

TRHS Musical Account #5120

Revenues

11/15/11	Musical HS	800.00	Ticket receipts 160 X 5.
1/9/12	Musical MS	100.00	Ticket receipts 20 X \$5
2/3/12	Musical MS	4050.00	Ticket Receipts 810 X \$5.
2/10/12	MS Musical	628.50	Collected T-shirt money
5/14/12	Musical HS	5900.00	Tickets receipts 1180 x \$5.
2/13/12	East Coast Lumber	614.50	Reimbursement for overpayment
		11,292.75	

These accounts represent all monies collected either for tickets for the specified events or income from money collected for ms musical t-shirts.

Expenses

9/14/11	Costume Galley	50.00	Costume payment for MS Musical
9/23/11	Dan Poliquin	124.50	Set work for MS Musical
1/17/12	Charles H Stewart	840.00	Scenic Backdrop for MS Musical
1/20/12	Paula Callahan	500.00	MS Musical Chorographer
2/2/12	Atkinson Graphic	960.00	MS Musical T-shirts
4/30/12	Costume Galley	7044.	HS Musical costumes for Annie Get your Gun
4/30/12	Anthony DiBartolomeo	1434.	Reimbursement for Backdrops for HS Musical through Charles H Stewart Co.
5/16/12	East Coast Lumber	152.45	Material for Scenery for HS Musical
5/16/12	Atkinson Graphics	882.00	Payment for HS Musical T-shirts
6/18/12	Music Theater International	400.00	Security Deposit for HS Musical
		12386.95	

100.2620.430.12.33.4

Electrical Supplies	Plumbing Supplies	General Repairs
Wire	Replacement Pumps	Air Filters
Outlets	Pump Repair & Service	Locksmith Service
Light fixtures	Toilets/Urinals	BMS Emergency calls
T-8 lights	Piping Copper/PVC	Roofing Leak Repairs
Compact Fluorescent	Fittings	Kitchen Exhaust Hood Inspections
Metal Halide	Flushometers Parts	Ceiling Tiles
Ballast	Drinking Fountain replairs	Alarm Testing
Len covers	Septic Pump Repairs	Alarm System Service Calls
Wall packs (outside lighting)	Compressor Repairs	Door & Hardware Service
LED exit signs w/battery b-up	Compressor Replacement	Cabinet Repair/Replacement
Breakers	Acetylene	Nuts/Bolts Misc hardware
Contacts	Thermometers	Drywall
Motor starters	Refrigerants	Hollow Doors & Frames
Emergency Battery Units	Sinks	Lumber
Battery replacements	Faucets	Drive Belts
Switches	Boiler Supplies	Glass Replacement Service
Timers	Drain Cleaning	Water treatment chemicals
Conduit/Unistrut	Actuators	Salt for Brine Tanks

School	Boilers	AHU'S	Ductless A/C Units	Exhaust Fans
Atkinson	1	9	3	10
Danville	2	7	3	6
Pollard	2	7	2	8
Sandown Central	2	5	3	6
Sandown North	1	6	1	5
High School	8	21	9	23
Middle School	4	10	5	13
SAU Office Building	1	3	2	3
total	21	68	28	74

**TIMBERLANE REGIONAL SCHOOL DISTRICT  
PROPOSED BUDGET  
2013 - 2014**

2012 - 2013 BUDGET \$63,021,817

2013 - 2014 FIRST DRAFT \$64,715,968  
 INCREASE OVER 2012 - 2013 BUDGET \$1,694,151  
 PERCENTAGE INCREASE 2.69%

Major Factors

<b>2900-23x</b>	<b>Retirement</b>	<b>\$842,663 *</b>
<b>2900-210</b>	<b>Employee Insurance</b>	<b>\$575,451 *</b>
<b>xxxx-64x/650</b>	<b>Software / Books &amp; Info Resources</b>	<b>\$277,126 *</b>
xxx-320/30/40	Professional Services	\$270,535
xxx-73x	Equipment	\$67,190
<b>27xx-519</b>	<b>Student Transportation</b>	<b>\$61,959 *</b>
<b>xxxx-310</b>	<b>Official/Administrative Serv. (incl SAU)</b>	<b>\$40,265 *</b>
xxx-610	Supplies	(\$33,899)
<b>xxxx-1xx</b>	<b>Salaries</b>	<b>(\$13,093) *</b>
<b>51xx-830/910</b>	<b>Bond Interest</b>	<b>(\$84,000) *</b>
<b>52xx-930</b>	<b>Fund Transfers (Offset by revenue)</b>	<b>(\$110,000) *</b>
<b>5250-930</b>	<b>Capital Reserve</b>	<b>(\$200,000) *</b>
Total Major Factors		\$1,694,198

