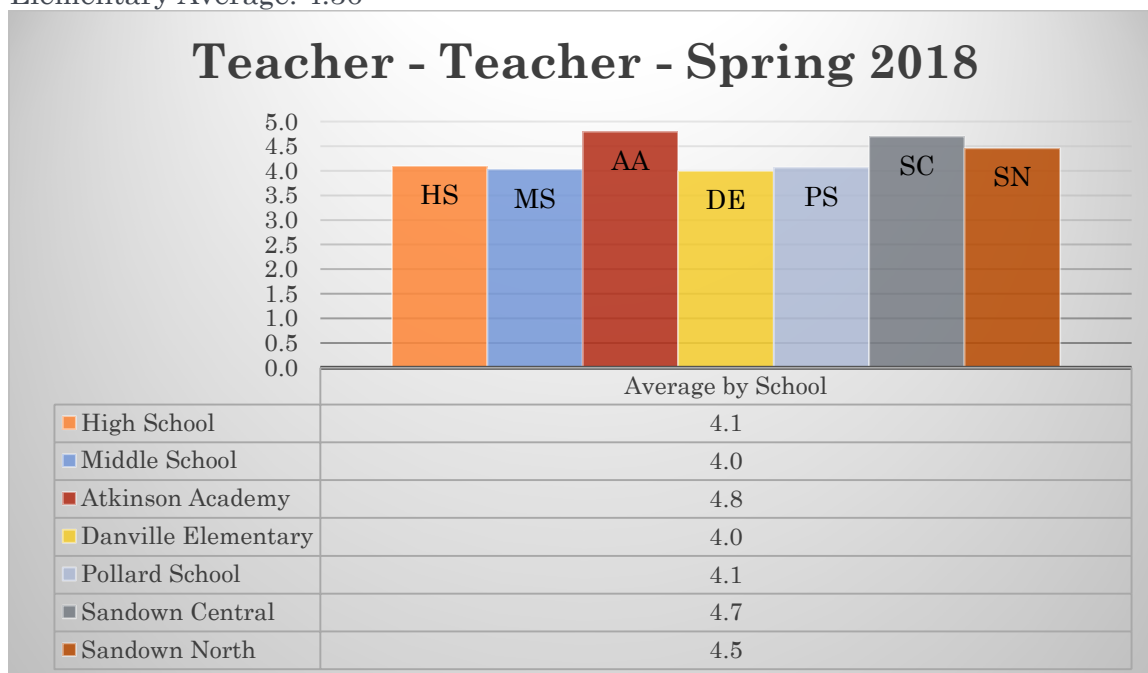
Elementary Average: 4.3

**Spring 2018 - How would you rate the teacher to teacher interaction?**

Overall Average: 4.28

Secondary Average: 4.19

Elementary Average: 4.36

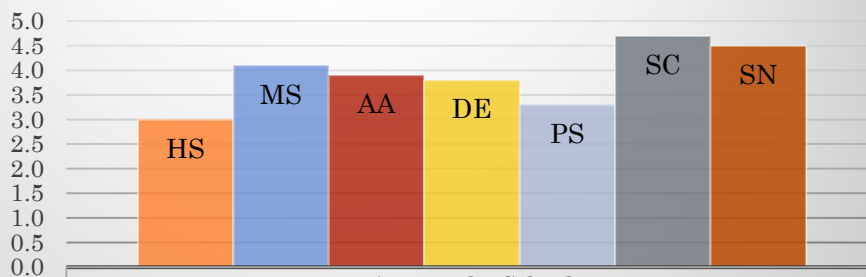


Spring 2017 - How would you rate the student to teacher interaction?

Overall Average: 3.6

Secondary Average: 3.5

Elementary Average: 3.8

Student - Teacher - Spring 2017

Average by School

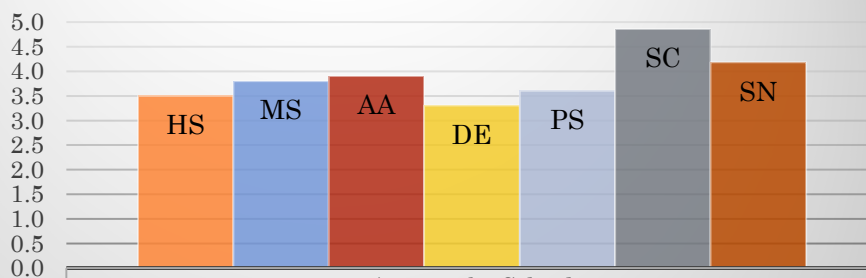
High School	3.0
Middle School	4.1
Atkinson Academy	3.9
Danville Elementary	3.8
Pollard School	3.3
Sandown Central	4.7
Sandown North	4.5

Spring 2018 - How would you rate the student to teacher interaction?

Overall Average: 3.83

Secondary Average: 3.79

Elementary Average: 3.87

Student - Teacher - Spring 2016

Average by School

High School	3.5
Middle School	3.8
Atkinson Academy	3.9
Danville Elementary	3.3
Pollard School	3.6
Sandown Central	4.9
Sandown North	4.2

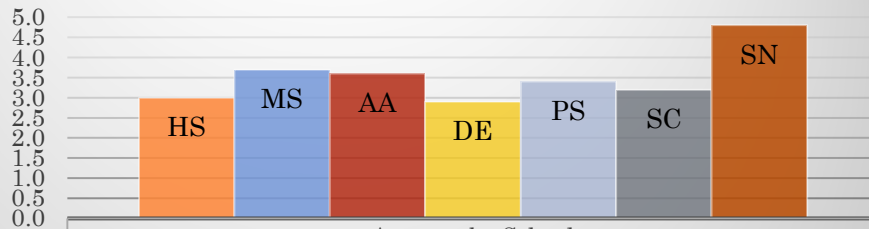
Spring 2017 – To what degree do you feel supported by Building Administration as a whole?

Overall Average: 3.4

Secondary Average: 3.3

Elementary Average: 3.5

Building Administrative Support - Spring 2017



Average by School	
High School	3.0
Middle School	3.7
Atkinson Academy	3.6
Danville Elementary	2.9
Pollard School	3.4
Sandown Central	3.2
Sandown North	4.8

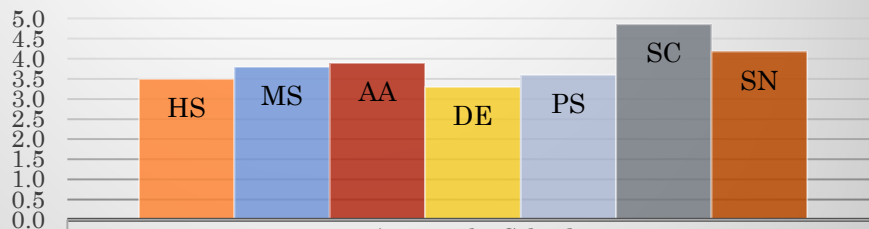
Spring 2018 – To what degree do you feel supported by Building Administration as whole?

Overall Average: 3.93

Secondary Average: 3.79

Elementary Average: 3.87

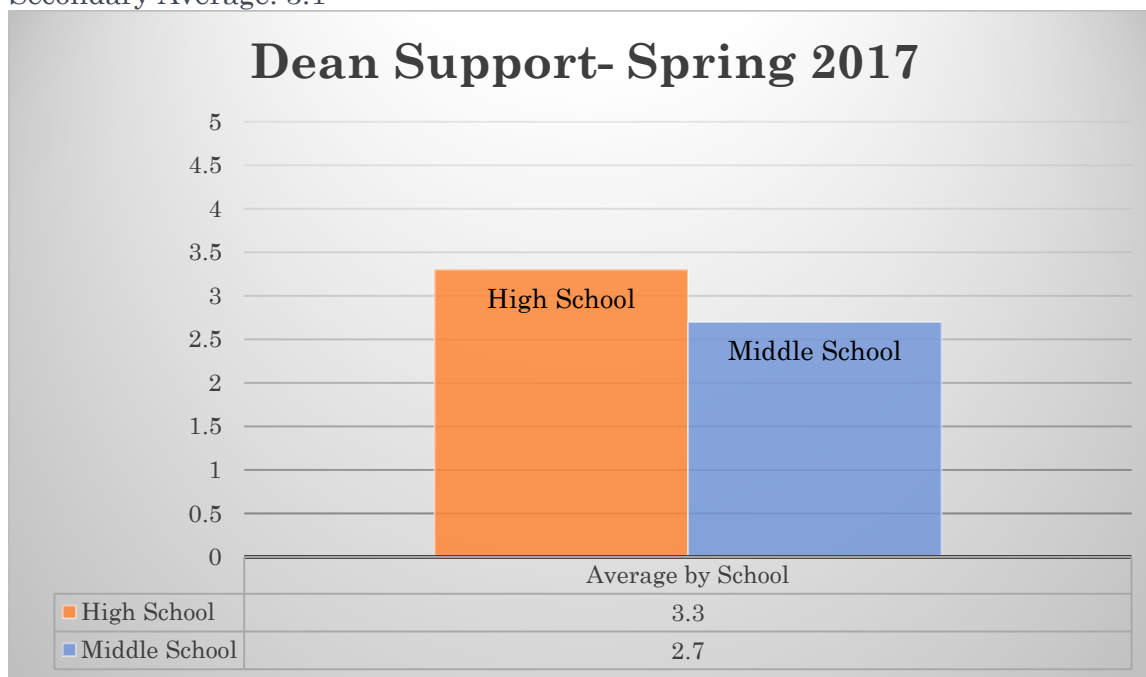
Building Administrative Support- Spring 2018



Average by School	
High School	3.5
Middle School	3.8
Atkinson Academy	3.9
Danville Elementary	3.3
Pollard School	3.6
Sandown Central	4.9
Sandown North	4.2

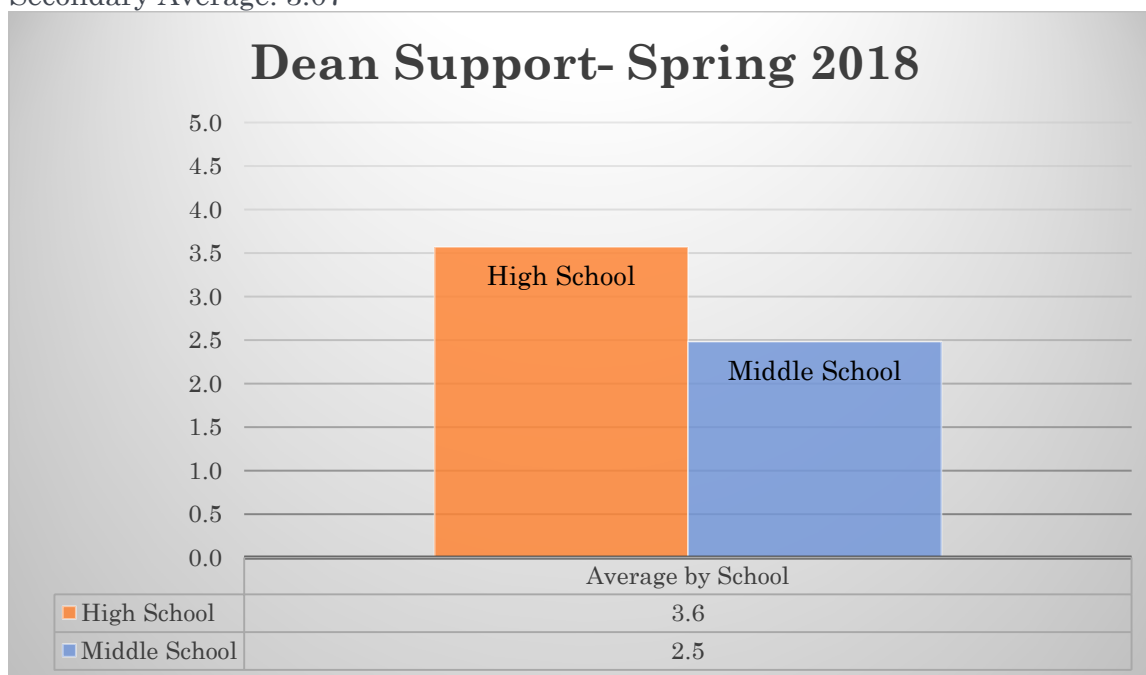
**Spring 2017 – To what degree do you feel supported by the Deans
(Secondary only)?**

Secondary Average: 3.1



**Spring 2018 - To what degree do you feel supported by the Deans
(Secondary only)?**

Secondary Average: 3.07

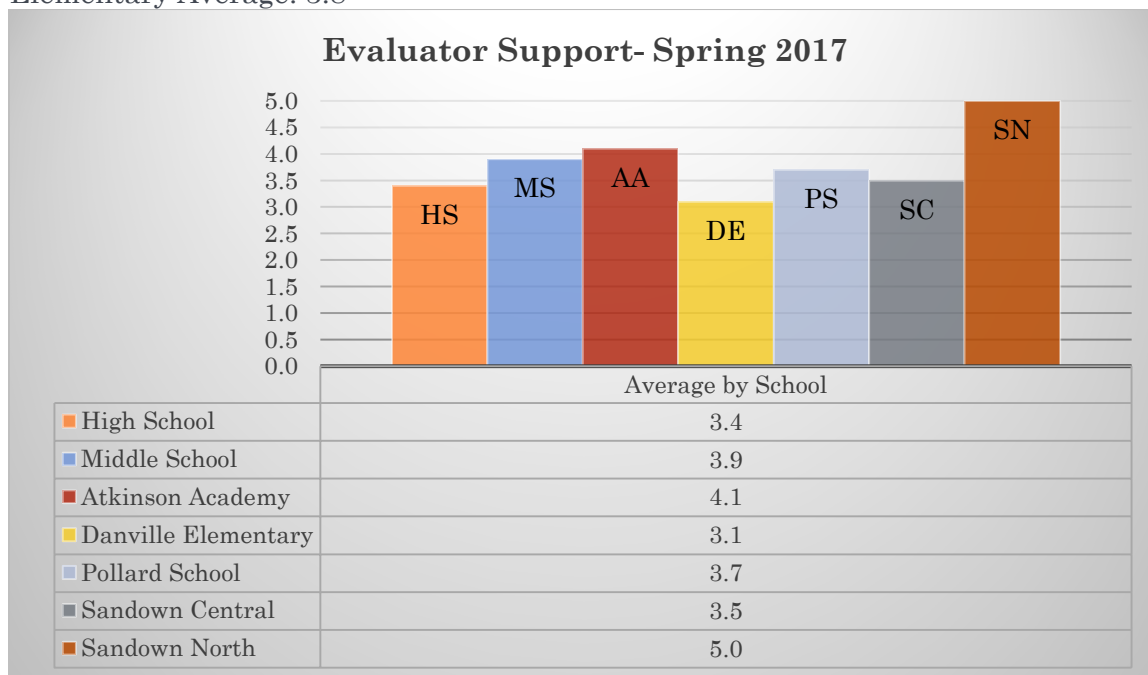


Spring 2017 – To what degree do you feel supported by your Evaluator?

Overall Average: 3.7

Secondary Average: 3.6

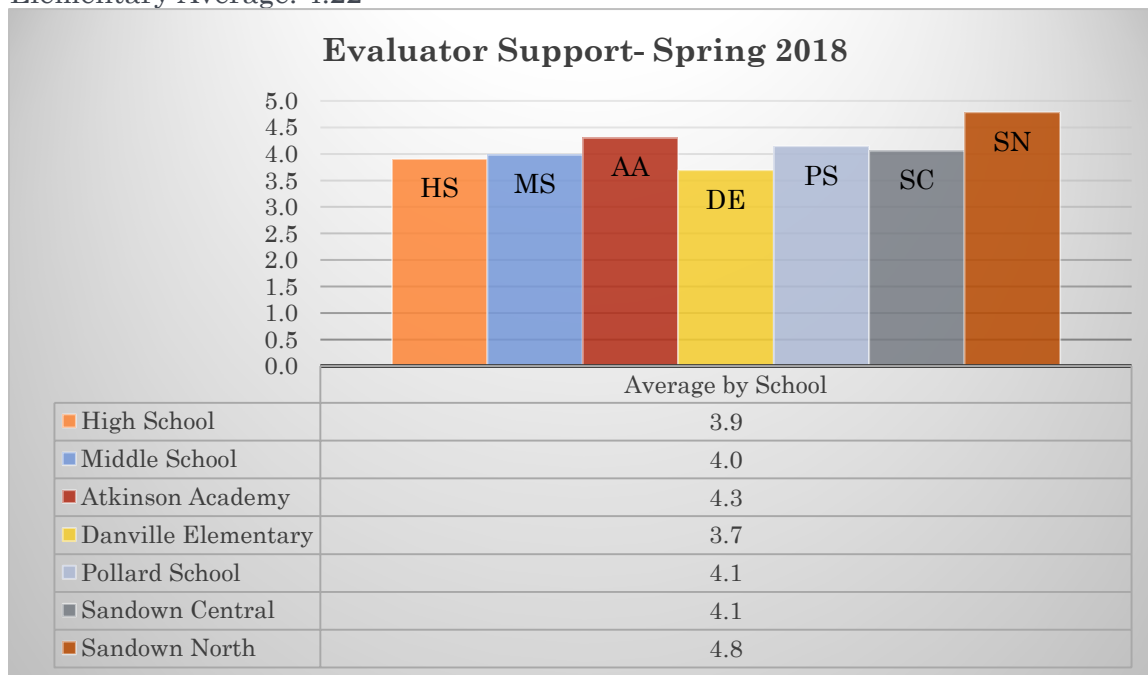
Elementary Average: 3.8

**Spring 2016 - To what degree do you feel supported by your Evaluator?**

Overall Average: 4.16

Secondary Average: 4.08

Elementary Average: 4.22

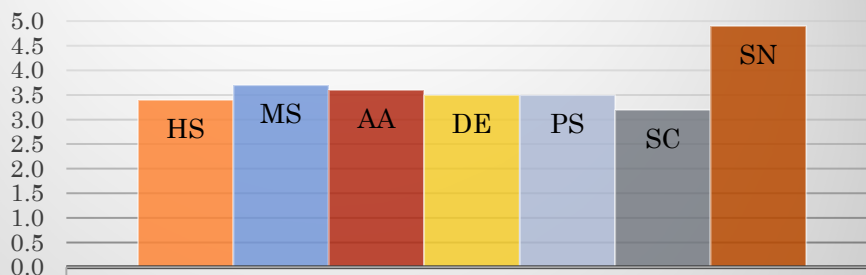


Spring 2017 - To what degree do you feel supported by your Principal?

Overall Average: 3.6

Secondary Average: 3.5

Elementary Average: 3.7

Principal Support - Spring 2017

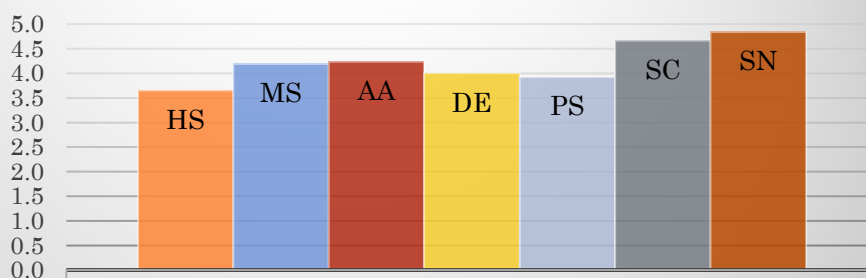
Average by School	
High School	3.4
Middle School	3.7
Atkinson Academy	3.6
Danville Elementary	3.5
Pollard School	3.5
Sandown Central	3.2
Sandown North	4.9

Spring 2018 - To what degree do you feel supported by your Principal?

Overall Average: 4.2

Secondary Average: 4.09

Elementary Average: 4.28

Principal Support- Spring 2018

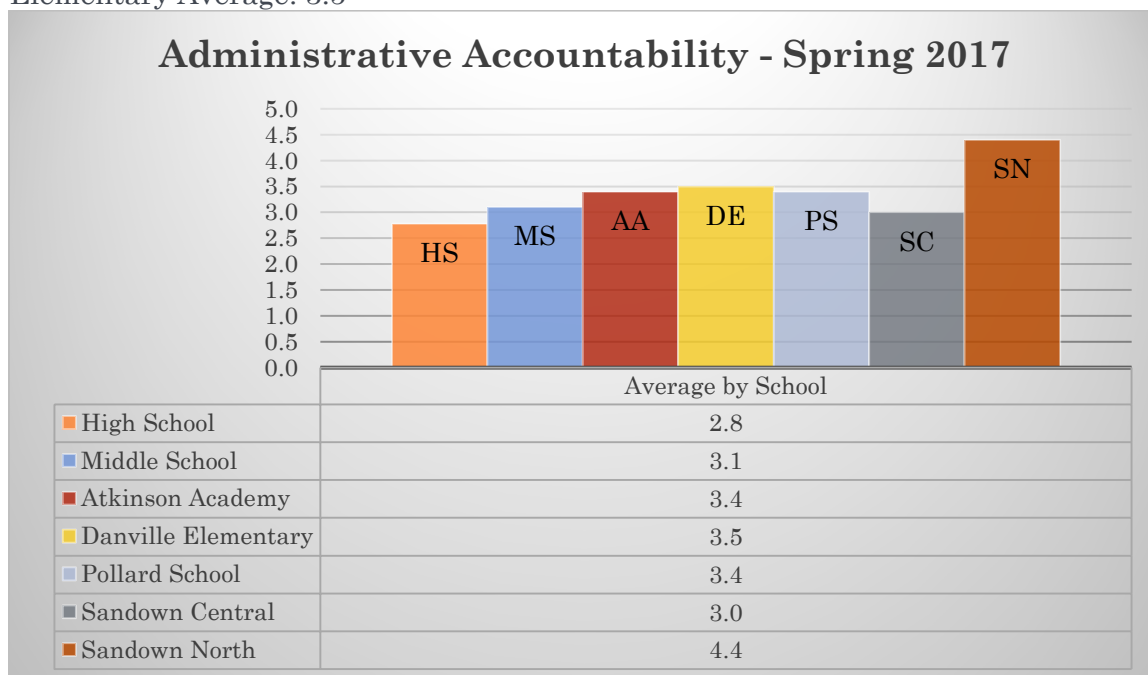
Average by School	
High School	3.7
Middle School	4.2
Atkinson Academy	4.2
Danville Elementary	4.0
Pollard School	3.9
Sandown Central	4.7
Sandown North	4.8

*Results: Accountability***Spring 2017 – To what degree have you seen evidence of Administration being held accountable?**

Overall Average: 3.2

Secondary Average: 2.9

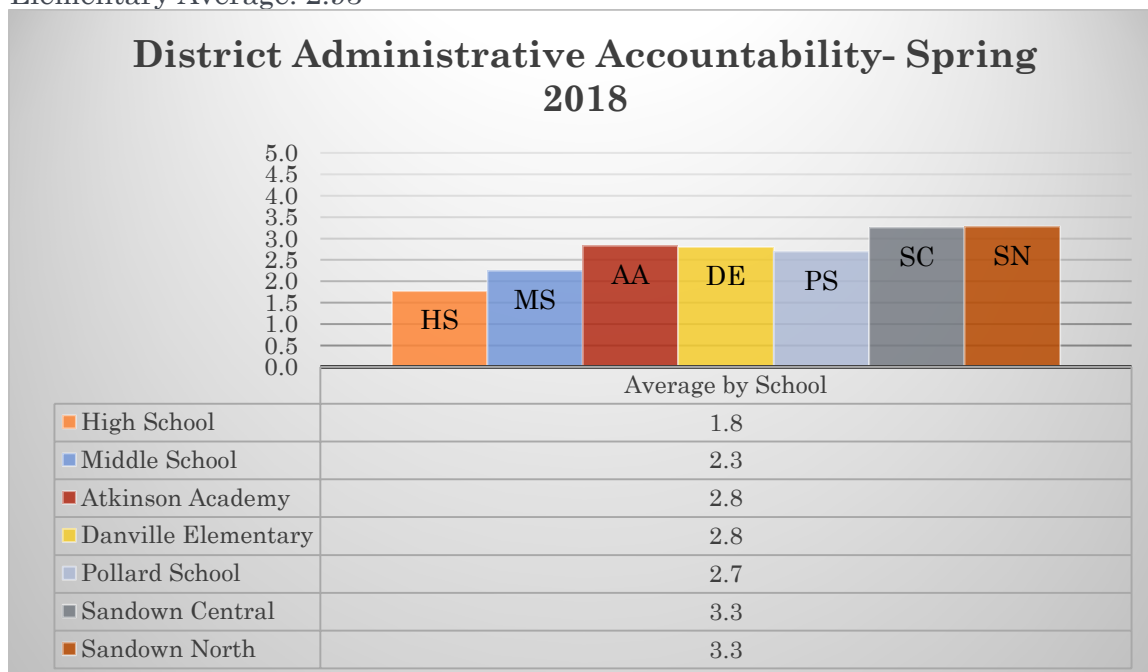
Elementary Average: 3.5

**Spring 2018 - To what degree have you seen evidence of District Administration being held accountable?***

Overall Average: 2.56

Secondary Average: 2.11

Elementary Average: 2.93

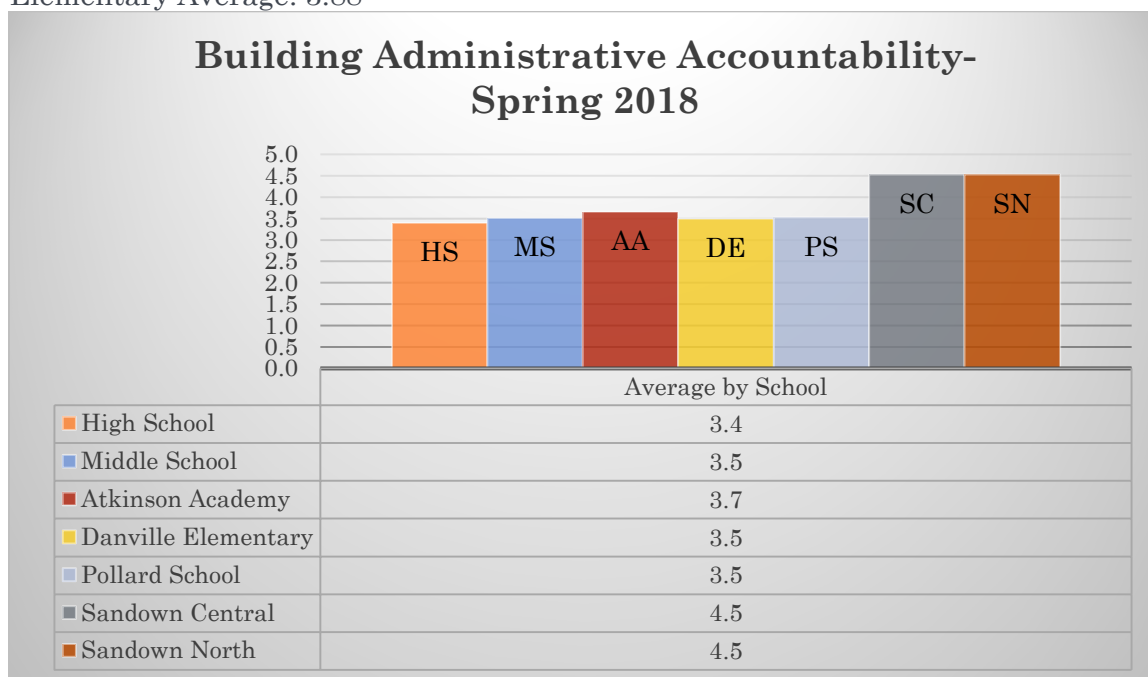


Spring 2018 - To what degree have you seen evidence of Building Administration being held accountable?*

