



Thursday, April 16, 2026
AGENDA

Regular Business Meeting
SAU 106 Boardroom

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

1. 7:00 PM Call to Order – Chair
2. Roll Call – Minute Taker
3. Pledge of Allegiance
4. Approval of Minutes
5. Student, Staff, Family Share
6. Delegates and Individuals
7. Student Representative
8. Current Business
 - a. Financial Differential of TRHS Enclosure Options – ACTION
 - b. TRHS Public Speaking Curriculum Changes (1st Read) – ACTION
 - c. Elementary Enrollment Update – INFORMATIONAL
 - d. Budget to Actual Report – INFORMATIONAL
 - e. Committee Assignments – ACTION
 - f. Policies – ACTION
 - i. First Read – DAF & KEC
 - ii. Notice to repeal Policy IJM – Challenged Materials
9. Administrators' Report
10. Personnel Report
11. Committee Reports/Reports of the School Board
12. Other Business
13. Nonpublic Session – if required.

DATE	TIME	LOCATION	TYPE OF MEETING
5/6/26	4:00 PM	SAU Boardroom	Curriculum & Assessment
5/7/26	5:00 PM	SAU Boardroom	Policy
5/7/26	7:00 PM	PAC	School Board
5/11/26	6:15 PM	SAU Boardroom	Capital Improvement Plan
5/12/26	1:00 PM	SAU Boardroom	Facilities
5/21/26	7:00 PM	SAU Boardroom	School Board

DRAFT PUBLIC MEETING MINUTES

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

Timberlane Regional School Board Meeting Minutes

Regular Board Meeting
April 2, 2026
7:00 PM

Superintendent's Office
30 Greenough Road
Plaistow, NH

Call to Order

Board Members Present

Marianne Springer, Shawn O'Neil, Mark Sherwood, Shauna Manthorn,
Katie Knutsen, Don Woodworth, Jack Sapia, Alyssa Kowalczyk, Paul LeCain

Seated at the Board Table

Justin Krieger, Superintendent
Sandra Allaire, Assistant Superintendent
Ginger Drechsel, Director of Student Services
Cameron Stack, Student Representative

Administrators Present:

Kurt Schweiss, Director of Music
Maria Watkins, Business Administrator/CFO
Fran DeCinto, Director of Human Services

Mrs. Knutsen called the meeting to order at 7:00 PM.

STUDENT, STAFF & FAMILY SHARE

Timberlane Players from the high school came with Mr. Schweiss. They performed a portion of the musical Hometown. The musical will be held in the PAC on April 9th, 10th, and April 11th.

APPROVAL OF MINUTES

MOTION: Mrs. Springer motioned to approve the organizational and regular public meeting minutes of 3/19/26. Seconded by Mrs. Kowalczyk Motion passed: 9-0-0

DRAFT PUBLIC MEETING MINUTES

MOTION: Mrs. Manthorn motioned to approve the non-public meeting minutes of 3/19/26. Seconded by Mr. Sherwood. Motion passed: 9-0-0

DELEGATES & INDIVIDUALS

MOTION: Mrs. Manthorn motioned to move the 30 minutes to the end of the meeting. Seconded by Mr. Sherwood. Motion passed: 8-1-0 (LeCain opposed)

STUDENT REPRESENTATIVE

Cameron Stack presented his district-wide report and highlighted events occurring throughout the schools. Juniors just finished their SATs. Chief Justice Ron Roderick has an amazing story about mental health awareness and will be speaking at the PAC on April 21st at 7:00 pm. Anyone from the community is welcomed to attend. Spring sports for the high school and middle school are starting. There are 25 senior athletes who will receive scholarships at the Scholar Athlete Ceremony in Concord. The Timberlane orchestra director, Samuel Lyons, was named New Hampshire Orchestra Director of the Year.

CURRENT BUSINESS

A. Realignment to Voted 2027 Budget

Mr. Krieger presented the administration's identified reductions to align with the FY27 budget. They were looking to identify close to \$4 million of reductions from the initial proposed budget of \$92 million. They had an approved budget by the voters that was far less than that. We worked collaboratively over the course of time to identify some of the areas and how we're going to organize ourselves underneath the new dollar amount. Mr. Krieger presented a breakdown of what was recommended through the budget committee, and then what is ultimately being recommended to the school board from school administration.

From the budget committee, they looked at 21 individualized pieces. They took action on 12 of those pieces. The budget committee was looking at 25 positions. Twenty-one of them would require a reduction in force with people. The recommendations tonight are looking at 13 positions, with nine of them including a reduction in force for people.

What is being recommended tonight is for a reduction in transportation. We've got phase four of the lease. Again, that's moving into fiscal '28 as a reduction in fiscal '27. We're recommending one RIF or reduction in force for a tech specialist. We're recommending one reduction in force of a middle school assistant principal. We're recommending a reduction in Capital. We have a dollar amount from principals and directors. These are folks that work directly in buildings or in departments, have identified \$639,520.90 of further reductions. We're recommending those to you this evening. We're recommending stipends, pulling back on, these are stipends for athletic coaches, and also

DRAFT PUBLIC MEETING MINUTES

folks involved in music and theater. We are not reaching the threshold we wanted to reach next year, but still being able to offer those activities and still be able to give the folks some sort of percentage increase.

We're recommending the removal of three open and vacant TTA positions. We're recommending the removal of the library assistant paraeducators across the district. That's four in the elementary schools, one at the middle school and one at the high school for a total of six positions. In terms of how the library's going to operate, the primary impact there is right now, those library paraeducators are able to keep the libraries open pretty much the full day, and kids have open access throughout the time. That's going to be something that we're going to be challenged by and need to figure out. I want to be really clear that having a librarian and a paraeducator at this stage of library instruction across New Hampshire is a rarity and a luxury that we have. So this is the place where we had some duplicated efforts.

We are also recommending a removal of two current teaching positions at the elementary school, and that's primarily related to us analyzing the student numbers and where enrollment will sit next year. Further on, you've got a list of motions that if you are satisfied with these recommendations, you want to approve them, there's the ability for you to do so.

Mr. Sapia personally thinks this should have been a dedicated workshop. He referred to the comment about the intercom system, which is considered a safety issue, and it was suggested that maybe that's something we would put out to warrant. He stated he has been pretty consistent over the last 20 years that if it's a life safety issue, he is not going to roll the dice in a warrant. That's going to go on the budget, because you never know what the atmosphere is. He also did not agree with reduction to stipends.

MOTION: Mr. Sherwood motioned to eliminate one (1) technology specialist position effective June 30, 2026 in order to meet the FY27 voted budget approved by voters. Seconded by Mrs. Manthorn Motion passed: 8-0-1 (Sapia abstained)

MOTION: Mr. Sherwood motioned to eliminate one (1) assistant principal position at the middle school effective June 30, 2026 in order to meet the FY27 voted budget approved by voters. Seconded by Mrs. Manthorn Motion passed: 7-1-1 (Woodworth opposed; Sapia abstained)

MOTION: Mr. Sherwood motioned to eliminate two (2) open and vacant teaching positions effective June 30, 2026 in order to meet the FY27 voted budget approved by voters. Seconded by Mrs. Springer Motion passed: 9-0-0

DRAFT PUBLIC MEETING MINUTES

MOTION: Mrs. Manthorn motioned to eliminate six (6) regular education paraeducator (library assistant) positions effective June 30, 2026, in order to meet the FY27 voted budget approved by voters. Seconded by Mrs. Springer Motion passed: 8-1-0 (Sapia opposed)

MOTION: Mrs. Manthorn motioned to eliminate two (2) elementary teaching positions effective June 30, 2026 in order to adjust to elementary projected student enrollment and meet the FY27 voted budget approved by voters. Seconded by Mr. Sherwood Motion passed: 8-0-1 (Sapia abstained)

MOTION: Mrs. Manthorn motioned to approve the recommended reductions to transportation, Phase IV of the Lease, and the Principals and Director itemized cuts to schools and departments in order to meet the FY27 voted budget approved by voters. Seconded by Mr. Sherwood Motion passed: 8-0-1 (Sapia abstained)

Mr. Krieger discussed repurposing a middle school position. He explained considering the impact of the reduction in force at the middle school with respect to the assistant principal position, district administration is recommending a further action of the school board. The district administration recommends repurposing a current TTA Open and Vacant position to a Special Education Facilitator position at the middle school effective July 1, 2026.

Mrs. Drechsel spoke to the significant demands on the Special Ed Coordinator at the middle school. She described the duties and responsibilities of the Facilitator position.

MOTION: Mrs. Springer motioned to repurpose a current TTA Open and Vacant position (1105) to a Special Ed Facilitator position at the Middle School effective 7-1-26. Seconded by Mrs. Kowalczyk. Motion passed: 9-0-0

B. School Food Service Pricing Increase Request

Mrs. Watkins referred to her executive summary listing proposed meal prices for the 26-27 school year. On an annual basis, school districts review their school breakfast and lunch pricing. In order to generate enough revenue to offset the rising cost of our Food Service Program, district administration is requesting meal price increases.

Mr. O'Neil questioned if there is any outstanding debt.

Mrs. Watkins said it's about \$100,000. She added that they do their best effort to collect the money, but we've also moved to a collection process and there is a policy in place that was not in place prior.

Mr. O'Neil asked if there is a way for people who want to donate to food service.

DRAFT PUBLIC MEETING MINUTES

Mrs. Watkins explained there is and they do often get donations specifically for food service. The way we do that is we work with administration and we reach out who can identify those families that are in need, and that's how the donor specifically sets the purpose of the donation.

Mr. O'Neil believes we should promote that a lot more because he could see businesses looking for goodwill gestures and stuff like that. That's great for us, and it's also great for the business.

Mrs. Drechsel explained in September, the elementary school social workers pretty much spend a lot of that month, because applications are typically due sometime early October. So there's a rollover that happens when somebody qualifies in a current year. They continue to be free or reduced through September so that there's a gap for reapplication. They work really hard during that month to try and get families to apply, sending out applications in lots of different ways, promoting it with flyers and things of that nature so that we can just increase the number of applications that we're receiving. The family just has to apply, do one application for every child in the family. It does help to capture some of the high school, middle school students that may not necessarily be as inclined to turn in the forms. We don't have social workers at those levels to kind of monitor and assist with that process, but they work really closely with myself and the business department to just keep that information rolling. It has been a way for us to kind of capture more of that need and be able to assist families with the process.

MOTION: Mr. Sherwood motioned to approve the increase in pricing of school food services as presented in the executive summary dated April 2, 2026. Seconded by Mr. Woodworth. Motion passed: 9-0-0

C. Instructional Hour Calendar

Mrs. Allaire provided the Board with her executive summary and detailed information regarding the hourly calculations for the final day of school and the school day calculations and considerations that need to be taken in determining which calendar to go with.

Mrs. Allaire spoke to some considerations for going with the school day calculations. They need to consider CTE, other things to consider are the impact on professional development days. For professional staff and our support staff, there are a certain number of required contractual days which she included on the last page of the executive summary.

Mrs. Manthorn explained we make this decision every year. The vote comes to us, whether or not we count days or hours. The administration presents all the options to us just like Mrs. Allaire is doing tonight.

DRAFT PUBLIC MEETING MINUTES

MOTION: Mr. Woodworth motioned to adopt the instructional hour calendar with the last day of school as Tuesday, June 16, 2026. Seconded by Mr. O'Neil Motion passed: 9-0-0

D. Policies

Mrs. Allaire presented Policy IMAH: Daily Physical Activity and Policy JIC: Student Conduct as a second read/adoption. There have been no changes to either policy since first read.

MOTION: Mrs. Manthorn motioned to adopt the revisions of policies IMAH: Daily Physical Activity and JIC: Student Conduct for second read and adoption. Seconded by Mrs. Kowalczyk Motion passed: 9-0-0

E. Committee Assignments

Mrs. Knutsen provided the Board with School Board Committee Assignments for 2026-27 school year. Mrs. Springer has requested to be on the Budget Committee. Mrs. Knutsen asked for the members to email her or Mr. Sherwood of their wishes of which committee(s) they want to serve on by next week. She stated, in the meantime, for them to continue to go their assigned committee until changes are made.

F. School Board Goals

Mrs. Knutsen provided the Board with the School Board Goals. She explained for the last couple years, they have done workshops to kind of talk about it. She believes we are going to ask our attorney to be at this one as well. He was at the one this last year. Mrs. Knutsen asked the Board to check their email for potential dates for the workshop. If those dates don't work, they can figure out some other ones. It should be the whole board, it's our goals. It's our workshop to do them.

G. 2027 Deliberative Session discussion

Mrs. Springer requested this agenda item. She stated her packet starts with the RSA, just so they have the legal language. She addressed the logistics and challenges. The challenges are what she heard from people who attended deliberative, some who attended for the first time and some who were seasoned deliberative attendees. She stated if any suggestions were offered, she tried to keep track of those. So what they see is a list of challenges and then suggestions that came up, and some of them conflict with others. The biggest things she heard were about the day and time of the meeting, and also to some extent, location and then logistics, especially efficiency in the secret ballot process where that fits a lot. We're fortunate to have so many people that are very enthusiastic about being involved in our process. However, with that comes challenges that you don't have if you only have 100 people at a deliberative session. She thought it would be good to just put this out there, see if others have heard

DRAFT PUBLIC MEETING MINUTES

other things from the community, and see how we can proceed to make sure it's as inclusive and productive a session for everybody in the next couple of years to come.

Mr. Sapia concurs with Marianne. He said he hears that a lot. He believes there will be some trade-offs of people that can't make it on a Saturday but he thinks the feedback he gets is that they think we'd have more people, and that's what we want. I also think that we should probably move it to a Saturday to see how it works, because I think the feedback we'll get from it will direct us in future deliberative sessions down the road.

The board discussed the logistics of holding the Deliberative Session in the Gym or in the PAC.

Mr. Sherwood knows last year we went to the Boards of Selectmen, and most of them preferred to have it stay the same. Judging by this year's experience, I think it would behoove us to go back to the representatives of our town and ask them to elicit feedback, not just their particular leanings, but ask for feedback from the town. They are the elected representatives. See what it is that they hear and use them as a resource as well.

Mrs. Knutsen suggested a survey, not just for those people who have kids in school, but also the residents. Hopefully, we could get a survey done by the time that people go to their boards and actually get on the agenda to speak about this. If we have a survey link, maybe they could they post it to their town website.

MOTION: Mr. O'Neil motioned if the Timberlane community, meaning the respective towns, decides to support a Saturday deliberative session, that the school board will support that venue.

Mrs. Springer made a friendly amendment to the motion: "That the board vote to support the majority vote of the community. And the survey would go out on the four town websites and the Timberlane website and just have it be a straight majority."

Mr. O'Neil withdrew his motion as long as everybody is on the same page.

Mrs. Knutsen believes we need to have the survey, to have talked to our board of selectmen, and then we need to be able to take action at the first board meeting in August.

It was the consensus of the Board to take action at the first board meeting in August. They will put that down in the calendar for the running agenda items.

Mr. Sherwood suggested options for the survey. Those options would be a Thursday traditional time, Friday traditional time and an early Saturday probably 9:00 am or 10:00 am. That gives the most options to the most people, whether they're working parents or they have kids in sports, or whether they're retired and want to go to bed early. It gives the greatest flexibility for the community.

Mrs. Springer was thinking then they would just select one choice.

Mr. O'Neil recommends that Mr. Krieger send an email to all the towns indicating this is our intent, so that you put the towns already on notice that we're looking to discuss this, and we're going to do a

DRAFT PUBLIC MEETING MINUTES

survey, and we're going to include them on it. That could go out in the next couple of days so that they're already starting to know this now.

Mr. Krieger added that it will also be on the agendas they receive from him too.

H. Request for Over Expenditure of Appropriated Funds Pursuant to RSA 32:11

Mr. Krieger is looking for Board approval to send a letter to the Commissioner of the NH Department of Education to authorize an over expenditure of the FY26 budget in accordance with RSA 32:11. He shared a copy of the letter with the Board. Mr. Krieger explained that this unusual circumstance is a significant escalation in the total cost of special education services this fiscal year when compared to what was allocated in the voted budget. A primary contributing factor here was the reduction of roughly \$6,600,000 from the proposed budget at the 2025 Deliberative Session in preparation for the District Voting Day in March of that same year. Pairing that with the initial \$3,000,000 reduction in the proposal, Timberlane is operating this fiscal year with about \$10,000,000 less than the district needed to sustain current programs and operations as well as meet its required obligations.