**\* little discretion      \$1,390,371 \***

# Timberlane Regional School District

## 2013 - 2014 Budget Recap (by Object Code) - SORTED BY CHANGE

<u>Acct</u>	<u>Description</u>	<u>2014 Proposed</u>	<u>2013 Budget</u>	<u>Difference</u>	<u>'12 Budget</u>	<u>'12 Expended</u>	<u>'11 Expended</u>
<b>Salaries:</b>							
1xx	Total Salaries	\$31,991,498.86	\$32,004,591.62	(\$13,092.76)	\$32,179,569.83	\$31,148,849.89	\$31,585,578.22
<b>Benefits:</b>							
210	Group Insurance	\$7,768,585.00	\$7,193,133.00	\$575,452.00	\$7,332,100.00	\$7,239,330.19	\$6,988,902.30
220	Social Security Contributions	\$2,383,039.50	\$2,394,648.26	(\$11,608.76)	\$2,547,477.13	\$2,356,164.24	\$2,346,866.56
231	Non-teacher Retirement	\$611,356.99	\$488,495.55	\$122,861.44	\$583,635.34	\$513,048.55	\$539,548.36
232	Teacher Retirement	\$3,728,052.65	\$3,008,251.10	\$719,801.55	\$2,453,938.34	\$2,817,453.02	\$2,013,434.76
240	Tuition Reimbursement	\$185,900.00	\$182,400.00	\$3,500.00	\$205,273.00	\$168,222.79	\$155,377.86
250	Unemployment Compensation	\$37,000.00	\$32,000.00	\$5,000.00	\$30,000.00	\$43,503.63	\$31,376.71
260	Worker's Compensation	\$152,145.00	\$147,800.00	\$4,345.00	\$140,000.00	\$138,116.00	\$131,059.00
290	Other Employee Benefits	\$33,500.00	\$29,000.00	\$4,500.00	\$29,500.00	\$30,498.66	\$26,041.43
	<b>Subtotal - Salaries &amp; Benefits</b>	<b>\$46,891,078.00</b>	<b>\$45,480,319.53</b>	<b>\$1,410,758.47</b>	<b>\$45,501,493.64</b>	<b>\$44,455,186.97</b>	<b>\$43,818,185.20</b>
<b>Expenses:</b>							
64x/650	Books, Info. Res. & Software	\$941,275.41	\$664,148.94	\$277,126.47	\$668,564.08	\$518,761.58	\$568,656.15
320-340	Professional Services	\$1,243,678.25	\$973,143.00	\$270,535.25	\$923,844.51	\$947,480.09	\$856,090.83
73x	Equipment	\$862,442.76	\$795,252.57	\$67,190.19	\$763,267.83	\$716,875.32	\$842,799.00
519	Student Transportation	\$2,701,611.63	\$2,639,653.00	\$61,958.63	\$2,696,852.59	\$2,488,363.73	\$2,589,011.16
310	Official/Admin Services (incl. SAU)	\$1,083,131.00	\$1,042,866.00	\$40,265.00	\$1,040,099.00	\$1,051,671.57	\$1,034,943.59
53x	Telephone / Comm.	\$156,430.00	\$147,180.00	\$9,250.00	\$134,700.00	\$154,778.75	\$142,382.91