Overall Average: 3.67

Secondary Average: 3.42

Elementary Average: 3.88



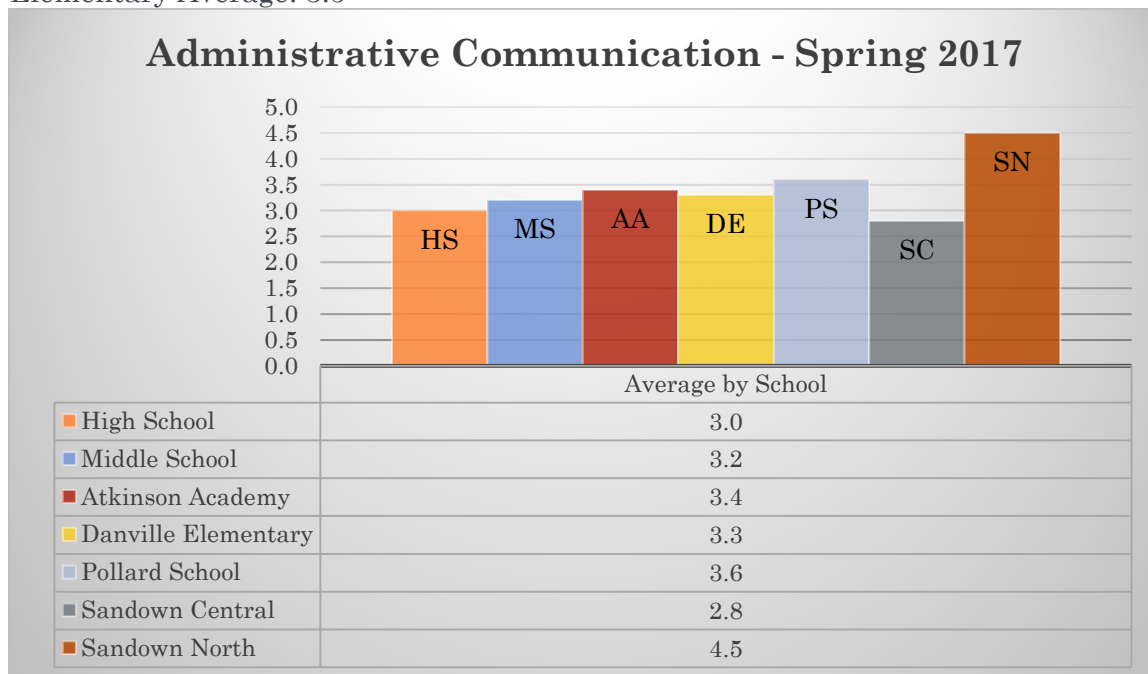
**Original question now split to differentiate between building level and district level administration.*

*Results: Communication***Spring 2017 - How would you rate the communication from Administration to faculty?**

Overall Average: 3.3

Secondary Average: 3.1

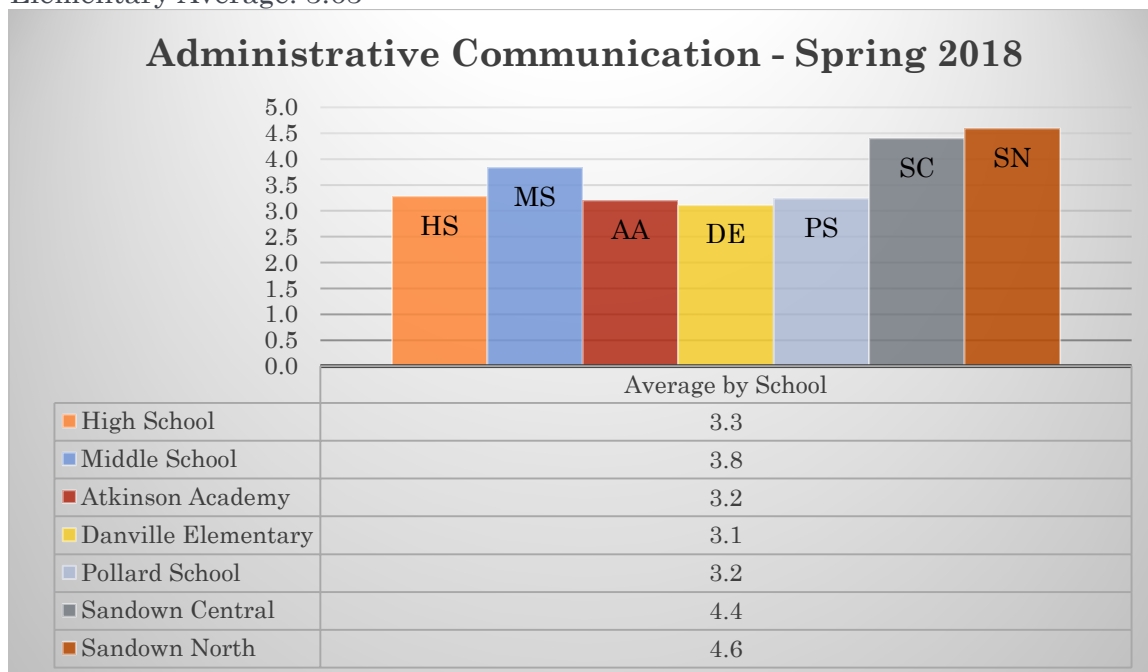
Elementary Average: 3.5

**Spring 2018 - How would you rate the communication from Administrators to faculty?**

Overall Average: 3.67

Secondary Average: 3.72

Elementary Average: 3.63

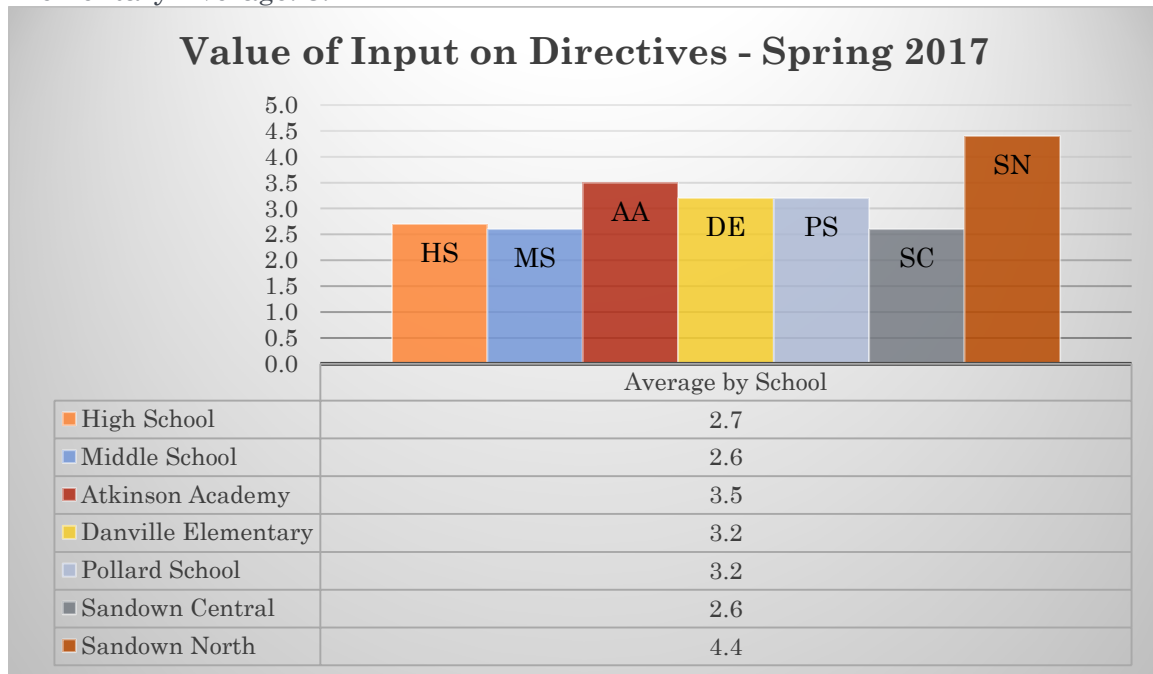


Spring 2017 – How valued do you feel your input is to Administration on directives?

Overall Average: 3.0

Secondary Average: 2.7

Elementary Average: 3.4

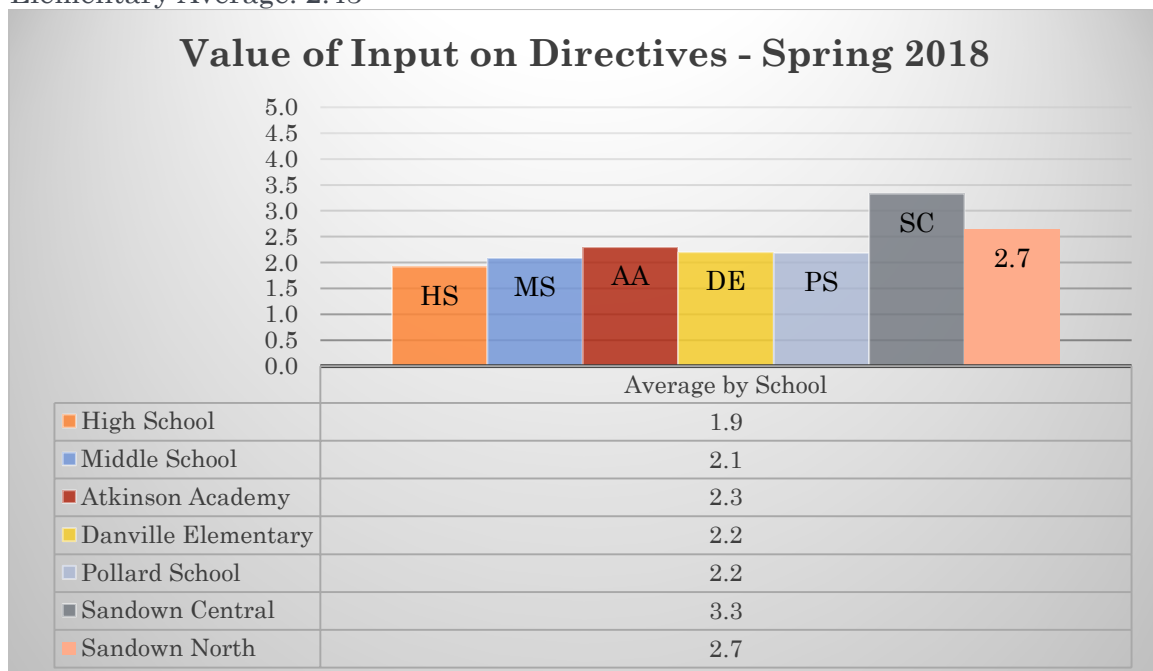


Spring 2018 - How valued do you feel your input is to Administration on directives?

Overall Average: 2.27

Secondary Average: 2.08

Elementary Average: 2.43

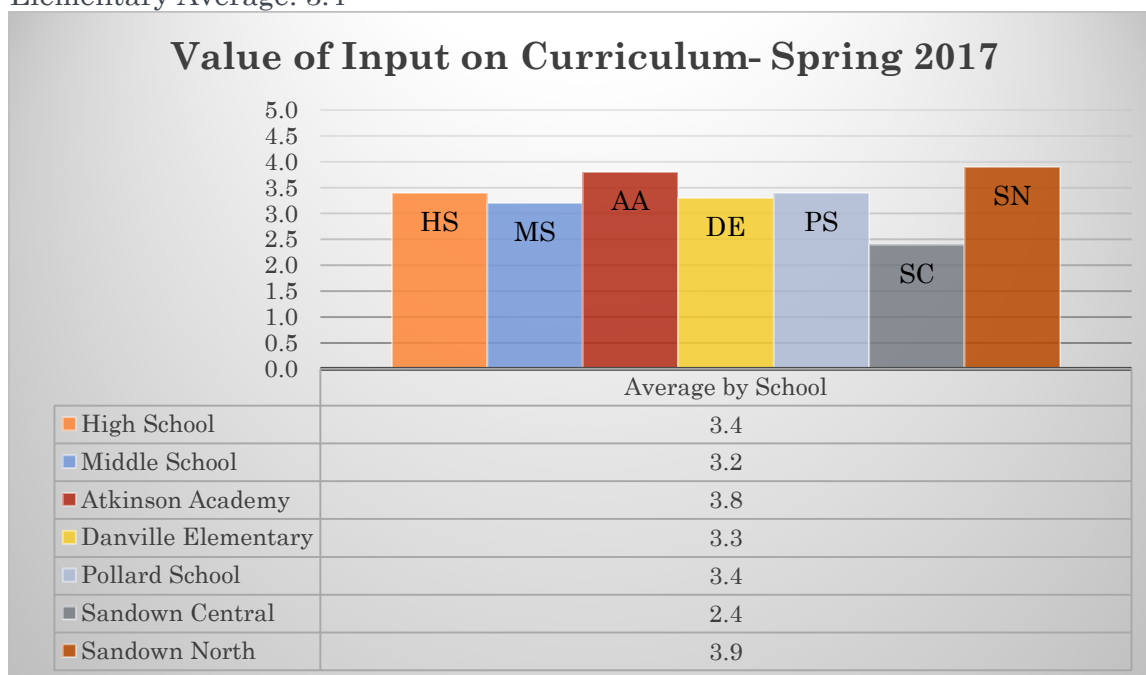


Spring 2017 - How valued do you feel your input is to Administration on curriculum?

Overall Average: 3.2

Secondary Average: 3.3

Elementary Average: 3.4

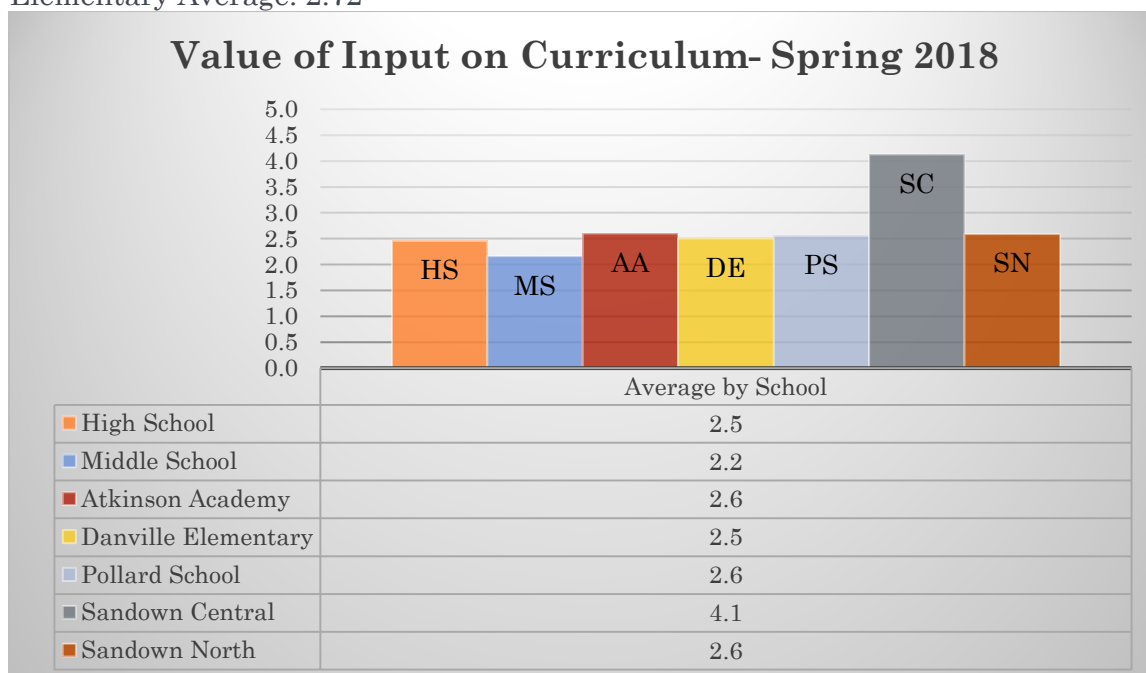


Spring 2018 - How valued do you feel your input is to Administration on curriculum?

Overall Average: 2.56

Secondary Average: 2.37

Elementary Average: 2.72

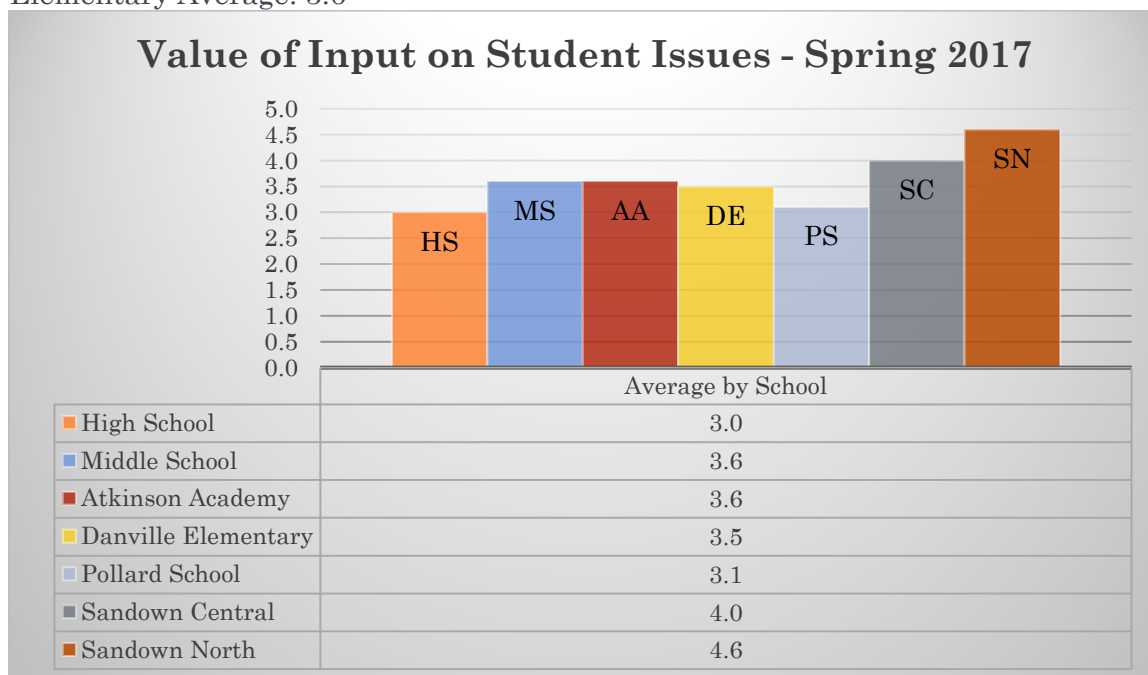


Spring 2017 - How valued do you feel your input is to Administration on student issues?

Overall Average: 3.5

Secondary Average: 3.2

Elementary Average: 3.6

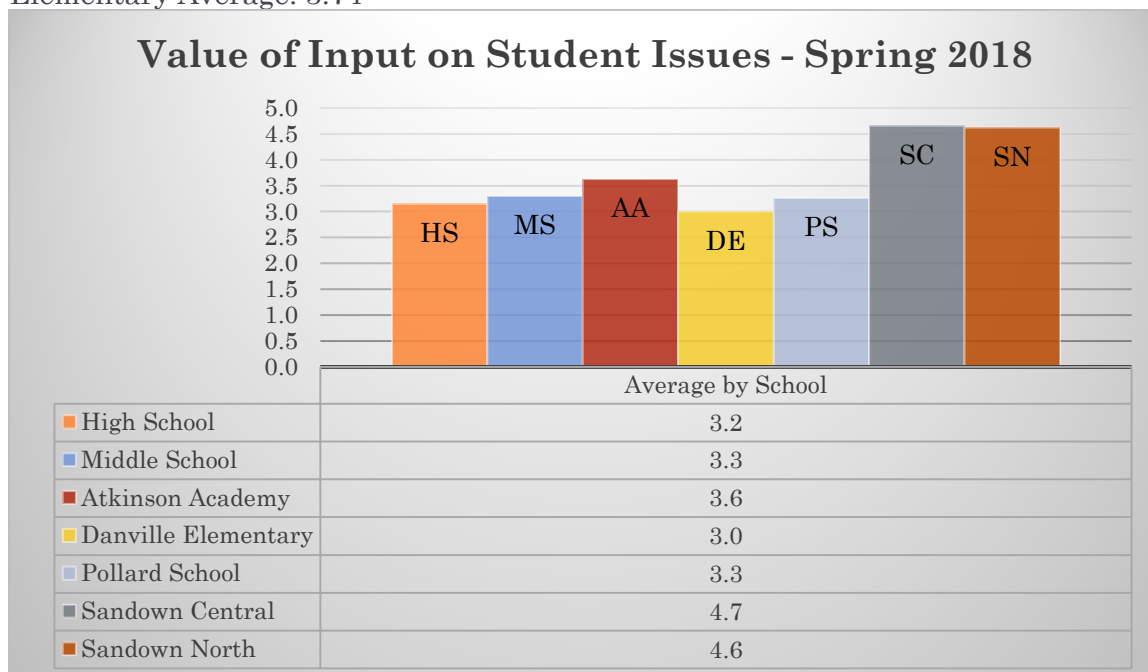


Spring 2018 - How valued do you feel your input is to Administration on student issues?