Mr. Krieger explained the second series of bullets are additional revenue received in lines where we expected revenue. He wants to be clear this is not new revenue that came in that we didn't expect. This is additional revenue that came in, in areas that we did expect to receive some sort of revenue. So we are essentially asking the commissioner to be able to access this additional revenue that we've received here to help offset or assist in the over-expenditure that we've defined in the unusual circumstance. We talked this through with the budget committee at their last business meeting last Thursday. They've approved this application, and we're bringing it here for your approval as well, before submitting it to the Commissioner of Education.

He stated the excess expenditures are needed for Out of District Tuition, Special Education Transportation, and Special Education Contracted Services. The source of the funds to assist in covering the excess expenditure total \$568,052. Mr. Krieger stated these funds will be accounted for in accordance with all applicable state laws and regulations, and that no obligation for expenditure will be made prior to receiving Board approval. If it's approved and we don't utilize all of this, it just reverts back to the taxpayer. It would become part of the unassigned fund balance. So by requesting this, we're giving ourselves a safety net that isn't necessarily going to be used. By approving this, we are accessing monies that I'm projecting will be required to meet our expenses.

Mr. Krieger further explained this is by statute. We can only spend it toward the areas where we've identified as an unusual circumstance. It would be always his intent to report back to the board where these are going to be heading. For maybe every couple of weeks for the cash flow, and then he thinks just maybe in a monthly report to the board that we get as a cash flow analysis.

DRAFT PUBLIC MEETING MINUTES

MOTION: Mr. Sherwood motioned to approve the application request to the New Hampshire Commissioner of Education, pursuant to RSA 32:11, to authorize an over expenditure of the FY2026 budget due to an unusual circumstance, specifically the significant and unanticipated increase in special education costs, including out-of-district tuition, transportation, and contracted services, and further authorize the Superintendent to submit all necessary documentation in support of this request. Seconded by Mr. Woodworth Motion passed: 8-1-0 (O'Neil opposed)

I. 2026-2027 General Assurances

Mr. Krieger explained the summary here allows us to be a legal authority to receive federal funds. It talks a little bit about the property and how we would manage those pieces. It allows us to ensure that we have safeguards about how we're managing those funds, and we've got the right grant management system in order to process and communicate with the state to meet their assurances. It allows us to constitute that we're going to meet specific time frames. In a sense, it is mandating that we're going to comply with every piece of federal statute that's tied to federal funds. We do have a whole lot of federal funds that come into the school district. The largest is IDEA to support special education, and then we also have some title funds that come in and help support students, and also some staff professional development. This is essentially us assuring that we are going to not only receive them legally, we're going to spend them in appropriate fashions, and comply with all the monitoring processes that are involved with spending federal dollars.

MOTION: Mrs. Manthorn motioned for the minutes to reflect the Superintendent has informed the Board of the federal funds the District will be receiving and of the General Assurances, Requirements, and Definitions for participation in the federal programs. Seconded by Mrs. Kowalczyk Motion passed: 9-0-0

MOTION: Mrs. Manthorn motioned to authorize the School Board Chair to sign the FY26 General Assurances on behalf of the Timberlane Regional School Board. Seconded by Mrs. Kowalczyk Motion passed: 9-0-0

ADMINISTRATOR REPORT

Mrs. Drechsel highlighted all the work that's been put into Mental Health Week. This is the third one that's happening in the district. A lot of work and time has been put together between school counselors and the health department at the high school. We've been able to collaborate at the elementary level so that we're also doing some activities. Across the district, we're really highlighting the importance of mental health across the district. She gave a shout-out for all the work that's been put into those activities coming up. There will be information forthcoming, because there is both parent events, as well as, events for students.

DRAFT PUBLIC MEETING MINUTES

Mrs. Drechsel talked about two surveys that are coming up relative to the special education department. She highlighted both of them, but also describe what they are, because they're coming kind of at the same time, and she wanted to make sure that families are aware of what they are, and that they don't confuse them as being the same thing.

The first is for a parent feedback session that's going to be a virtual session conducted by the Department of Education and the Parent Information Center. It'll be happening on May 18th from 5:30 PM to 6:30 PM. It's an opportunity for families who actively have a student involved with the special education department within the district to participate in this session with those two agencies just to give some feedback about how we're doing. There will be a series of questions that they have to get through in that hour timeframe, but they will be asking for parents to chime in and provide that information. That will then come to us as part of our PAG's audit. This information will be posted on social media. We'll be sending an email blast out starting as early as tomorrow because we just got the marketing materials. When families are in the schools for IEP meetings, we'll be giving a copy of this out to families as they're in the buildings attending meetings. It will also be posted in all the buildings. It's posted here at the SAU. We plan to also post across the community. So we're hoping for a robust turnout. More to come on that.

Mrs. Drechsel talked about the other survey and displayed the flyer that's sort of going on at the same time. She explained this is a survey which is part of our LEA determination. It is a parent involvement survey that happens every year, Indicator 8. This is a live survey you can access through the QR code. It doesn't take very long to just answer a number of questions about parent involvement across the district relative to families who have a child that's involved in the special education department. This link will be open until May 8th. Again, we will be going through the same process of notifying families of their ability to access this survey in the same way we are the other feedback session. So that'll be going out at IEP meetings, again, posted all over the place. Unfortunately, because they're happening at the same time, I'm concerned that families are going to get confused and just do one and not the other.

She stated that both surveys are very important. The more feedback and the information that we have, the better. The last piece that she wanted to highlight is that every year, the special education department is monitored by the Department of Education on some metric points. It really is a range of data points, everything from when we start working with students at the age of two and a half through the child find processes and procedures, all the way through graduation and post-graduation. Basically, districts are rated given a zero, a one, or a two. In this circumstance, you want zeros. We got a report for the 24/25 school year yesterday and I am more than thrilled to come to the board tonight to report that the district meets the requirements for this LEA determination. That's actually the highest ranking that you can get for this.

In the last couple of years, we've been in the "needs assistance" category. There's been a lot of work that's been put into place through the special education department over the last few years to get us to where we are. It's about working across the buildings, across departments, to improve some of the ways that we function, so that we are making sure that we are doing the best we can to meet the needs of our students. She mentioned that out of the 178 school districts

DRAFT PUBLIC MEETING MINUTES

across the state, only 39 districts met the needs requirements. Mrs. Drechsel is very proud of all of the work that's been done. Mrs. Drechsel didn't want to take any credit for that, this really goes out to the team.

It's really important work. It really benefits our kids. So thank you to everybody who has put in the time.

Mrs. Allaire informed the Board we are entering into assessment season. Our families will be receiving the state assessment letter with the schedule at each grade level and school of when those assessments will be administered. More to come on that. All of those results are related to how we as a district, and districts across the state, are measured against state and federal accountability.

She talked about an opportunity that's happening next week, not too far from our local community. Right now, the measures that are used at the state level to determine district compliance in the accountability system is really founded on proficiency rates. At the high school level, that includes other factors such as college and career readiness and graduation rates. There's a whole program that is built to determine the state accountability system. The State has a stakeholder team that has been identified as the State Accountability Task Force. That group has been working for just about a year to review our current accountability system at the state level, and to examine and recommend changes to that system. Their work is posted publicly. I'm happy to share that link for you. It is available on the DOE website if you want to dig into that. They are also engaging in a listening tour. Some of the changes on the table are part of the report and they're looking to integrate it along with outcomes. Think about learning outcomes that are measured through the state assessments. They also look at opportunities that are provided. So those could range from school climate surveys, the quality of curriculum, advanced learning coursework, educational extended learning opportunities, all of those other types of things that contribute to the quality of education that's provided in the district. That is something that they're factoring into the accountability system. What that looks like, I'm not sure yet, but that's up for conversation.

She talked about another component which would be looking at a six-year cycle of a self-study. This accountability task force is considering instituting a six-year self and peer review cycle to look at the quality of instruction that is provided to students, and whether or not what districts provide is deemed adequate, part of what constitutes an adequate education. The task force has committed that they would not approve that unless the state can confirm that there would be no cost. This would not be an unfunded mandate. But those are some of the things that are up for conversation.

There is a session next Tuesday, April 7th at 6:00 p.m. at Pinkerton Academy. That is the one that is most local to us, in their lecture hall in the academy building. We send something out to our families and for anyone who might be interested. There also will be another remote session that would be open to those individuals who can't attend in person. They are holding four of these sessions across the State.

Mr. Krieger gave a budget committee update. The chair of the budget committee will be Sue Sherman. The vice chair of the budget committee will be Karen White. Ryan Lebrecque?? will have a seat on the CIP committee. We gave them a financial package that evening.

DRAFT PUBLIC MEETING MINUTES

This is information that all of you have seen before, but we just wanted to be sure that we reiterated the same message we did to BudCom. The largest part of the budget committee is some recommendations that were made to the committee around the schedule. They have set their schedule. They have those dates that are in place but he asked them to think about a few things.

The first thing he asked them to think about is this idea of a more collaborative effort with the school board. I like to see more of those opportunities for joint meetings. The other piece that I brought up was just around the order of presentations. We begin with principals and directors. That take maybe a month or a month and a half to run through, and that equates to about 25% of the total budget. We are then deferring until late October or November to talk about personnel, which is 75%. He would like to invert that formula this year. I'd like to work with Mrs. Watkins earlier and get a personnel report out earlier. The challenge there is that we don't have the health insurance number until October, but I think we are very confident that we could run some models and at least give the budget committee a ballpark of where that personnel number may be. The other things that I've encouraged them to do is to be meeting with principals and directors through the year and organizing those meetings through me. I'm going to try to incorporate some ideas of people that are making the decisions about the money, talking with the administrators that are actually administrating the schools. I'm hoping there's some learning that happens there.

Mr. Krieger stated he is also going to invite them to the board of selectmen meetings that I'm going to as well, as participants with me, or as just spectators and listeners. So what they've charged me to do is take those ideas and they want me to be able to draft a schedule that's reflective of that. If you have any feedback that you'd want to share with me before I'm drafting that schedule for them, and potentially for you, please feel free to do that. Their first and next meeting is September 10th. We've got some ways to kind of frame out and what that framework is going to look like. My goal would be to have a schedule to them certainly before the end of the school year, preferably at the outset of June.

Two quick updates on CBAs. We did receive the notice to start bargaining with the TTA. Again, that's our teachers' union, so we're going to start moving in that direction. Also wanted to notify the board that we have a response from the TAU. As you know, that contract was voted down as the CBA in the warrant. The special meeting was approved. It is on the onus of the TAU to make some movement about what they want to do. They've expressed an interest to go back to the negotiating table to at least explore any potential possibility of renegotiating an agreement. If that would happen, what we would do is the board would vote to consider a special meeting, and then we would look to organize that special meeting in the school district. The timing for that, is we would try to shoot for before the end of the school year, or allow summer to go by and then wait for the beginning of the next school year. This is the TAU signaling they want to get back and see if there's a possibility. It doesn't mean that the whole process will get brought to fruition.

Lastly, about open enrollment, I gave some financials in terms of what would it mean for the district in terms of 1% or 3% students leaving. Just to give an opportunity for the board, I'm

DRAFT PUBLIC MEETING MINUTES

going to give you the entire SAU data points from the state of New Hampshire, all school districts, what they had in their warrant, whether they had an open enrollment warrant, whether it passed or not, and any details about it. It will just give you a really good snapshot of where the state stands, as we do our own thinking and discussion, certainly over the course of this next year.

He informed the Board he is excited to bring Mark Pedersen back at a future board meeting. I've learned a lot about AP scores over the course of the last two months, and specifically how Timberlane ranks up against what New Hampshire has released against those. I think it's really important we look at that data, and I think there's some really great things to celebrate there. So I want to bring that back. So look for that in the next month or two.

He reminded the board, April 20th is Career Expo at the high school. He mentioned to the Board members that all of them have done cool things in their lives. He stated this is an awesome opportunity to get there and interact with kids. You don't know what's going to spark some interest in whatever pathway they may want to choose. The more adults that we can get there who can have an opportunity to talk to young people about how we ended up where we ended up, because it's not always a straight linear path. That can really mean something to kids. He encouraged the board, if you've got the availability that day, he thinks they would find that experience really meaningful.

As a reminder, they will be in the PAC for their May 7th board meeting. We're looking to scale back the retirement section, but we're going to be honoring the Timberlane retirees that evening as part of the board meeting at the PAC. That was something we had talked about in the fall. Also at that meeting, I think we're going to be ready to have Ken Henderson join us, and he really wants to walk through and highlight some of the revamp to the website for the board and for the public.

In preparation for that, if there's something that you want to see that evening about the website as a board member, or that you're hearing from your constituents that they want to see or they want to be able to learn from, please share that with us. Ken Henderson will be absolutely sure to tie it into his presentation.

He had a chance to meet with Mrs. Springer and Mr. O'Neil, as the Danville school board members last Friday. I think we met for two hours or two hours plus. It was a really, really good time spent. This is something I would encourage towns to do with me on some sort of regular basis, whether it's a quarterly or biannual basis. The meeting was targeted. Mr. O'Neil and Mrs. Springer had some things they wanted to look at. I had some time to prepare some information and some data. I could share that beforehand. We could spend some time talking about that, and then that leads to other conversations. Atkinson and Plaistow and Sandown, if you folks are interested in doing things like that, I think it can be a really meaningful opportunity for us to learn together and to be able to share information that can make these meetings even more effective.

He asked for the Board members before they leave here tonight, please verify their email address with him.

DRAFT PUBLIC MEETING MINUTES

Lastly, he reminded the board of a meeting with Senator Gannon tomorrow up at the Epping School District. Regional superintendents are going to be meeting with him, talking about education legislation. I'm happy to report back things I learned from the senator and things that we're able to share as we move through the school year.

PERSONNEL REPORT

a. Resignations

MOTION: Mrs. Manthorn motioned to approve the professional resignations of Michael McLaughlin, School Counselor, TRMS; Brooke Byrne, Spanish Teacher, TRHS; Jaxen Dupuis, Science Teacher, TRHS; Katie Coppola, Special Education Teacher, TRHS; Lalit Saini, Science Teacher, TRHS; Mya Schipilliti, Elementary Teacher, Pollard Elementary. Second by Mrs. Kowalczyk Motion passed: 9-0-0

b. Renomination list

Mrs. DeCinto provided the renominations as presented in the Renomination Report dated April 2, 2026.

MOTION: Mrs. Knutsen motioned to accept the renominations as presented in the Renomination Report dated April 2, 2026. Second by Mr. Sherwood Motion passed: 9-0-0

COMMITTEE REPORTS

Mr. Sapia had an opportunity with Mr. Krieger to go up and testify before the state on Senate Bill 1066. It was around leasing. SB1066, basically wants to restrict it, wants to change it, wants to change the amounts, and make it reach different thresholds. I find the bill a little disingenuous, but that's my opinion. I was at a historical event. I think the people that testified were against the bill. So I think that's going to fall into the abyss off the top of my head, but it was interesting to watch the process and listen to the folks.

Three or four weeks ago, a teacher came up to me and said, "Jack, this is the first year I haven't had to wear my jacket in high school because of the windows, because of the boilers." You can equate how much oil we save, but what you can't equate is the improved teaching environment and the improved learning environment.

Mr. Woodworth mentioned the middle school had 130 kids sign up for track and the high school had a good turnout, too. I didn't anticipate that we would have that type of a turnout at both schools. Now we have pole vault started for the first time in about 10 years.

DRAFT PUBLIC MEETING MINUTES

Mrs. Knutsen mentioned that board preps are the Monday at 11:00 am the week before the board meeting, and that's when we set the agenda, get the documents. We are opening up a third spot to rotate through, so if you're interested in wanting to attend the board preps, please email me and Mr. Sherwood.

Mrs. Manthorn stated the Wellness Committee meets on Wednesday, April 8 at 4:00 PM. They need two Board members. She sits on the Wellness Committee and stated they need another Board member since Mrs. Woodworth is no longer on the Board. Mr. LeCain believes he could attend.

Mrs. Springer stated Curriculum and Assessment met. What will be forthcoming to the Board is math competencies K to 12 and PE curriculum revisions. We approved the rhetoric, public speaking, incorporating the logic and the rhetoric requirement.

OTHER BUSINESS

Mr. Sherwood asked about the timing of the audit work. There has been some discussion about the timing of when we've had the audit, and we had a great presentation at the last meeting. He asked for some clarification or visibility as to the timing in relationship to deliberative session. He asked if it should be before or after the deliberative and if this regulated by RSA.