62x	Utilities / Energy	\$1,153,201.00	\$1,149,200.00	\$4,001.00	\$1,170,950.00	\$743,526.39	\$878,887.71
420	Cleaning Services	\$85,000.00	\$81,000.00	\$4,000.00	\$80,528.00	\$68,593.36	\$75,652.99
43x	Repair and Maintenance	\$515,161.00	\$511,926.00	\$3,235.00	\$456,840.58	\$438,639.30	\$452,224.55
520	Insurance	\$176,050.00	\$174,000.00	\$2,050.00	\$191,300.00	\$182,409.00	\$173,925.00
390	Game Expenses	\$79,550.00	\$77,550.00	\$2,000.00	\$86,550.00	\$79,274.88	\$71,063.36
880/890	Miscellaneous Expense	\$103,100.00	\$101,100.00	\$2,000.00	\$64,893.12	\$72,687.35	\$65,455.61
810	Dues and Fees	\$85,394.00	\$83,474.00	\$1,920.00	\$72,255.00	\$71,155.66	\$64,308.41
410	Water/Sewer/Septic	\$29,000.00	\$29,000.00	\$0.00	\$25,000.00	\$22,484.48	\$21,661.24
422	Snow Removal	\$6,700.00	\$6,700.00	\$0.00	\$6,200.00	\$1,200.00	\$16,182.50
441	Rental Land & Buildings	\$0.00	\$0.00	\$0.00	\$1,136.74	\$1,135.74	\$15,944.38
490	Other Purchased Property Serv	\$3,400.00	\$3,400.00	\$0.00	\$3,400.00	\$3,420.00	\$3,420.00
534	Postage	\$5,100.00	\$5,100.00	\$0.00	\$6,500.00	\$2,591.84	\$3,102.57
540	Advertising	\$8,000.00	\$8,000.00	\$0.00	\$10,011.80	\$3,144.19	\$2,615.19
550	Printing	\$13,560.00	\$14,850.00	(\$1,290.00)	\$16,650.00	\$13,751.46	\$12,894.08
580	Travel/Workshops	\$56,375.00	\$64,325.00	(\$7,950.00)	\$59,725.00	\$39,781.26	\$52,639.77
56x	Tuition	\$1,933,790.00	\$1,943,700.00	(\$9,910.00)	\$2,071,917.69	\$1,702,961.77	\$1,769,207.90
450	Construction Services	\$457,310.00	\$472,400.00	(\$15,090.00)	\$540,624.98	\$556,224.16	\$777,138.61
610	Supplies	\$1,037,130.12	\$1,071,028.80	(\$33,898.68)	\$1,069,755.12	\$943,702.09	\$958,301.52
830/910	Bond Prin. & Interest	\$2,146,000.00	\$2,230,000.00	(\$84,000.00)	\$2,314,000.00	\$2,314,000.00	\$2,398,000.00
930	Fund Transfers (offset by revenue)	\$2,942,500.00	\$3,252,500.00	(\$310,000.00)	\$3,252,500.00	\$3,592,906.14	\$3,428,607.42
	<b>Subtotal - Expenses</b>	<b>\$17,824,890.17</b>	<b>\$17,541,497.31</b>	<b>\$283,392.86</b>	<b>\$17,828,065.30</b>	<b>\$16,731,520.11</b>	<b>\$17,275,116.45</b>
	<b>Total</b>	<b>\$64,715,968.17</b>	<b>\$63,021,816.84</b>	<b>\$1,694,151.33</b>	<b>\$63,329,558.94</b>	<b>\$61,186,707.08</b>	<b>\$61,093,301.65</b>