Overall Average: 3.56

Secondary Average: 3.35

Elementary Average: 3.74

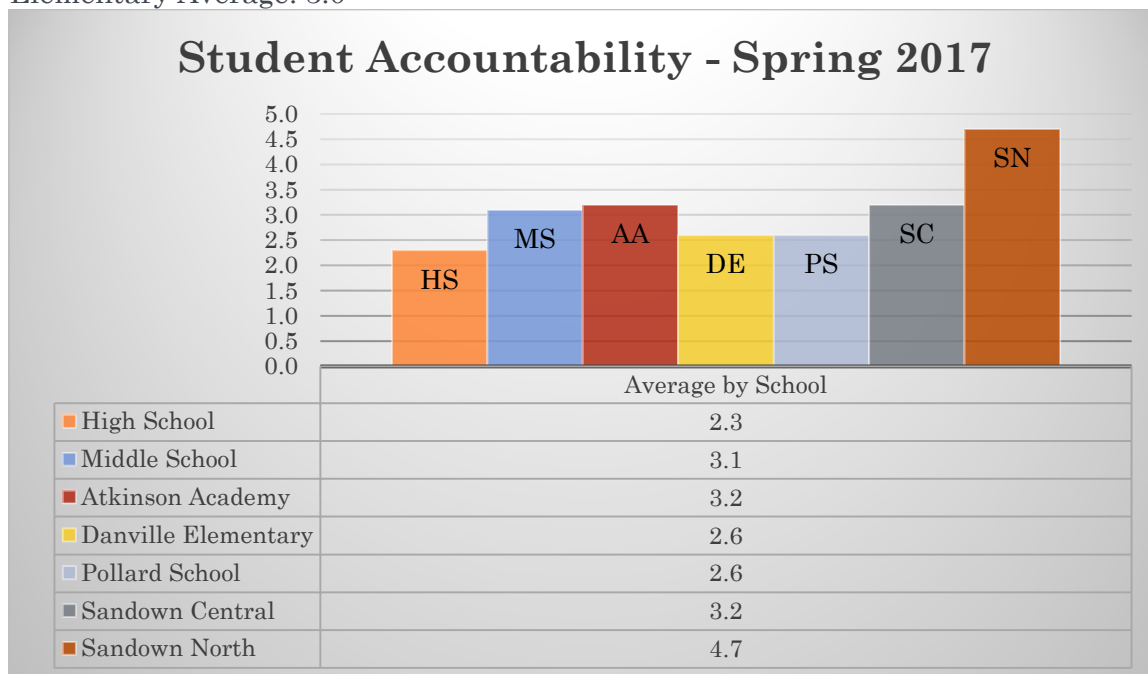


*Results: Personal Impact***Spring 2017 - To what degree do you feel Building Administration has held students accountable for their behavior?**

Overall Average: 2.8

Secondary Average: 2.7

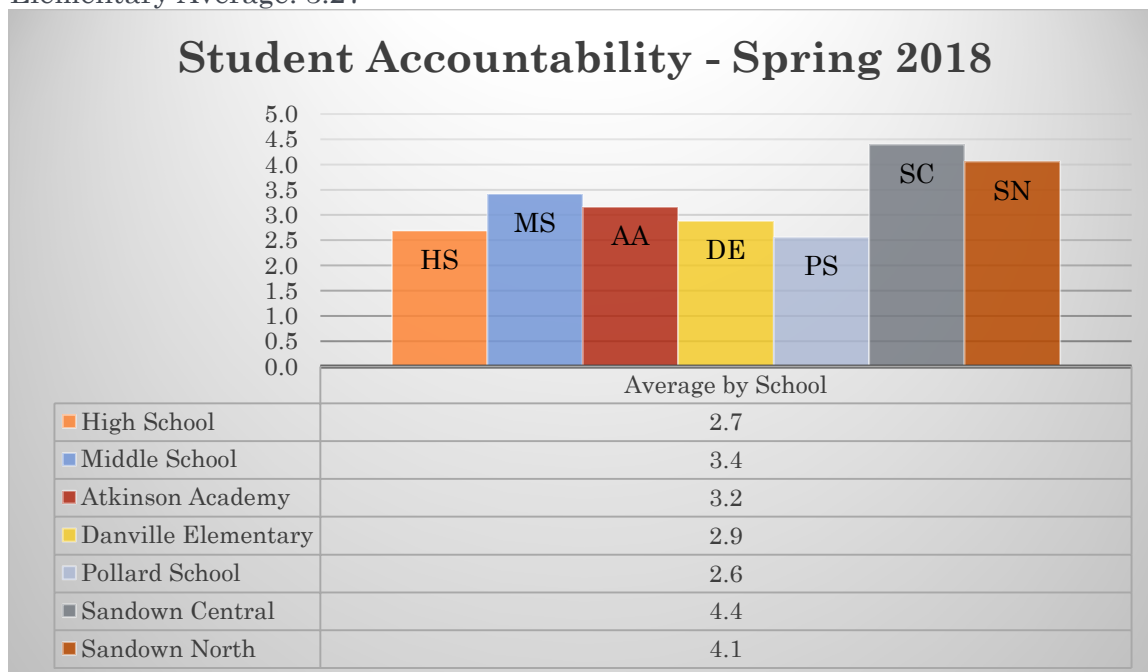
Elementary Average: 3.0

**Spring 2018 - To what degree do you feel Building Administration has held students accountable for their behavior?**

Overall Average: 3.24

Secondary Average: 3.21

Elementary Average: 3.27

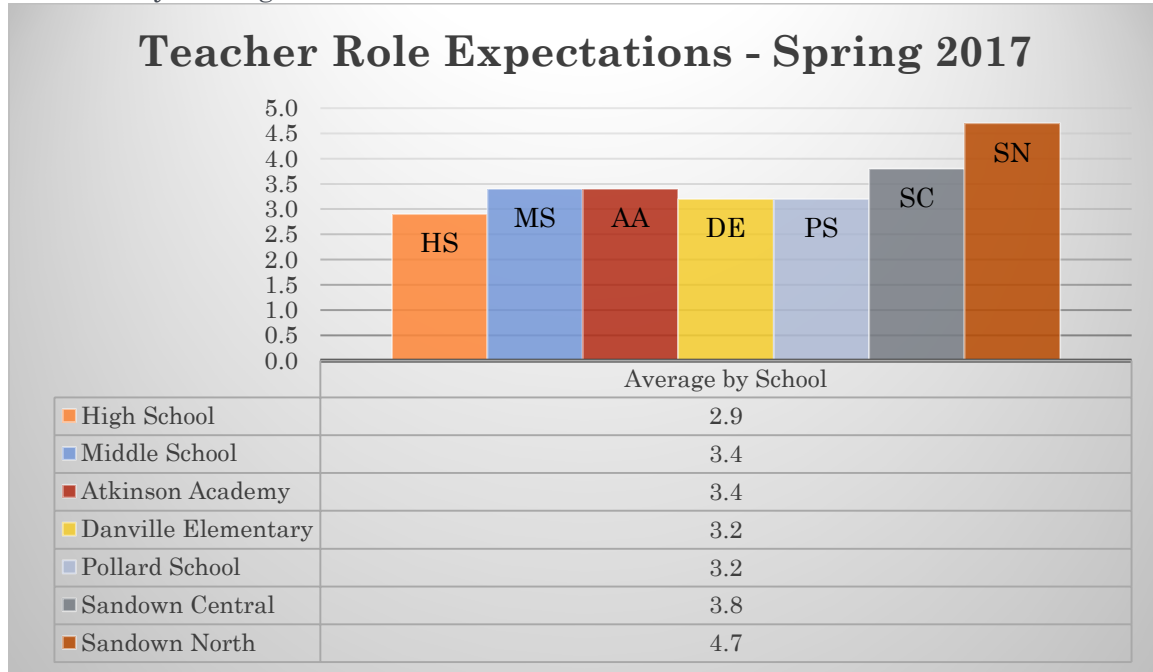


Spring 2017 - To what degree do you feel that clear expectations have been set regarding your role in student behavioral expectations?

Overall Average: 3.3

Secondary Average: 3.1

Elementary Average: 3.5

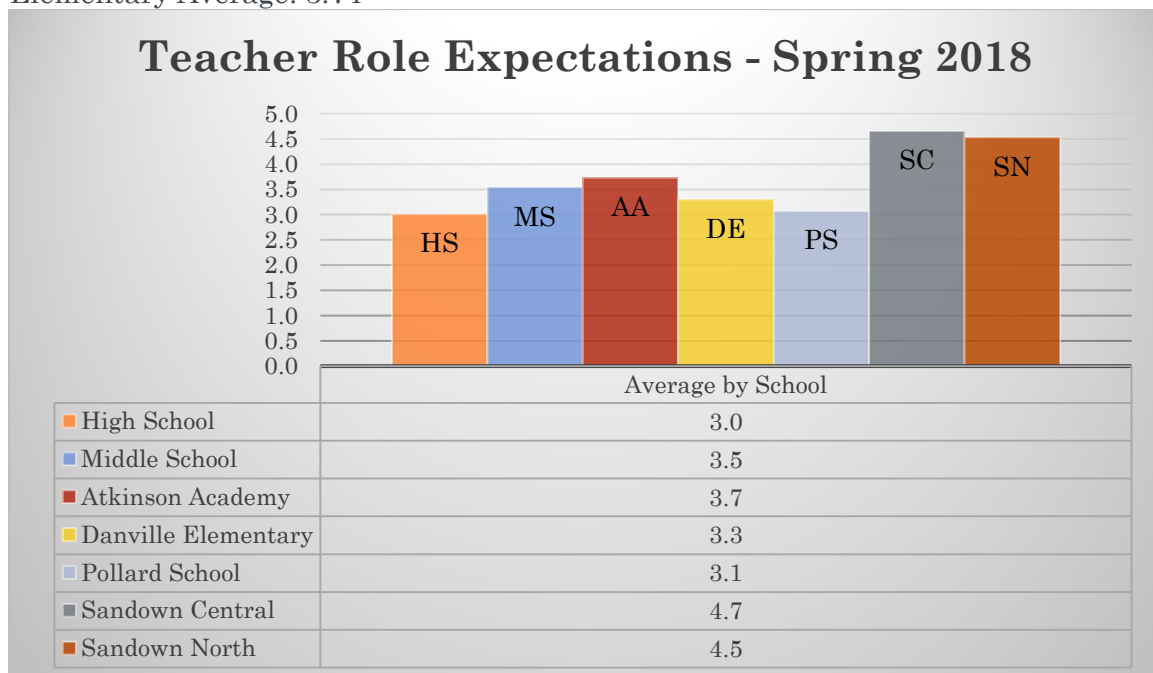


Spring 2018 - To what degree do you feel that clear expectations have been set regarding your role in student behavioral expectations?

Overall Average: 3.8

Secondary Average: 3.87

Elementary Average: 3.74

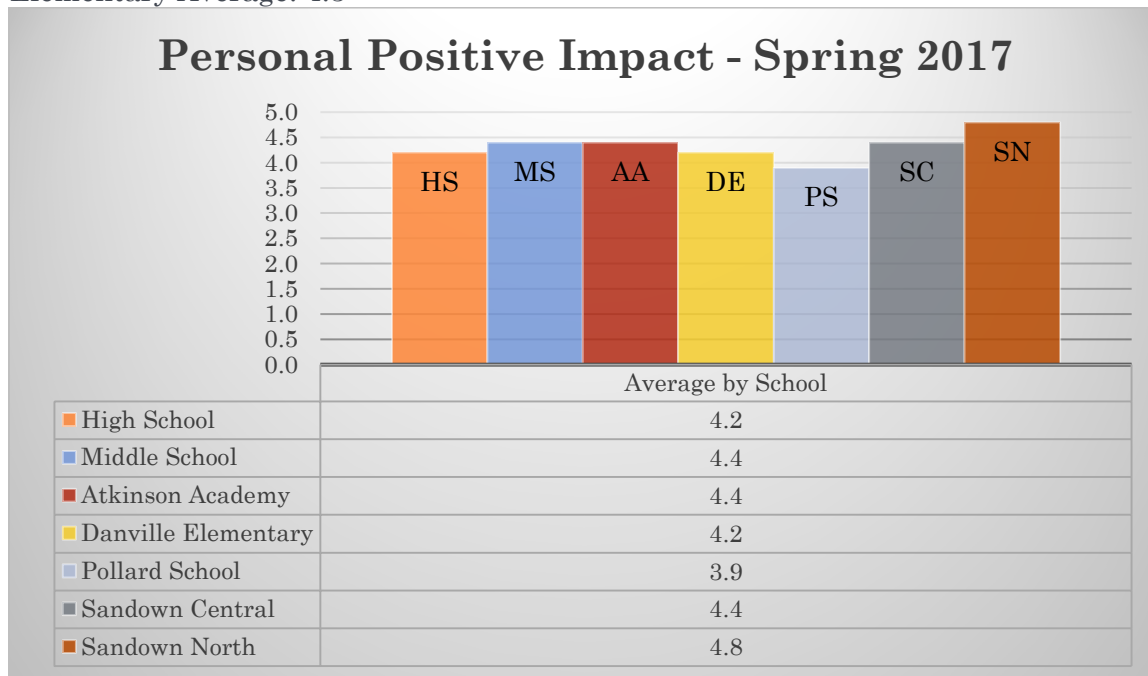


Spring 2017 – To what degree do you feel that you have personally tried to make a positive impact on the school community and climate?

Overall Average: 4.3

Secondary Average: 4.3

Elementary Average: 4.3

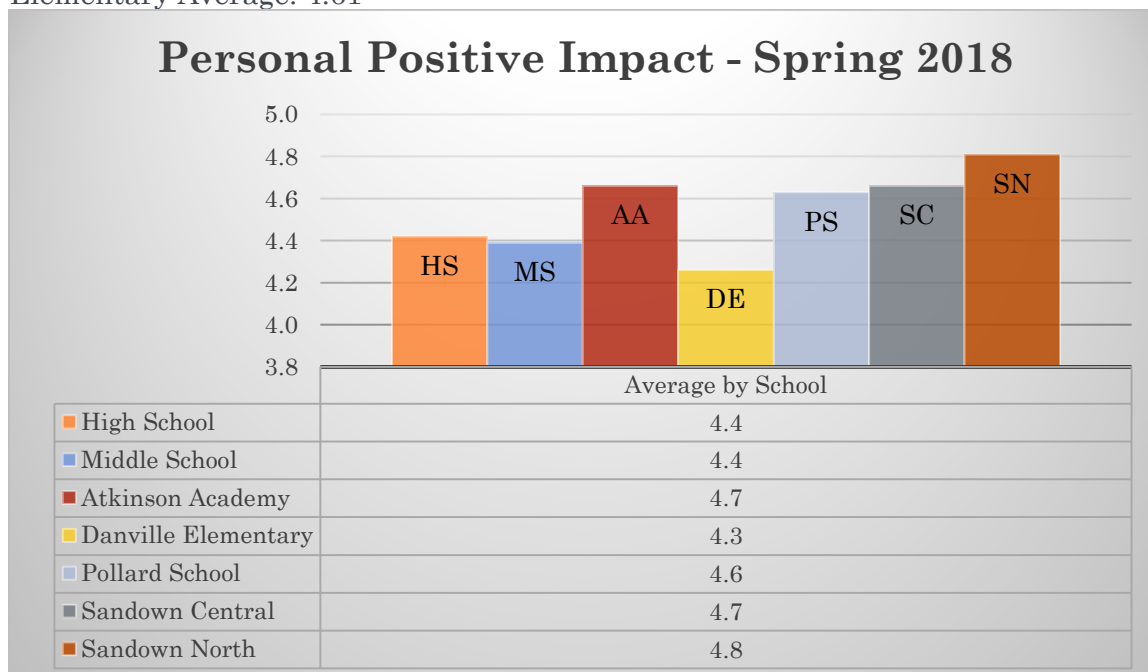


Spring 2018 – To what degree do you feel that you have personally tried to make a positive impact on the school community and climate?

Overall Average: 4.58

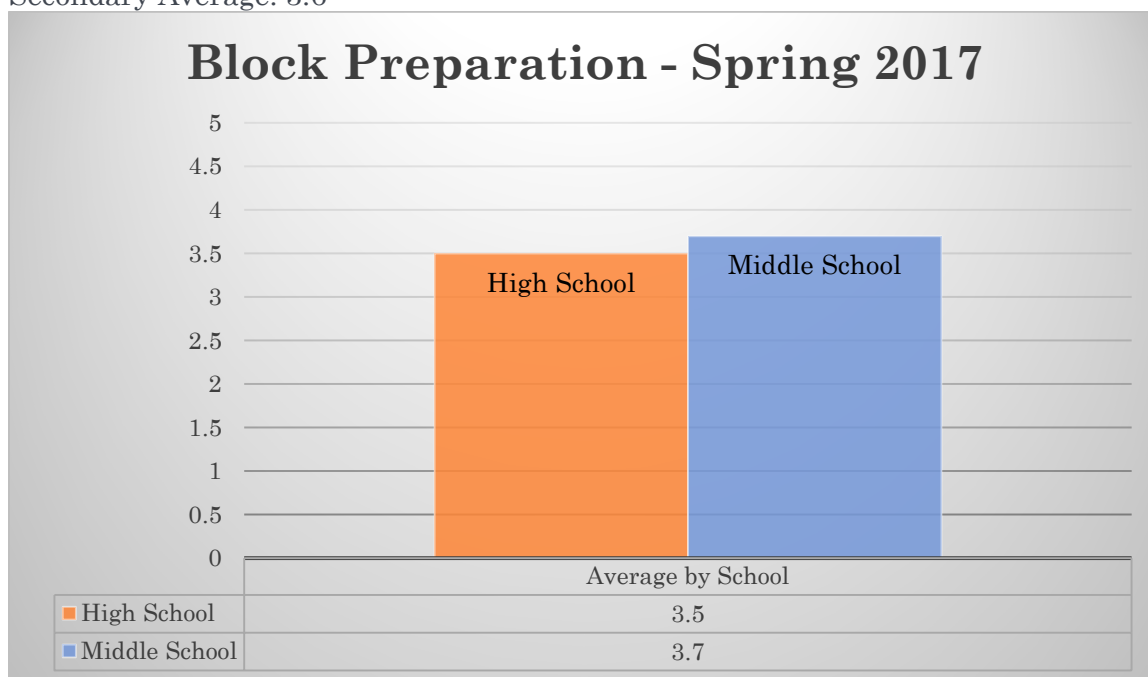
Secondary Average: 4.56

Elementary Average: 4.61



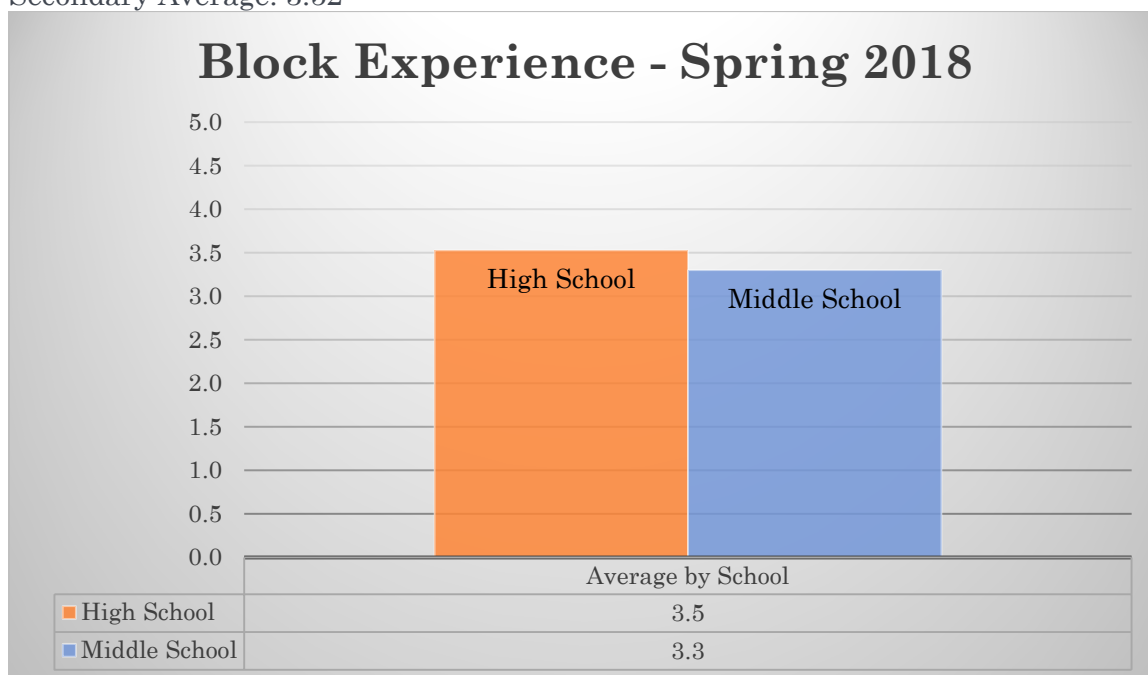
Spring 2017 - How prepared are you, at this point in time, for the implementation of block scheduling at the Middle and High School in 2017-2018?

Secondary Average: 3.6



Spring 2018 – How would you characterize your experience with the implementation of block scheduling at the Middle and High School in 2017-2018?

Secondary Average: 3.52



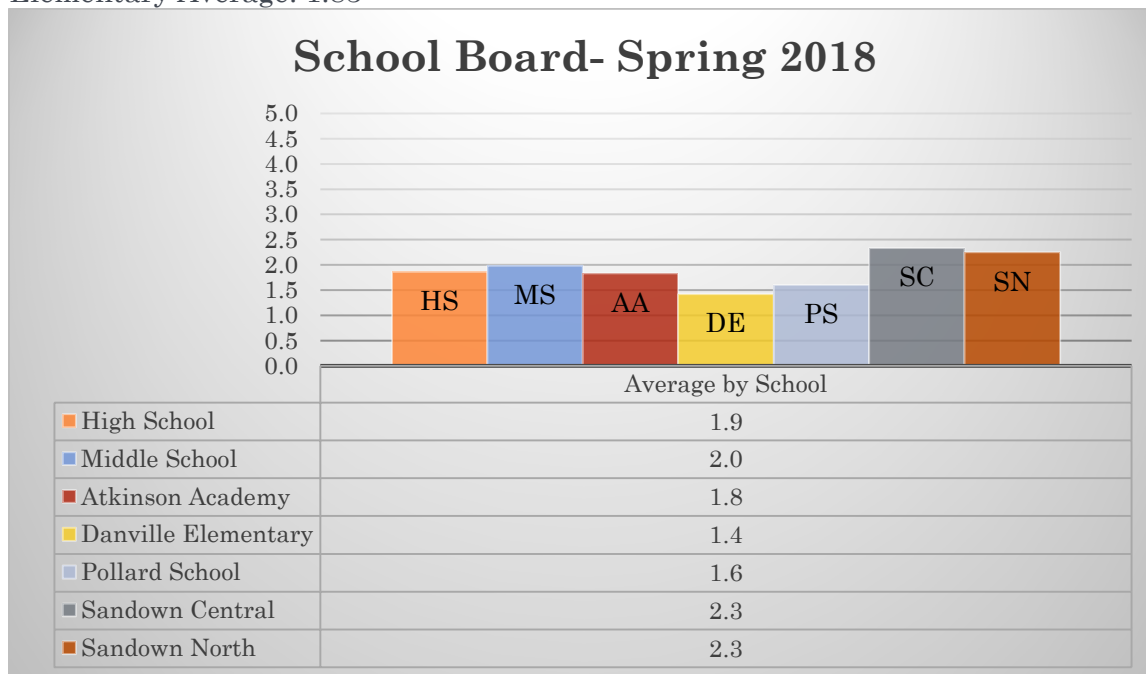
Results: District Leadership

Spring 2018 - To what degree do you believe the TRSD School Board is taking the district in a positive direction?

Overall Average: 1.91

Secondary Average: 2.0

Elementary Average: 1.83

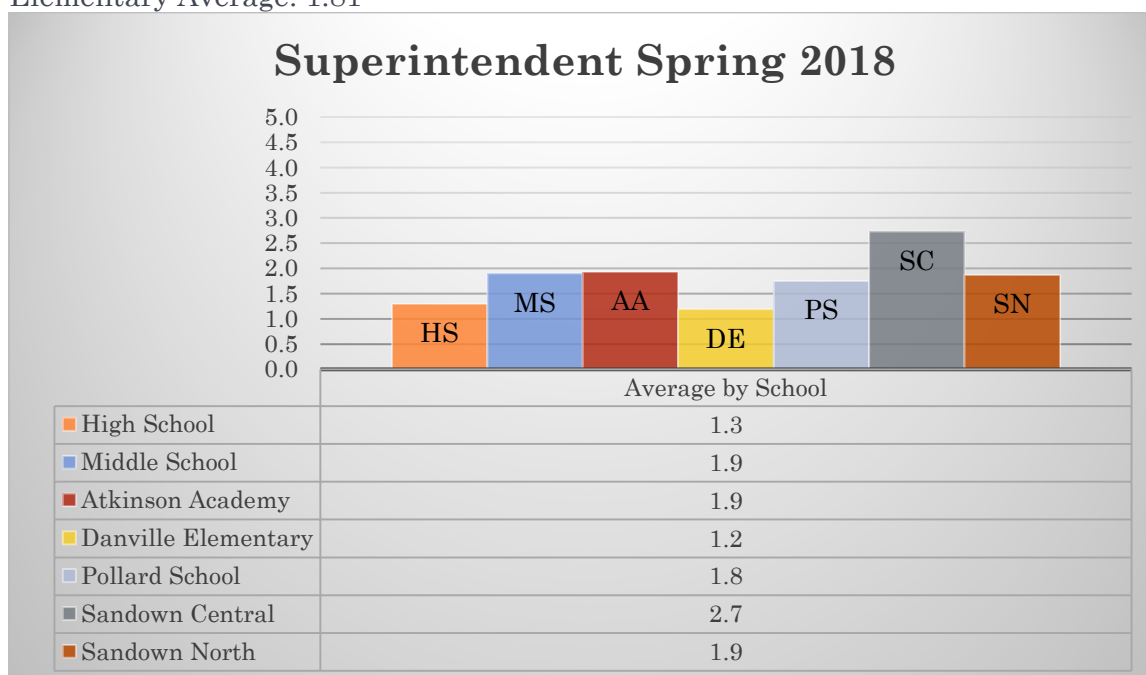


Spring 2018 - To what degree do you believe the Superintendent is taking the district in a positive direction?