Mr. Krieger said it is absolutely dependent upon the speed at which the auditors can work. The district's responsibilities are typically having an on-site visit that can last up to five days. Usually here it's two or three days because we're well-prepared for it. That work is done well in advance of the date that it needs to be done. In Timberlane, we typically have the audit delivered to us prior to the March vote. In the last four years, it's been able to happen that way. There are absolutely changes here across the board for federal grants that held up audits across the state. So it's not that there's a delay. We have an anticipated date about when it's going to happen, and then we're subject to when the auditors can do their work to get it done. Essentially, we're contracting with an agency to do work.

Mr. Sapia referred to a study about reading comprehension and stated I've been doing all kinds of research over the last month. The research is increasingly clear. Studies across multiple countries and hundreds of thousands of students show that reading comprehension is consistently lower when students read on screens compared to on paper. This particularly is true with the younger grades when foundational literacy skills are developing. Screens change behavior. They encourage scanning rather than deep reading, reduce attention spans, and introduce consistent opportunities for distraction. Even more concerning, students who are using screens often overestimate their understanding, which can lead to learning gaps until it's too late.

This isn't about being anti-technology. It's a tool that we're going to incorporate in our learning. I think we need to get away and limit the amount of screen time but I want to hear from the professionals on what we can do and what makes sense.

DRAFT PUBLIC MEETING MINUTES

MOTION: Mr. Sherwood motioned to have, in two meetings from now, as an agenda item for us to bring forth, for us to do our research, and to have the administration bring forth data that they have accumulated so that we can have a discussion. Seconded by Mr. Sapia. Motion passed: 3-0-4 (Knutsen, Manthorn, Kowalczyk, Springer abstained)

Mrs. Springer asked Mr. Sapia for a copy of the study he read.

Mr. Sapia stated the next thing is around Title IX, and just to affirm that by Executive Order 14201, that we are in compliance. He would like for the Policy Committee to bring that up and he provided the information to Mr. Woodworth for the next Policy meeting.

There was no further public business.

MOTION: Mrs. Manthorn motioned to enter non-public under RSA 91-A:3, Paragraph II (C) Matters which, if discussed in public, would likely affect adversely the reputation of any person, other than a member of the public body itself, unless such person requests an open meeting. This exemption shall extend to any application for assistance or tax abatement or waiver of a fee, fine, or other levy, if based on inability to pay or poverty of the applicant. Seconded by Mrs. Kowalczyk Motion passed 9-0-0

The Board was polled:

D. Woodworth – yes Springer – yes Sapia - yes Manthorn - yes O’Neil – yes Knutsen – yes Kowalczyk – yes Sherwood – yes LeCain - yes

The Board entered non-public session at 10:30 PM.

The Board returned to public session at 11:15 PM to seal the minutes and adjourn.

MOTION: Mr. Sapia motioned to seal the non-public minutes of 4/2/26. Seconded by Mr. Sherwood Motion passed: 9-0-0

The meeting was adjourned at 11:15 PM.

Respectfully submitted,

Linda Mahoney
Recording Secretary

Approved by the School Board on



April 15, 2026

EXECUTIVE SUMMARY - High School Envelope Sub Straight and Panel System

The Facilities Committee met on April 14, 2026 with EEI and Banwell Architects. At that time, two options for the sub straight beneath the new aluminum composite material (ACM) panel system which is proposed to replace the fiber cement board that is currently on the exterior walls of the TRHD was discussed.

Option 1: Remove the existing gypsum wallboard sub straight. (GWB) and replace it with a Dense Element system. This would enable designable alignment of these two systems (sub straight and ACM panel) as well as the discovery of any structural issues beneath the sub straight to be revealed and managed. It should be noted that this process would cost 25-30% more than Option 2.

Option 2: Leave the GWB sub straight in place and cover it with a self adhered membrane. This would prompt design and contractor warranty limitations requiring modifications of liability.

After due and careful consideration, the committee unanimously approved moving Option 1 forward to the Board for approval.

Additionally, the Facilities Committee recommends moving forward with AL13 as the aluminum composite panel system for TRHS.

Action - For the Board to accept the Facilities Committee's recommendations as noted above.

Respectfully submitted,

Chris Martin, Ed.D.
Executive Director



EXECUTIVE SUMMARY

Public Speaking Curriculum Revision

TRHS is seeking board approval for a proposed revision to the Public Speaking curriculum.

Public Speaking is currently a semester-long elective offered to students in grades 10–12 at both the CCP and ACC levels. To meet the new ED 306 requirements for logic and rhetoric, beginning in the 2026–2027 school year, Public Speaking will become a required graduation credit for incoming 9th grade students. Students in the Class of 2030 will have the opportunity to fulfill this requirement at any point during their four years of high school, at either the CCP or ACC level.

Because the course is an elective that is not rooted in a single academic department, the revised standards draw from both Social Studies and English. These subject areas align with the language and skills of logic and rhetoric, including reasoning and problem-solving, understanding cause and effect, developing critical thinking to distinguish fact from unverified information, and strengthening speaking and writing as tools for communication and persuasion.

The three focus skills/themes of the current units—narrative, informational, and argumentative—remain unchanged in the revised curriculum; however, some content and skills have been adjusted to ensure alignment with the ED 306 requirements.

Respectfully submitted,

Jennifer Puchlopek, Secondary Curriculum Coordinator

Public Speaking: Unit 1: What makes your heart sing? (Narrative)

Stage 1 Desired Results		
ESTABLISHED GOALS: <u>Competencies:</u> - Students will demonstrate the ability to produce coherent and supported writing in order to communicate effectively for a range of discipline-specific tasks, purposes, and audiences. - Students will demonstrate the ability to speak purposefully and effectively by strategically making decisions about content, language use, and discourse style. <u>Content Standards:</u> English - W 11-12.3 Write narratives to develop real or imagined experiences or events using effective technique, well-chosen details, and well-structured event sequences. English - W.11-12.4 Produce clear and coherent writing in which the development, organization, and style are appropriate to task, purpose, and audience. English -W.11-12.5 Develop and strengthen writing as needed by planning, revising, editing, rewriting, or trying a new approach, focusing on addressing what is most significant for a specific purpose and audience. English - W.11-12.6 Use technology, including the Internet, to produce, publish, and update individual or shared writing products in response to ongoing feedback, including new arguments or information. English - W.11-12.9 Draw evidence from literary or informational texts to support analysis, reflection, and research. English - SL.11-12.1 Initiate and participate effectively in a range of collaborative discussions (one-on-one, in groups, and teacher-led) with diverse partners on grades 11-12 topics, texts, and issues, building on others' ideas and expressing their own clearly and persuasively.	Transfer	
	<i>Students will be able to independently use their learning to speak and present in one's own, unique voice to effectively share a story by cultivating an invested audience.</i>	
	Meaning	
	ENDURING UNDERSTANDINGS <i>Students will understand that...</i> - analyzing texts for structure, purpose, and viewpoint allows a reader to gain insight and strengthen understanding. - to gain keener insight into the integration of knowledge and ideas, effective readers analyze and evaluate content, reasoning, and claims in diverse formats. - producing clear ideas as a writer involves selecting appropriate style and structure for an audience and is strengthened through revision and technology. - writing should be purposefully focused, detailed, organized, and sequenced in a way that clearly communicates the ideas to the reader.	ESSENTIAL QUESTIONS Why are stories shared?
Acquisition		
<i>Students will know...</i> - when a speaker delivers a message passionately, audience engagement increases. - effective speeches establish a nexus (connection) between the speaker's subject matter and their authentic investment in the topic.		<i>Students will be skilled at...</i> - writing effective, structured, detailed narratives to develop real or imagined experiences or events - producing clear and coherent writing appropriate to task, purpose, and audience - developing and strengthening writing through planning, revising, editing, and rewriting - using technology to produce, publish, and update individual or shared writing products - drawing evidence from texts to support analysis, reflection, and research - participating in a variety of discussions to express ideas clearly and persuasively

English - SL.11-12.2 Integrate multiple sources of information presented in diverse formats and media (e.g., visually, quantitatively, orally) in order to make informed decisions and solve problems, evaluating the credibility and accuracy of each source and noting any discrepancies among the data. English - SL.11-12.3 Evaluate a speaker's point of view, reasoning, and use of evidence and rhetoric, assessing the stance, premises, links among ideas, word choice, points of emphasis, and tone used. English - SL.11-12.4 Present information, findings, and supporting evidence, conveying a clear and distinct perspective, such that listeners can follow the line of reasoning, alternative or opposing perspectives are addressed, and the organization, development, substance, and style are appropriate to purpose, audience, and a range of formal and informal tasks. English - SL.11-12.5 Make strategic use of digital media (e.g., textual, graphical, audio, visual, and interactive elements) in presentations to enhance understanding of findings, reasoning, and evidence and to add interest. English - SL.11-12.6 Adapt speech to a variety of contexts and tasks, demonstrating a command of formal English when indicated or appropriate	• when a speaker establishes credibility and trust with an audience, engagement and receptivity increases. • speeches must blend ethical appeal (ethos), logical reasoning (logos), and emotional appeal (pathos). • audiences psychologically gravitate toward emotional resonance (pathos). • a speaker must identify and develop a central message/insight, otherwise known as a punchline of a speech. • dramatic effect arises from the deliberate creation of anticipation combined with uncertainty. • a speaker should strive to evoke curiosity, interest, and wonder in an audience. • effective and natural delivery is achieved through deliberate rehearsal and refinement. • formative feedback during the developmental stages of a speech significantly enhances effectiveness. • vocal elements (tone, pace, pitch, and emphasis) and one's message are equally influential on the impact a speech has on the audience. • reviewing a recording of one's own speech will allow for a more objective self-assessment and reflection in order to improve.	• integrating multiple sources of information evaluating the credibility and accuracy of each source • evaluating a speaker's point of view, reasoning, and use of evidence • presenting information and evidence while conveying a perspective with a line of reasoning and addressing opposing perspectives • making strategic use of digital media • adapting speech to a variety of contexts and tasks
--	---	--

	- body language serves as nonverbal communication (posture, gestures, facial expressions) and contributes to the effectiveness of a speech. - when properly managed, performance anxiety can enhance energy, focus and overall delivery. - establishing a consistent pre-presentation routine can improve confidence and delivery effectiveness. <u>Vocabulary:</u> passion, nexus, storytelling, ethos, logos, pathos, punchline, Unifying Theory of 2+2, brain-to-brain coupling, “10,000 Hour Rule,” practice, presence, register, timbre, prosody, pace, pitch, volume, body language, EBOSA (Eyes, Belly Out, Stretched Arms), “Power Pose”	
Content Area Literacy Standards		21st Century Skills
N/A		<i>communicate clearly</i> <i>use and manage information</i> <i>think creatively</i>

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

Stage 3 – Learning Plan

Summary of Key Learning Events and Instruction

Language Arts Integration

- 1.OA.1 Use

Mathematics Integration

- 1.OA.1 Use

Technology Integration

- 1.OA.1 Use

District Materials

Public Speaking: Unit 2: Teach Me Something New (Informational)

Stage 1 Desired Results		
ESTABLISHED GOALS: <u>Competencies:</u> - Students will demonstrate the ability to use logical reasoning in order to analyze problems and develop solutions. - Students will demonstrate the ability to understand the principle of cause and effect in order to explain causal relationships - Students will demonstrate the ability to think critically in order to identify fact from unverified information. - Students will demonstrate the ability to produce coherent and supported writing in order to communicate effectively for a range of discipline-specific tasks, purposes, and audiences. - Students will demonstrate the ability to speak purposefully and effectively by strategically making decisions about content, language use, and discourse style. <u>Content Standards:</u> English - RI.11-12.7 Integrate and evaluate multiple sources of information presented in different media or formats (e.g., visually, quantitatively) as well as in words in order to address a question or solve a problem. Social Studies - D4.6.9-12. Use disciplinary and interdisciplinary lenses to understand the characteristics and causes of local, regional, and global problems; instances of such problems in multiple contexts; and challenges and opportunities faced by those trying to address these problems over time and place. Social Studies - D4.7.9-12. Assess options for individual and collective action to address local, regional, and global problems by engaging in self reflection, strategy identification, and complex causal reasoning.	<i>Transfer</i>	
	<i>Students will be able to independently use their learning to speak and present in one's own, unique voice to effectively convey information by cultivating an invested audience.</i>	
	<i>Meaning</i>	
	ENDURING UNDERSTANDINGS <i>Students will understand that...</i> - analyzing texts for structure, purpose, and viewpoint allows a reader to gain insight and strengthen understanding. - to gain keener insight into the integration of knowledge and ideas, effective readers analyze and evaluate content, reasoning, and claims in diverse formats. - producing clear ideas as a writer involves selecting appropriate style and structure for an audience and is strengthened through revision and technology. - writing should be purposefully focused, detailed, organized, and sequenced in a way that clearly communicates the ideas to the reader.	ESSENTIAL QUESTIONS How does one know that he/she has truly informed an audience?
<i>Acquisition</i>		
	<i>Students will know...</i> - effective speakers present familiar information in innovative and engaging ways to enhance audience interest. - learning simulates dopamine production, increasing engagement and motivation.	<i>Students will be skilled at...</i> - integrating and evaluating multiple sources of information - understanding the characteristics and causes of local, regional, and global problems - assessing options for action to address local, regional, and global problems - citing textual evidence to support explicit and inferential analysis

English - RI.11-12.1 Cite strong and thorough textual evidence to support analysis of what the text says explicitly as well as inferences drawn from the text, including determining where the text leaves matters uncertain. English - RI.11-12.2 Determine two or more central ideas of a text and analyze their development over the course of the text, including how they interact and build on one another to provide a complex analysis; provide an objective summary of the text. English - RI.11-12.3 Analyze a complex set of ideas or sequence of events and explain how specific individuals, ideas, or events interact and develop over the course of the text. English - RI.11-12.5 Analyze and evaluate the effectiveness of the structure an author uses in his or her exposition or argument, including whether the structure makes points clear, convincing, and engaging. English - RI.11-12.6 Determine an author's point of view or purpose in a text in which the rhetoric is particularly effective, analyzing how style and content contribute to the power, persuasiveness or beauty of the text. English - W.11-12.1 Write arguments to support claims in an analysis of substantive topics or texts, using valid reasoning and relevant and sufficient evidence. English - W.11 -12.2 Write informative/explanatory texts to examine and convey complex ideas, concepts, and information clearly and accurately through the effective selection, organization, and analysis of content. English - W.11-12.3 Write narratives to develop real or imagined experiences or events using effective technique, well-chosen details, and well-structured event sequences. English - W.11-12.4 Produce clear and coherent writing in	• a speaker must analyze his/her message from an audience's perspective to ensure clarity, engagement, and relevance. • concise communication, such as social media tweets, is useful in proving one knows his/her central message/insight • audience engagement is strengthened when they develop an emotional investment in the content or tone of a speech • to use concrete presentations to illustrate abstract concepts. • a speech should conclude with its strongest and most impactful idea to maximize retention and influence. • appropriately applied humor can enhance audience engagement. • when a speaker uses humor, it must be authentic to the audience in which one is delivering • establishing rapport with the audience increases the acceptance of the message <u>vocabulary:</u> Purple Cow Theory, "Water Cooler" moment, "Car Keys" moment, props, demonstration, shocking statistics, pictures, images, videos, memorable quotes, personal stories, anecdotes, observations, analogy, metaphor, humor	• determining central ideas in a text identifying how they develop, interact, and build • analyzing complex ideas identifying how they interact and develop in a text • analyzing and evaluating the effectiveness of a text's structure • determining an author's point of view or purpose in a text • writing arguments to support claims with valid reasoning and relevant evidence • writing clear and accurate informative/explanatory texts • writing effective, structured, detailed narratives to develop real or imagined experiences or events • producing clear and coherent writing appropriate to task, purpose, and audience • developing and strengthening writing through planning, revising, editing, and rewriting • using technology to produce, publish, and update individual or shared writing products • answering a question or solving a problem through synthesized research • gathering and citing relevant information from multiple sources, assessing each source and integrating its information into the text • drawing evidence from texts to support analysis, reflection, and research • participating in a variety of discussions to express ideas clearly and persuasively • integrating multiple sources of information evaluating the credibility and accuracy of each source • evaluating a speaker's point of view, reasoning, and use of evidence • presenting information and evidence while conveying a perspective with a line of reasoning and addressing opposing perspectives • making strategic use of digital media • adapting speech to a variety of contexts and tasks
---	--	--

which the development, organization, and style are appropriate to task, purpose, and audience. English -W.11-12.5 Develop and strengthen writing as needed by planning, revising, editing, rewriting, or trying a new approach, focusing on addressing what is most significant for a specific purpose and audience. English - W.11-12.6 Use technology, including the Internet, to produce, publish, and update individual or shared writing products in response to ongoing feedback, including new arguments or information. English - W.11-12.7 Conduct short as well as more sustained research projects to answer a question (including a self-generated question) or solve a problem; narrow or broaden the inquiry when appropriate; synthesize multiple sources on the subject, demonstrating understanding of the subject under investigation. English - W.11-12.8 Gather relevant information from multiple authoritative print and digital sources, using advanced searches effectively; assess the strengths and limitations of each source in terms of the task, purpose, and audience; integrate information into the text selectively to maintain the flow of ideas, avoiding plagiarism and overreliance on any one source and following a standard format for citation. English - W.11-12.9 Draw evidence from literary or informational texts to support analysis, reflection, and research. English - SL.11-12.1 Initiate and participate effectively in a range of collaborative discussions (one-on-one, in groups, and teacher-led) with diverse partners on grades 11-12 topics, texts, and issues, building on others' ideas and expressing their own clearly and persuasively. English - SL.11-12.2 Integrate multiple sources of information presented in diverse formats and media (e.g., visually, quantitatively, orally) in order to make informed decisions and solve problems, evaluating the credibility		
--	--	--

and accuracy of each source and noting any discrepancies among the data. English - SL.11-12.3 Evaluate a speaker's point of view, reasoning, and use of evidence and rhetoric, assessing the stance, premises, links among ideas, word choice, points of emphasis, and tone used. English - SL.11-12.4 Present information, findings, and supporting evidence, conveying a clear and distinct perspective, such that listeners can follow the line of reasoning, alternative or opposing perspectives are addressed, and the organization, development, substance, and style are appropriate to purpose, audience, and a range of formal and informal tasks. English - SL.11-12.5 Make strategic use of digital media (e.g., textual, graphical, audio, visual, and interactive elements) in presentations to enhance understanding of findings, reasoning, and evidence and to add interest. English - SL.11-12.6 Adapt speech to a variety of contexts and tasks, demonstrating a command of formal English when indicated or appropriate		
Content Area Literacy Standards		21st Century Skills
N/A		<i>communicate clearly</i> <i>use and manage information</i> <i>work creatively with others</i> <i>create media products</i> <i>apply technology effectively</i>