# Timberlane Regional School District

## 2013 - 2014 Budget Recap (by Object Code) - SORTED BY ACCOUNT

<u>Acct</u>	<u>Description</u>	<u>2014 Proposed</u>	<u>2013 Budget</u>	<u>Difference</u>	<u>'12 Budget</u>	<u>'12 Expended</u>	<u>'11 Expended</u>
<b>Salaries:</b>							
1xx	Total Salaries	\$31,991,498.86	\$32,004,591.62	(\$13,092.76)	\$32,179,569.83	\$31,148,849.89	\$31,585,578.22
<b>Benefits:</b>							
210	Group Insurance	\$7,768,585.00	\$7,193,133.00	\$575,452.00	\$7,332,100.00	\$7,239,330.19	\$6,988,902.30
220	Social Security Contributions	\$2,383,039.50	\$2,394,648.26	(\$11,608.76)	\$2,547,477.13	\$2,356,164.24	\$2,346,866.56
231	Non-teacher Retirement	\$611,356.99	\$488,495.55	\$122,861.44	\$583,635.34	\$513,048.55	\$539,548.36
232	Teacher Retirement	\$3,728,052.65	\$3,008,251.10	\$719,801.55	\$2,453,938.34	\$2,817,453.02	\$2,013,434.76
240	Tuition Reimbursement	\$185,900.00	\$182,400.00	\$3,500.00	\$205,273.00	\$168,222.79	\$155,377.86
250	Unemployment Compensation	\$37,000.00	\$32,000.00	\$5,000.00	\$30,000.00	\$43,503.63	\$31,376.71
260	Worker's Compensation	\$152,145.00	\$147,800.00	\$4,345.00	\$140,000.00	\$138,116.00	\$131,059.00
290	Other Employee Benefits	\$33,500.00	\$29,000.00	\$4,500.00	\$29,500.00	\$30,498.66	\$26,041.43
	<b>Subtotal - Salaries &amp; Benefits</b>	<b>\$46,891,078.00</b>	<b>\$45,480,319.53</b>	<b>\$1,410,758.47</b>	<b>\$45,501,493.64</b>	<b>\$44,455,186.97</b>	<b>\$43,818,185.20</b>
<b>Expenses:</b>							
310	Official/Admin Services (incl. SAU)	\$1,083,131.00	\$1,042,866.00	\$40,265.00	\$1,040,099.00	\$1,051,671.57	\$1,034,943.59
320-340	Professional Services	\$1,243,678.25	\$973,143.00	\$270,535.25	\$923,844.51	\$947,480.09	\$856,090.83
390	Game Expenses	\$79,550.00	\$77,550.00	\$2,000.00	\$86,550.00	\$79,274.88	\$71,063.36
410	Water/Sewer/Septic	\$29,000.00	\$29,000.00	\$0.00	\$25,000.00	\$22,484.48	\$21,661.24
420	Cleaning Services	\$85,000.00	\$81,000.00	\$4,000.00	\$80,528.00	\$68,593.36	\$75,652.99
422	Snow Removal	\$6,700.00	\$6,700.00	\$0.00	\$6,200.00	\$1,200.00	\$16,182.50
43x	Repair and Maintenance	\$515,161.00	\$511,926.00	\$3,235.00	\$456,840.58	\$438,639.30	\$452,224.55
441	Rental Land & Buildings	\$0.00	\$0.00	\$0.00	\$1,136.00	\$1,135.74	\$15,944.38
450	Construction Services	\$457,310.00	\$472,400.00	(\$15,090.00)	\$640,624.98	\$556,224.16	\$777,138.61
490	Other Purchased Property Serv	\$3,400.00	\$3,400.00	\$0.00	\$3,400.00	\$3,420.00	\$3,420.00
519	Student Transportation	\$2,701,611.63	\$2,639,653.00	\$61,958.63	\$2,696,852.59	\$2,488,363.73	\$2,589,011.16
520	Insurance	\$176,050.00	\$174,000.00	\$2,050.00	\$191,300.00	\$182,409.00	\$173,925.00
53x	Telephone / Comm.	\$156,430.00	\$147,180.00	\$9,250.00	\$134,700.00	\$154,778.75	\$142,382.91
534	Postage	\$5,100.00	\$5,100.00	\$0.00	\$6,500.00	\$2,591.84	\$3,102.57
540	Advertising	\$8,000.00	\$8,000.00	\$0.00	\$10,011.80	\$3,144.19	\$2,615.19
550	Printing	\$13,560.00	\$14,850.00	(\$1,290.00)	\$16,650.00	\$13,751.46	\$12,894.08
56x	Tuition	\$1,933,790.00	\$1,943,700.00	(\$9,910.00)	\$2,071,917.69	\$1,702,961.77	\$1,769,207.90
580	Travel/Workshops	\$56,375.00	\$64,325.00	(\$7,950.00)	\$59,725.00	\$39,781.26	\$52,639.77
610	Supplies	\$1,037,130.12	\$1,071,028.80	(\$33,898.68)	\$1,069,755.12	\$943,702.09	\$958,301.52
62x	Utilities / Energy	\$1,153,201.00	\$1,149,200.00	\$4,001.00	\$1,170,950.00	\$743,526.39	\$878,887.71
64x/650	Books, Info. Res. & Software	\$941,275.41	\$664,148.94	\$277,126.47	\$668,564.08	\$518,761.58	\$568,656.15
73x	Equipment	\$862,442.76	\$795,252.57	\$67,190.19	\$763,267.83	\$716,875.32	\$842,799.00
810	Dues and Fees	\$85,394.00	\$83,474.00	\$1,920.00	\$72,255.00	\$71,155.66	\$64,308.41
830/910	Bond Prin. & Interest	\$2,146,000.00	\$2,230,000.00	(\$84,000.00)	\$2,314,000.00	\$2,314,000.00	\$2,398,000.00
880/890	Miscellaneous Expense	\$103,100.00	\$101,100.00	\$2,000.00	\$64,893.12	\$72,687.35	\$65,455.61
930	Fund Transfers (offset by revenue)	\$2,942,500.00	\$3,252,500.00	(\$310,000.00)	\$3,252,500.00	\$3,592,906.14	\$3,428,607.42
	<b>Subtotal - Expenses</b>	<b>\$17,824,890.17</b>	<b>\$17,541,497.31</b>	<b>\$283,392.86</b>	<b>\$17,828,065.30</b>	<b>\$16,731,520.11</b>	<b>\$17,275,116.45</b>
	<b>Total</b>	<b>\$64,715,968.17</b>	<b>\$63,021,816.84</b>	<b>\$1,694,151.33</b>	<b>\$63,329,558.94</b>	<b>\$61,186,707.08</b>	<b>\$61,093,301.65</b>