Overall Average: 1.76

Secondary Average: 1.7

Elementary Average: 1.81



Special Education Compliance and Improvement Monitoring (CIM)

Overview of Process
April 2017-June 2018

Beth Rincon
Director of Special Education

Purpose & Intent

- State responsibility to implement general supervision of special education systems through review of:
 - Procedures & effective implementation
 - Forms and effective implementation
 - Personnel
 - Program visits
 - Monitoring of Special Education process
 - Improvement, Correction, Assistance & Enforcement

How Districts are Chosen for CIM

- High number of complaints through the DOE
- Poor performance on the State Performance Plan (Indicators 1-14)
 - Not completing evaluations in required time
 - Poor scores on preschool indicators
 - High number of suspensions/expulsions
 - Low graduation rate for special ed students
 - State testing shows lack of progress

Timeline

- **District was not chosen: Applied to be Selected**
 - **Only one self-selected district chosen each year**
- Notification: January 2017
- DOE Staff Trainings (free): April -October 2017
 - Self Assessment Rubric
 - Written Prior Notice
 - Measurable Goals
 - staff attending trainings- 155
- District Submission of Policies, Procedures, Programs & Personnel: October 2017

Timeline

- First CIM team visit: November 28-30, 2017
- 7 Schools
 - Approx. 2-3 hours per school
 - Review 24 special ed files for compliance using self assessment rubric
 - Rubric= 26 pages; 71 indicators
 - Staff sat with reviewers

Special Ed Compliance & Improvement Monitoring Review Report

- DOE CIM staff presented report to SLT: January 17, 2018
- Procedures (Manual)
 - ***No Findings of Non-compliance
- Personnel (Certification)
 - ***No Findings of Non-Compliance
- Programs
 - ***No findings of Non-Compliance

Special Ed Compliance & Improvement Monitoring Review Report

- Student Specific (student file review) Findings of Non-compliance*

****166*** out of 1381 (88% compliant before training/corrections)

- Common Areas of Non-Compliance:
 - Written Prior Notice (evaluation section)
 - Measurable Goals (missing one component)
 - Support for Personnel-not tracked

Stage 2

January 12, 2018-April 10, 2018

- Special Educators made corrections to file documents through IEP team process
- District submitted evidence of training
- DOE team visited schools on April 9-10 to review corrections
- All files had been corrected

Commendations

- The DOE team commended the district staff at every school on:
 1. Highly collaborative approach
 2. Exemplary communication
 3. Staff commitment to continuing best practice
 4. TRSD is a “light years ahead” of other districts in the process
 5. All corrections made within 6 months

Stage 3-Evidence of continuing best practice

- Third CIM DOE team Visit- June 12 & 14, 2018
- District chooses 20 files for review
- Staff who were not part of Stage 1 were chosen for Stage 3
- Overall excellent visit
 - Next Steps: provide of evidence of final corrections to finish process

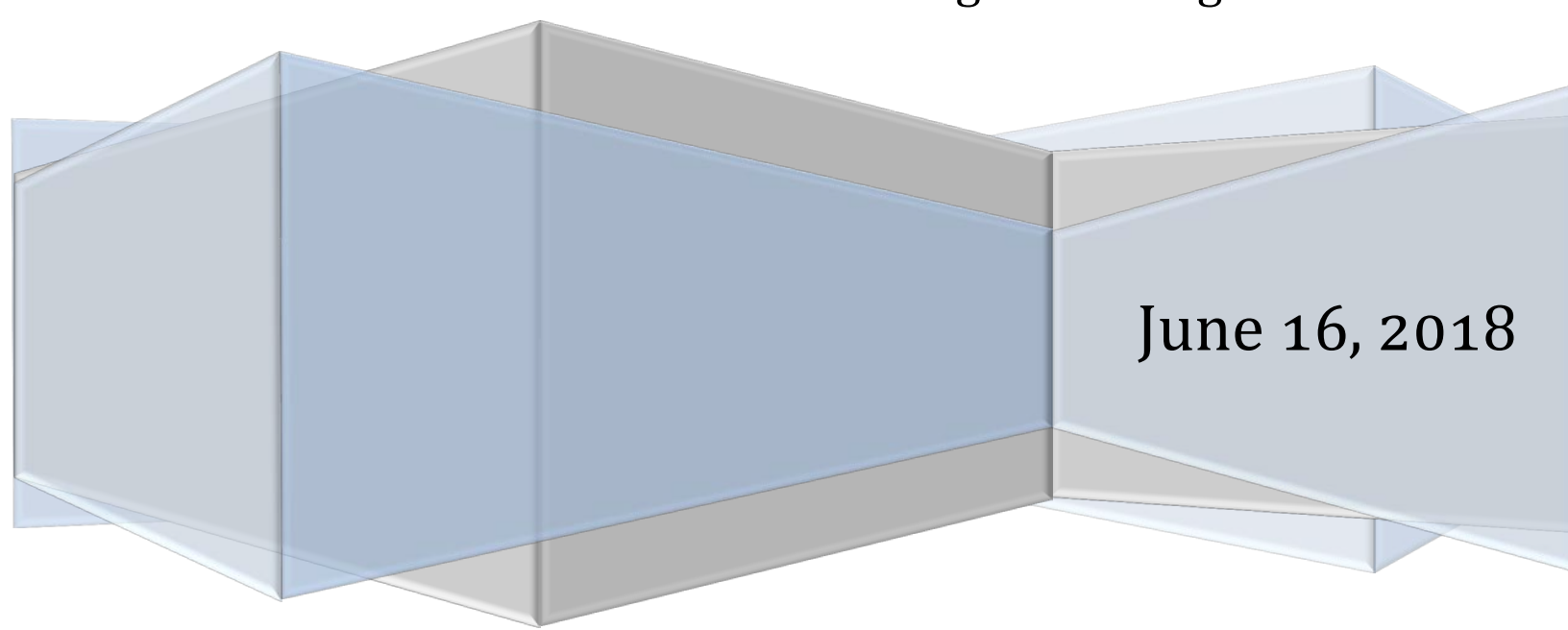
Points to Celebrate

- TRSD has exemplary programs, procedures and staff at all levels, recognized by the NH DOE
- TRSD data **did not** indicate the need for CIM monitoring
- TRSD will not be eligible for monitoring for 5 years
- CIM usually takes 2-3 years to complete-TRSD completed it in ONE.
- Acknowledgement to Staff who embraced this professional development exercise and improved their practice because of it.

Timberlane Regional School District

Strategic Plan 2018-2023

TRSD Strategic Planning Committee



June 16, 2018

Timberlane Regional School District: Strategic Plan 2018-2023

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Timberlane Regional School District: Strategic Plan 2018-2023

I. Introduction

Strategic Planning Process

The Timberlane Regional School District has developed a strategic plan for 2018-2023. This plan involves input from the communities of Atkinson, Danville, Plaistow and Sandown.

A Strategic Planning Committee was established and acted as the steering committee for the work during the 2017-18 school year.

During the summer of 2017, a community survey was created and 750 results were received. A qualitative analysis provided the committee valuable feedback about the mission, vision, and goals of the previous five-year plan. A summary is included in the appendix.

During the Fall of 2017, two community forums were held: one in the town of Plaistow and one in the town of Sandown. Additionally, open forums for staff were held in Atkinson and Plaistow. The input from the community and staff forums yielded a lot of good ideas and information.

The Strategic Planning Committee analyzed feedback from the forums and identified three overarching themes: 1) Academics, 2) Facilities, and 3) Culture and Climate. The Strategic Planning Committee requested that subcommittees establish the goals and objectives in these three priority areas. Three subcommittees were formed and met through the winter months. These goals and objectives are the substance to this Strategic Plan.

The Strategic Planning Committee would like to thank all the community members, parents, students, and staff who participated in the development of this Strategic Plan. It will help guide the district as we move forward in the next five years.

Sincerely,

The TRSD Strategic Planning Committee:

Brian Boyle, Chair of the School Board: *April 2017- March 2018*
Eileen Dube, Budget Committee Member and Community Member
Dr. Kim Farah, Vice Chair of the School Board: *April 2017- March 2018*
Thomas Geary, District Operations Coordinator
Ken Henderson, Director of Technology
Christi Michaud, Director of Data, Assessment and Accountability
Jim Paul, Community Member and Budget Committee Representative
Dr. Roxanne Wilson, Assistant Superintendent

Timberlane Regional School District: Strategic Plan 2018-2023

Other contributors in the beginning stage of planning during 2016-17 include:

Debra Armfield, Director of Curriculum and Professional Development
Peter Bealo, School Board Member
Susan Sherman, School Board Member
Gregory Spero, School Board Member

Strategic Planning Subcommittees:

Sustaining a Focus on Academics and Rigor and 21st Century Skills

Terry Bolduc, Sandown North Teacher
Lucy Canotas, Danville Asst. Principal/Curriculum Coordinator
Rebecca Carlson, Academic Dean of Mathematics
Christine Desrochers, TRMS Curriculum Coordinator
Eileen Dube, Budcom and Strategic Planning Committee Rep
Dr. Kim Farah, School Board and Strategic Planning Committee Rep
Lisa Furman, Danville Teacher
Ken Henderson, Director of Technology
Maegan Koelker, TRMS Teacher
Jennifer Marino, Sandown Central Principal
Christi Michaud, Director of Data, Assessment, and Accountability
Jeanmarie Ward, Atkinson Community Member. Parent
Mary Widman, TRHS Asst. Principal

Improving Facilities

Brian Boyle, School Board Chair
Barry Chooljian, Director of Guidance
Rob Collins, Danville Community Member
Angelo Fantasia, Athletic Director
Thomas Geary, District Operations Coordinator
Rodney Mills, District Maintenance Supervisor
Mark Pedersen, Academic Dean of Science
Heather Roy, TRHS Assistant Principal
Jennifer Silva, Atkinson Community Member, Parent
Susan Takesian, TRHS Business Teacher
Don Woodworth, TRHS Principal

Promoting a Positive School Culture and Climate

Susan Rasicot, Director of Student Services
Susan Sherman, School Board Member
Kayla Jones, TRSD School Psychologist
Barbara Gallant, Atkinson Academy Guidance Counselor
Elizabeth Kosta, Plaistow Community Member, Parent
Meaghan Guanci, TRHS Teacher
Scott Strainge, TRHS Assistant Principal
Cathleen Ryan, Sandown Central Pre-K Teacher

Jay Vogt: Peoplesworth consultant assisted the team during the initial planning stages and in the Community and staff forums.

Timberlane Regional School District: Strategic Plan 2018-2023

II. Demographics

The Timberlane Regional School District (TRSD) is a cooperative school district comprised of four towns: Atkinson, Danville, Plaistow, and Sandown. Together the towns contain approximately 47.5 square miles, according to Community Profiles Reports at NH Employment Security.

NH Department of Education: Department of Education Reports include the following data: As of October 1, 2017: <https://www.education.nh.gov/data/attendance.htm>

- The enrollment for TRSD was 3,556 from preschool through grade 12, according to the District Fall enrollment report of 2017. This ranked TRSD as the 9th biggest school district in the state according to enrollment numbers.
- TRSD ranks 121 out of 162 school districts for students eligible for free and reduced lunch with a 12.57%
- TRSD is 3rd in the State for preschool enrollments of 116, following Manchester and Nashua.
- TRSD has more students scoring in the proficient range than the State average.

Enrollment by Grade Level: October 1, 2017:

2017 TRSD Enrollment	Total 3,556
Preschool	137
Kindergarten	220
Elementary	1,252
Middle	789
High	1,158
Department of Education : www.education.nh.gov	

Enrollments by Town: October 1, 2017

2017 Enrollment by Town	Total 3,556
Atkinson	787
Danville	631
Plaistow	1,046
Sandown	1,090
Tuited	2
SAU 55 Central Office Report: October 1, 2017	

TRSD Free and Reduced Lunch rates: 2017-18

https://www.education.nh.gov/data/attendance.htm#free_reduced_district

2017 Free & Reduced Lunch	Enrollment 10/01/2017	Free/Reduced Eligible	% Eligible
Timberlane Regional	3,199	402	12.57%
	Grades 1-12 only		

Timberlane Regional School District: Strategic Plan 2018-2023

Preschool Enrollments

Of the largest districts in the State, TRSD ranks 3rd in the number of preschool enrollments in 2017. The State had 3,876 in total in 2017.

<https://www.education.nh.gov/data/attendance.htm>

Preschool Enrollments: October 1 2017	
Manchester	351
Nashua	276
Timberlane Regional School District	137
Merrimack	135
Londonderry	121

State Level Assessment Information

<https://www.education.nh.gov/news/2017/assessment-results.htm>

According to the NH School and District Profiles the 2017 Smarter Balanced Assessment Consortium Grades 3-8 Percent proficient

Achievement Level (%)	English Language Arts		Mathematics	
	TRSD	State	TRSD	State
Proficient: Levels 3 + 4	68%	58%	54%	49%

SAT Grade 11: percent proficient

	TRSD N	TRSD %	State N	State %
Reading	283	67%	12,677	66%
Mathematics	283	45%	12,702	44%

Distinguished Awards:

2014 NH Secondary School of Excellence: Timberlane Regional High School

2013 Distinguished Music Teacher of the Year: Anthony DiBartolomeo, TRSD

III. Strengths, Weakness, Opportunities and Threats

Each Department identified its relative strengths, weaknesses, opportunities, and threats. While strengths and weaknesses are viewed as internal to the school system, opportunities and threats are those items or forces that exist outside the organization that may impact our system.

A. Academic Rigor (Curriculum, Instruction, Assessment)

The Timberlane Regional School District has developed a fully aligned PreK-12 competency based curricula in all content areas developed through the collaborative work of teachers, academic deans, and administrators. Instructional programs, enrichment opportunities, and quality assessment measures have allowed Timberlane educators to begin personalizing instruction and to better meet the varied needs of learners. Data-informed decision making through district and school data teams, professional learning communities, and student support teams allow educators to develop greater understandings of student and program needs, monitor curriculum implementation and pacing, evaluate resources and the effectiveness of various instructional strategies, and identify professional learning needs.

State and district level assessment results have demonstrated consistent gains in achievement as illustrated in the 2015-2016 District Report Card and as shared through various press releases throughout each school year. Maximum class sizes established by school board policy are beneficial, however, meeting the broad range of learners and their individual needs within a classroom is often challenging. Federal grant funding to support effective response to intervention programs, enrichment programs, and staff professional development decreases annually. This loss of revenue results in an increase in school district budgets in order to provide adequate instructional resources and staffing support.

Strengths

- Educator commitment to goal setting and increased achievement.
- Fully aligned preschool through grade 12 curricula in all content areas
- STAR Universal Screening and Benchmarking assessment to monitor student growth
- Data teams-informed decision making
- Effective instructional tools and programs
- Middle School STEAM classes (science, technology, engineering, arts, math)
- World Language opportunities at all schools
- Intervention and Enrichment Blocks to support all learners
- Online learning communities and communication (Google Classroom, PowerSchool, School Messenger)
- Instructional teams working collaboratively to meet student needs

Weaknesses

- Limited number of interventionists to offer additional support to regular education students in small, focused groups
- Need for more math intervention support materials and math coaches
- Few opportunities for collaborative team time to study and develop curriculum

Timberlane Regional School District: Strategic Plan 2018-2023

- Too many standardized state-level tests and local assessments administered in the Spring
- Limited 21st century learning spaces and programs for STEAM, Technical Education, Computer Science, Vocational skills, and Creative Arts
- Limited number of integrated units, project based learning opportunities, and performance based tasks/assessments
- Lack of math instructional coaches to support teachers, similar to the Literacy Specialists/Coaches supporting the teachers in the schools

Opportunities

- Training of educators in Tier 2 and 3 interventions to support various learners
- Building the capacity of elementary educators to teach Science content and skills
- Systems needed for competency recovery
- Less reliance on standardized testing practices
- Further develop a competency-based learning system that incorporates more project-based learning and performance task assessment
- Expand online and blended learning opportunities for student to engage in learning
- Development of programs including STEAM, Computer Science, and Technical Education to meet the diverse interests and needs of students preparing for post-secondary careers or education
- Data literacy and use for instructional decision making at all levels
- Development of integrated curriculum units to support learning across content areas and learning opportunities enhanced with technology tools

Threats

- Annual decreases in federal funding based on census poverty count
- Few accountability measures and responses for students who are chronically absent
- Space constraints and aging facilities
- Community perceptions about the challenges faced in education and need for changes in curriculum, assessment, and instructional methods
- Collective Bargaining Agreements and restrictive school schedules limit flexibility to allow time for teachers to engage in professional and collaborative work
- Lack of substitute teachers when teachers need to participate in professional learning and curriculum development work
- Bus driver shortage is impacting getting students to and from school on a routine basis
- Nursing shortage impacts having a qualified sub when needed

Timberlane Regional School District: Strategic Plan 2018-2023

B. Facilities and Grounds

The Timberlane Regional School District facilities are comprised of nine buildings located on six properties throughout the towns of Plaistow, Atkinson, Danville, and Sandown. The main campus for the District includes the Regional High School, Regional Middle School, Performing Arts Center, and the office building occupied by both SAU 55 staff and Timberlane District staff. Each town in the school district hosts its own elementary school, owned by the district, with the exception of Sandown that has two elementary school buildings.

Timberlane Regional High School –

Originally constructed in 1966, the building is situated on an approximate 90-acre site shared by an office building, the Performing Arts Center, and the Middle School. Major renovations were completed in 1975, 1987, 1995, and 2001. The single-story building currently serves students in grades 9-12. The finished building square footage is approximately 125,000 square feet. Of the approximately 90 acres of land, roughly 30 acres are used for athletic fields for both High School and Middle School activities. The building is heated using natural gas fuel and has a three-phase electrical feed that serves the current demand.

Timberlane Regional Middle School –

Originally constructed in 1975, the building is situated on an approximate 90-acre site shared by an office building, the Performing Arts Center, and the High School. Major renovations were completed in 1975, 1987, 1996, and 2000. The building serves grades 6-8 from all four towns. The finished building area is approximately 135,000 square feet. Of the approximately 90 acres of land, roughly 30 acres are used for athletic fields for both High School and Middle School activities. The building is heated using natural gas fuel from Unitil and has a three-phase electrical feed from Unitil.

Performing Arts Center –

Originally constructed in 2001, the Timberlane PAC is approximately 30,000 square feet. The building houses a large auditorium that seats 900+ people. Approximately 240 seats are on a unique “turntable” which allows the seating to rotate and view the recital hall. Also included in the building are practice rooms for instruction of music and drama classes. The building’s heat is provided from the boiler plant at the High School. Electrical service is a three-phase service.

Pollard Elementary School (Plaistow) –

Originally constructed in 1912, the approximate 73,000 square foot building is situated on an approximate 30-acre site on Main Street in town. The location of this school is approximately two miles from the Timberlane campus. Major renovations were completed in 1965, 1987, 1995, and 2000. The building is heated using natural gas fuel from Unitil and has a 30 amp three-phase electrical feed from Unitil.

Atkinson Academy –

Originally constructed in 1803, it is claimed to be the oldest co-ed school in the country. Major renovations were completed in 1964, 1980, 1987, 2000, and 2007. Total size of the finished building is approximately 65,000 square feet, situated on approximately 10 acres. The building is heated using oil and has a 30 amp, three-phased electrical feed from Unitil.

Danville Elementary –

Originally constructed in 1960, the 46,000 square foot building sits on an approximately fifteen acre site. Major renovations were completed in 1987 and 2000. The location is approximately six

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miles away from the Timberlane campus. The building is heated using oil and has a 30 amp three-phase electrical feed from Unitil. A back-up generator was recently installed.

Sandown North Elementary –

Originally constructed in 2000, the 55,000 square foot building sits on an approximately 28-acre site. The building currently serves children from grades one to five. Preschool and Kindergarten attend the Sandown Central School. The Sandown North School is approximately eleven miles from the Timberlane campus. The building is heated using oil, and has a 30 amp three-phase electrical feed provided by NH Electric Co-op.

Sandown Central (TLC) –

Originally constructed in 1954, the approximate 38,000 square foot building sits on a site that is approximately 5 acres. Sandown Central School has received major renovations in 1965, 1972, 1977, 1987, 2000, and 2001. The building currently serves the District-wide Preschool TLC program, Sandown Preschool, and also serves the children in Kindergarten from Sandown. Currently, the kitchen at the Sandown Central School is not in service and meals need to be prepared at Sandown North School and transported to Central School. The building is heated using oil, and has a 30 amp, three-phase electrical service provided by Eversource.

District Level Facilities

Strengths

- Effective day-to-day operations of facilities and In-house skilled trades
- Focus on security and safety and liaison with town police departments
- Strong preventive maintenance program - infrastructure in relatively good repair
- Room for expansion on our properties
- Effective process for capital improvement planning

Opportunities

- Add learning space to the main campus
- Construction of an artificial turf field for multi-sport use at main campus
- Future expansion possibilities of Sandown North School was built into the planning and construction of the school
- Construct new parking, redesign of traffic flow at main campus (bus/parent-pick up)
- Consider moving TLC to the main campus - tie it into the HS curriculum
- Current Bond interest rates are below 2%

Weaknesses

- Lack of modern STEM (science, technology, engineering, math) facilities at HS and MS.
- Use of “temporary classrooms” at the HS campus
- Proximity of schools geographic location to one another
- Shortage of field space to institute a proper “resting” program and athletic scheduling demands
- Lack of available parking at the main campus
- Lack of State/Federal funding for school construction
- Lack of modern communication wiring linking all buildings owned by TRSD
- Many spaces throughout the district do not meet current sizing guidelines set by state standards

Threats

- Sandown North and Danville Elementary - no fire suppression systems - wood framed
- Possibility of not meeting NEASC accreditation standards due to outdated facilities
- Increased Homeland Security school safety requirements requiring increased funding

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C. Culture and Climate

The Timberlane Regional School District, students, and families work together to foster a positive culture and climate through the demonstration of core values, a shared vision, responsiveness to individual student needs, an awareness of diversity, planning for successful student transitions, and collaborative and supportive teams in each of our schools. The regular collection of data including Tripod Student Perceptions, Positive Behavior Intervention Supports and other systems for monitoring student behavior allow schools to design effective school-wide and individual interventions. The school district has recognized increasing numbers of students with social/emotional and behavioral challenges; however, supportive programs, community and family outreach are important elements of a positive and strong culture as a critical factor for ensuring student success.

Strengths

- Core values recognized by students and staff (ex: Respect, Responsibility, Right Choices)
- Transition planning for students between grade levels/schools
- Collaborative teaching teams and dedicated, professional staff
- Social-emotional skill development groups
- Advisory programs
- Building culture-based teams (ABC, Universal teams)
- Behavioral data collection and decision making
- Cleaner Greener Committee
- Teachers use the TRIPOD survey for feedback and planning
- Responsive Classroom and PBIS implemented practices
- School-wide efforts and student learning of work-study practices
- Supportive parents and community members
- Community outreach and relation

Weaknesses

- Space constraints in some schools for the delivery of instruction and services
- Not enough trained personnel to respond to the needs of students with social/emotional and behavioral challenges
- Inconsistent practices in some schools

Opportunities

- Further development and implementation of models of systematic supports such as PBIS (Positive Behavioral Intervention and Supports) and Responsive Classroom programs
- Team building for professionals
- Renew the focus of the Advisory program
- Further implement the Second Step school counseling curriculum
- Keep the focus on diversity awareness

Threats

- Increased intensive behavioral needs of some students impacting staff resources
- Increasing number of students and families with substance abuse challenges impacting staff and community resources
- Reduction of State resources for family supports

IV. System Trends

The Strategic Planning Committee identified some internal and external trends that currently affect our school system. These trends can be considered threats or opportunities, but will continue to have an impact on our schools in the next five years.

System trends include:

- Declining enrollments since the last strategic plan
- Reduced State and Federal aid to the schools
- Increased family stress due to economic hardships and some families impacted with drug, opioid, and alcohol issues
- Increase in young children entering school with significant needs, such as health needs and/or incidence of autism, and/or anxiety
- More experienced teachers and staff who are nearing retirement age
- More emphasis on personalized learning to meet everyone's needs
- More emphasis on competencies and outcomes for learning in addition to grades
- More emphasis on equity and diversity issues as we prepare students for a global culture
- Ever-evolving technology used as an everyday tool by staff, students, and parents to interact with their work, home and social environments
- Escalating costs for benefits, retirement, and insurance
- Aging facilities impacting the delivery of the curriculum and specialized services

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V. Mission, Beliefs, and Vision

Parents, staff, and the community continue to support the current mission, vision, and beliefs of the Timberlane Regional School District. This was documented by the results of the community survey and community forums. There were no changes or updates made from the previous strategic plan.

Mission:

The results showed there was an overwhelming sense that our School District Mission was clear and understandable and a majority of respondents felt TRSD was achieving its mission.

The mission statement answers the question, “What is the purpose of our schools?”

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.

Vision:

There is agreement that our schools are meeting the District vision.

Vision answers the question, “What will the desired schools look like?”

The vision of the Timberlane Regional School District states that the Timberlane Regional School District in partnership with the communities of Atkinson, Danville, Plaistow and Sandown will provide resources and programs designed to support students' diverse academic, social, and emotional needs. Effective and dedicated professional educators, administrators and support staff will challenge students with a rigorous curriculum that considers individual learning styles. We will be a school district of excellence that exemplifies best practices in academics, student services, facilities, safety and security. Timberlane graduates will be prepared to assume leadership roles as students in colleges and universities, as professionals in their chosen careers and as citizens in this rapidly changing world.