Stage 2 - Evidence	
<i>Evaluative Criteria</i>	<i>Assessment Evidence</i>
	PERFORMANCE TASK(S):
	OTHER EVIDENCE:

Stage 3 – Learning Plan

Summary of Key Learning Events and Instruction

Language Arts Integration

- 1.OA.1 Use

Mathematics Integration

- 1.OA.1 Use

Technology Integration

- 1.OA.1 Use

District Materials

Public Speaking: Unit 3: Cover Bands Don't Change the World (Argumentative)

Stage 1 Desired Results		
ESTABLISHED GOALS: <u>Competencies:</u> - Students will demonstrate the ability to use logical reasoning in order to analyze problems and develop solutions. - Students will demonstrate the ability to understand the principle of cause and effect in order to explain causal relationships - Students will demonstrate the ability to think critically in order to identify fact from unverified information. - Students will demonstrate the ability to produce coherent and supported writing in order to communicate effectively for a range of discipline-specific tasks, purposes, and audiences. - Students will demonstrate the ability to speak purposefully and effectively by strategically making decisions about content, language use, and discourse style. <u>Content Standards:</u> English - RI.11-12.7 Integrate and evaluate multiple sources of information presented in different media or formats (e.g., visually, quantitatively) as well as in words in order to address a question or solve a problem. Social Studies - D4.6.9-12. Use disciplinary and interdisciplinary lenses to understand the characteristics and causes of local, regional, and global problems; instances of such problems in multiple contexts; and challenges and opportunities faced by those trying to address these problems over time and place. Social Studies - D4.7.9-12. Assess options for individual and collective action to address local, regional, and global problems by engaging in self reflection, strategy identification, and complex causal reasoning. English - RI.11-12.1 Cite strong and thorough textual	Transfer	
	<i>Students will be able to independently use their learning to speak and present in one's own, unique voice to effectively persuade listeners by cultivating an invested audience.</i>	
	Meaning	
	ENDURING UNDERSTANDINGS <i>Students will understand that...</i> - analyzing texts for structure, purpose, and viewpoint allows a reader to gain insight and strengthen understanding. - to gain keener insight into the integration of knowledge and ideas, effective readers analyze and evaluate content, reasoning, and claims in diverse formats. - producing clear ideas as a writer involves selecting appropriate style and structure for an audience and is strengthened through revision and technology. - writing should be purposefully focused, detailed, organized, and sequenced in a way that clearly communicates the ideas to the reader. - effective research presents an answer to a question, demonstrates understanding of the inquiry, and properly cites information from multiple sources.	ESSENTIAL QUESTIONS How does perspective shape a person's beliefs?
Acquisition		
	<i>Students will know...</i> - eighteen minutes is the optimal length of a speech to hold an audience's attention - the difference between engaging (thought-provoking) and disengaging (mind-numbing) is a speaker's ability to	<i>Students will be skilled at...</i> - integrating and evaluating multiple sources of information - understanding the characteristics and causes of local, regional, and global problems - assessing options for action to address local, regional, and global problems

evidence to support analysis of what the text says explicitly as well as inferences drawn from the text, including determining where the text leaves matters uncertain. English - RI.11-12.2 Determine two or more central ideas of a text and analyze their development over the course of the text, including how they interact and build on one another to provide a complex analysis; provide an objective summary of the text. English - RI.11-12.3 Analyze a complex set of ideas or sequence of events and explain how specific individuals, ideas, or events interact and develop over the course of the text. English - RI.11-12.5 Analyze and evaluate the effectiveness of the structure an author uses in his or her exposition or argument, including whether the structure makes points clear, convincing, and engaging. English - RI.11-12.6 Determine an author's point of view or purpose in a text in which the rhetoric is particularly effective, analyzing how style and content contribute to the power, persuasiveness or beauty of the text. English - W.11-12.1 Write arguments to support claims in an analysis of substantive topics or texts, using valid reasoning and relevant and sufficient evidence. English - W.11 -12.2 Write informative/explanatory texts to examine and convey complex ideas, concepts, and information clearly and accurately through the effective selection, organization, and analysis of content. English - W.11-12.3 Write narratives to develop real or imagined experiences or events using effective technique, well-chosen details, and well-structured event sequences. English - W.11-12.4 Produce clear and coherent writing in which the development, organization, and style are appropriate to task, purpose, and audience. English -W.11-12.5 Develop and strengthen writing as	stimulate critical thinking and sustained interest. • thinking, speaking, and listening require both mental and physiological energy • clearly defined parameters and limitations often foster increased creativity and innovation. • effective presentations incorporate visual elements and engaging strategies to enhance comprehension and interest. • Presentations are less effective when they lack emotional resonance or meaningful connection. • visual imagery is often more effective than text alone. • overly dense presentation slides can detract from the speaker's central message. • the brain does not perform multiple complex tasks simultaneously (multitasking) but rather shifts attention rapidly between tasks. • lasting impact depends on an audience's engagement and investment. • a speaker is more effective when he/she is transparent, authentic, and appropriately vulnerable. • a speaker must create his/her own masterpiece, reflecting originality, intentionality, and intellectuality.	• citing textual evidence to support explicit and inferential analysis • determining central ideas in a text identifying how they develop, interact, and build • analyzing complex ideas identifying how they interact and develop in a text • analyzing and evaluating the effectiveness of a text's structure • determining an author's point of view or purpose in a text • writing arguments to support claims with valid reasoning and relevant evidence • writing clear and accurate informative/explanatory texts • writing effective, structured, detailed narratives to develop real or imagined experiences or events • producing clear and coherent writing appropriate to task, purpose, and audience • developing and strengthening writing through planning, revising, editing, and rewriting • using technology to produce, publish, and update individual or shared writing products • answering a question or solving a problem through synthesized research • gathering and citing relevant information from multiple sources, assessing each source and integrating its information into the text • drawing evidence from texts to support analysis, reflection, and research • participating in a variety of discussions to express ideas clearly and persuasively • integrating multiple sources of information evaluating the credibility and accuracy of each source • evaluating a speaker's point of view, reasoning, and use of evidence • presenting information and evidence while conveying a perspective with a line of reasoning and addressing opposing perspectives • making strategic use of digital media • adapting speech to a variety of contexts and tasks
--	--	--

needed by planning, revising, editing, rewriting, or trying a new approach, focusing on addressing what is most significant for a specific purpose and audience. English - W.11-12.6 Use technology, including the Internet, to produce, publish, and update individual or shared writing products in response to ongoing feedback, including new arguments or information. English - W.11-12.7 Conduct short as well as more sustained research projects to answer a question (including a self-generated question) or solve a problem; narrow or broaden the inquiry when appropriate; synthesize multiple sources on the subject, demonstrating understanding of the subject under investigation. English - W.11-12.8 Gather relevant information from multiple authoritative print and digital sources, using advanced searches effectively; assess the strengths and limitations of each source in terms of the task, purpose, and audience; integrate information into the text selectively to maintain the flow of ideas, avoiding plagiarism and overreliance on any one source and following a standard format for citation. English - W.11-12.9 Draw evidence from literary or informational texts to support analysis, reflection, and research. English - SL.11-12.1 Initiate and participate effectively in a range of collaborative discussions (one-on-one, in groups, and teacher-led) with diverse partners on grades 11-12 topics, texts, and issues, building on others' ideas and expressing their own clearly and persuasively. English - SL.11-12.2 Integrate multiple sources of information presented in diverse formats and media (e.g., visually, quantitatively, orally) in order to make informed decisions and solve problems, evaluating the credibility and accuracy of each source and noting any discrepancies among the data. English - SL.11-12.3 Evaluate a speaker's point of view, reasoning, and use of evidence and rhetoric, assessing the stance, premises, links among ideas, word choice, points	<u>vocabulary:</u> cognitive backlog, "Binge Watching Theory," "The Rule of Three," chunking, "Picture Superiority Effect"	
--	---	--

of emphasis, and tone used. English - SL.11-12.4 Present information, findings, and supporting evidence, conveying a clear and distinct perspective, such that listeners can follow the line of reasoning, alternative or opposing perspectives are addressed, and the organization, development, substance, and style are appropriate to purpose, audience, and a range of formal and informal tasks. English - SL.11-12.5 Make strategic use of digital media (e.g., textual, graphical, audio, visual, and interactive elements) in presentations to enhance understanding of findings, reasoning, and evidence and to add interest. English - SL.11-12.6 Adapt speech to a variety of contexts and tasks, demonstrating a command of formal English when indicated or appropriate		
Content Area Literacy Standards		21st Century Skills
N/A		<i>communicate clearly</i> <i>use and manage information</i> <i>work creatively with others</i> <i>be self-directed learners</i> <i>apply technology effectively</i>

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

Stage 3 – Learning Plan

Summary of Key Learning Events and Instruction

Language Arts Integration

- 1.OA.1 Use

Mathematics Integration

- 1.OA.1 Use

Technology Integration

- 1.OA.1 Use

District Materials



EXECUTIVE SUMMARY

April 16, 2026

Elementary Enrollment projections* for SY 2026-2027

*as of 4/9/26

Early Childhood Multiage Classrooms - class size 16

The following chart outlines the online registrations received for each school/program.

School	AM requests	AM projected classes	PM requests	PM projected classes
Atkinson Academy	14	14	8	8
Danville School	12	12		
Pollard School	22	11/11	8	8
Sandown Central	28	14/14	11	11

Kindergarten - class size 20

The following chart outlines the online registrations received for each school/program. Full Day Kindergarten deposits are due by April 30th which, along with needed documents, finalizes placement in a class.

School	AM Kindergarten finalized	AM Kindergarten additional requests	Full Day Kindergarten finalized	Full Day Kindergarten additional requests
Atkinson Academy	4	4	22	8
Danville School	4	4	3	20
Pollard School	3	4	34	13
Sandown Central	13	3	16	35

The charts on the following page outline projected student numbers in grades 1-5 for the 2026-2027 school year. These numbers are based on current enrollment at a school and grade rolled up to the next grade level with any known withdrawals, new registrations, school choice approvals, and program placements accounted for. Projected classes/sections, including class size per section, is based on projected enrollment compared to class size policy. The bottom row on each chart outlines changes in sections at that grade and school compared to the 2025-2026 school year. Grade levels highlighted in light red are at capacity, those in light yellow are pressure points, approaching capacity.



NH School Administrative Unit 106 | Timberlane Regional School District

30 Greenough Road, Plaistow, NH 03865 Voice: (603) 382-6119 Fax: (603) 382-3334

🏠 Timberlane.net

📘 @TimberlaneRegional

📷 @TimberlaneRSD

🐦 @TimberlaneRSD

Atkinson Academy

	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5
projected student #s	60	49	69	51	60
class size by policy	20	22	22	25	25
projected classes	20/20/20	17/16/16	18/17/17/17	17/17/17	20/20/20
change to sections	~	-1	+1	~	~

Danville School

	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5
projected student #s	35	43	44	42	42
class size by policy	20	22	22	25	25
projected classes	18/17	22/21	22/22	21/21	21/21
change to sections	-1	-1	~	~	-1

Pollard School

	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5
projected student #s	59	65	67	70	80
class size by policy	20	22	22	25	25
projected classes	20/20/19	17/16/16/16	17/17/17/16	24/23/23	20/20/20/20
change to sections	-1	~	~	-1	+1

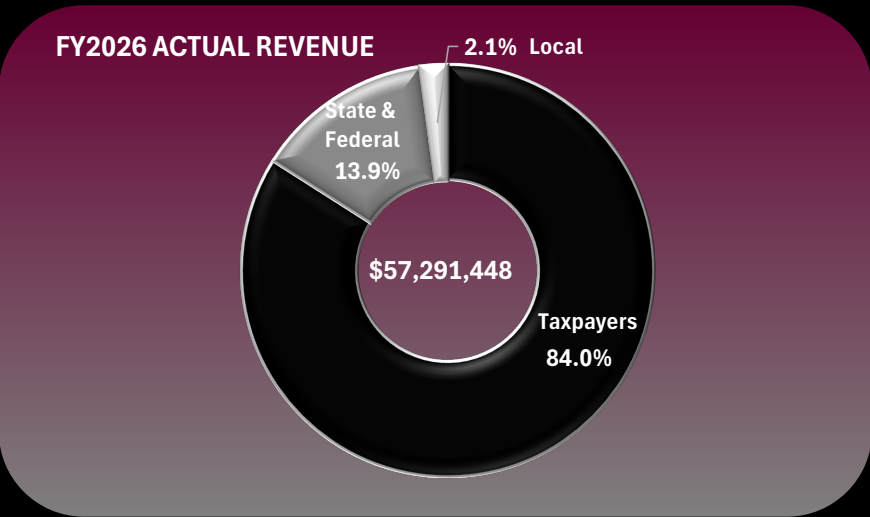
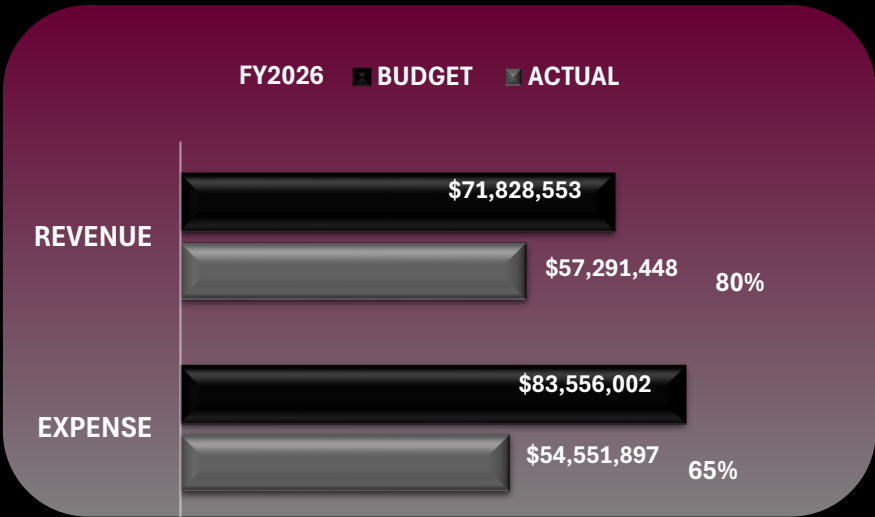
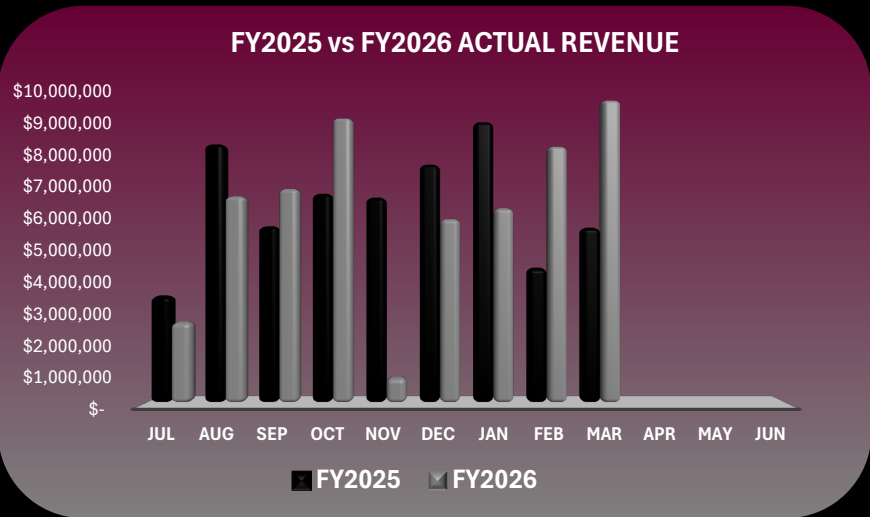
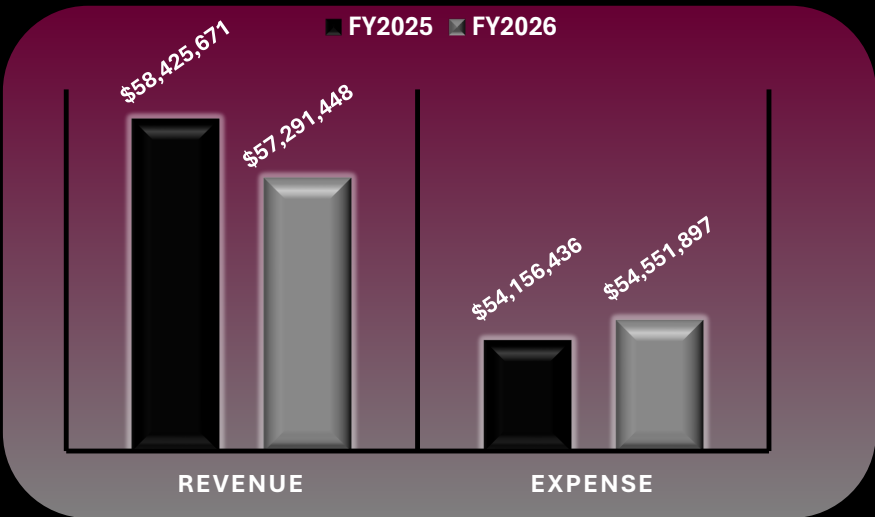
Sandown North