<b>Timberlane Regional School District</b>	<b>Policy Code: DFD</b>
<b>Adopted: 05-05-83</b> <b>Revised: 01-03-91</b> <b>Revised: 02-24-05</b>	<b>Page 1 of 1</b>

**GATE RECEIPTS AND ADMISSION – HIGH SCHOOL**

1. Admissions receipts and sale of tickets to school events shall be scrupulously controlled and accounted for under the supervision of the high school principal.
2. Admission may be charged for high school activities which are not produced as fund-raising activities for student organizations.
3. A non-transferable, all-seasons activities ticket (season ticket) shall be available for adults and students.
4. All ticket prices shall be established annually by School Board.
5. Children under twelve (12), and senior citizens, 65 and over, shall be admitted free.
6. School district employees will be admitted at student rates.
7. Season tickets will not be honored at events sponsored by the New Hampshire Interscholastic Athletes Association.

<b>Timberlane Regional School District</b>	<b>Policy Code: DL</b>
<b>Adopted: 11-15-84</b> <b>Revised: 10-07-99</b> <b>Revised: 06-16-11</b>	<b>Page 1 of 1</b>

### **SCHOOL/STUDENT ACTIVITY FUNDS**

Each school may maintain school/students activity accounts. The principal shall be responsible for maintaining a record of expenditures and revenues. Expenditures and revenues must be itemized and documented with receipts. Checks drawn on the school/student activity fund will require the signature of the principal or his/her designee.

The School/Student Activity Fund will be reviewed routinely by the Business Administrator and annually by the School District Auditors.

No district funds or purchasing activities are allowed through these accounts with the exception of payment of athletic officials. Student activity funds will be maintained in accordance with the requirements and recommendations of School District Auditors.

<b>Timberlane Regional School District</b>	<b>Policy Code: DFA</b>
<b>Adopted: 10-07-99</b> <b>Revised: 10-16-08</b>	<b>Page 1 of 2</b>

## INVESTMENT

The School Board authorizes the School District Treasurer working in conjunction with the Superintendent and his/her designee and pursuant to RSA 197:23-a to invest the funds of the District subject to the following objectives and standards or care.

### OBJECTIVES

The three objectives of investment activities shall be safety, liquidity, and yield.

1. Safety of principal is the foremost objective in this policy. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital by mitigating credit and interest rate risk. This will be accomplished by limiting the type of the investments and institutions to those stipulated by statute and fully covered by FDIC insurance or collateral approved pursuant to applicable law.
2. Liquidity of the investment portfolio shall remain sufficient to meet all operating requirements that may be reasonably anticipated.
3. Yield. The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above.

### STANDARDS OF CARE

1. Prudence. The standard of prudence to be used by the School District Treasurer and Superintendent or his/her designee involved in the investment process shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. They are directed to use the GFOA\* Recommended Practices and Policy Statements Related to Cash Management as a guide to the prudent investment of public funds.
2. Ethics and conflicts of interest. The school District Treasurer and Superintendent or his/her designee involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program or that could impair their ability to make impartial decisions. Employees and Investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial institutions with which they conduct business. They shall also disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officials shall subordinate their personal investment transactions to those of the School District particularly with regard to the timing of purchases and sales.

<b>Timberlane Regional School District</b>	<b>Policy Code: DFA</b>
<b>Adopted: 10-07-99</b> <b>Revised: 10-16-08</b>	<b>Page 2 of 2</b>

3. Internal Controls. The School District Treasurer and Superintendent or his/her designee shall establish a system of internal controls which shall be documented in writing. The internal controls shall be reviewed periodically by the School Board and an independent auditor.

The investment of funds will be left to the discretion of the Finance Committee without prior approval of the Board.

The Board will periodically review the investment policy.

**Statutory Reference:**

*RSA 197:23-a*

*RSA 383:22*

***Appendix: DFA-R***

**DFA - INVESTMENT**