Beliefs:

There was overwhelming agreement that the nine belief statements were still important.

The statement of beliefs answers the question, “What are our deeply held convictions?”

- 1. We believe that education for the 21st century includes rigorous and relevant academic, technical and problem-solving skills that prepare students for the next level of education.*
- 2. We believe that strong instructional leadership and highly qualified personnel work as colleagues to deepen knowledge and improve instructional practice, creating a rich academic environment.*
- 3. We believe that a learning organization practices the sharing of knowledge, the adoption of new principles, and continuous growth.*

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4. *We believe effective communication connects parents, teachers, students and the community, fostering trust and interdependence.*
5. *We believe that all members of the learning community must promote respect for self, respect for others, and respect for community.*
6. *We believe creative expression and the appreciation of the arts are essential to quality of life.*
7. *We believe all students can achieve high standards and are entitled to demonstrate their knowledge and skills in ways which recognize their individual abilities, talents, and learning styles.*
8. *We believe in modeling democracy by giving voice to all who are directly affected by the school, including students, and addressing all forms of unfairness and injustice.*
9. *We believe quality facilities matter.*

VI. Goals

Community feedback included agreement that the School District should continue to focus on the goal areas from the previous strategic plan. Through the community forums and surveys, three themes emerged, and they included a focus on Academic Rigor and 21st Century Skills, Facilities, and School Culture and Climate.

A. Sustaining a Focus on Academics and Rigor and 21st Century Skills.

- Quality of teaching and teachers
- College and career readiness including dual enrollment
- Academic opportunities
- Enrichment, advanced opportunities, extended learning opportunities
- Personalized learning, online learning
- Technology

B. Improving Facilities

- Capital and infrastructure improvements across the district
- Safety and security
- Class size
- Athletic/Sports needs
- Space and program needs for quality teaching

C. Promoting a Positive School Culture and Climate

- Student supports
- Student discipline and expectations
- Respect, diversity, equity
- Sense of community

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A. Sustaining a Focus on Academics and Rigor and 21st Century Skills.

Goal 1: The Timberlane Regional School District will engage PreK-12 students in personalized, competency based educational experiences to include 21st century knowledge and skills needed to be successful in school, work, and life.

Objective 1

Personalize learning opportunities for students in environments that are flexible and learner-centered.

Action Steps	School Years				
	18/19	19/20	20/21	21/22	22/23
a) Advance the work of the district focused on providing students with career pathways, extended learning opportunities, vocational experiences, dual enrollment, and non-traditional courses.		X	X	X	
b) Train educators and implement school-wide flexible approaches that personalize learning for students, including designing lessons that provide students with multiple ways to engage in and represent their learning.	X	X	X		
c) Increase student use of technology to create, analyze, synthesize, and evaluate while learning.	X	X	X		
d) Increase support for students using systematic approaches and proven effective interventions in the areas of Social-Emotional Learning, Mathematics, and Literacy for learning with varying needs.		X	X	X	
e) Explore the development of a district funded full-day Kindergarten program.			X	X	X

Objective 2

Create PreK-12 STEAM opportunities that promote collaboration, problem solving, creativity, and the confidence needed for the 21st century learning and careers.

Action Steps	School Years				
	18/19	19/20	20/21	21/22	22/23
a) Create STEAM labs and Makerspaces in schools for all students to participate in.		X	X	X	
b) Engage students PreK-12 hands-on experiences with coding, computing, and other Computer Science standards as well as greater access to CS courses credit at the secondary level for students interested in in-depth study for career and college preparation.	X	X	X		

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c) Train teachers in cross-disciplinary instructional practices necessary for facilitating classrooms where students create, think analytically and logically, integrate technology literacy and fluency, and problem solve collaboratively with peers.	X	X	X	X	
d) Provide classrooms with STEAM resources, materials, and project ideas.	X	X	X	X	X
e) Explore adding and implementing courses at TRHS that focus on vocational skills, trades, and career development.			X	X	

Objective 3

Implement competency-based education, PreK-12, providing students with project based learning opportunities, performance based assessments, and accurate systems of reporting focused on increasing levels of rigor, achievement, and soft skills acquisition.

	School Years				
	18/19	19/20	20/21	21/22	22/23
Action Steps					
a) Train educators in project-based learning practices.	X	X	X		
b) Design performance based assessments and rubrics, and reduce the number of standardized assessments.	X	X	X		
c) Focus instruction on deeper understanding of topics and the application of learning to new tasks.	X	X	X	X	X
d) Build in greater accountability measures for students who do not meet competency standards, including competency recovery procedures.		X	X	X	
e) Design and implement reporting tools for secondary schools that reflect a traditional grade and supplemental information on competency acquisition.	X	X	X	X	
f) Collect data on preparedness for college, workplace, and career, and on success post college via survey for TRSD graduates 2 -6 years post-graduation.			X	X	X
g) Re-evaluate the model and description of a “Timberlane Graduate” and use it to guide the vision district-wide and in the community.		X	X		
h) Identify performance benchmarks and exemplars so students can strive for mastery.		X	X	X	X

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A. Sustaining a Focus on Academics and Rigor and 21st Century Skills.

Goal 2: The Timberlane Regional School District will attract, hire, develop, and retain professional educators and support staff who can effectively engage students in rigorous curriculum and 21st century learning.

Objective 1 *Develop and provide a systemic program of job-embedded, on-going, training that supports collaborative practices and educator empowerment.*

Action Steps	School Years				
	18/19	19/20	20/21	21/22	22/23
a) Develop a district-wide structure of Professional Development that allows teacher input into the New Teacher Induction and Mentoring program, ongoing PD offerings, needs assessments, and goal setting.	X	X			
b) Create learning environments that allow educators to take risks, and explore and evaluate creative approaches which can be used to inform instruction		X	X		
c) Work together with TTA to incentivize educators and to develop collaborative professional learning communities (PLCs) that provide time for educators to work across content areas, to share integrated lessons and new practices, engage in data review cycles, and support the curriculum.		X	X	X	

Objective 2

Develop common beliefs, understandings, and practices to inform the implementation of STEAM and competency based education.

Action Steps	School Years				
	18/19	19/20	20/21	21/22	22/23
a) Develop an action plan that articulates common beliefs and goals around personalized, competency based learning that will be shared district-wide and monitored for implementation and progress.		X	X	X	
b) Develop an action plan that articulates common beliefs and goals around STEAM education that will be shared district-wide and monitored for implementation and progress.		X	X	X	
c) Train teachers in specific practices and approaches to personalize learning and effectively teach learners of varied abilities.	X	X	X	X	X

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Objective 3

Re-evaluate the mentoring programs for professional and support staff within their first years in the district, and revise the program as needed.

	School Years				
Action Steps	18/19	19/20	20/21	21/22	22/23
a) Survey teachers to understand mentoring program strengths and opportunities for improvement		X			
b) Establish a mentoring and induction committee to analyze and propose changes to the current program.			X	X	

Objective 4

Motivate and incentivize educators to be career educators in TRSD and life-long learners.

	School Years				
Action steps	18/19	19/20	20/21	21/22	22/23
a) Encourage teachers to self-reflect, set goals, and engage in personalized and self-initiated professional learning.	X	X	X		
b) Encourage teachers to apply for SIM project funds via TTA contract to work on projects that are intrinsically motivating, to explore creative programs/activities, or find solutions to problems.	X	X	X	X	X

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B. Improving Facilities

Goal 3: Timberlane schools will be known as providing quality facilities that are safe and will ultimately increase student opportunities and activities for 21st century learning.

Objective 1

Develop a comprehensive Facilities Master Plan that will serve the Timberlane community for the next twenty years. This plan shall include major renovation and construction projects.

Action Steps	School Year				
	18/19	19/20	20/21	21/22	22/23
a) The District will create a long-term facilities steering committee	X				
b) The Committee will complete a comprehensive needs assessment on current facilities and building components with the assistance of a design professional.	X				
c) The Committee will establish a multi-year renovation and building plan which will include schematic design and cost estimates with the assistance of a design professional.	X				
d) Each year, the steering committee will obtain approval from the TRSB to continue the planning of renovating and building 21st century learning environments.	X	X	X		
e) The plan shall satisfy disparities in instructional needs for Science, Technology, Engineering, and Math, as well as, CTE and Athletics.			X		

Objective 2

Obtain community support for the Facilities Master Plan through effective communication about the process.

Action Steps	School Year				
	18/19	19/20	20/21	21/22	22/23
a) The Steering Committee will seek approval of Facilities Master Plan from the School Board	X	X			
b) The District and Board will keep the public and voters informed of the progress of the Facilities Master Plan	X	X	X		

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by updating content on a regular basis.					
c) The District will create marketing materials and messages		X	X		
d) The Board and District will host informational nights		X	X		
e) The District will reach out to towns and constituents on starting a new Strategic Plan for 2023-2028					X

Objective 3

Prioritize short and long term projects and build the projects into the budget process.

Action Steps	School Year				
	18/19	19/20	20/21	21/22	22/23
a) The Superintendent's Leadership Team, CIP Committee, and the School Board shall collaboratively prioritize projects through a predefined process based on safety, educational need, and life cycle.	X	X	X	X	X
b) The TRSD Budget Committee and the School Board shall make a commitment to budget and fund, on an annual basis, the projects put forward.	X	X	X	X	X

C. Promoting a Positive School Culture and Climate

Goal 4: TRSD Schools will be collaborative learning environments that are built on mutual respect, support, and positive engagement.

Objective 1

Create a 5-year action plan that includes interventions and supports that align with the District core values for climate and culture.

Action Steps	School Year				
	18/19	19/20	20/21	21/22	22/23
a) Create a stakeholder group that includes students, school staff, paras, parents, students' families, and community members within the Timberlane Regional School District to give feedback and guidance to the 5 year action plan.	X				
b) Establish and adopt "District Core Values for Climate and Culture" through discussions with stakeholders.	X				
c) Create a 5 -year action plan with a focus on implementing strategies and interventions aligned to the Core Values.		X			
d) Implement strategies and identify programs that promote the Core Values for Climate and Culture in each school.		X	X	X	X
e) Annually evaluate the implementation of the action plan and reflect to modify the plan.		X	X	X	X

C. Promoting a Positive School Culture and Climate

Goal 5: TRSD Schools will foster collaborative engagement of parents and the community to address the social, emotional, health, and wellbeing of students.

Objective 1

Create and implement a District-wide response system that will offer interventions and supports to children and families in crisis.

Action Steps	School Year				
	18/19	19/20	20/21	21/22	22/23
a) Identify and adopt school strategies that will promote parent and family involvement.	X				
b) Partner and communicate with community resources in order to support parents and families.	X				
c) Create a “System of Care” that includes specific strategies and responses to students and families in crisis or needing social and emotional supports.		X	X		
d) Establish a communication plan with families and the community to increase awareness, provide supports, and develop solutions.		X	X	X	X
e) Provide diversity awareness training to students and staff and implement corresponding strategies that are incorporated into the schools’ culture.		X		X	

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VII. Next Steps

The Strategic Planning Committee would like to thank all the community members, parents, staff, and administrators who participated in the development of this Strategic Plan. A wealth of information was gathered and used as the basis for the three priority areas and the five goals that emerged from the year of study.

Sustaining a Focus on Academics and Rigor and 21st Century Skills

1. The Timberlane Regional School District will engage PreK-12 students in personalized, competency based educational experiences to include 21st century knowledge and skills needed to be successful in school, work, and life.
2. The Timberlane Regional School District will attract, hire, develop, and retain professional educators and support staff that can effectively engage students in rigorous curriculum and 21st century learning.

Improving Facilities

3. Timberlane Schools will be known as providing quality facilities that are safe and will ultimately increase student opportunities and activities for 21st Century learning.

Promoting a Positive School Culture and Climate

4. Timberlane Schools will be collaborative learning environments that are built on mutual respect, support, and positive engagement.
5. Timberlane Schools will foster collaborative engagement of parents and the community to address the social, emotional, health, and wellbeing of students.

Each of the goals has objectives and action steps associated with the five-year plan. These action steps are a roadmap for the School District to follow, and as such, they will need to be flexible as the real work begins. There will need to be annual evaluations of the goals and action steps based on the actual results. The ultimate outcome is to have these goals drive the work of the School Board and schools, and to assist in making decisions about School District resource allocations.

The next steps include:

1. Obtaining School Board approval for the Strategic Plan by June 2018.
2. Disseminating the approved Strategic Plan 2018-2023 to the public and schools by September 2018.
3. Creating Action Teams for each of the three priority areas by October 2018.
4. Developing Action Plans for each goal which include who will be responsible, specific outcomes or benchmarks to show progress, and how the goals will be measured by January 2019.
5. Providing the Action Teams the financial support and resources needed to accomplish the goals and action plans throughout each year.
6. Adding money into the yearly budget process in order to accomplish the priority goals as needed.
7. Reporting progress on the Strategic Plan on an annual basis.

Appendix

Timberlane Regional School District Strategic Plan

Community Survey Results

8/21/2017

The Strategic Planning Committee conducted a survey in order to get feedback about our District mission, beliefs, vision, and goals from the previous Strategic Plan of 2009-15. Seventy-six percent of the 780 respondents indicated they were parents of children in the School District. Here are the results at a high level analysis.

Rank order of five priorities:

Using a scale of one through five, the results were: Academics at 4.5, Facilities at 3.1, Technology at 3, The Arts at 2.4 and Athletics/Sports at 2.

Mission:

The results showed there was an overwhelming sense that our School District Mission was clear and understandable and a majority of respondents felt TRSD was achieving its mission.

Beliefs:

There was overwhelming agreement that our nine belief statements were still important. There was an average ranking of 71% in the “very important” scale, and an average ranking of 28% in the “important” scale. The top three statements that received the highest rating in the “very important” scale were: 1) all students achieving high standards at 91%, 2) promoting respect for self and the community at 85%, and 3) effective communication at 84%.

Vision:

There is agreement that our schools are meeting the District vision with an average of 72% of the responses being “yes” or “for the most part”. The statement about staff challenging students was ranked the highest with 79% of the responses being “yes” or “for the most part.”

Goals:

The seven priority goals from the last strategic plan received very high levels of agreement that the School District should continue to focus on these areas. The top three goals were 1) increasing achievement at 98%, 2) applying 21st century skills at 96%, and 3) producing proficient technology users at 96%. All of these were ranked as “very important” or “important.”

Comments:

There were three questions that allowed respondents to add comments. All the comments were read and categorized into various topics. These were the top three results in rank order for each question:

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Question 5: other high priorities

- 1) Students supports/Student discipline/Safety and security
 - 2) Academics/Instruction/Vocational programs
 - 3) Quality of teaching and teachers
- *Facility improvements, Budget and Resources were also mentioned

Question 18: other beliefs statements

- 1) Students supports/Student discipline/Safety and security/Culture
 - 2) Academics/Instruction/Vocational programs/College and career ready
 - 3) Quality of teaching and teachers
- *Budget and Athletics were also mentioned

Question 23: other vision statements

- 1) Academics/Instruction/Vocational programs/College and career ready
 - 2) Facilities
 - 3) Culture and climate
- *Quality of staff and student supports were also mentioned

Summary:

Based on the analysis of all the survey data, the Strategic Planning Committee identified three overarching themes that emerged through the 780 responses to the survey. The broad categories are: Academic Rigor and 21st Century Skills, Facilities, and School Culture and Climate.

1. Sustaining a Focus on Academics and Rigor and 21st Century Skills.

- Quality of teaching and teachers
- College and career readiness including dual enrollment
- Academic opportunities
- Enrichment, advanced opportunities, extended learning opportunities
- Personalized learning, online learning
- Technology

2. Improving Facilities

- Capital and infrastructure improvements across the district
- Safety and security
- Class size
- Athletic/Sports needs
- Space and program needs for quality teaching

3. Promoting a Positive School Culture and Climate

- Student supports
- Student discipline and expectations
- Respect, diversity, equity
- Sense of community

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Community Profiles <https://www.nhes.nh.gov/elmi/products/cp/index.htm>

Atkinson

Population Trends: Population change for Atkinson totaled 5,779 over 55 years, from 1,017 in 1960 to 6,796 in 2015. The largest decennial percent change was a 125 percent increase between 1960 and 1970, followed by a 92 percent increase between 1970 and 1980. The 2015 Census estimate for Atkinson was **6,796** residents, which ranked 48th among New Hampshire's incorporated cities and towns.

Population Density and Land Area, 2015 (US Census Bureau): 607.9 persons per square mile of land area. Atkinson contains 11.2 square miles of land area and 0.2 square miles of inland water area.

Income, Inflation Adjusted \$ (ACS 2011-2015)	
Per capita income	\$43,938
Median family income	\$111,383
Median household income	\$102,018
Median Earnings, full-time, year-round workers, 16 years and over	
Male	\$82,570
Female	\$54,335
Individuals below the poverty level	3.2%

Danville

Population Trends: Population change for Danville totaled 3,841 over 55 years, from 605 in 1960 to 4,446 in 2015. Danville had the 12th highest 55-year percent increase, with the largest decennial percent change, an 88 percent increase, between 1980 and 1990. The 2015 Census estimate for Danville was **4,446** residents, which ranked 82nd among New Hampshire's incorporated cities and towns.

Population Density and Land Area, 2015 (US Census Bureau): 381.6 persons per square mile of land area. Danville contains 11.7 square miles of land area and 0.2 square miles of inland water area.

Income, Inflation Adjusted \$ (ACS 2011-2015)	
Per capita income	\$33,448
Median family income	\$101,352
Median household income	\$91,250
Median Earnings, full-time, year-round workers, 16 years and over	
Male	\$61,797
Female	\$51,393
Individuals below the poverty level	3.1%

Plaistow

Population Trends: Population change for Plaistow totaled 4,686 over 55 years, from 2,915 in 1960 to 7,601 in 2015. The largest decennial percent change was a 62 percent increase between 1960 and 1970; the smallest, a seven percent increase between 1990 and 2000. The 2015 Census estimate for Plaistow was **7,601** residents, which ranked 40th among New Hampshire's incorporated cities and towns.

Population Density and Land Area, 2015 (US Census Bureau): 716.4 persons per square mile of land area. Plaistow contains 10.6 square miles of land area and 0 square miles of inland water area.

Income, Inflation Adjusted \$ (ACS 2011-2015)	
Per capita income	\$32,956
Median family income	\$79,524
Median household income	\$78,191
Median Earnings, full-time, year-round workers, 16 years and over	
Male	\$64,896
Female	\$50,098
Individuals below the poverty level	3.4%

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Sandown

Population Trends: Sandown had the second largest percent change, with the largest decennial percent change of 178 percent between 1970 and 1980; the population doubled between 1960 and 1970. Population change for Sandown was 5,810 over 55 years, from 366 in 1960 to 6,176 in 2015. The 2015 Census estimate for Sandown was **6,176** residents, which ranked 54th among New Hampshire's incorporated cities and towns.

Population Density and Land Area, 2015 (US Census Bureau): 441.5 persons per square mile of land area. Sandown contains 14.0 square miles of land area and 0.4 square miles of inland water area.

Income, Inflation Adjusted \$ (ACS 2011-2015)	
Per capita income	\$37,429
Median family income	\$97,388
Median household income	\$83,281
Median Earnings, full-time, year-round workers, 16 years and over	
Male	\$62,030
Female	\$39,620
Individuals below the poverty level	6.5%

Timberlane Regional School District: Plaistow, NH

Strategic Plan at a Glance

1

One Mission: What is the purpose of our schools?

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.

1

One Vision: What will the desired schools look like?

Timberlane Regional School District in partnership with the communities of Atkinson, Danville, Plaistow, and Sandown, will provide resources and programs designed to support students' diverse academic, social, and emotional needs. Effective and dedicated professional educators, administrators and support staff will challenge students with a rigorous curriculum that considers individual learning styles. We will be a school district of excellence that exemplifies best practices in academics, student services, facilities, safety and security. Timberlane graduates will be prepared to assume leadership roles as students in colleges and universities, as professionals in their chosen careers and as citizens in this rapidly changing world.

5

Five Goals:

1. The Timberlane Regional School District will engage PreK-12 students in personalized, competency based educational experiences to include 21st century knowledge and skills needed to be successful in school, work, and life.
2. The Timberlane Regional School District will attract, hire, develop, and retain professional educators and support staff who can effectively engage students in rigorous curriculum and 21st century learning.
3. Timberlane Schools will be known as providing quality facilities that are safe and will ultimately increase student opportunities and activities for 21st Century learning.
4. Timberlane Schools will be collaborative learning environments that are built on mutual respect, support, and positive engagement.
5. Timberlane Schools will foster collaborative engagement of parents and the community to address the social, emotional, health, and wellbeing of students.

9

Nine Beliefs: What are our deeply held convictions?

- *We believe that education for the 21st century includes rigorous and relevant academic, technical and problem-solving skills that prepare students for the next level of education.*
- *We believe that strong instructional leadership and highly qualified personnel work as colleagues to deepen knowledge and improve instructional practice, creating a rich academic environment.*
- *We believe that a learning organization practices the sharing of knowledge, the adoption of new principles, and continuous growth.*
- *We believe effective communication connects parents, teachers, students and the community, fostering trust and interdependence.*
- *We believe that all members of the learning community must promote respect for self, respect for others, and respect for community.*
- *We believe creative expression and the appreciation of the arts are essential to quality of life.*
- *We believe all students can achieve high standards and are entitled to demonstrate their knowledge and skills in ways which recognize their individual abilities, talents, and learning styles.*
- *We believe in modeling democracy by giving voice to all who are directly affected by the school, including students, and addressing all forms of unfairness and injustice.*
- *We believe quality facilities matter.*



Edward T. Perry, CPA

James A. Sojka, CPA*

Sheryl A. Pratt, CPA

Michael J. Campo, CPA, MACCY

May 18, 2018

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

Dear Members of the Board:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Timberlane Regional School District for the year ended June 30, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 20, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Timberlane Regional School District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2017. We noted no transactions entered into by the Timberlane Regional School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's 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 significantly from those expected. The most sensitive estimates affecting the governmental activities' financial statements were:

Management's estimate of the capital assets useful lives is based on historical information and industry guidance. We evaluated the key factors and assumptions used to develop the useful lives of the capital assets in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of the other postemployment benefits liability is based on assumptions of future events, such as employment, mortality, and the healthcare cost trend, as well as estimates of the value of reported amounts. We evaluated the key factors and assumptions used to develop the other postemployment benefits liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability and deferred outflows and inflows of resources related to pensions 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 and deferred outflows and inflows of resources related to pensions in determining that they are reasonable in relation to the financial statements taken as a whole.

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

PLODZIK & SANDERSON

Professional Association / Accountants & Auditors

Donna M. LaClair, CPA**

Ashley J. Miller, CPA, MSA

Tylei A. Paine, CPA

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Difficulties Encountered in Performing the Audit

The completion of our audit was delayed due to incomplete and missing information. Our procedures identified that significant year-end activity had not been posted when we arrived for our initial audit fieldwork in August 2017. Despite repeated requests for information, we noted several required reconciliations that were not completed until March and May of 2018.

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. Adjustments proposed and approved by management were primarily of a routine nature which management expects the independent auditors to make as part of their year-end procedures.

The government-wide financial statements were not prepared by management. We prepared these financial statements which management reviews and approves.

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 May 17, 2018.

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.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Timberlane Regional School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

District Policies

Upon review of the School District's policies it was noted several policies, including but not limited to Purchasing, Bidding Requirements, Transfer of Appropriations, Fund Balances, and Fraud Prevention and Fiscal Management, have not recently been updated. Good accounting practice recommends that all policies be periodically reviewed to ensure that the policies that are in place are effective and working properly. If policies are not reviewed periodically, they may not reflect current processes or best practices due to changing technologies and business environments.

We recommend that all policies be reviewed every three to five years so that they are up to date and are effective for the processes in place.

Deposit Supporting Documentation

During our review of deposit information for the months of June and July 2017, we noted that no deposit forms have been completed indicating the date the deposits were received. In order to document when deposits are received and ensure they are being deposited in a timely manner, a deposit form should be completed for each deposit. We recommend the School District complete a deposit form any time funds are collected to indicate the date, source, amount, account, and reason for the receipt.



Treasurer Duties

We noted that bank statements for the School District's various accounts were not reconciled to the general ledger by the School District Treasurer. We are aware the former Treasurer passed away during the fiscal year under audit, however it appears that the lack of bank statement reconciliations to the general ledger was an issue for all twelve months of the fiscal year audited, and continued to be an issue for the first nine months of the subsequent fiscal year. We recommend that all of the bank accounts be reconciled monthly to the general ledger and that all suspicious reconciling items be promptly investigated and adjusted with adequate explanations. In addition, the School District should consider appointing a deputy treasurer that is capable of completing the Treasurer's duties in the event the Treasurer is unable.

Student Activity Funds

Timberlane Regional High School – We identified several payments out of the student activity account to students or colleges that represent scholarships to students for college. Scholarship accounts should be held and maintained by the Town Trustees of the Trust Funds and distributed at the request of the school. We recommend the scholarship funds be transferred to the Trustees of Trust Funds.

Timberlane Regional Middle School – In reviewing the bank reconciliation for the student activity account, we identified 10 stale dated checks that were older than six months. For stale dated payments, the school should follow up with the vendor to determine if the original check should be voided and a new check reissued. We recommend that a review of outstanding items be performed as part of the monthly bank reconciliation process.