	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5
projected student #s	66	70	69	63	73
class size by policy	20	22	22	25	25
projected classes	17/17/16/16	18/18/17/17	18/17/17/17	21/21/21	25/24/24
change to sections	~	~	+1	~	~

Respectfully submitted,
Lucy Canotas, Director of Elementary Education

TIMBERLANE REGIONAL SCHOOL DISTRICT

DASHBOARD OF THE GENERAL FUND AS OF MARCH 2026



EXPENSES	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
FY2025 ACTUAL	\$ 3,008,044	\$ 5,246,734	\$ 6,218,312	\$ 6,513,697	\$ 6,316,593	\$ 5,996,547	\$ 8,638,655	\$ 6,246,131	\$ 5,971,723	\$ 6,298,802	\$ 6,393,570	\$ 16,622,874	\$ 83,471,682
As a % of Total	4%	6%	7%	8%	8%	7%	10%	7%	7%	8%	8%	20%	
FY2026 ACT. / PROJ.	\$ 3,353,881	\$ 5,011,506	\$ 6,710,480	\$ 6,223,800	\$ 6,289,200	\$ 6,276,951	\$ 8,178,325	\$ 5,895,482	\$ 6,635,834	\$ 6,361,790	\$ 6,457,506	\$ 15,139,103	\$ 82,533,857
As a % of Total	4%	6%	8%	8%	8%	8%	10%	7%	8%	8%	8%	18%	
Increase (Decrease)	\$ 345,837	\$ (235,228)	\$ 492,169	\$ (289,898)	\$ (27,394)	\$ 280,404	\$ (460,330)	\$ (350,649)	\$ 664,112	\$ 62,988	\$ 63,936	\$ (1,483,771)	\$ (937,825)

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



3,195 STUDENTS



593 EMPLOYEES



69 CONTRACTORS

Timberlane Regional School District
FY2026 Cash Flow Report

	July	August	September	October	November	December	January	February	March	YTD
Beginning Cash Balance	8,382,199	8,828,700	10,867,382	12,108,657	15,203,122	9,645,047	9,333,288	7,766,450	9,824,591	8,382,199
Deposits										
Adequacy Aid	-	-	2,113,931	2,113,931			3,170,895			7,398,757
Appropriation - Atkinson	1,404,641	1,685,419	1,545,155	983,098	702,320	702,320	1,638,989	1,937,062	1,787,903	12,386,907
Appropriation - Danville	950,470	1,140,462	1,045,551	665,227		950,470		2,456,977	1,228,405	8,437,562
Appropriation - Plaistow	-	2,250,000	2,000,000	2,000,000		2,500,000		2,129,145	4,675,436	15,554,581
Appropriation - Sandown	-	1,488,436	-	3,423,297		1,785,964	744,218	1,748,701	2,066,726	11,257,342
Impact Fees - Atkinson	6,313	-	-	-						6,313
Impact Fees - Danville	-	-	50,000	-						50,000
Impact Fees - Plaistow	-	-	27,277	-						27,277
Impact Fees - Sandown	75,000	-	-	-						75,000
Tuition	88,075	111,807	144,672	75,559	71,110	68,119	67,168	69,641	111,059	807,211
Voc Ed Transportation	-	-	-	-	57,766					57,766
Special Education Aid	-	-	55,390	-			724,156			779,546
Medicaid	-	58,499	-	-	16,626	5,380	24,528	1,157	7,545	113,735
Interest Income	32,230	17,598	15,909	23,516	25,054	18,262	12,946	15,245	11,496	172,257
Other Local Revenue	489	3,447	2,946	22,893	6,507	993	1,468	30,975	30,757	100,474
Grants	34,906	134,194	40,159	42,953	33,593	28,082	8,159	152,061	261,278	735,384
Food Service Government	-	21,997	-	38,284		66,055	27,079		30,131	183,546
Food Service Parents	4,310	50,238	130,705	148,387	110,248	106,567	101,992	102,129	114,381	868,957
PAC Income	-	-	-	12,411		7,109			10,388	29,908
Total Deposits	2,596,433	6,962,097	7,171,693	9,549,558	1,023,223	6,239,322	6,521,598	8,643,093	10,335,505	59,042,522
Disbursements										
Payroll	764,464	3,572,106	4,477,250	4,713,691	4,643,771	4,649,739	6,104,190	5,122,911	4,642,073	38,690,196
Accounts Payable	1,385,468	1,351,309	1,453,169	1,741,402	1,937,527	1,901,341	1,984,244	1,462,041	2,246,312	15,462,813
Total Disbursements	2,149,932	4,923,415	5,930,419	6,455,093	6,581,298	6,551,081	8,088,435	6,584,952	6,888,385	54,153,009
Ending Cash Balance	8,828,700	10,867,382	12,108,657	15,203,122	9,645,047	9,333,288	7,766,450	9,824,591	13,271,711	13,271,711

Timberlane Regional School Board Committee Assignments 2026-27

Budget Committee	CIP Committee	Curriculum & Assessment Committee
Katie Knutsen	Jack Sapia X	Shauna Manthorn Marianne Springer Don Woodworth
Facilities Committee	Policy Committee	Safety Committee
Paul LeCain Jack Sapia Mark Sherwood	Alyssa Kowalczyk Paul LeCain Don Woodworth	Katie Knutsen Mark Sherwood
Strategic Planning Committee	TAU Negotiations	TTA Negotiations
Current Strategic Plan 2023-2028	At this time, undetermined if there will be a need.	X X
Wellness Committee		
Shauna Manthorn X		



TRSD POLICY COMMITTEE'S RECOMMENDATIONS TO THE SCHOOL BOARD

April 16, 2026

First Read

Policy	Changes/Recommendations
DAF - Administration of Federal Grant Funds	Revisions include the adjusted federal acquisition thresholds for inflation to reflect changes in the Consumer Price Index (CPI), increasing the Micro-Purchase Threshold from \$10,000 to \$15,000, and the Simplified Acquisition Threshold (SAT) increased from \$250,000 to \$350,000; addition of DAF-12 relative to mandatory reporting on real property in which the Federal Government has an interest; addition of DAF-13, relative to Federal Whistleblower protections; DAF-3.D additions relative to veteran owned, and disabled service member owned businesses as "labor surplus firms"; replacing term "non-federal entity" with "recipient or sub-recipient" throughout (per change in UGG); expansion of D-5 relative to conflicts of interest and revision of language regarding mandatory disclosures in DAF-5; addition and revisions to DAF-9.B relative to individual employee timekeeping for Time and Effort reporting; Creation of new DAF-9.C relative to audit requirements; other minor changes.
KEC - Challenged Materials	Revisions include renaming the policy, consolidating instructional and library materials that were previously separate policies, and removing procedural language to establish a standalone procedure.

Notice to Repeal

Policy	Changes/Recommendations
IJM - Challenged Materials	This is a notice that the Policy Committee will request at the next School Board meeting to repeal policy IJM as this policy duplicates the original language of KEC: Challenged Materials, which is currently under full revision.

Timberlane Regional School District	Policy Code: DAF
Adopted: 05-16-19 Revised: 05-05-22	Page 1 of 26

ADMINISTRATION OF FEDERAL GRANT FUNDS

This Policy includes “sub-policies” relating to specific provisions of the Uniform Administrative Requirements for Federal Awards issued by the U.S. Office of Budget and Management. Those requirements, which are commonly known as Uniform Grant Guidance (“UGG”), are found in Title 2 of the Code of Federal Regulations (“CFR”) part 200. The sub-policies include:

DAF-1	ALLOWABILITY.....	2
DAF-2	CASH MANAGEMENT AND FUND CONTROL	6
DAF-3	PROCUREMENT	8
DAF-4	PROCUREMENT – ADDITIONAL PROVISIONS PERTINENT TO FOOD SERVICE PROGRAM.....	15
DAF-5	CONFLICT OF INTEREST AND MANDATORY DISCLOSURES.....	17
DAF-6	INVENTORY MANAGEMENT - EQUIPMENT AND SUPPLIES PURCHASED WITH FEDERAL FUNDS.....	17
DAF-7	TRAVEL REIMBURSEMENT – FEDERAL FUNDS	18
DAF-8	ACCOUNTABILITY AND CERTIFICATIONS	19
DAF-9	TIME AND EFFORT REPORTING / OVERSIGHT.....	19
DAF-10	GRANT BUDGET RECONCILIATION.....	20
DAF-11	SUB RECIPIENT MONITORING AND MANAGEMENT.....	21
<u>DAF-12</u>	<u>REPORTING ON REAL PROPERTY</u>	
<u>DAF-13</u>	<u>WHISTLEBLOWER: NOTIFICATION, RIGHTS & REMEDIES</u>	

NOTE: Notwithstanding any other policy of the District, all funds awarded directly or indirectly through any Federal grant or subsidy programs shall be administered in accordance with this Policy, and any administrative ~~Pp~~ procedures adopted implementing this Policy.

The Board accepts federal funds, which are available, provided that there is a specific need for them and that the required matching funds are available. The Board intends to administer federal grant awards efficiently, effectively and in compliance with all requirements imposed by law, the awarding agency and the New Hampshire Department of Education (NHDOE) or other applicable pass-through entity.

This Policy establishes the minimum standards regarding internal controls and grant management to be used by the District in the administration of any funds received by the District through Federal grant programs as required by applicable NH and Federal laws or regulations, including, without limitation, the UGG.

Timberlane Regional School District	Policy Code: DAF
Adopted: 05-16-19 Revised: 05-05-22	Page 2 of 26

The Board directs the Superintendent or designee to develop, monitor, and enforce effective administrative procedures and other internal controls over federal awards as necessary in order to provide reasonable assurances that the District is managing the awards in compliance with all requirements for federal grants and awards. Systems and controls must meet all requirements of

federal and/or state law and regulation and shall be based on best practices.

The Superintendent is directed to assure that all individuals responsible for the administration of a federal grant or award shall be provided sufficient training to carry out their duties in accordance with all applicable requirements for the federal grant or award and this policy.

To the extent not covered by this Policy, the administrative procedures and internal controls must provide for:

1. identification of all federal funds received and expended and their program source;
2. accurate, current, and complete disclosure of financial data in accordance with federal requirements;
3. records sufficient to track the receipt and use of funds;
4. effective control and accountability over assets to assure they are used only for authorized purposes; and
5. comparison of expenditures against budget.

DAF-1 ALLOWABILITY

The Superintendent is responsible for the efficient and effective administration of grant funds through the application of sound management practices. Such funds shall be administered in a manner consistent with all applicable Federal, State and local laws, the associated agreements/assurances, program objectives and the specific terms and conditions of the grant award.

A. Cost Principles: Except whether otherwise authorized by statute, costs shall meet the following general criteria in order to be allowable under Federal awards:

1. Be “necessary” and “reasonable” for proper and efficient performance and administration of the Federal award and be allocable thereto under these principles.
 - a. To determine whether a cost is “reasonable”, consideration shall be given to:
 - i. whether a cost is a type generally recognized as ordinary and necessary for the operation of the District or the proper and efficient performance of the Federal award;
 - ii. the restraints or requirements imposed by such factors as sound business practices, arm’s length bargaining, Federal, State, local, tribal and other laws and regulations;
 - iii. market prices for comparable goods or services for the geographic area;
 - iv. whether the individuals concerned acted with prudence in the circumstances considering their responsibilities; and

Timberlane Regional School District	Policy Code: DAF
Adopted: 05-16-19 Revised: 05-05-22	Page 3 of 26

- v. whether the cost represents any significant deviation from the established practices or Board policy which may increase the expense. While Federal regulations do not provide specific descriptions of what satisfied the “necessary” element beyond its inclusion in the reasonableness analysis above, whether a cost is necessary is determined based on the needs of the program. Specifically, the expenditure must be necessary to achieve an important program objective. A key aspect in determining whether a cost is necessary is whether the District can demonstrate that the cost addresses an existing need and can prove it.
 - b. When determining whether a cost is “necessary”, consideration may be given to whether:
 - i. the cost is needed for the proper and efficient performance of the grant program;
 - ii. the cost is identified in the approved budget or application;
 - iii. there is an educational benefit associated with the cost;
 - iv. the cost aligns with identified needs based on results and findings from a needs assessment; and/or
 - v. the cost addresses program goals and objectives and is based on program data.
 - c. A cost is allocable to the Federal award if the goods or services involved are chargeable or assignable to the Federal award in accordance with the relative benefit received.
- 2. Conform to any limitations or exclusions set forth as cost principles in Part 200 or in the terms and conditions of the Federal award.
- 3. Be consistent with policies and procedures that apply uniformly to both Federally-financed and other activities of the District.
- 4. Be afforded consistent treatment. A cost cannot be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been assigned as an indirect cost under another award.
- 5. Be determined in accordance with generally accepted accounting principles.
- 6. Be representative of actual cost, net of all applicable credits or offsets.

The term “applicable credits” refers to those receipts or reductions of expenditures that operate to offset or reduce expense items allocable to the Federal award. Typical examples of such transactions are: purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to/or received by the State relate to the Federal award, they shall be credited to the Federal award, either as a cost reduction or a cash refund, as appropriate.

- 7. Be not included as a match or cost-share, unless the specific Federal program authorizes Federal costs to be treated as such.

Timberlane Regional School District	Policy Code: DAF
Adopted: 05-16-19 Revised: 05-05-22	Page 4 of 26

8. Be adequately documented:

- a. in the case of personal services, the Superintendent shall implement a system for District personnel to account for time and efforts expended on grant funded programs to assure that only permissible personnel expenses are allocated;
- b. in the case of other costs, all receipts and other invoice materials shall be retained, along with any documentation identifying the need and purpose for such expenditure if not otherwise clear.