Pollard School – During a review of the student activity fund, we identified two payments that lacked proper supporting documentation. All disbursements should be supported by appropriate documentation to substantiate the payment. We recommend that payments not be made unless this documentation is provided.

Sandown Central School – As part of our review of the student activity fund, it was noted that three of the sub-accounts held negative balances at year-end. The payment approval and authorization process for disbursements should include a review of the sub-accounts to ensure they have sufficient funds available before the payment is made. By overspending the sub-account, it is "borrowing" funds from other sub-accounts, thus making funds unavailable to other groups. We recommend that student groups not be allowed to overexpend the balance available in their sub-account.

Federal Compliance

Through the federal compliance testing the following items were noted:

- *Program: IDEA Project Number: 72504* – Semi-annual certifications for salaried grant employees for the second half of the year were completed and signed by the employees mid-way through that time period and not at year end after they performed the work. It is noted that the Special Education Director did approve them properly at year end. In accordance with Uniform Guidance, 2 CFR 200.430(i), "Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed." We recommend that the second half of the certifications be completed and signed by the employee at year end in order to certify they completed their work after the fact.
- *Program: IDEA Project Number: 72504* – If a non-Federal entity contracts with a vendor over \$25,000 or expected to be over \$25,000 and the vendor is paid with Federal funds the non-Federal entity must verify the vendor's suspension and debarment status. The School District contracted with two vendors who meet this criteria, one's status was properly verified (as the School District provided the contract with a suspension and debarment clause) and the other was not. The non-verified vendor provided its own contract that did not contain a suspension and debarment clause and no further action was taken by the School District. We recommend that the School District perform the necessary suspension and debarment verification on any vendors paid with Federal funds with a contract over \$25,000 as required by Federal regulations.

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. 75 *Accounting, and Financial Reporting for Postemployment Benefits Other than Pensions*, issued in June 2015, will be effective for the School District beginning with its fiscal year ending June 30, 2018. This Statement improves the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB). This Statement replaces the requirements of Statements No. 45 and No. 57.

GASB Statement No. 81, *Irrevocable Split-Interest Agreements*, issued in March 2016, will be effective for the School District beginning with its fiscal year ending June 30, 2018. The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement.

GASB Statement No. 82, *Pension Issues—an amendment of GASB Statements No. 67 No. 68 and No. 73*, issued in March 2016, will be effective for the School District beginning with its fiscal year ending June 30, 2018. This Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements.

GASB Statement No. 83, *Certain Asset Retirement Obligations*, issued in November 2016, will be effective for the School District beginning with its fiscal year ending June 30, 2019. It addresses accounting and financial reporting for certain asset retirement obligations and establishes criteria for determining timing and pattern of recognition of a liability and corresponding deferred outflow of resources.

GASB Statement No. 84, *Fiduciary Activities*, issued in January 2017, will be effective for the School District beginning with its fiscal year ending June 30, 2020. This Statement will improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

GASB Statement No. 85, *Omnibus 2017*, issued in March 2017, will be effective for the School District with its fiscal year ending June 30, 2018. This Statement addresses practice issues identified during implementation of certain GASB Statements.

GASB Statement No. 86, *Certain Debt Extinguishment Issues*, issued in May 2017, will be effective for the School District with its fiscal year ending June 30, 2018. This Statement improves the consistency of accounting and financial reporting for certain debt extinguishment transactions.

GASB Statement No. 87, *Leases*, issued in June 2017, will be effective for the School District with its fiscal year ending June 30, 2021. This Statement will improve accounting and financial reporting for leases by governments by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases.

We applied certain limited procedures to the Management's Discussion and Analysis, Schedule of Funding Progress for Other Postemployment Benefit Plan, Schedule of the School District's Proportionate Share of Net Pension Liability, and Schedule of School District Contributions, which are required supplementary information (RSI) that supplement the basic financial statements. 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 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.



Timberlane Regional School District

May 18, 2018

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Restriction on Use

This information is intended solely for the information and use 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.

Sincerely,

Plodzik & Sanderson

PLODZIK & SANDERSON
Professional Association



TIMBERLANE REGIONAL SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

TIMBERLANE REGIONAL SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

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PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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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 Financial Statements

We have audited the accompanying 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, 2017, 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.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America and the standards applicable to the financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of the Timberlane Regional School District, as of June 30, 2017, and the respective changes in financial position and the respective budgetary comparisons for the general, food service, and grants funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

Other Matters

Required Supplementary Information - Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (pages 3-11), the Schedule of Funding Progress for Other Postemployment Benefit Plan (page 40), the Schedule of School District's Proportionate Share of Net Pension Liability (page 41), and the Schedule of School District Contributions (page 42) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

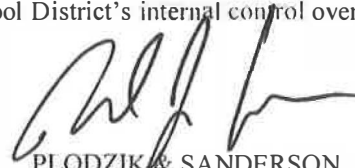
Other Information - Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Timberlane Regional School District's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and 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 accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 17, 2018, on our consideration of the Timberlane Regional School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Timberlane Regional School District's internal control over financial reporting and compliance.

May 17, 2018



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, 2017

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 12 - 13 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, Food Service Fund, Grants Fund, and Other Governmental Fund, which encompasses the Timberlane Performing Arts Center.

The District adopts an annual appropriated budget for its funds. Budgetary comparison statements for the Major General Fund, Food Service Fund and Grants Fund have been provided to demonstrate compliance with the budget and can be found on pages 18 - 20 of this report.

The governmental fund financial statements can be found on pages 14 - 22 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 - 39 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 Schedule of Funding Progress for Other Postemployment Benefit Plan, Schedule of the School District's Proportionate Share of Net Pension Liability, and Schedule of School District Contributions.

Required supplementary information and related notes can be found on pages 40 - 43 of this report. Additional supplementary information relating to the General Fund and Fiduciary Funds can be found at pages 44 - 47. Schedule of Expenditures of Federal Awards and accompanying notes can be found at pages 55 - 56.

Financial Highlights

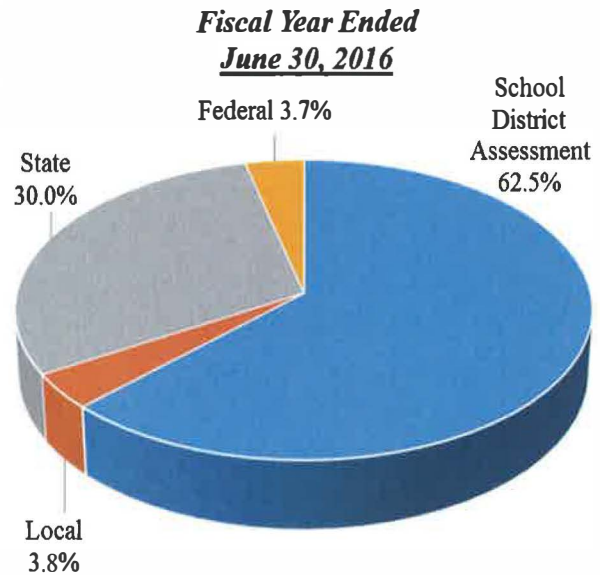
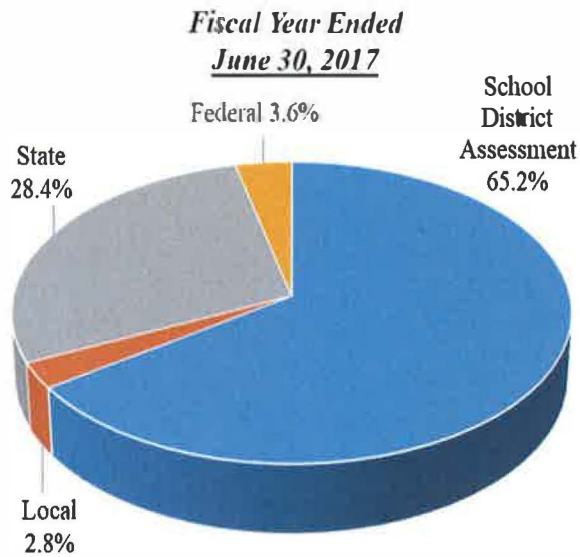
- Total Governmental Funds Expenditures increased by \$2,355,832, or 3.65% from \$64,568,761 in 2015-16 to \$66,924,593 in 2016-17 largely due to an increase in support services resulting from non-discretionary increases in teacher and non-teacher retirement and group insurance.
- Revenue recognized in fiscal year 2016-17 by the District's general fund amounted to \$108,800 less than was budgeted.
- 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 5 to the Financial Statements.
- By District Ballot in March, 2017, voters approved a contribution of \$250,000 into the capital reserve fund from unassigned fund balance to be transferred in fiscal year 2017-18.
- The School Board authorized \$175,000 to be held as fund balance retention pursuant to RSA 198L4-bii in fiscal year 2016-17. The fiscal year 2015-16 fund balance retention was \$200,000.
- Fiscal year 2016-17 fund balance used to reduce taxes for the 2017-18 fiscal year was \$2,471,411.

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

	<u>June 30, 2017</u>	<u>As Restated June 30, 2016</u>	<u>Increase (Decrease)</u>
ASSETS			
Cash and cash equivalents	\$ 2,787,218	\$ 2,614,106	\$ 173,112
Accounts receivable	61,818	88,924	(27,106)
Intergovernmental receivable	1,963,121	2,827,952	(864,831)
Inventory	33,877	25,812	8,065
Prepaid items	1,000	42,112	(41,112)
Capital assets, not being depreciated	515,901	515,901	-
Capital assets, net of accumulated depreciation	21,692,727	22,738,230	(1,045,503)
Total assets	<u>27,055,662</u>	<u>28,853,037</u>	<u>(1,797,375)</u>
DEFERRED OUTFLOWS OF RESOURCES			
Amounts related to pensions	<u>15,987,983</u>	<u>4,678,556</u>	<u>11,309,427</u>
LIABILITIES			
Accounts payable	410,535	343,373	67,162
Accrued salaries and benefits	-	2,479	(2,479)
Intergovernmental payable	34,829	32,040	2,789
Unearned revenue	5,690	3,219	2,471
Accrued interest payable	93,978	125,538	(31,560)
Noncurrent obligations:			
Due within one year	2,109,741	1,600,000	509,741
Due in more than one year	67,965,421	54,245,668	13,719,753
Total liabilities	<u>70,620,194</u>	<u>56,352,317</u>	<u>14,267,877</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - State Aid	8,547	-	8,547
Unavailable revenue - grants and donations	26,609	5,008	21,601
Amounts related to pensions	1,577,864	3,187,205	(1,609,341)
Total deferred inflows of resources	<u>1,613,020</u>	<u>3,192,213</u>	<u>(1,587,740)</u>
NET POSITION			
Net investment in capital assets	17,408,628	16,854,131	554,497
Unrestricted	(46,598,197)	(42,867,068)	(3,731,129)
Total net position (deficit)	<u>\$ (29,189,569)</u>	<u>\$ (26,012,937)</u>	<u>\$(3,176,632)</u>

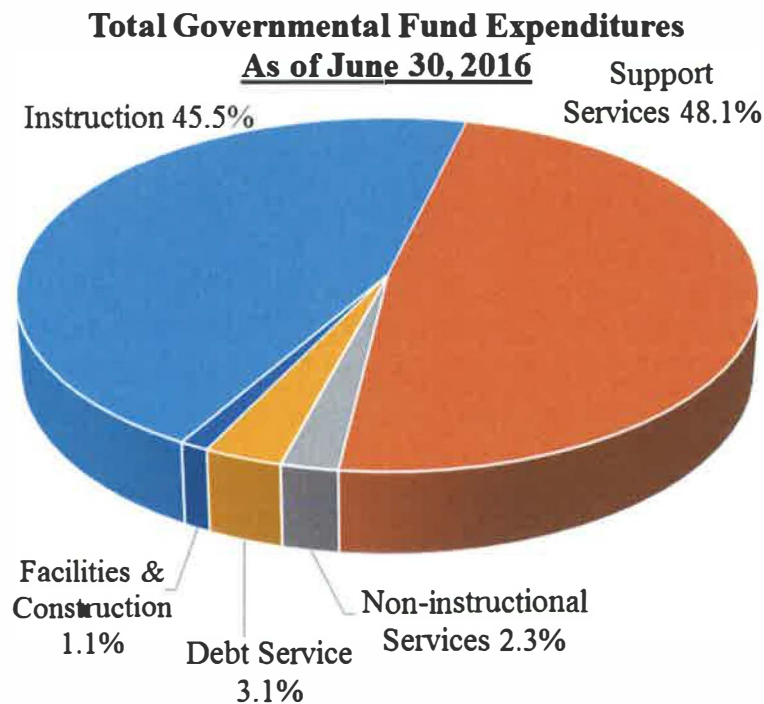
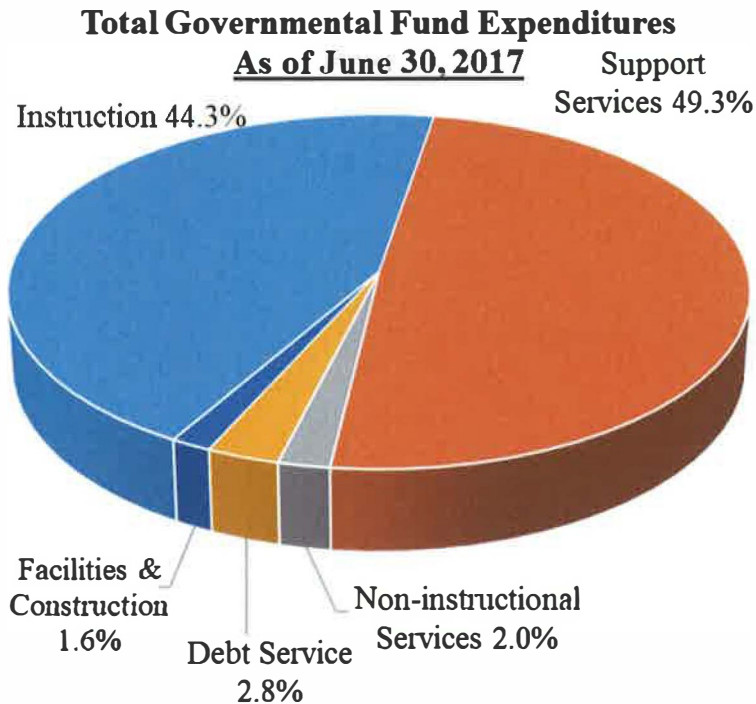
Financial Analysis of the District as a Whole
Two-Year Comparison
Revenue Analysis
Total Governmental Funds

	<i><u>Fiscal Year Ended</u></i> <i><u>June 30, 2017</u></i>	<i><u>Fiscal Year Ended</u></i> <i><u>June 30, 2016</u></i>	<i><u>Increase</u></i> <i><u>(Decrease)</u></i>
School District Assessment	\$ 43,062,750	\$ 40,398,399	\$ 2,664,351
Local	1,833,855	2,477,851	(643,996)
State	18,781,717	19,395,520	(613,803)
Federal	2,394,308	2,357,209	37,099
	<u>\$ 66,072,630</u>	<u>\$ 64,628,979</u>	<u>\$ 1,443,651</u>



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

	<i>Fiscal Year Ended</i>		<i>Increase (Decrease)</i>
	<i>June 30, 2017</i>	<i>June 30, 2016</i>	
Instruction	29,652,993	29,354,192	298,801
Support Services:			
Student	3,334,871	3,284,421	50,450
Instructional Staff	1,189,172	1,335,825	(146,653)
General Administration	291,930	201,229	90,701
Executive Administrative	2,052,401	1,823,701	228,700
School Administration	3,375,226	2,952,030	423,196
Business	52,188	61,332	(9,144)
Operation & Plant Main	3,629,781	3,595,609	34,172
Student Transportation	2,886,774	2,748,103	138,671
Other	16,139,586	15,047,893	1,091,693
Total Support Services:	32,951,929	31,050,143	1,901,786
Non-instructional Services	1,359,936	1,453,068	(93,132)
Debt Service:			
Principal	1,600,000	1,600,000	-
Interest	294,000	378,000	(84,000)
Total Debt Service:	1,894,000	1,978,000	(84,000)
Facilities and Construction	1,065,735	733,358	332,377
Total Expenditures:	66,924,593	64,568,761	2,355,832



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 2017, the amount used from the beginning general fund unassigned fund balance for this purpose was \$3,849,045.

Long Term Debt

The District has long term debt as of June 30, 2017, as follows:

Timberlane Regional School District Comparative Statement of Long-Term Debt

	<u>2017</u>	<u>2016</u> <i>(as restated)</i>	<u>Increase</u> <u>(Decrease)</u>
General Obligation Bond Payable	\$ 4,800,000	\$ 6,400,000	\$(1,600,000)
Compensated Absences	3,065,568	3,167,048	(101,480)
Net Pension Liability	58,648,858	43,214,222	15,434,636
Other Postemployment Benefits Net	<u>3,560,736</u>	<u>3,064,398</u>	<u>496,338</u>
Total Long-Term Debt	<u>\$70,075,162</u>	<u>\$55,845,668</u>	<u>\$14,229,494</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 5 – Capital Assets.

**Timberlane Regional School District
Comparative Statement of Capital Assets**

	Beginning Balance July 1, 2016	Changes	Ending Balance June 30, 2017
Non-Depreciable Assets:			
Land	\$ 515,901	\$ -	\$ 515,901
Depreciable Assets:			
Land Improvements	2,601,355	344,449	2,945,804
Buildings and Building Improvements	59,394,448	399,743	59,794,191
Machinery, Equipment, and Vehicles	3,498,569	116,716	3,615,285
Total Capital Assets	66,010,273	860,908	66,871,181
Less Accumulated Depreciation	(42,756,142)	(1,906,411)	(44,662,553)
Net Value, All Capital Assets	\$ 23,254,131	\$ (1,045,503)	\$ 22,208,628

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:

Geoffrey Dowd

C.F.O. / Business Administrator

Timberlane Regional School District / SAU #55

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Plaistow, NH 03865

603-382-6119 Ext.2226

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BASIC FINANCIAL STATEMENTS

EXHIBIT A
TIMBERLANE REGIONAL SCHOOL DISTRICT
Statement of Net Position
June 30, 2017

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 2,787,218
Accounts receivable	61,818
Intergovernmental receivables	1,963,121
Inventory	33,877
Prepaid items	1,000
Capital assets, not being depreciated	515,901
Capital assets, net of accumulated depreciation	21,692,727
Total assets	<u>27,055,662</u>
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	<u>15,987,983</u>
LIABILITIES	
Accounts payable	410,535
Intergovernmental payable	34,829
Unearned revenue	5,690
Accrued interest payable	93,978
Noncurrent obligations:	
Due within one year	2,109,741
Due in more than one year	67,965,421
Total liabilities	<u>70,620,194</u>
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - State Aid	8,547
Unavailable revenue - grants and donations	26,609
Amounts related to pensions	1,577,864
Total deferred inflows of resources	<u>1,613,020</u>
NET POSITION	
Net investment in capital assets	17,408,628
Unrestricted	(46,598,197)
Total net position	<u>\$ (29,189,569)</u>

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, 2017

		Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Change In Net Position
Instruction	\$30,115,648	\$ 557,640	\$ 1,296,015	\$ -	\$(28,261,993)
Support services:					
Student	3,351,738	-	2,273	-	(3,349,465)
Instructional staff	1,185,045	-	149,222	-	(1,035,823)
General administration	291,930	-	-	-	(291,930)
Executive administration	2,017,214	-	-	-	(2,017,214)
School administration	3,290,802	-	-	-	(3,290,802)
Business	52,188	-	-	-	(52,188)
Operation and maintenance of plant	5,508,614	-	17,090	-	(5,491,524)
Student transportation	2,886,774	-	41,828	-	(2,844,946)
Other	18,651,512	-	-	-	(18,651,512)
Noninstructional services	1,373,867	951,701	394,647	-	(27,519)
Interest on long-term debt	262,440	-	-	1,103,811	841,371
Facilities acquisition and construction	261,490	-	6,008	-	(255,482)
Total governmental activities	<u>\$69,249,262</u>	<u>\$ 1,509,341</u>	<u>\$ 1,907,083</u>	<u>\$ 1,103,811</u>	<u>\$(64,729,027)</u>
General revenues:					
School district assessment					43,062,750
Grants and contributions not restricted to specific programs					18,207,412
Miscellaneous					282,233
Total general revenues					<u>61,552,395</u>
Change in net position					(3,176,632)
Net position, beginning, as restated (see Note 14)					(26,012,937)
Net position, ending					<u><u>\$(29,189,569)</u></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, 2017

	General	Food Service	Grants	Other Governmental Fund (Performing Arts Center)	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 2,441,471	\$ 317,101	\$ -	\$ 28,646	\$ 2,787,218
Receivables:					
Accounts	61,818	-	-	-	61,818
Intergovernmental	1,687,230	20,229	255,662	-	1,963,121
Interfund receivable	551,144	-	-	-	551,144
Inventory	-	33,877	-	-	33,877
Prepaid items	1,000	-	-	-	1,000
Total assets	<u>\$ 4,742,663</u>	<u>\$ 371,207</u>	<u>\$ 255,662</u>	<u>\$ 28,646</u>	<u>\$ 5,398,178</u>
LIABILITIES					
Accounts payable	\$ 338,463	\$ 72,072	\$ -	\$ -	\$ 410,535
Intergovernmental payable	34,829	-	-	-	34,829
Interfund payable	-	299,135	223,363	28,646	551,144
Unearned revenue	-	-	5,690	-	5,690
Total liabilities	<u>373,292</u>	<u>371,207</u>	<u>229,053</u>	<u>28,646</u>	<u>1,002,198</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - State Aid	8,547	-	-	-	8,547
Unavailable revenue - grants and donations	-	-	26,609	-	26,609
Total deferred inflows of resources	<u>8,547</u>	<u>-</u>	<u>26,609</u>	<u>-</u>	<u>35,156</u>
FUND BALANCES (DEFICIT)					
Nonspendable	1,000	33,877	-	-	34,877
Restricted	12,058	-	-	-	12,058
Committed	1,374,280	-	-	-	1,374,280
Assigned	327,075	-	-	-	327,075
Unassigned (deficit)	2,646,411	(33,877)	-	-	2,612,534
Total fund balances	<u>4,360,824</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,360,824</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,742,663</u>	<u>\$ 371,207</u>	<u>\$ 255,662</u>	<u>\$ 28,646</u>	<u>\$ 5,398,178</u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-2
TIMBERLANE REGIONAL SCHOOL DISTRICT
Reconciliation of Balance Sheet of Governmental Funds to the Statement of Net Position
June 30, 2017

Total fund balances of governmental funds (Exhibit C-1)		\$ 4,360,824
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources, therefore, are not reported in the funds.		
Cost	\$ 66,871,181	
Less accumulated depreciation	<u>(44,662,553)</u>	
		22,208,628
Certain items are not current financial resources in the governmental funds, but instead are reported in the Statement of Net Position.		
Deferred outflows of resources related to pensions	\$ 15,987,983	
Deferred inflows of resources related to pensions	<u>(1,577,864)</u>	
		14,410,119
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (551,144)	
Payables	<u>551,144</u>	
		-
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(93,978)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the funds.		
Bonds	\$ 4,800,000	
Compensated absences	3,065,568	
Other postemployment benefits	3,560,736	
Net pension liability	<u>58,648,858</u>	
		<u>(70,075,162)</u>
Net position of governmental activities (Exhibit A)		<u><u>\$ (29,189,569)</u></u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-3
TIMBERLANE REGIONAL SCHOOL DISTRICT
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2017

	General	Food Service	Grants	Other Governmental Fund (Performing Arts Center)	Total Governmental Funds
REVENUES					
School district assessment	\$ 43,062,750	\$ -	\$ -	\$ -	\$ 43,062,750
Local	797,737	951,701	42,281	42,136	1,833,855
State	18,764,301	17,416	-	-	18,781,717
Federal	585,157	377,231	1,431,920	-	2,394,308
Total revenues	63,209,945	1,346,348	1,474,201	42,136	66,072,630
EXPENDITURES					
Current:					
Instruction	28,314,136	-	1,294,748	44,109	29,652,993
Support services:					
Student	3,332,598	-	2,273	-	3,334,871
Instructional staff	1,039,950	-	149,222	-	1,189,172
General administration	291,930	-	-	-	291,930
Executive administration	2,052,401	-	-	-	2,052,401
School administration	3,375,226	-	-	-	3,375,226
Business	52,188	-	-	-	52,188
Operation and maintenance of plant	3,612,691	-	17,090	-	3,629,781
Student transportation	2,881,914	-	4,860	-	2,886,774
Other	16,139,211	-	-	375	16,139,586
Noninstructional services	-	1,359,936	-	-	1,359,936
Debt service:					
Principal	1,600,000	-	-	-	1,600,000
Interest	294,000	-	-	-	294,000
Facilities acquisition and construction	1,059,727	-	6,008	-	1,065,735
Total expenditures	64,045,972	1,359,936	1,474,201	44,484	66,924,593
Deficiency of revenues under expenditures	(836,027)	(13,588)	-	(2,348)	(851,963)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	13,588	-	2,348	15,936
Transfers out	(15,936)	-	-	-	(15,936)
Total other financing sources (uses)	(15,936)	13,588	-	2,348	-
Net change in fund balances	(851,963)	-	-	-	(851,963)
Fund balances, beginning	5,212,787	-	-	-	5,212,787
Fund balances, ending	\$ 4,360,824	\$ -	\$ -	\$ -	\$ 4,360,824