B. Selected Items of Cost: The District shall follow the rules for selected items of cost at 2 C.F.R. Part 200, Subpart E when charging these specific expenditures to a Federal grant. When applicable, District staff shall check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, State, District and program-specific rules, including the terms and conditions of the award, may deem a cost as unallowable and District personnel shall follow those rules as well.

C. Cost Compliance: The Superintendent shall require that grant program funds are expended and are accounted for consistent with the requirements of the specific program and as identified in the grant application. Compliance monitoring includes accounting for direct or indirect costs and reporting them as permitted or required by each grant.

D. Determining Whether A Cost is Direct or Indirect:

1. "Direct costs" are those costs that can be identified specifically with a particular final cost objective, such as a Federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

These costs may include: salaries and fringe benefits of employees working directly on a grant-funded project; purchased services contracted for performance under the grant; travel of employees working directly on a grant-funded project; materials, supplies, and equipment purchased for use on a specific grant; and infrastructure costs directly attributable to the program (such as long distance telephone calls specific to the program, etc.).

2. "Indirect costs" are those that have been incurred for a common or joint purpose benefitting more than one (1) cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. Costs incurred for the same purpose in like circumstances shall be treated consistently as either direct or indirect costs.

These costs may include: general data processing, human resources, utility costs, maintenance, accounting, etc.

Federal education programs with supplement not supplant provisions must use a restricted indirect cost rate. In a restricted rate, indirect costs are limited to general management costs. General management costs do not include divisional administration that is limited to one (1) component of the District, the governing body of the District, compensation of the Superintendent, compensation of the chief executive officer of any component of the District, and operation of the immediate offices of these officers.

The salaries of administrative and clerical staff should normally be treated as indirect costs. Direct charging of these costs may be appropriate only if **all** the following conditions are met:

- a. Administrative or clerical services are integral to a project or activity.

Timberlane Regional School District	Policy Code: DAF
Adopted: 05-16-19 Revised: 05-05-22	Page 5 of 26

- b. Individuals involved can be specifically identified with the project or activity.
- c. Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency.
- d. The costs are not also recovered as indirect costs.

Where a Federal program has a specific cap on the percentage of administrative costs that may be charged to a grant, that cap shall include all direct administrative charges as well as any recovered indirect charges.

Effort should be given to identify costs as direct costs whenever practical, but allocation of indirect costs may be used where not prohibited and where indirect cost allocation is approved ahead of time by NHDOE or the pass-through entity (Federal funds subject to 2 C.F.R Part 200 pertaining to determining indirect cost allocation).

- E. Timely Obligation of Funds:** Obligations are orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the ~~non-Federal entity~~ recipient or sub-recipient during the same or a future period.

The following are examples of when funds are determined to be “obligated” under applicable regulation of the U.S. Department of Education:

When the obligation is for:

1. Acquisition of property: On the date which the District makes a binding written commitment to acquire the property.
2. Personal services by an employee of the District: When the services are performed.
3. Personal services by a contractor who is not an employee of the District: On the date which the District makes a binding written commitment to obtain the services.
4. Public utility services: When the District received the services.
5. Travel: When the travel is taken.
6. Rental of property: When the District uses the property.
7. A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 C.F.R. Part 200, Subpart E – Cost Principles: On the first day of the project period.

- F. Period of Performance:** All obligations must occur on or between the beginning and ending dates of the grant project. This period of time is known as the period of performance. The period of performance is dictated by statute and will be indicated in the Grant Award Notification (“GAN”). As a general rule, State-administered Federal funds are available for obligation within the year that Congress appropriates the funds for. However, given the unique nature of educational institutions, for many Federal education grants, the period of performance is twenty-seven (27) months. This maximum period includes a fifteen (15) month period of initial availability, plus a twelve (12) month period of carry over. For direct grants, the period of performance is generally identified in the GAN.

Timberlane Regional School District	Policy Code: DAF
Adopted: 05-16-19 Revised: 05-05-22	Page 6 of 26

Pre-award costs are those incurred prior to the effective date of the Federal award or subaward directly pursuant to the negotiation and in anticipation of the Federal award where such costs are necessary for efficient and timely performance of the scope of work. Such costs are allowable only to the extent that they would have been allowable if incurred after the date of the Federal award and only with the written approval of the initial Federal awarding agency or of the NHDOE or other pass-through entity.

For both State-administered and direct grants, regardless of the period of availability, the District shall liquidate all obligations incurred under the award not later than forty-five (45) days after the end of the funding period unless an extension is authorized. Any funds not obligated within the period of performance or liquidated within the appropriate timeframe are said to lapse and shall be returned to the awarding agency. Consistently, the District shall closely monitor grant spending throughout the grant cycle.

DAF-2 CASH MANAGEMENT AND FUND CONTROL

Payment methods must be established in writing that minimize the time elapsed between the drawdown of federal funds and the disbursement of those funds. Standards for funds control and accountability must be met as required by the Uniform Guidance for advance payments and in accordance with the requirements of NHDOE or other applicable pass-through-entity.

In order to provide reasonable assurance that all assets, including Federal, State, and local funds, are safeguarded against waste, loss, unauthorized use, or misappropriation, the Superintendent shall implement internal controls in the area of cash management.

The District's payment methods shall minimize the time elapsing between the transfer of funds from the United States Treasury or the NHDOE (pass-through entity) and disbursement by the District, regardless of whether the payment is made by electronic fund transfer, or issuance or redemption of checks, warrants, or payment by other means.

The District shall use forms and procedures required by the NHDOE, grantor agency or other pass-through entity to request payment. The District shall request grant fund payments in accordance with the provisions of the grant. Additionally, the District's financial management systems shall meet the standards for fund control and accountability as established by the awarding agency.

The Superintendent or designee is authorized to submit requests for advance payments and reimbursements at least monthly when electronic fund transfers are not used, and as often as deemed appropriate when electronic transfers are used, in accordance with the provisions of the Electronic Fund Transfer Act (15 U.S.C. 1693-1693r).

When the District uses a cash advance payment method, the following standards shall apply:

- A. The timing and amount of the advance payment requested will be as close as is administratively feasible to the actual disbursement for direct program or project costs and the proportionate share of any allowable indirect costs.
- B. The District shall make timely payment to contractors in accordance with contract provisions.

Timberlane Regional School District	Policy Code: DAF
Adopted: 05-16-19 Revised: 05-05-22	Page 7 of 26

- C. To the extent available, the District shall disburse funds available from program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds before requesting additional cash payments.
- D. The District shall account for the receipt, obligation and expenditure of funds.
- E. Advance payments shall be deposited and maintained in insured accounts whenever possible.
- F. Advance payments will be maintained in interest bearing accounts unless the following apply:
 - 1. The District receives less than \$120,000 in Federal awards per year.
 - 2. The best reasonably available interest-bearing account would not be expected to earn interest in excess of \$500 per year on Federal cash balances.
 - 3. The depository would require an average or minimum balance so high that it would not be feasible within the expected Federal and non-Federal cash resources.
 - 4. A foreign government or banking system prohibits or precludes interest bearing accounts.
- G. Pursuant to Federal law and regulations, the District may retain interest earned in an amount up to \$500 per year for administrative costs. Any additional interest earned on Federal advance payments deposited in interest-bearing accounts must be remitted annually to the Department of Health and Human Services Payment Management System (“PMS”) through an electronic medium using either Automated Clearing House (“ACH”) network or a Fedwire Funds Service payment. Remittances shall include pertinent information of the payee and nature of payment in the memo area (often referred to as “addenda records” by Financial Institutions) as that will assist in the timely posting of interest earned on Federal funds.

DAF-3 PROCUREMENT

All purchases for property and services made using federal funds must be conducted in accordance with all applicable Federal, State and local laws and regulations, the Uniform Guidance, and the District’s written policies and procedures.

Procurement of all supplies, materials equipment, and services paid for from Federal funds or District matching funds shall be made in accordance with all applicable Federal, State, and local statutes and/or regulations, the terms and conditions of the Federal grant, District policies, and procedures.

The Superintendent shall maintain a procurement and contract administration system in accordance with the USDOE requirements (2 CFR 200.317-.326) for the administration and management of Federal grants and Federally-funded programs. The District shall maintain a contract administration system that requires contractors to perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. Except as otherwise noted, procurement transactions shall also conform to the provisions of the District’s documented general purchase policies, Policy DJ ‘Purchasing’, and Policy DJB ‘Purchasing Procedures’ and Procedure DJB-R ‘Purchasing Procedures for Federal Funds Purchases’.

The District avoids situations that unnecessarily restrict competition and avoids acquisition of unnecessary or duplicative items. Individuals or organizations that develop or draft specifications, requirements, statements of work, and/or invitations for bids, requests for proposals, or invitations to negotiate, are

Timberlane Regional School District	Policy Code: DAF
Adopted: 05-16-19 Revised: 05-05-22	Page 8 of 26

excluded from competing for such purchases. Additionally, consideration shall be given to consolidating or breaking out procurements to obtain a more economical purchase. And, where appropriate, an analysis shall be made to lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach. These considerations are given as part of the process to determine the allowability of each purchase made with Federal funds.

Contracts are awarded only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration is given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources. No contract is awarded to a contractor who is suspended or debarred from eligibility for participation in federal assistance programs or activities.

Purchasing records are sufficiently maintained to detail the history of all procurements and must include at least the rationale for the method of procurement, selection of contract type, and contractor selection or rejection; the basis for the contract price; and verification that the contractor is not suspended or debarred.

To foster greater economy and efficiency, the District may enter into State and local intergovernmental agreements where appropriate for procurement or use of common or shared goods and services.

A. Competition: All procurement transactions shall be conducted in a manner that encourages full and open competition and that is in accordance with good administrative practice and sound business judgement. In order to promote objective contractor performance and eliminate unfair competitive advantage, the District shall exclude any contractor that has developed or drafted specifications, requirements, statements of work, or invitations for bids or requests for proposals from competition for such procurements.

Some of the situations considered to be restrictive of competition include, but are not limited to, the following:

1. unreasonable requirements on firms in order for them to qualify to do business;
2. unnecessary experience and excessive bonding requirements;
3. noncompetitive contracts to consultants that are on retainer contracts;
4. organizational conflicts of interest;
5. specification of only a "brand name" product instead of allowing for an "or equal" product to be offered and describing the performance or other relevant requirements of the procurement; and/or
6. any arbitrary action in the procurement process.

Further, the District does not use statutorily or administratively imposed State, local, or tribal geographical preferences in the evaluation of bids or proposals, unless (1) an applicable Federal statute expressly mandates or encourages a geographic preference; (2) the District is contracting for architectural and engineering services, in which case geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.

To the extent that the District uses a pre-qualified list of persons, firms or products to acquire goods and services, the pre-qualified list must include enough qualified sources as to ensure maximum open and free competition. The District allows vendors to apply for consideration to be placed on the list as requested.

Timberlane Regional School District	Policy Code: DAF
Adopted: 05-16-19 Revised: 05-05-22	Page 9 of 26

- B. Solicitation Language:** The District shall require that all solicitations incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description shall not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, shall set forth those minimum essential characteristics and standards to which it shall conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible.

When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a “brand name or equivalent” description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which shall be met by offers shall be clearly stated; and identify all requirements which the offerors shall fulfill and all other factors to be used in evaluating bids or proposals.

The Board will not approve any expenditure for an unauthorized purchase or contract.

- C. Procurement Methods:** The District shall utilize the following methods of procurement:

1. Micro-purchases

Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed ~~\$10,000~~ \$15,000. To the extent practicable, the District shall distribute micro-purchase equitably among qualified suppliers. Micro-purchases may be made without soliciting competitive quotations if the Superintendent considers the price to be reasonable. The District maintains evidence of this reasonableness in the records of all purchases made by this method.

2. Small Purchases (Simplified Acquisition)

Small purchase procedures provide for relatively simple and informal procurement methods for securing services, supplies, and other property that does not exceed the competitive bid threshold of ~~\$250,000~~ \$350,000. Small purchase procedures require that price or rate quotations shall be obtained from an adequate number of qualified sources.

3. Sealed Bids

Sealed, competitive bids shall be obtained when the purchase of, and contract for, single items of supplies, materials, or equipment which amounts to ~~\$250,000~~ \$350,000 and when the Board determines to build, repair, enlarge, improve, or demolish a school building/facility the cost of which will exceed ~~\$250,000~~ \$350,000.

- a. In order for sealed bidding to be feasible, the following conditions shall be present:

- i. a complete, adequate, and realistic specification or purchase description is available;
- ii. two (2) or more responsible bidders are willing and able to compete effectively for the business; and
- iii. the procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.

Timberlane Regional School District	Policy Code: DAF
Adopted: 05-16-19 Revised: 05-05-22	Page 10 of 26

b. When sealed bids are used, the following requirements apply:

- i. Bids shall be solicited in accordance with the provisions of State law and District Policy DJE Bidding Requirements. Bids shall be solicited from an adequate number of qualified suppliers, providing sufficient response time prior to the date set for the opening of bids. The invitation to bid shall be publicly advertised.
- ii. The invitation for bids will include product/contract specifications and pertinent attachments and shall define the items and/or services required in order for the bidder to properly respond.
- iii. All bids will be opened at the time and place prescribed in the invitation for bids; bids will be opened publicly.
- iv. A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs shall be considered in determining which bid is lowest. Payment discounts may only be used to determine the low bid when prior experience indicates that such discounts are usually taken.
- v. The Board reserves the right to reject any and all bids for sound documented reason.
- vi. Bid protests shall be handled pursuant to the process set forth in DAF-3.I.

4. Competitive Proposals

Procurement by competitive proposal, normally conducted with more than one sources submitting an offer, is generally used when conditions are not appropriate for the use of sealed bids or in the case of a recognized exception to the sealed bid method.

If this method is used, the following requirements apply:

- a. Requests for proposals shall be publicized and identify all evaluation factors and their relative importance. Any response to the publicized requests for proposals shall be considered to the maximum extent practical.
- b. Proposals shall be solicited from an adequate number of sources.
- c. The District shall use its written method for conducting technical evaluations of the proposals received and for selecting recipients.
- d. Contracts shall be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

The District may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated, and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.

Timberlane Regional School District	Policy Code: DAF
Adopted: 05-16-19 Revised: 05-05-22	Page 11 of 26

5. Noncompetitive Proposals

Procurement by noncompetitive proposals allows for solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

- a. the item is available only for a single source;
- b. the public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
- c. the Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the District; and/or
- d. after solicitation of a number of sources, competition is determined to be inadequate.

D. Contracting with Small and Minority Businesses, Women’s Business Enterprises, and Labor Surplus Area Firms: The District must take necessary affirmative steps to assure that minority businesses, women’s business enterprises, and labor surplus area firms, including without limitation, Veteran-Owned Small Businesses (VOSBs) or Service-Disabled Veteran-Owned Small Businesses (SDVOSBs) are used when possible (“target businesses”). Affirmative steps must include:

1. Placing qualified ~~small and minority businesses and women’s business enterprises~~ target businesses on solicitation lists;
2. Assuring that ~~small and minority businesses, and women’s business enterprises~~ target businesses are solicited whenever they are potential sources;
3. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by ~~small and minority businesses, and women’s business enterprises~~ target businesses;
4. Establishing delivery schedules, where the requirement permits, which encourage participation by ~~small and minority businesses, and women’s business enterprises~~ target businesses;
5. Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
6. Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in paragraphs (1) through (5) of this section.

E. Contract/Price Analysis: The District shall perform a cost or price analysis in connection with every procurement action in excess of ~~\$250,000–350,000~~ (i.e., the Simplified Acquisition/Small Purchase limit), including contract modifications. (See 2 CFR 200.324). A cost analysis generally means evaluating the separate cost elements that make up the total price, while a price analysis means evaluating the total price, without looking at the individual cost elements.

The method and degree of analysis is dependent on the facts surrounding the particular procurement situation; however, the District shall come to an independent estimate prior to receiving bids or proposals.

Timberlane Regional School District	Policy Code: DAF
Adopted: 05-16-19 Revised: 05-05-22	Page 12 of 26

When performing a cost analysis, the District shall negotiate profit as a separate element of the price. To establish a fair and reasonable profit, consideration is given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.

- F. Time and Materials Contracts:** The District shall use a time and materials type contract only (1) after a determination that no other contract is suitable; and (2) if the contract includes a ceiling price that the contractor exceeds at its own risk. Time and materials type contract means a contract whose cost to the District is the sum of the actual costs of materials, and direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit.