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 of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2017

Net change in fund balances of total governmental funds (Exhibit C-3)		\$ (851,963)
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (15,936)	
Transfers out	<u>15,936</u>	
		-
Governmental funds report pension contributions as expenditures. However, in the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as pension expenses.		
Contributions subsequent to the measurement date	\$ 4,008,148	
Net pension expense	<u>(6,524,016)</u>	
		(2,515,868)
The repayment of the principal of long-term debt consumes the current financial resources of governmental funds but has no effect on net position.		
Principal repayment of bond		1,600,000
Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.		
Decrease in accrued interest expense	\$ 31,560	
Decrease in compensated absences payable	<u>101,480</u>	
		(363,298)
Change in net position of governmental activities (Exhibit B)		<u><u>\$ (3,176,632)</u></u>

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, 2017

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
School district assessment	\$ 43,062,750	\$ 43,062,750	\$ -
Other local	967,907	772,437	(195,470)
State	18,642,788	18,764,301	121,513
Federal	620,000	585,157	(34,843)
Total revenues	63,293,445	63,184,645	(108,800)
EXPENDITURES			
Current:			
Instruction	29,046,894	28,276,321	770,573
Support services:			
Student	3,474,013	3,331,828	142,185
Instructional staff	1,367,516	1,045,815	321,701
General administration	205,660	279,987	(74,327)
Executive administration	2,103,289	2,052,401	50,888
School administration	3,126,578	3,376,368	(249,790)
Business	55,000	52,188	2,812
Operation and maintenance of plant	4,142,615	3,694,020	448,595
Student transportation	2,984,148	2,882,172	101,976
Other	17,177,976	16,145,899	1,032,077
Debt service:			
Principal	1,600,000	1,600,000	-
Interest	294,000	294,000	-
Facilities acquisition and construction	1,314,800	1,081,455	233,345
Total expenditures	66,892,489	64,112,454	2,780,035
Excess (deficiency) of revenues over (under) expenditures	(3,599,044)	(927,809)	2,671,235
OTHER FINANCING USES			
Transfers out	(250,001)	(265,936)	(15,935)
Net change in fund balance	\$ (3,849,045)	(1,193,745)	\$ 2,655,300
Decrease in nonspendable fund balance		41,112	
Unassigned fund balance, beginning		3,799,044	
Unassigned fund balance, ending		\$ 2,646,411	

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)
Food Service Fund
For the Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Local:				
Sales	\$ 1,257,000	\$ 1,257,000	\$ 951,701	\$ (305,299)
State:				
Lunch reimbursement	18,000	18,000	17,416	(584)
Federal:				
Breakfast reimbursement	-	-	35,724	35,724
Lunch reimbursement	350,000	350,000	239,729	(110,271)
USDA commodities	-	101,778	101,778	-
Total revenues	<u>1,625,000</u>	<u>1,726,778</u>	<u>1,346,348</u>	<u>(380,430)</u>
EXPENDITURES				
Current:				
Noninstructional services	<u>1,625,000</u>	<u>1,726,778</u>	<u>1,359,936</u>	<u>366,842</u>
OTHER FINANCING SOURCES				
Transfers in	<u>-</u>	<u>-</u>	<u>13,588</u>	<u>13,588</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance, beginning			<u>-</u>	
Fund balance, ending			<u><u>\$ -</u></u>	

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT D-3
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, 2017

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
REVENUES				
Local	\$ -	\$ 42,281	\$ 42,281	\$ -
Federal	1,350,000	1,431,920	1,431,920	-
Total revenues	1,350,000	1,474,201	1,474,201	-
EXPENDITURES				
Current:				
Instruction	1,350,000	1,294,748	1,294,748	-
Support services:				
Student	-	2,273	2,273	-
Instructional staff	-	149,222	149,222	-
Operation and maintenance of plant	-	17,090	17,090	-
Student transportation	-	4,860	4,860	-
Facilities acquisition and construction	-	6,008	6,008	-
Total expenditures	1,350,000	1,474,201	1,474,201	-
Net change in fund balance	\$ -	\$ -	-	\$ -
Fund balance, beginning			-	
Fund balance, ending			\$ -	

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT E-1
TIMBERLANE REGIONAL SCHOOL DISTRICT
Fiduciary Funds
Statement of Net Position
June 30, 2017

	Private Purpose	
	Trust	Agency
ASSETS		
Cash and cash equivalents	\$ -	\$ 294,506
Intergovernmental receivable	296,561	-
Total assets	296,561	294,506
LIABILITIES		
Due to student groups	-	294,506
NET POSITION		
Held in trust for specific purposes	\$ 296,561	\$ -

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT E-2
TIMBERLANE REGIONAL SCHOOL DISTRICT
Fiduciary Funds
Statement of Changes in Net Position
For the Fiscal Year Ended June 30, 2017

	Private Purpose Trust
Additions:	
New funds	\$ 5,240
Interest	733
Total revenue	<u>5,973</u>
Deductions:	
Scholarships	<u>(11,800)</u>
Change in net position	(5,827)
Net position, beginning	302,388
Net position, ending	<u><u>\$ 296,561</u></u>

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, 2017

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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 accounting principles generally accepted in the United States of America 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 or capital requirements of a particular function. Assessments and other items not meeting the definition of program revenues are reported instead as general revenues. Resources that are dedicated internally are reported as general revenue rather than program revenue.

Fund Financial Statements - Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

In the governmental fund financial statements, expenditures are reported by character: current, debt service, or facilities acquisition and construction. Current expenditures are subclassified by function and are for items such as salaries, grants, supplies, and services. Debt service includes both interest and principal outlays related to bonds. Capital outlay includes expenditures for equipment, 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, except for agency funds which do not have a measurement focus. Revenues are recorded when earned and expenses are recorded when a 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.

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

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

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

The School District reports the following major governmental funds:

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

Food Service Fund – accounts for the operation of the School District’s food service program.

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

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

Nonmajor Fund – The School District also reports one nonmajor governmental fund, the Performing Arts Center fund.

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.

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

1-E Receivables

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

1-F Inventory

The inventories of the School District are valued at cost (first-in, first-out), which approximates market. The inventories of the School District’s food service fund consist of materials and supplies held for subsequent use. The cost of these inventories is expended when consumed rather than when purchased.

TIMBERLANE REGIONAL SCHOOL DISTRICT
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1-G Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and governmental fund financial statements and expensed/expended as the items are used.

1-H Capital Assets

Capital assets are defined by the School District as assets with an initial individual cost of \$10,000 or more for all asset classes except infrastructure, which are capitalized over \$100,000 per item, and an estimated life in excess of one year. Capital assets include property, plant, and equipment, infrastructure assets (e.g. roads, sidewalks, drainage, and similar items) and are reported in governmental activities.

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 governmental activities column of the government-wide Statement of Net Position. When cost of general capital assets cannot be determined from available records, estimated historical cost is used.

Additions, improvements, and other capital outlay that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of an asset or materially extend lives are not capitalized.

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

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

	Years
Land improvements	30
Buildings and building improvements	5 - 30
Machinery, equipment, and vehicles	5

1-I Interfund Activities

Interfund activities are reported as follows:

Interfund Receivables and Payables – Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as “due to/from other funds” (i.e. the current portion of interfund loans). 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, 2017.

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 and thus will not be recognized as an outflow of resources (expenses) until then.

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Deferred inflows of resources, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

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 Statement of Net Position.

1-M Compensated Absences

The School District's policy allows certain employees to earn varying amounts of vacation and sick pay based on the employee's length of employment. Upon retirement or termination of employment, employees are paid in full for any accrued leave earned as set forth by personnel policy. In addition, the School District also offers a retirement incentive which is based on an employee's number of years of service and final rate of pay, for varying employee classes.

An expense and a liability for vacation pay, sick pay, retirement incentive, and salary-related payments are accrued as the leave is earned in the government-wide financial statements. The compensated absences liability is liquidated using funds to which the liability accrued as the accumulated leave is used.

1-N 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 are prepared by New Hampshire Retirement System, and are audited by the plan's independent auditors.

1-O Net Position/Fund Balances

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

Net Investment in Capital Assets – This classification includes the School District's capital assets, net of accumulated depreciation, reduced by the outstanding balance of the bond that is attributable to the acquisition, construction, or improvement of those assets.

Unrestricted Net Position – This classification typically includes unrestricted liquid assets.

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

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

Committed – This classification includes 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.

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Assigned – This classification includes 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 – This classification is 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-b II, the School District voted to retain general fund unassigned fund balance of \$175,000 to be used for emergency expenditures, or to use as a revenue source to reduce the tax rate.

1-P 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 during the period reported. Estimates and assumptions are reviewed periodically and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District's operations. At its annual meeting, the School District adopts a budget for the current year for the general, food service, and grants funds, as well as the nonmajor Performing Arts Center fund. Except as reconciled below, the budget was adopted on a basis consistent with United States generally accepted accounting principles.

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

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

State statutes require balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. In the fiscal year 2017, \$3,849,045 of the beginning general fund unassigned fund balance was applied for this purpose.

2-B Budgetary Reconciliation to GAAP Basis

The School District employs certain accounting principles for budgetary reporting purposes that differ from a GAAP basis. The Statement of Revenues, Expenditures, and Changes in Fund Balance – Budgetary Basis presents the actual results to provide a comparison with the budget. A major difference between the budgetary basis and GAAP basis is as follows:

Encumbrances outstanding at year-end do not represent GAAP expenditures or liabilities, but represent budgetary accounting controls. Governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and commitments (encumbrances) for goods or services not received at year-end. Encumbrances are recorded to reserve a portion of fund balance in the governmental fund types for commitments for which no liability exists.

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The following reconciles the general fund budgetary basis to the GAAP basis:

Revenues:	
Per Exhibit D-1 (budgetary basis)	\$ 63,184,645
Adjustments:	
Basis difference:	
GASB Statement No. 54:	
Interest earnings related to the expendable trust funds	7,665
Miscellaneous revenue of blended funds	17,635
Per Exhibit C-3 (GAAP basis)	<u>\$ 63,209,945</u>
Expenditures and other financing uses:	
Per Exhibit D-1 (budgetary basis)	\$ 64,378,390
Adjustments:	
Basis difference:	
Encumbrances, beginning	224,398
Encumbrances, ending	(327,075)
GASB Statement No. 54:	
Expenditures of blending funds	36,195
Net effect of transfers between blended funds	(250,000)
Per Exhibit C-3 (GAAP basis)	<u>\$ 64,061,908</u>

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The School District's deposits are entirely covered by federal depository insurance (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 \$3,079,793 and the bank balances totaled \$5,124,136. Petty cash totaled \$100 and the School District held \$1,831 in undeposited funds.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$2,787,218
Cash per Statement of Net Position - Fiduciary Funds (Exhibit E-1)	294,506
Total cash and cash equivalents	<u>\$3,081,724</u>

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NOTE 4 – 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 of accounts and intergovernmental receivables. Receivables at June 30, 2017, are comprised of the following:

Accounts:		
General:		
Lunch meal receivables		\$ 61,818
Intergovernmental:		
General:		
Town of Plaistow	\$ 93,000	
School Administrative Unit No. 55	171,973	
State of New Hampshire	5,953	
Expendable trust	1,416,304	
Total general fund intergovernmental		1,687,230
Food service:		
State of New Hampshire		20,229
Grants:		
State of New Hampshire		255,662
Fiduciary:		
Private purpose trust		296,561
Total receivables		<u>\$ 2,321,500</u>

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2017 consisted of the following:

	Balance, beginning	Additions	Balance, ending
At cost:			
Not being depreciated:			
Land	\$ 515,901	\$ -	\$ 515,901
Being depreciated:			
Land improvements	2,601,355	344,449	2,945,804
Buildings and building improvements	59,394,448	399,743	59,794,191
Machinery, equipment, and vehicles	3,498,569	116,716	3,615,285
Total capital assets being depreciated	65,494,372	860,908	66,355,280
Total capital assets	66,010,273	860,908	66,871,181
Less accumulated depreciation:			
Land improvements	(2,024,034)	(95,323)	(2,119,357)
Buildings and building improvements	(37,362,683)	(1,751,364)	(39,114,047)
Machinery, equipment, and vehicles	(3,369,425)	(59,724)	(3,429,149)
Total accumulated depreciation	(42,756,142)	(1,906,411)	(44,662,553)
Net book value, capital assets being depreciated	22,738,230	(1,045,503)	21,692,727
Net book value, all capital assets	<u>\$ 23,254,131</u>	<u>\$ (1,045,503)</u>	<u>\$ 22,208,628</u>

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

Instruction	\$ 8,225
Support services:	
School administration	18,158
Operation and maintenance of plant	1,880,028
Total depreciation expense	<u>\$ 1,906,411</u>

NOTE 6 – INTERFUND BALANCES AND TRANSFERS

Interfund receivable and payable balances consisting of overdrafts in pooled cash and budgetary transfers at June 30, 2017 are as follows:

Receivable Fund	Payable Fund	Amount
General	Food service	\$ 299,135
	Grants	223,363
	Nonmajor	28,646
		<u>\$ 551,144</u>

Interfund transfers during the year ended June 30, 2017 are as follows:

	Transfers In:		
	Other		
	Governmental		
	Fund		
	Food	(Performing	
	Service	Arts Center)	Total
Transfers out:			
General fund	<u>\$ 13,588</u>	<u>\$ 2,348</u>	<u>\$ 15,936</u>

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 7 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources at June 30, 2017 consisted of the following:

	Exhibit A	Exhibit C-1
Amounts related to pensions (see Note 9)	<u>\$ 15,987,983</u>	<u>\$ -</u>

Deferred inflows of resources at June 30, 2017 consisted of the following:

	Exhibit A	Exhibit C-1
State Aid received in advance	\$ 8,547	\$ 8,547
Local grants received in advance of eligible expenditures being made	26,609	26,609
Amounts related to pensions (see Note 9)	1,577,864	-
	<u>\$ 1,613,020</u>	<u>\$ 35,156</u>

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NOTE 8 – LONG-TERM LIABILITIES

Changes in the School District's long-term liabilities consisted of the following for the year ended June 30, 2017:

	Balance July 1, 2016 (as restated)	Additions	Reductions	Balance June 30, 2017	Due Within One Year
General obligation bond payable	\$ 6,400,000	\$ -	\$ (1,600,000)	\$ 4,800,000	\$ 1,600,000
Compensated absences	3,167,048	64,557	(166,037)	3,065,568	509,741
Net pension liability	43,214,222	15,434,636	-	58,648,858	-
Net other postemployment benefits	3,064,398	496,338	-	3,560,736	-
Total long-term liabilities	<u>\$ 55,845,668</u>	<u>\$ 15,995,531</u>	<u>\$ (1,766,037)</u>	<u>\$ 70,075,162</u>	<u>\$ 2,109,741</u>

The long-term bond is comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate	Outstanding at June 30, 2017
General obligation bond payable: School renovations	\$ 32,000,000	2000	2020	4.50 - 5.25%	<u>\$ 4,800,000</u>

The annual requirements to amortize the general obligation bond outstanding as of June 30, 2017, including interest payments, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2018	\$ 1,600,000	\$ 210,000	\$ 1,810,000
2019	1,600,000	126,000	1,726,000
2020	1,600,000	42,000	1,642,000
Totals	<u>\$ 4,800,000</u>	<u>\$ 378,000</u>	<u>\$ 5,178,000</u>

All debt is general obligation debt of the School District, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

NOTE 9 – 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 with in 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: 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. All assets are held in a single trust and available to pay retirement benefits to all members.

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC) multiplied by

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years of creditable service. At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the member attains 52.5 years of age by $\frac{1}{4}$ of 1% or age 60.

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 2017, the School District contributed 15.67% for teachers and 11.17% for other employees. The contribution requirements for the fiscal years 2015, 2016, and 2017 were \$4,234,503, \$4,679,306, and \$4,792,456, respectively, which were paid in full in each year.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions: At June 30, 2017, the School District reported a liability of \$58,648,858 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The School District's proportion of the net pension liability was based on a projection of the School District's long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2016, the School District's proportion was 1.10292066% which was an increase of 0.01207307% from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017, the School District recognized pension expense of \$6,524,016. At June 30, 2017, 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	\$ 929,666	\$ 837,275
Changes in assumption	7,217,810	-
Differences between expected and actual experience	162,985	740,589
Net difference between projected and actual investment earnings on pension plan investments	3,669,374	-
Contributions subsequent to the measurement date	4,008,148	-
Total	<u>\$ 15,987,983</u>	<u>\$ 1,577,864</u>

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The \$4,008,148 reported as deferred outflows of resources related to pensions results from the School District's contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. 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,	
2017	\$ 2,077,790
2018	2,077,790
2019	3,322,754
2020	2,780,382
2021	143,255
Totals	<u>\$ 10,401,971</u>

Actuarial Assumptions: The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2015, using the following actuarial assumptions which, accordingly apply to 2016 measurements:

Inflation:	2.5%
Salary increases:	5.6% average, including inflation
Investment rate of return:	7.25% net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on last experience study.

The actuarial assumptions used in the June 30, 2015 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

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 2016:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return <u>2016</u>
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equities	30.00%	
Int'l Equities (unhedged)	13.00%	4.75%
Emerging Int'l Equities	7.00%	6.25%
Total international equity	20.00%	
Core Bonds	5.00%	0.64%
Short Duration	2.00%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	1.71%
Absolute Return Fixed Income	7.00%	1.08%
Total fixed income	25.00%	
Private equity	5.00%	6.25%
Private debt	5.00%	4.75%
Opportunistic	5.00%	3.68%
Total alternative investments	15.00%	
Real estate	10.00%	3.25%
Total	100.00%	

TIMBERLANE REGIONAL SCHOOL DISTRICT
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Discount Rate: The discount rate used to measure the collective total pension liability was 7.25%. 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 7.25% 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 (6.25%) or 1-percentage point higher (8.25%) than the current rate:

Actuarial Valuation Date	1% Decrease 6.25%	Current Single Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2016	\$ 75,359,787	\$ 58,648,858	\$ 44,789,790

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

NOTE 10 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

In addition to pension benefits described in the preceding note, the School District provides postemployment benefit options for healthcare to eligible retirees, terminated employees, and their dependents. The benefits are provided in accordance with the School District's agreements, or collective bargaining agreements, and the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). The criteria to determine eligibility include: years of service, employee age, and whether the employee has vested in the respective retirement plan. The School District funds the benefits on a pay-as-you-go basis. Eligible employees are required to pay set premiums for a portion of the cost with the School District subsidizing the remaining costs. Expenses for the postretirement health care benefits are recognized as eligible employee claims are paid.

Annual OPEB Cost

The School District's June 30, 2017 annual OPEB expense is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid, on an ongoing basis, is projected to cover the normal cost each year and amortize the unfunded actuarial liability over a period of thirty years for active participants and 10 years for retirees. The School District's annual OPEB cost for the fiscal year ending June 30, 2017, including the amount actually contributed to the plan, and the change in the School District's net OPEB obligation on an actuarial valuation as of July 1, 2016, is as follows:

Annual required contribution/OPEB cost	\$ 738,997
Interest on net OPEB obligation	107,254
Adjustment to annual required contribution	(163,774)
Annual OPEB cost (expense)	682,477
Contributions made	(186,139)
Increase in net OPEB obligation	496,338
Net OPEB obligation - beginning of year	3,064,398
Net OPEB obligation - end of year	\$ 3,560,736

TIMBERLANE REGIONAL SCHOOL DISTRICT
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The School District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the fiscal year ending June 30, 2017 and the preceding years were as follows:

Fiscal Year Ended	Annual OPEB Contribution Cost	Actual Contributions (pay-as-you-go)	Percentage Contributed	Net OPEB Obligation
June 30, 2017	\$ 682,447	\$ 186,139	27.28%	\$3,560,736
June 30, 2016	\$ 1,027,624	\$ 34,183	3.33%	\$3,064,398
June 30, 2015	\$ 1,037,342	\$ 45,529	4.39%	\$2,073,957
June 30, 2014	\$ 1,136,776	\$ 54,632	4.81%	\$1,082,144

Funding Policy - The School District provides benefits with an implicit subsidy. Some of the underlying OPEB obligation for the School District arises from an implied subsidy based on the fact that the benefits provided to the active and retired employees are identical. As a result, the active employees are subsidizing the cost of the benefits provided to the retired employees. The funding policy used by the School District is based on the pay-as-you-go methodology, with the exception that the funding for the cost of retiree benefits is recognized annually through the payment of the premiums for the active employees. This funding practice results in no net OPEB obligation being carried to the balance sheet for the retirees.

Funded Status and Funding Progress - As of July 1, 2016, the most recent valuation date, the plan was 0% funded. The accrued liability for benefits was \$7,304,680 and the value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$7,304,680. The covered payroll (annual payroll of active employees covered by the plan) was \$26,767,235, and the ratio of the UAAL to the covered payroll was 27.29%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amount and assumptions about the probability of occurrence of events far into the future. Examples included assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions - In July 1, 2016 the valuation, the projected unit credit cost method was used. The assumptions included a 3.50% investment rate of return (net of administrative expenses), which is a blended rate of the expected long-term investment returns on plan assets and on the employer's own investments calculated based on the funded level of the plan at the valuation date. The projected annual health care cost trend is 2.80% in the first year, increased to 9.50% for the second year and then reduced by annual decrements of ½% to an ultimate rate of 5.00%. The UAAL is being amortized as a level dollar amount over an open basis. The remaining amortization period at June 30, 2017 is 29 years for active participants and 9 years for retirees.

TIMBERLANE REGIONAL SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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JUNE 30, 2017

The annual healthcare cost trend rates below were applied:

Fiscal Year Ending	Pre 65 Medical
June 30,	
2017	2.80%
2018	9.50%
2019	9.00%
2020	8.50%
2021	8.00%
2022	7.50%
2023	7.00%
2024	6.50%
2025	6.00%
2026	5.50%
2027	5.00%

NOTE 11 – ENCUMBRANCES

Encumbrances outstanding at June 30, 2017 are as follows:

Current:	
Instruction:	
Regular programs	\$ 20,059
Special programs	11,673
Vocational programs	17,060
Other	8,634
Total instruction	<u>57,426</u>
Support services:	
Student	475
Instructional staff	19,983
General administration	4
School administration	2,188
Operation and maintenance of plant	139,630
Student transportation	11,258
Other	7,188
Total support services	<u>180,726</u>
Facilities acquisition and construction	<u>88,923</u>
Total encumbrances	<u><u>\$327,075</u></u>

NOTE 12 – GOVERNMENTAL ACTIVITIES NET POSITION

Governmental activities net position reported on the government-wide Statement of Net Position at June 30, 2017 include the following:

Net investment in capital assets:	
Net property, buildings, and equipment	\$ 22,208,628
Less:	
General obligation bond payable	<u>(4,800,000)</u>
Total net investment in capital assets	17,408,628
Unrestricted	<u>(46,598,197)</u>
Total net position	<u><u>\$ (29,189,569)</u></u>

None of the net position is restricted by enabling legislation.

TIMBERLANE REGIONAL SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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NOTE 13 – GOVERNMENTAL FUND BALANCES

Governmental fund balances at June 30, 2017 consist of the following:

Nonspendable:		
Major funds:		
General:		
Prepaid items	\$ 1,000	
Food service:		
Inventory	<u>33,877</u>	
Total nonspendable fund balance		\$ 34,877
Restricted:		
Major fund:		
General:		
Gate receipts		12,058
Committed:		
Major fund:		
General:		
Expendable trust	\$ 1,124,280	
Voted appropriation - March 2017	<u>250,000</u>	
Total committed fund balance		1,374,280
Assigned:		
Major fund:		
General:		
Encumbrances		327,075
Unassigned:		
Major funds:		
General:		
Fund balance used to reduce school district assessment	\$ 2,471,411	
Fund balance retention (RSA 198:4-b II)	<u>175,000</u>	
		2,646,411
Food service (deficit)		<u>(33,877)</u>
Total unassigned fund balance		<u>2,612,534</u>
Total governmental fund balances		<u><u>\$ 4,360,824</u></u>

NOTE 14 – PRIOR PERIOD ADJUSTMENT

Net position at July 1, 2016 was restated to give retroactive effect for the following adjustment:

	Government-wide
	Statements
To recognize previously undisclosed sick leave liability	\$ (325,267)
To recognize previously undisclosed retirement incentive liability	(1,944,411)
Net position, as previously reported	<u>(23,743,259)</u>
Net position, as restated	<u><u>\$ (26,012,937)</u></u>

NOTE 15 – 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 2017, 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, 2016 to June 30, 2017 by

TIMBERLANE REGIONAL SCHOOL DISTRICT
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Primex³, which retained \$1,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The estimated net contribution from the School District billed and paid for the year ended June 30, 2017 was \$180,852 for workers' compensation and \$190,718 for property/liability. 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. At this time, Primex³ foresees no likelihood of any additional assessment for this or any prior year.