Since this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiently. Therefore, the District sets a ceiling price for each contract that the contractor exceeds at its own risk. Further, the District shall assert a high degree of oversight in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls, and otherwise performs in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

- G. Suspension and Debarment:** The District will award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of the proposed procurement. All purchasing decisions shall be made in the best interests of the District and shall seek to obtain the maximum value for each dollar expended. When making a purchasing decision, the District shall consider such factors as (1) contractor integrity; (2) compliance with public policy; (3) record of past performance/ and (4) financial and technical resources.

The Superintendent shall have the authority to suspend or debar a person/corporation, for cause, from consideration or award of further contracts. The District is subject to and shall abide by the non-procurement debarment and suspension regulations implementing Executive Orders 12549 and 12689, 2 CFR Part 180.

Suspension is an action taken by the District that immediately prohibits a person from participating in covered transactions and transactions covered under the Federal Acquisition Regulation (48 CFR chapter 1) for a temporary period, pending completion of an agency investigation and any judicial or administrative proceedings that may ensue. A person so excluded is suspended. (See 2 CFR Part 180 Subpart G).

Debarment is an action taken by the Superintendent to exclude a person from participating in covered transactions and transactions covered under the Federal Acquisition Regulation (48 CFR chapter 1). A person so excluded is debarred. (See 2 CFR Part 180 Subpart H).

The District shall not subcontract with or award sub-grants to any person or company who is debarred or suspended. For contracts over \$25,000 the District shall confirm that the vendor is not debarred or suspended by either checking the Federal government's System for Award Management ("SAM"), which maintains a list of such debarred or suspended vendors at www.sam.gov (which replaced the former Excluded Parties List System or EPLS); or collecting a certification from the vendor. (See 2 CFR Part 180 Sub part C).

Documentation that debarment/suspension was queried must be retained for each covered transaction as part of the documentation required under DAF-3, paragraph J. This documentation

Timberlane Regional School District	Policy Code: DAF
Adopted: 05-16-19 Revised: 05-05-22	Page 13 of 26

should include the date(s) queried and copy(ies) of the SAM result report/screen shot, or a copy of the or certification from the vendor. It should be attached to the payment backup and retained for future audit review.

H. Additional Requirements for Procurement Contracts Using Federal Funds:

1. Clause for Remedies Arising from Breach: For any contract using Federal funds under which the contract amount exceeds the upper limit for Simplified Acquisition/Small Purchases (see DAF-3.C.2), the contract must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and must provide for sanctions and penalties. (See 2 CFR 200, Appendix II(A)).
 2. Termination Clause: For any contract using Federal funds under which the contract amount exceeds \$10,000, it must address the District's authority to terminate the contract for cause and for convenience, including the manner by which termination will be effected and the basis for settlement. (See 2 CFR 200, Appendix II(B)).
 3. Anti-Pollution Clause: For any contract using Federal funds under which the contract amount exceeds \$150,000, the contract must include clauses addressing the Clean Air Act and the Federal Water Pollution Control Act. (See 2 CFR 200, Appendix II(G)).
 4. Anti-Lobbying Clause: For any contract using Federal funds under which the contract exceeds \$100,000, the contract must include an anti-lobbying clause, and require bidders to submit Anti-Lobbying Certification as required under 2 CFR 200, Appendix II (I).
 5. Negotiation of Profit: For each contract using Federal funds and for which there is no price competition, and for each Federal fund contract in which a cost analysis is performed, the District shall negotiate profit as a separate element of the price. To establish a fair and reasonable profit, consideration must be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of the contractor's past performance, and industry profit rates in the surrounding geographical area for similar work. (See 2 CFR 200.324(b)).
 6. "Domestic Preference" Requirement: The District must provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States, to the greatest extent practicable. This requirement applies whether the District is purchasing the products directly or when the products are purchased by third parties on the District's behalf (e.g. subcontractor, food service management companies, etc.). It also generally applies to all purchases, even those below the micro-purchase threshold, unless otherwise stipulated by the Federal awarding agency. See also additional "Buy American" provisions in DAF-4.C regarding food service procurement.
 7. Huawei Ban: The District may not use Federal funds to procure, obtain, or enter into or renew a contract to procure or obtain equipment, services, or systems which substantially use telecommunications equipment or services produced by Huawei Technologies Company or ZTE Corporation, or any of their subsidiaries.
- I. Bid Protest:** The District maintains the following protest procedures to handle and resolve disputes relating to procurements and, in all instances, discloses information regarding the protest to the awarding agency.

A bidder who wishes to file a bid protest shall file such notice and follow procedures prescribed by the Request For Proposals (RFPs) or the individual bid specifications package, for resolution. Bid protests

Timberlane Regional School District	Policy Code: DAF
Adopted: 05-16-19 Revised: 05-05-22	Page 14 of 26

shall be filed in writing with the Superintendent within seventy-two (72) hours of the opening of the bids in protest.

Within five (5) days of receipt of a protest, the Superintendent shall review the protest as submitted and render a decision regarding the merits of the protest and any impact on the acceptance and rejection of bids submitted. Notice of the filing of a bid protest shall be communicated to the Board and shall be so noted in any subsequent recommendation for the acceptance of bids and awarding of contracts.

Failure to file a notice of intent to protest, or failure to file a formal written protest within the time prescribed, shall constitute a waiver of proceedings.

- J. Maintenance of Procurement Records:** The District shall maintain records sufficient to detail the history of all procurements. These records will include, but are not necessarily limited to, the

following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and records regarding debarment/suspension queries or actions. Such records shall be retained consistent with District Policy EHB 'Data Records Retention' and District Procedure EHB-R 'Local Records Retention Schedule'.

DAF-4 PROCUREMENT – ADDITIONAL PROVISIONS PERTINENT TO FOOD SERVICE PROGRAM

The following provisions shall be included in all cost reimbursable contracts for food services purchases, including contracts with cost reimbursable provisions, and in solicitation documents prepared to obtain offers for such contracts: (7 CFR Sec. 210.21, 215.14a, 220.16)

- A. Mandatory Contract Clauses:** The following provisions shall be included in all cost reimbursable contracts for food services purchases, including contracts with cost reimbursable provisions, and in solicitation documents prepared to obtain offers for such contracts:

1. Allowable costs will be paid from the nonprofit school food service account to the contractor net of all discounts, rebates and other applicable credits accruing to or received by the contractor or any assignee under the contract, to the extent those credits are allocable to the allowable portion of the costs billed to the school food authority;
2. The contractor must separately identify for each cost submitted for payment to the school food authority the amount of that cost that is allowable (can be paid from the nonprofit school food service account) and the amount that is unallowable (cannot be paid from the nonprofit school food service account); or
3. The contractor must exclude all unallowable costs from its billing documents and certify that only allowable costs are submitted for payment and records have been established that maintain the visibility of unallowable costs, including directly associated costs in a manner suitable for contract cost determination and verification;
4. The contractor's determination of its allowable costs must be made in compliance with the applicable departmental and program regulations and Office of Management and Budget cost circulars;
5. The contractor must identify the amount of each discount, rebate and other applicable credit on bills and invoices presented to the school food authority for payment and individually identify the amount as a discount, rebate, or in the case of other applicable credits, the nature of the credit. If

Timberlane Regional School District	Policy Code: DAF
Adopted: 05-16-19 Revised: 05-05-22	Page 15 of 26

approved by the state agency, the school food authority may permit the contractor to report this information on a less frequent basis than monthly, but no less frequently than annually;

6. The contractor must identify the method by which it will report discounts, rebates and other applicable credits allocable to the contract that are not reported prior to conclusion of the contract; and
7. The contractor must maintain documentation of costs and discounts, rebates and other applicable credits, and must furnish such documentation upon request to the school food authority, the state agency, or the department.

B. Contracts with Food Service Management Companies: Procedures for selecting and contracting with a food service management company shall comply with guidance provided by the NHDOE, including standard forms, procedures and timelines for solicitation, selection and approval of proposals and contracts.

C. "Buy American" Requirement: Under the "Buy American" provision of the National School Lunch Act (the "NSLA"), school food authorities (SFAs) are required to purchase, to the maximum extent practicable, *domestic commodity or product*. As an SFA, the District is required to comply with the "Buy American" procurement standards set forth in 7 CFR Part 210.21(d) when purchasing commercial food products served in the school meals programs. This requirement applies whether the District is purchasing the products directly or when the products are purchased by third parties on the District's behalf (e.g., food service management companies, group purchasing cooperatives, shared purchasing, etc.).

Under the NSLA, "*domestic commodity or product*" is defined as an agricultural commodity or product that is produced or processed in the United States using "*substantial*" agricultural commodities that are produced in the United States. For purposes of the act, "*substantial*" means that over 51 percent of the final processed product consists of agricultural commodities that were grown domestically. Products from Guam, American Samoa, Virgin Islands, Puerto Rico, and the Northern Mariana Islands are allowable under this provision as territories of the United States.

1. Exceptions: The two main exceptions to the Buy American requirements are:

- a) The product is not produced or manufactured in the U.S. in sufficient and reasonably available quantities of a satisfactory quality; or
- b) Competitive bids reveal the costs of a U.S. product are significantly higher than the non-domestic product.

2. Steps to Comply with Buy American Requirements: In order to help assure that the District remains in compliance with the Buy American requirement, the Superintendent or designee shall

- a) Include a Buy American clause in all procurement documents (product specifications, bid solicitations, requests for proposals, purchase orders, etc.);
- b) Monitor contractor performance;

Timberlane Regional School District	Policy Code: DAF
Adopted: 05-16-19 Revised: 05-05-22	Page 16 of 26

- c) Require suppliers to certify the origin of the product; and
- d) Examine product packaging for identification of the country of origin.

DAF-5 CONFLICT OF INTEREST AND MANDATORY DISCLOSURES

The District complies with the requirements of State law and the Uniform Guidance for conflicts of interest and mandatory disclosures for all procurements with federal funds.

~~Each employee, board member, or agent of the school system who is engaged in the selection, award or administration of a contract supported by a federal grant or award and who has a potential conflict of interest must disclose that conflict in writing to the Superintendent or designee, who, in turn, shall disclose in writing any such potential conflict of interest to NHDOE or other applicable pass-through entity.~~

~~No employee, board member or other District officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest. Such a conflict - or apparent conflict - of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, (collectively a "covered individual") has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.~~

~~Additionally, no employee, board member or other District officer, or agent may solicit or accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. This prohibition, however, shall not apply to gratuities of de minimis value, which, for purposes of the policy, are individual gifts, favors, or other items of monetary value, worth \$50 or less and which have no bearing on the selection, award or administration of a Federal award.~~

~~The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the recipient or sub-recipient.~~

~~Each covered individual who is engaged in the selection, award or administration of a contract supported by a federal grant or award and who has a potential conflict of interest must disclose that conflict in writing to the Superintendent or designee, who, in turn, shall disclose in writing any such potential conflict of interest to NHDOE or other applicable pass-through-entity.~~

~~A conflict of interest would arise when the covered individual, any member of his/her immediate family, his/her partner, or an organization, which employs or is about to employ any of those parties has a financial or other interest in or received a tangible personal benefit from a firm considered for a contract. A covered individual who is required to disclose a conflict shall not participate in the selection, award, or administration of a contract supported by a federal grant or award.~~

~~Covered individuals will not solicit or accept any gratuities, favors, or items from a contractor or a party to a subcontractor for a federal grant or award. Violations of this rule are subject to disciplinary action.~~

~~Employees who violate this provision are subject to disciplinary consequences up to and including dismissal. Agents or contractors acting on behalf of the District are subject to contract termination. School board members or other District officers are subject to such actions as are within the authority of the School Board or district. Violations will also be reported to law enforcement in appropriate circumstances.~~

~~The Superintendent shall timely disclose in writing to NHDOE or other applicable pass-through- entity, and to the Federal awarding agency whenever the Superintendent has credible evidence of the commission of a all-violations of Ffederal criminal law involving fraud, conflict of interest, bribery, or gratuities-gratuity~~

Timberlane Regional School District	Policy Code: DAF
Adopted: 05-16-19 Revised: 05-05-22	Page 17 of 26

~~violations found in Title 18 of the United States Code or a violation of the civil False Claims Act (31 U.S.C. 3729-3733). potentially affecting any federal award. The notice to the Federal awarding agency shall be directed to that agency's Office of Inspector General.~~ The Superintendent shall fully address any such violations promptly and notify the Board with such information as is appropriate under the circumstances (e.g., taking into account applicable disciplinary processes).

DAF-6 INVENTORY MANAGEMENT - EQUIPMENT AND SUPPLIES PURCHASED WITH FEDERAL FUNDS

Equipment and supplies acquired (“property” as used in this policy DAF-6) with federal funds will be used, managed, and disposed of in accordance with applicable state and federal requirements. Property records and inventory systems shall be sufficiently maintained to account for and track equipment that has been acquired with federal funds. In furtherance thereof, the following minimum standards and controls shall apply to any equipment or pilferable items acquired in whole or in part under a Federal award until such property is disposed in accordance with applicable laws, regulations and Board policies:

- A. **“Equipment” and “Pilferable Items” Defined:** For purposes of this policy, “equipment” means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of ~~\$5,000~~ \$10,000, or the capitalization level established by the District for financial statement purposes. “Pilferable items” are those items, *regardless of cost*, which may be easily lost or stolen, such as cell phones, tablets, graphing calculators, software, projectors, cameras and other video equipment, computer equipment and televisions.
- B. **Records:** The Superintendent or designee shall maintain records that include a description of the property; a serial number or other identification number; the source of the funding for the property (including the federal award identification number (FAIN)); who holds title; the acquisition date; the cost of the property; the percentage of the federal participation in the project costs for the federal award under which the property was acquired; the location, use, and condition of the property; and any ultimate disposition data, including the date of disposition and sale price of the property.
- C. **Inventory:** No less than once every two years, the Superintendent or designee shall cause a physical inventory of all equipment and pilferable items to be taken and the results reconciled with the property records. Except as otherwise provided in this policy DAF-6, inventories shall be conducted consistent with Board Policy DID Fixed Assets (Inventories).
- D. **Control, Maintenance and Disposition:** The Superintendent shall develop administrative procedures relative to property procured in whole or in part with Federal funds to:
 1. prevent loss, damage, or theft of the property; Any loss, damage, or theft must be investigated;
 2. to maintain the property and keep it in good condition; and
 3. to ensure the highest possible return through proper sales procedures, in those instances where the District is authorized to sell the property.

DAF-7 TRAVEL REIMBURSEMENT – FEDERAL FUNDS

The Board shall reimburse administrative, professional and support employees, and school officials, for travel costs incurred in the course of performing services related to official business as a federal grant recipient.

Timberlane Regional School District	Policy Code: DAF
Adopted: 05-16-19 Revised: 05-05-22	Page 18 of 26

For purposes of this policy, “travel costs” shall mean the expenses for transportation, lodging, subsistence, and related items incurred by employees and school officials who are in travel status on official business as a federal grant recipient.

School officials and district employees shall comply with applicable Board policies and administrative regulations established for reimbursement of travel and other expenses.

The validity of payments for travel costs for all district employees and school officials shall be determined by the CFO/Business Administrator.

Travel costs shall be reimbursed on a mileage basis for travel using an employee’s personal vehicle and on an actual cost basis for meals, lodging and other allowable expenses, consistent with those normally allowed in like circumstances in the district’s non-federally funded activities, and in accordance with the district’s travel reimbursement policies and administrative regulations.

Mileage reimbursements shall be at the rate approved by the Board or Board policy for other district travel reimbursements. Actual costs for meals, lodging and other allowable expenses shall be reimbursed only to the extent they are reasonable and do not exceed the per diem limits established by Board policy, or, in the absence of such policy, the federal General Services Administration for federal employees for locale where incurred.

All travel costs must be presented with an itemized, verified statement prior to reimbursement.

In addition, for any costs that are charged directly to the federal award, the Superintendent or designee shall maintain sufficient records to justify that:

- A. Participation of the individual is necessary to the federal award.
- B. The costs are reasonable and consistent with Board policy.

DAF-8 ACCOUNTABILITY AND CERTIFICATIONS

All fiscal transactions must be approved by the Superintendent or designee who can attest that the expenditure is allowable and approved under the federal program. The Superintendent submits all required certifications.

DAF-9 TIME-EFFORT REPORTING / OVERSIGHT

The Superintendent will establish sufficient oversight of the operations of federally supported activities to assure compliance with applicable federal requirements and to ensure that program objectives established by the awarding agency are being achieved. The District will submit all reports as required by federal or state authorities.