NOTE 16 – RELATED PARTY TRANSACTIONS

The Superintendent of the School District is a member of the Board of Directors for the Southeastern Regional Education Service Center (SERESC) which offers various professional and student services. Total payments to SERESC for the year were \$283,421. There were no amounts due to or from the organization at June 30, 2017.

A member of the School Board is an owner of Ward Fabrication which created batting cages, installed handrails, and provided other miscellaneous services for the School District. Total payments to Ward Fabrication for the year were \$24,433. There were no amounts due to or from the business at June 30, 2017.

NOTE 17 – CONTINGENT LIABILITIES

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

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

NOTE 18 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date, but arose after the date. Management has evaluated subsequent events through May 17, 2018, the date the June 30, 2017 financial statements were available to be issued, and no events occurred that require recognition or disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT F
TIMBERLANE REGIONAL SCHOOL DISTRICT
Schedule of Funding Progress for Other Postemployment Benefit Plan
For the Fiscal Year Ended June 30, 2017

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
July 1, 2016	\$ -	\$ 7,304,680	\$ 7,304,680	0.00%	\$ 26,767,235	27.29%
July 1, 2015	\$ -	\$ 9,947,881	\$ 9,947,881	0.00%	\$ 32,489,398	30.62%
July 1, 2014	\$ -	\$ 9,373,010	\$ 9,373,010	0.00%	\$ 32,269,017	29.05%
July 1, 2013	\$ -	\$ 9,580,289	\$ 9,580,289	0.00%	\$ 31,629,637	30.29%

The notes to the required supplementary information is an integral part of this schedule.

EXHIBIT G
TIMBERLANE REGIONAL SCHOOL DISTRICT
Schedule of School District's Proportionate Share of Net Pension Liability
For the Fiscal Year Ended June 30, 2017

Fiscal Year	Valuation Date	District's Proportion of Net Pension Liability	Proportionate Share of Net Pension Liability	Covered Payroll	District Proportionate Share of Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2017	July 1, 2016	1.10292066%	\$ 58,648,858	\$ 31,982,983	183.38%	58.30%
June 30, 2016	July 1, 2015	1.09084759%	\$ 43,214,222	\$ 31,329,364	137.94%	65.47%
June 30, 2015	July 1, 2014	1.12227624%	\$ 42,125,600	\$ 31,246,536	134.82%	59.81%
June 30, 2014	July 1, 2013	1.09594648%	\$ 47,167,174	\$ 30,663,543	153.82%	66.32%

The notes to the required supplementary information is an integral part of this schedule.

EXHIBIT H
TIMBERLANE REGIONAL SCHOOL DISTRICT
Schedule of School District Contributions of Net Pension Liability
For the Fiscal Year Ended June 30, 2017

Fiscal Year	Valuation Date	Contractually Required Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2017	July 1, 2016	\$ 3,949,328	\$ 3,949,328	\$ -	\$ 31,982,983	12.35%
June 30, 2016	July 1, 2015	\$ 3,659,664	\$ 3,659,664	\$ -	\$ 31,329,364	11.68%
June 30, 2015	July 1, 2014	\$ 3,640,924	\$ 3,640,924	\$ -	\$ 31,246,536	11.65%
June 30, 2014	July 1, 2013	\$ 2,725,111	\$ 2,725,111	\$ -	\$ 30,663,543	8.89%

The notes to the required supplementary information is an integral part of this schedule.

TIMBERLANE REGIONAL SCHOOL DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

Schedule of Funding Progress for Other Postemployment Benefits (OPEB)

As required by GASB Statement No. 45, as amended in December 2009 by GASB Statement No. 57, Exhibit F represents the actuarial determined costs associated with the School District's other postemployment benefits at June 30, 2017, and the three preceding years.

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

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits G and H represent the actuarial determined costs associated with the School District's pension plan at June 30, 2017.

Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2016:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	23 years beginning July 1, 2016 (30 years beginning July 1, 2009)
Asset Valuation Method	5-year smooth market for funding purposes
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	2.85% per year
Investment Rate of Return	7.25% per year
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	RP-2014 Employee generational mortality table for males and females, adjusted for mortality improvements using Scale MP -2015, based in the last experience study.

Other Information:

Notes	Contribution rates for Fiscal Year 2016 were determined based on the benefit changes adopted under House Bill No. 2 as amended by 011-2513-CofC.
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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, 2017

	Estimated	Actual	Variance Positive (Negative)
School district assessment:			
Current appropriation	\$ 43,062,750	\$ 43,062,750	\$ -
Other local sources:			
Tuition	510,000	449,397	(60,603)
Impact fees	-	140,000	140,000
Miscellaneous	457,907	183,040	(274,867)
Total from other local sources	967,907	772,437	(195,470)
State sources:			
Adequacy aid (grant)	10,719,848	10,722,348	2,500
Adequacy aid (tax)	6,299,129	6,299,129	-
School building aid	1,103,811	1,103,811	-
Catastrophic aid	485,000	552,345	67,345
Vocational aid	35,000	36,968	1,968
Other state aid	-	49,700	49,700
Total from state sources	18,642,788	18,764,301	121,513
Federal sources:			
Medicaid	600,000	583,890	(16,110)
Other	20,000	1,267	(18,733)
Total from federal sources	620,000	585,157	(34,843)
Total revenues	63,293,445	\$ 63,184,645	\$ (108,800)
Fund balance used to reduce school district assessment	3,849,045		
Total revenues and use of fund balance	\$ 67,142,490		

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, 2017

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
Instruction:					
Regular programs	\$ 45,583	\$ 19,002,643	\$ 18,863,790	\$ 20,059	\$ 164,377
Special programs	2,995	8,852,458	8,417,934	11,673	425,846
Vocational programs	-	72,000	41,020	17,060	13,920
Adult and community programs	-	218,107	141,707	-	76,400
Other	10,468	901,686	813,490	8,634	90,030
Total instruction	59,046	29,046,894	28,277,941	57,426	770,573
Support services:					
Student	1,245	3,474,013	3,332,598	475	142,185
Instructional staff	14,118	1,367,516	1,039,950	19,983	321,701
General administration	11,947	205,660	291,930	4	(74,327)
Executive administration	-	2,103,289	2,052,401	-	50,888
School administration	1,046	3,126,578	3,375,226	2,188	(249,790)
Business	-	55,000	52,188	-	2,812
Operation and maintenance of plant	58,301	4,142,615	3,612,691	139,630	448,595
Student transportation	11,000	2,984,148	2,881,914	11,258	101,976
Other	500	17,177,976	16,139,211	7,188	1,032,077
Total support services	98,157	34,636,795	32,778,109	180,726	1,776,117
Debt service:					
Principal of long-term debt	-	1,600,000	1,600,000	-	-
Interest on long-term debt	-	294,000	294,000	-	-
Total debt service	-	1,894,000	1,894,000	-	-
Facilities acquisition and construction	67,195	1,314,800	1,059,727	88,923	233,345
Other financing uses:					
Transfers out	-	250,001	265,936	-	(15,935)
Total appropriations, expenditures, other financing uses, and encumbrances	\$ 224,398	\$ 67,142,490	\$ 64,275,713	\$ 327,075	\$ 2,764,100

SCHEDULE 3
TIMBERLANE REGIONAL SCHOOL DISTRICT
Major General Fund
Schedule of Changes in Unassigned Fund Balance
For the Fiscal Year Ended June 30, 2017

Unassigned fund balance, beginning (Non-GAAP budgetary basis)		\$ 3,799,044
Changes:		
Fund balance used to reduce school district assessment		(3,849,045)
2016-2017 Budget summary:		
Revenue deficit (Schedule 1)	\$(108,800)	
Unexpended balance of appropriations (Schedule 2)	<u>2,764,100</u>	
2016-2017 Budget surplus		2,655,300
Decrease in nonspendable fund balance		<u>41,112</u>
Total unassigned fund balance, ending (Non-GAAP budgetary basis) (Exhibit D-1)		2,646,411
<i>Adjustment to reconcile to unassigned fund balance returned to reduce School District assessment</i>		
Portion of unassigned fund balance retained per RSA 198:4-b II		<u>(175,000)</u>
Unassigned fund balance, ending		<u><u>\$ 2,471,411</u></u>

SCHEDULE 4
TIMBERLANE REGIONAL SCHOOL DISTRICT
Student Activities Funds
Combining Schedule of Changes in Student Activities Funds
For the Fiscal Year Ended June 30, 2017

	Balance, beginning	Additions	Deductions	Balance, ending
Schools:				
Timberlane Regional High School	\$188,099	\$ 421,877	\$ 435,936	\$ 174,040
Timberlane Regional Middle School	24,575	154,098	148,776	29,897
Atkinson Academy	20,224	15,996	19,215	17,005
Danville Elementary School	37,514	22,903	19,361	41,056
Sandown Central School	1,630	2,187	2,503	1,314
Pollard School	32,562	33,387	42,682	23,267
Sandown North School	13,013	43,977	49,063	7,927
Totals	<u>\$317,617</u>	<u>\$ 694,425</u>	<u>\$ 717,536</u>	<u>\$ 294,506</u>

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



PLODZIK & SANDERSON

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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 the 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, 2017, 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 May 17, 2018.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses and significant deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be a material weakness and a significant deficiency.

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 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. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs to be a material weakness as item 2017-001.

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. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs to be a significant deficiency as item 2017-002.

Compliance and Other Matters

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

***Timberlane Regional School District
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***

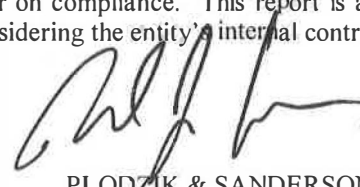
Timberlane Regional School District's Responses to Findings

The Timberlane Regional School District's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The Timberlane Regional School District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

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.

May 17, 2018



PLODZIK & SANDERSON
Professional Association



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

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

We have audited the Timberlane Regional School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Timberlane Regional School District's major federal program for the year ended June 30, 2017. The Timberlane Regional School District's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the Timberlane Regional School District's major federal program based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Timberlane Regional School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the Timberlane Regional School District's compliance.

Opinion on Each Major Federal Program

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 its major federal program for the year ended June 30, 2017.

Report on Internal Control Over Compliance

Management of the Timberlane Regional School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Timberlane Regional School District's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances.

Timberlane Regional School District

***Independent Auditor's Report on Compliance for Each Major Program and Report on Internal Control
over Compliance Required by the Uniform Guidance***

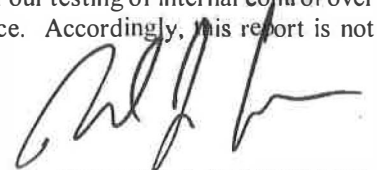
for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Timberlane Regional School District's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

May 17, 2018



PLODZIK & SANDERSON
Professional Association

SCHEDULE I
TIMBERLANE REGIONAL SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2017

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? X yes no
- Significant deficiency(ies) identified? X yes 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>
<u>84.027 and 84.173</u>	<u>Special Education Cluster</u>

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

Auditee qualified as low-risk auditee? yes X no

SCHEDULE I (continued)
TIMBERLANE REGIONAL SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2017

SECTION II - FINANCIAL STATEMENT FINDINGS

**Auditor
Reference
Number**

MATERIAL WEAKNESS

2017-001 Interim and Annual Account Reconciliation and Reporting

Criteria: Accounting tasks, such as monthly reconciliations, play a key role in proving the accuracy of accounting data and information included in interim and annual financial statements.

Condition: Numerous instances were identified where reconciliations were not being performed in a timely manner, if at all. In the food service fund, multiple journal entries were identified in August 2017, after audit fieldwork had begun, to post the entire year's worth of revenue, deferred revenue, and to adjust cash, for the year ended June 30, 2017. In the grants fund, an \$18,879 journal entry was identified in March 2018 to remove a receivable that was never requested. For all funds, no bank reconciliations were available for cash accounts until March 2018, and review of subsequent period activity as of March 22, 2018 indicated that no revenue had been posted for the subsequent year to date and no bank reconciliations had been completed. Due to the conditions listed above, no financial statements are available that can be provided to management for review for the 2017-18 fiscal year.

Cause: Unknown.

Effect: All of the above conditions caused significant delays in audit fieldwork as much of the information was not initially available. The \$18,879 journal entry to the grants fund required a reciprocal adjustment in the general fund to cover the expenditures. None of the cash balances for any of the governmental funds had been reconciled as of March 22, 2018 for the subsequent fiscal year.

As a result of the conditions listed above, no financial reports are being reviewed by management. It is extremely difficult, if not impossible, for management to make informed financial decisions regarding the School District without financial information available.

Recommendation: We recommend that all activity (revenues and expenditures) for all funds be posted to the general ledger immediately, when it occurs. All balance sheet accounts for all funds should be reconciled on a monthly basis. Upon completing these reconciliations, budget to actual reports for both revenues and expenditures should be provided to the School Board on a monthly basis. Balance sheet reconciliations should also be available at School Board meetings for review upon request.

Management's Response: Revenue is, and has been, entered contemporaneously with receipts and deposits and is subject to review and approval prior to posting. Revenue entries are now being reviewed and approved for posting on a timelier basis. Monthly budget to actual revenue and expenditure reports are now being posted to the District website on a monthly basis and include year-to-date figures, encumbrances, and budget balances. The reports have also been circulated and discussed at recent School Board meetings. Should the School Board desire to include the same on a monthly basis in their meeting agenda, the Business Office can oblige. Bank reconciliation responsibilities have been distributed to members of the finance team to ensure multiple team members are involved in reviewing and generating monthly reports. All other balance sheet accounts are typically reviewed and reconciled on an interim or periodic basis. In order to have these reconciliations occur on a monthly basis, duties will be distributed to finance team members to ensure monthly review and reconciliation. We anticipate these corrective actions to be in place not later than June 30, 2018.

SCHEDULE I (continued)
TIMBERLANE REGIONAL SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2017

SIGNIFICANT DEFICIENCY

2017-002 Adjusting Journal Entry Review

Criteria: Adjusting journal entries pose an increased risk for misstatement to the financial statements as they allow a single user to bypass regular procedures and manipulate the general ledger directly. In order to mitigate this risk, additional controls should be put in place requiring a second individual to review the adjusting journal entry once posted.

Condition: During our review of adjusting journal entries, we noted there is no review process for adjusting journal entries once they are posted to the general ledger.

Cause: Unknown.

Effect: The internal controls are not properly designed. They create an opportunity for misstatements to occur without being detected in a timely manner.

Recommendation: We recommend that all adjusting journal entries be printed out once posted and attached to supporting documentation. This information should then be provided to a second individual in the finance office to review and approve the entry. All approved journal entries should then be retained in a separate binder.

Management's Response: Management has implemented two separate processes to address the deficiency. First, for staff generated adjusting journal entries (these are journal entries to the general ledger which are not generated from another ledger within the financial system), a workflow-based journal entry approval process has been instituted. A proposed adjusting entry is entered by staff and backup documentation to support the entry is provided to the Business Administrator. Such journal entries appear in the workflow and are reviewed by the Business Administrator for posting. Should the entry require revision, it is sent back to the originator for correction and resubmitted for approval. Once approved, the entry is posted and the journal entry is printed and included with backup into the appropriate binder. A second process has also been implemented whereby journal entries originating with, and posted by the Business Administrator, are printed. The journal entry and backup is then reviewed by finance department staff and initialed before filing.

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, 2017

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA 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	\$ 35,724
National School Lunch Program <i>(note 4)</i>	10.555	N/A	341,507
<i>CLUSTER TOTAL</i>			<u>377,231</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 - Part A	84.010	60142	22,359
Title I Summer Summit	84.010	61545	6,750
Title I - Part A	84.010	70142	350,892
<i>PROGRAM TOTAL</i>			<u>380,001</u>
SPECIAL EDUCATION CLUSTER			
Special Education - Grants to States:			
IDEA	84.027	72504	848,221
NH UDL Academy	84.027	72537	11,204
Special Education - Preschool Grants:			
Preschool	84.173	72504	25,210
SSIP 2017	84.173	72599	21,778
<i>CLUSTER TOTAL</i>			<u>906,413</u>
Special Education - State Personnel Development	84.323	62628	1,780
English Language Acquisition State Grants	84.365	60814	1,576
Supporting Effective Instruction State Grants:			
Title IIA	84.367	54945	24,344
Title IIA	84.367	64945	94,708
<i>PROGRAM TOTAL</i>			<u>119,052</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
Passed Through the State of New Hampshire Department of Safety			
Emergency Management Performance Grants	97.042	N/A	23,098
Total Expenditures of Federal Awards			<u><u>\$ 1,809,151</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, 2017

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal grant activity of the Timberlane Regional School District under programs of the federal government for the year ended June 30, 2017. 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, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or 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, 2017 the value of food donations received was \$101,778.

SCHOOL/DEPARTMENT REPORT TO THE TRSB – June 21, 2018

Atkinson Academy

- Atkinson Academy has had a busy two weeks with many field trips such as climbing of Mt Major, Lexington and Concord, Museum of Science, all school field day at Pope Field, 3rd grade play and the fourth and fifth grade musical.
- On Monday, we honored some special members of our community – Senator Chuck Morse, Superintendent Dr. Earl Metzler, Atkinson Police Chief Al Brackett, and Charlie George. We thanked all of them for supporting the "Georgie Boy" grant.
- Last day of school, the fifth graders will walk the halls one last time with the student body saying good-bye as they move on to Middle School.

Danville Elementary

- Danville students have ended the school year on a high note! Fifth grade students took their annual bike ride to Goldthwaite Park for games and a pizza lunch and then on to Adventurelore where they were involved in teamwork to problem solve challenges. They also climbed trees, walked across rope bridges many feet in the air, swam, canoed, went tubing behind a boat, and kayaked around Long Pond. We were lucky this year to have 2 police officers peddle their bicycles alongside the students and join in the fun! The fifth grade students held their annual cyber safety fair for students in all grades. They designed games and activities to remind students of the importance of being cyber safe.
- Third grade students held their annual wax museum as a culminating activity for their biography research. Once again, the students amazed us with their costumes and poise as many visitors came through the school to meet the like so George Washington, Martin Luther King, Babe Ruth, and Betsy Ross, to name a few.
- School wide field day was held and students were treated to popsicles and lots of water courtesy of the PTA.
- The PTA held a bike rally on Saturday where students rode their bikes and scooters around the school yard, were offered a hot dog lunch, and got chances to win many exciting raffle prizes.
- Students and staff had a visit from Mary Preble, artist and author from Hampstead. She shared her techniques and talents with all students. We had a musical performance from Steve Blunt and Marty Kelley and were joined by representative from the Colby Memorial Library. The summer library program is called, "Libraries rock!" and the performance and visitors elicited great excitement from the audience!
- We end the year on a happy note after experience much growth and look forward to what the new school year will offer!
- Best wishes for a relaxing summer to all of you. Please accept our sincere thanks for all you do for students in the Timberlane School District.

Pollard School



- On Tuesday afternoon (6/19) from 4-8PM, in partnership with the Plaistow Police Department, Pollard School staff reviewed our current procedures for an active threat in the building. Staff were able to walk through the procedures with members of the Police Department including Chief Jones, Lt Eiro, and Officer Pat.
- If you drive around our bus circle you will see something new created by our students. The Pollard School Garden Club planted veggies and flowers in our three new planter boxes (built by teacher Kara Bloom and her family) this spring and everything is growing strong. The Garden Club won't be ending when school is out this summer either, they all have signed up for a week during their vacation to water the plants. This club has been a great addition to our school and sends such a positive message.
- Dayna Rodriguez, our Pollard Enrichment Teacher, has been working with grade 2 and 3 students on some wonderful STEAM activities. Grade 3 have been creating structures and catapults as part of a Deserted Island unit and grade 2 participated in "Folk Tale Friday" on 6/15 building structures and working on their group problem solving skills.
- On Thursday 6/14 the 5th grade band, orchestra and chorus members participated in the 2nd annual Fifth Grade Solo and Ensemble Night. This night highlighted the musical talents of all of our fifth graders. A special thank you to My John Mainella, Ms. AnnMarie Pinard and Ms. Jessica Heile for planning the evening or our 5th grade students.



Sandown North

- Enriching, out-of-school field trip experiences, have added to students' knowledge. First graders enjoyed seeing the new baby animals at York Wild Kingdom. Second graders went to the Capital Center for the Arts. Third graders visited Strawberry Banke, while fourth graders went to the Aquarium. Fifth graders walked the Freedom Trail and came back to school with so many stories.
- All year, our students have learned the behavioral expectations in the various settings within the building. Their efforts were acknowledged throughout the year and recently, to celebrate, we had a Dance Party with some former parents who are musicians, Don and Pam Gaudreau. Many enjoyed outside fun games, like life size Tic Tac Toe. Interestingly, good old-fashioned sidewalk chalk is still a hit for students in all the grades.
- Marty Kelly and Steve Blunt visited us again to kick off summer reading. Their books and songs add to the excitement of summer vacation.
- The fifth grade lip sync was held Monday night, the night of the storm. Only two acts performed before the lights went out. Everyone pulled together to make it a memorable night for all of us. Even though it was very hot in the cafeteria/gym with no fans and no air circulating, the show went on. We used flashlights, parents' cellphone flashlights, wireless speakers (thanks to Dean Zanello) and water was provided, compliments of PTA. When the

volume of the music was fading, other students sang the words to the songs so students on the stage could continue performing. We have incredibly supportive staff and families, so the night was a success!!!

- Staff has decided that the theme for next year will be camping. So many fun ideas are floating around as they start thinking about all the creative ways they can tie camping into their curriculums and also deciding how their rooms will be designed.
- We say "good-bye" to Stan Stone and Terry Kellaway this year. We've enjoyed laughter and tears these last few weeks. I also want to say "thank you" to the Timberlane community for a career that I am proud of and one I have truly enjoyed.

TLC@ Sandown Central

- Our student population is currently at 180 students in total, with 113 in Preschool and 67 in Kindergarten. We are currently enrolling for the fall of 2018 and have 93 pre-registered for Preschool and 66 pre-registered for Kindergarten.
- The students were entertained on June 12th and 13th by Lindsay and her Puppet Pals. Each child participated in an interactive show that covered fairy tales and nursery rhymes. Students were able to take part in the show and work with the puppets.
- The Preschoolers finished their last day at school on June 18th. Parents were invited to a story time and ice cream social event. Teachers read the book "Oh, the Places You Will Go", by Dr. Seuss. Families worked on arts and crafts after the story and enjoyed ice cream donated from Triple Elm in town. We are so proud of the growth the students made all year!
- On June 20th, we held our first annual Kindergarten Field Day. It was perfect weather for the event. Put forth was great community effort with over twenty-five parents volunteering to help and run stations. The PTA supplied freshly popped popcorn and Triple Elm supplied ice cream for everyone. It was a great success and a new tradition for our school! We are very sad to see our Kindergarteners go on to 1st grade but happy we have made lifelong connections.

Middle School

- June 19th 5th grade students visited the middle school for move up day. They met 6th grade teachers, completed team building activities, and ate lunch. It was a great day.
- June 19th 8th grade students went to Canobie Lake Park for their class trip. Staff and students enjoyed the beautiful day.
- June 20th 8th grade promotion ceremony was held at the High School gym.
- June 21st the 7th grade field day was held at Pope field.
- June 21st the 6th grade had their field day at the Sandlot.
- June 21st the 8th grade had their class dance at the middle school gym.

High School

- All end of year ceremonies were held and were well attended by many parents and staff.
- Senior café balances are paid in full.

- June 13 – TRSD (rescheduled) Health Fair was held in the HS café. We had 50 vendors with blood pressure, hearing and eye screening. Student, staff and the community members had a variety of health and wellness vendors to get all up to date information.
- June 13 - PTSA sponsored 8th grade Welcome Wagon - Incoming students have a chance to tour the building with students and ask Admin questions. We also have clubs set up in the café with information on their activities. 6:00pm High School
- June 19- 22 (Tue-Fri) - Underclassman finals 7:20 -10:55am
- June 22 – Last day of School
- Please thank the custodian and grounds crews for all their help to make our graduation day so wonderful. The new additions of flowers and shrubs all around our building and the athletic area look so beautiful.
- Have a great summer!

Athletics

- The Athletic Department enjoyed another successful season. Congratulations to the Boys Volleyball Team for winning the NHIAA State Championship! The team defeated Pinkerton 3-0 in the Finals at Nashua North HS. Sam Hovan received Player of the Year Honors. The Volleyball Team also finished in first place in the Sportsmanship Ratings.
- Signups are underway for the upcoming Fall Sports Season. Off-Season Strength Training and Conditioning workouts begin on Monday @ 7:00am at the high school. Voluntary workouts will take place Monday, Wednesday, and Friday from 7:00am-8:45am.

Performing Arts

- Thu-June 21 (PAC) Volare/TCB Rehearsals Band Hall 6:00pm-8:00pm
(HS) One Act Plays Recital Hall 7:00pm
- Fri-June 22 (HS) One Act Plays Recital Hall 7:00pm
- Sat-June 23 (PAC) Outside Organization Recital Aud/CH/OH/RH 11:00am-4:00pm
(HS) One Act Plays Recital Hall 7:00pm
- Sun-Jun 24 (PAC) Merrimack Valley Horn Day Recital Hall 1:00pm-3:00pm