As a recipient of Federal funds, the District shall comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Section 200.430 of the Code of Federal Regulations requires certification of effort to document salary expenses charged directly or indirectly against Federally-sponsored projects. This process is intended to verify the compensation for employment services, including salaries and wages, is allocable and properly expended, and that any variances from the budget are reconciled.

Timberlane Regional School District	Policy Code: DAF
Adopted: 05-16-19 Revised: 05-05-22	Page 19 of 26

A. **Compensation:** Compensation for employment services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages and salaries. Compensation for personal services may also include fringe benefits, which are addressed in 2 CFR 200.431 Compensation – fringe benefits. Costs of compensation are allowable to the extent that they satisfy the specific requirements of these regulations, and that the total compensation for individual employees:

1. is reasonable for the services rendered, conforms to the District's established written policy, and is consistently applied to both Federal and non-Federal activities; and
2. follows an appointment made in accordance with the District's written policies and meets the requirements of Federal statute, where applicable.

B. **Time and Effort Reports:** ~~Time and effort reports shall:~~

- ~~1. be supported by a system of internal controls which provide reasonable assurance that the charges are accurate, allowable, and properly allocated;~~
- ~~2. be incorporated into the official records of the District;~~
- ~~3. reasonably reflect the total activity for which the employee is compensated by the District, not exceeding 100% of the compensated activities;~~
- ~~4. encompass both Federally assisted and other activities compensated by the District on an integrated basis;~~
- ~~5. comply with the District's established accounting policies and practices;~~
- ~~6. support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one (1) Federal award, a Federal award and non-Federal award, an indirect cost activity and a direct cost activity, two (2) or more indirect activities which are allocated using different allocation bases, or an unallowable activity and a direct or indirect cost activity.~~

1. Time and effort reports – general standards. Such reports shall:

- a. be supported by a system of internal controls which provide reasonable assurance that the charges are accurate, allowable, and properly allocated;
- b. be incorporated into the official records of the District;
- c. reasonably reflect the total activity for which the employee is compensated by the District, not exceeding 100% of the compensated activities;
- d. encompass both Federally assisted and other activities compensated by the District on an integrated basis;
- e. comply with the District's established accounting policies and practices;

Timberlane Regional School District	Policy Code: DAF
Adopted: 05-16-19 Revised: 05-05-22	Page 20 of 26

f. support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one (1) Federal award, a Federal award and non-Federal award, an indirect cost activity and a direct cost activity, two (2) or more indirect activities which are allocated using different allocation bases, or an unallowable activity and a direct or indirect cost activity.

The District will also follow any time and effort requirements imposed by NHDOE or other pass-through entity as appropriate to the extent that they are more restrictive than the Federal requirements. The Superintendent or designee is responsible for the collection and retention of employee time and effort reports. Individually reported data will be made available only to authorized auditors or as required by law.

- C. Audit Requirements:** The District is required to have a single or program-specific audit conducted for any fiscal year in which the District expends \$1,000,000 or more. A single audit must be conducted in accordance with 2 CFR 200.514, and must cover the entire operations of the entity, or a series of audits that includes all departments, agencies and other organizational units that expended or otherwise administered Federal awards during the audit period. A program-specific audit must be conducted in accordance with 2 CFR 200.501(c).

For any year that the District expends less than \$1,000,000 during the District's fiscal year in Federal awards, the District is exempt from Federal audit requirements for that year, except as noted in 2 CFR 200.503, but records must be available for review or audit by appropriate officials of the Federal agency, the New Hampshire Department of Education or other pass-through entity, and the Government Accountability Office (GAO).

DAF-10 GRANT BUDGET RECONCILIATION

A. Budget Reconciliation: Budget estimates are not used as support for charges to Federal awards. However, the District may use budget estimates for interim accounting purposes. The system used by the District to establish budget estimates produces reasonable approximations of the activity actually performed. Any significant changes in the corresponding work activity are identified by the District and entered into the District's records in a timely manner.

The District's internal controls include a process to review after-the-fact interim charges made to a Federal award based on budget estimates and ensure that all necessary adjustments are made so that the final amount charged to the Federal award is accurate, allowable, and properly allocated.

B. Grant Closeout Requirements: At the end of the period of performance or when the Federal awarding agency determines the District has completed all applicable administrative actions and all required work under the grant, the agency will close out the Federal award. If the award passed-through the State, the District will have 90 days from the end of the period of performance to submit to the State all financial, performance, and other reports as required by the terms and conditions of the award.

Failure to submit all required reports within the required timeframe will necessarily result in the Federal awarding agency reporting the District's material failure to comply with the terms of the grant to the Office of Management and Budget (OMB), and may pursue other enforcement actions.

The District must maintain all financial records and other documents pertinent to the grant for a period of three years from the date of submission of the final expenditure report, barring other circumstances detailed in 2 CFR 200.344.

Timberlane Regional School District	Policy Code: DAF
Adopted: 05-16-19 Revised: 05-05-22	Page 21 of 26

DAF-11

SUB-RECIPIENT MONITORING AND MANAGEMENT

When entering agreements involving the expenditure or disbursements of federal grant funds, the District shall determine whether the recipient of such federal funds is a "contractor" or "subrecipient", as those terms are defined in 2 CFR §200.23 and §200.93, respectively. See also guidance at 2 CFR §200.330 "Subrecipient and contractor determinations". Generally, "subrecipients" are instrumental in implementing the applicable work program whereas a "contractor" provides goods and services for the District's own use. Contractors will be subject to the District's procurement and purchasing policies (e.g., DAF-3 relative to federal grant funds, DJE relative to bidding requirements for non-federal money projects, etc.). Subrecipients are subject to this Policy.

Under the UGG, the District is considered a "pass-through entity" in relation to its subrecipients, and as such requires that subrecipients comply with applicable terms and conditions (flow-down provisions). All subrecipients of Federal or State funds received through the District are subject to the same Federal and State statutes, regulations, and award terms and conditions as the District.

A. Sub-award Contents and Communication

In the execution of every sub-award, the District will communicate the following information to the subrecipient and include the same information in the sub-award agreement.

1. Every sub-award will be clearly identified and include the following Federal award identification:
 - a. Subrecipient's name
 - b. Subrecipient's unique ID number (DUNS)
 - c. Federal Award ID Number (FAIN)
 - d. Federal award date
 - e. Period of performance start and end date
 - f. Amount of federal funds obligated
 - g. Amount of federal funds obligated to the subrecipient
 - h. Total amount of the Federal award
 - i. Total approved cost sharing or match required where applicable
 - j. Project description responsive to FFATA
 - k. Name of Federal awarding agency, pass through entity and contact information
 - l. CFDA number and name
 - m. Identification of the award is R&D

Timberlane Regional School District	Policy Code: DAF
Adopted: 05-16-19 Revised: 05-05-22	Page 22 of 26

- n. Indirect cost rate for the Federal award
2. Requirements imposed by the District including statutes, regulations, and the terms and conditions of the Federal award.
3. Any additional requirements the District deems necessary for financial or performance reporting of subrecipients as necessary.
4. An approved indirect cost rate negotiated between subrecipient and the Federal government or between the pass-through entity and subrecipient.
5. Requirements that the District and its auditors have access to the subrecipient records and financial statements.
6. Terms and conditions for closeout of the sub-award.

B. Subrecipient Monitoring Procedures

The Superintendent is responsible for having all the District project managers monitor subrecipients. The District will monitor the activities of the subrecipient to ensure the sub-award is used for authorized purposes. The frequency of monitoring review will be specified in the sub-award and conducted concurrently with all invoice submission.

Subrecipient monitoring procedures include:

1. At the time of proposal, assess the potential of the subrecipient for programmatic, financial, and administrative suitability.
2. Evaluate each subrecipient's risk of noncompliance prior to executing a sub-award. In doing so, the District will assess the subrecipient's:
 - a. Prior experience with the same or similar sub-awards.
 - b. Results of previous audits and single audit (if applicable).
 - c. New personnel or new or substantially changed systems.
 - d. The extent and results of Federal awarding agency monitoring.
3. Confirm the statement of work and review any non-standard terms and conditions of the sub-award during the negotiation process.
4. Monitor financial and programmatic progress and ability of the subrecipient to meet objectives of the sub-award. To facilitate this review, subrecipients are required to submit sufficient invoice detail and a progress report. The District project managers will encourage subrecipients to submit regular invoices.
5. Invoices and progress reports will be date stamped upon receipt if received in hard copy. A record of the date of receipt will be maintained for those invoices sent electronically.

Timberlane Regional School District	Policy Code: DAF
Adopted: 05-16-19 Revised: 05-05-22	Page 23 of 26

6. In conducting regular oversight and monitoring, the District project managers will:
 - a. Verify invoices that include progress reports.
 - b. Review progress reports to ensure project is progressing appropriately and on schedule.
 - c. Compare invoice to agreement budget to ensure eligibility of costs and that costs do not exceed budget.
 - d. Review invoice to ensure supporting documentation is included and invoices costs are within the scope of work for the projects being invoiced.
 - e. Obtain report, certification and supporting documentation of local (non-federal)/in-kind match work from the subrecipient.
 - f. Review subrecipient match tasks for eligibility.
 - g. Initial the progress report and invoice confirming review and approval prior to payment.
 - h. Raise any concerns to the Superintendent or designee.
7. The Superintendent or designee, upon recommendation from the project's manager, will approve the invoice payment and will initial invoices confirming review and approval prior to payment.
8. Payments will be withheld from subrecipients for the following reasons:
 - a. Insufficient detail to support the costs billed;
 - b. Unallowable costs;
 - c. Ineligible costs; and/or
 - d. Incomplete work or work not completed in accordance with required specifications.
9. Verify every subrecipient is audited in accordance with 2 CFR §200 Subpart F-Audit Requirements.

C. Subrecipient Project Files. Subrecipient project files will contain, at a minimum, the following:

1. Project proposal;
2. Project scope;
3. Progress reports;
4. Interim and final products; and

Timberlane Regional School District	Policy Code: DAF
Adopted: 05-16-19 Revised: 05-05-22	Page 24 of 26

5. Copies of other applicable project documents as required, such as copies of contracts or MOUs.

D. Audit Requirements

All subrecipients are required to annually submit their audit and Single Audit report to the

District for review to ensure the subrecipient has complied with good accounting practices and federal regulations. If a deficiency is identified, the District will:

1. Issue a management decision on audit findings pertaining to the Federal award.
2. Consider whether the results of audits or reviews indicate conditions that necessitate adjustments to pass through entity's own records.

E. Methodology for Resolving Findings.

The District will work with subrecipients to resolve any findings and deficiencies. To do so, the District may follow up on deficiencies identified through on-site reviews, provision of basic technical assistance, and other means of assistance as appropriate.

The District will only consider taking enforcement action against non-compliant subrecipients in accordance with 2 CFR 200.339 when noncompliance cannot be remedied. Enforcement may include taking any of the following actions as appropriate:

1. Temporarily withhold cash payments pending correction of the deficiency;
2. Disallow all or part of the cost of the activity or action not in compliance;
3. Wholly or partly suspend or terminate the sub-award;
4. Initiate suspension or debarment proceedings;
5. Withhold further Federal awards for the project or program; and/or
6. Take other remedies that may be legally available.

DAF-12 REPORTING ON REAL PROPERTY

The District will annually submit reports on forms provided by the New Hampshire Department of Education (NHED) and in accordance with the Rules or procedures of NHED of any real property in which the Federal Government retains an interest.

DAF-13 WHISTLEBLOWER PROTECTIONS: NOTIFICATIONS, RIGHTS & REMEDIES

In accordance with the Federal Uniform Grant Guidance, the District is committed to maintaining the highest standards of integrity and transparency in its operations. This policy encourages and protects employees, contractors, and other stakeholders who report, in good faith, any instance of fraud, waste, abuse, or any other misconduct related to federally funded programs. The District will not retaliate against any individual who, in good faith, reports concerns related to financial irregularities, fraud, or any violation of law or policy involving federally funded programs. Retaliation against a whistleblower may result in disciplinary action, up to and including termination.

Timberlane Regional School District	Policy Code: DAF
Adopted: 05-16-19 Revised: 05-05-22	Page 25 of 26

The Superintendent shall ensure that all employees and contractors are notified in writing of their whistleblower rights and remedies under 41 U.S.C. § 4712, including the protection against retaliation for reporting misconduct.

Methods of notification may include:

- Employee handbooks, training materials, and/or other onboarding resources;
- Contracts with employees and or third party contractors;
- Periodically distributed to all employees via email or other communication channels; or
- Displayed prominently in the District's internal communication platforms and in common areas of the workplace.

Individuals may report suspected violations through the following methods:

- Directly to the Superintendent or Business Administrator, via email or in writing.
- Reporting directly to Office of Inspector General for the Federal awarding agency.

Legal References:

~~42 USC 1751–66 National School Lunch Act~~

~~2 CFR Part 180~~

~~2 CFR Part 200~~

~~200.0–200.99; 200.305; 200.313(d); 200.317–326; 200.403–406; 200.413(a)–~~

~~(e); 200.430; 200.431; 200.458; 200.474(b)~~

~~200 Appendix II~~

~~7 CFR Part 210~~

~~210.16; 210.19; 210.21; 215.14a; 220.16~~

~~2 CFR 200.0-200.99 Acronyms~~

~~2 CFR 200.305 Federal Payment~~

~~2 CFR 200.313(d) Equipment~~

~~2 CFR 200.317-200.326~~

~~2 CFR 200.344 Retention Requirements for Records~~

~~2 CFR 200.403-.406 Factors affecting allowability of costs, Reasonable costs, and Allocable costs~~

~~2 CFR 200.413(a)-(c) Direct costs~~

~~2 CFR 200.430 Compensation—personal services.~~

~~2 CFR 200.431 Compensation—fringe benefits~~

~~2 CFR 200.458 Pre-award costs~~

~~2 CFR 200.474(b) Transportation costs~~

~~2 CFR 200.501 Audit Requirements~~

~~2 CFR 200.503 Relation to Other Audit Requirements~~

~~2 CFR Part 180 OMB Guidelines on Debarment and Suspension~~

~~2 CFR Part 200 Uniform Requirements for Federal Awards (Grants)~~

~~2 CFR Part 200 Appendix II 2 CFR Part 200 Appendix II~~

~~7 CFR 210 7 CFR Part 210 National School Lunch Program~~

~~7 CFR 210.16 Food service management companies~~

~~7 CFR 210.19 Additional responsibilities~~

~~7 CFR 210.21 Procurement~~

~~7 CFR 215.14a Procurement standards~~

~~7 CFR 220.16 Procurement Standards~~

Timberlane Regional School District	Policy Code: DAF
Adopted: 05-16-19 Revised: 05-05-22	Page 26 of 26

41 U.S.C. 4712 Enhancement of contractor protection from reprisal for disclosure of certain information

42 USC 1751 – 66 National School Lunch Act

Related Policy/Procedures:

DID Fixed Assets (Inventories)
Purchases DJ Purchasing
DJB Purchasing Procedures

DJB-R Purchasing Procedures for Federal Funds
DKC Expense Reimbursements

Timberlane Regional School District	Policy Code: KEC
Adopted: 01-01-83 Reaffirmed: 08-08-91 Reaffirmed: 02-24-05	Page 1 of 3

~~CHALLENGED MATERIALS~~ RECONSIDERATION OF LIBRARY OR INSTRUCTIONAL MATERIALS

~~Policy and Procedures~~

~~Occasionally, objections to classroom or library materials will be made despite the care taken to follow school board policies on such selections.~~

~~If a complaint is made, certain procedures shall be followed, whether the complainant is a member of the School Board, Administrator, or other school personnel, parent, student, member of the community, or other concerned individual or group.~~

~~The Review Committee will consist of a minimum of five people, with the number always remaining odd. Members will be appointed annually by the building principal, who should consider the inclusion of the various involved constituencies: principal, library personnel, parent, teacher, and student (for the High School committee only).~~

~~Procedures to be followed:~~

- ~~1. If a question or complaint about specific materials cannot be resolved informally by the teacher, media person, or principal, the individual will be invited to file the objections in writing on a form provided for the purpose. (See KEC-X) The completed form will be sent to the Materials Review Committee.~~
- ~~2. The Materials Review Committee is charged with the responsibility of reading, viewing, and/or listening to the challenged materials in their entirety; to check the general acceptance of the materials by searching out reviews and evaluating them; to weigh the strengths and weaknesses of the material in question and to make a professional judgment based on the material as a whole.~~

~~When feasible, the Committee may wish to talk with professional staff members who selected the questioned material to ascertain their educational validity.~~

- ~~3. The Committee shall complete its work within thirty (30) school days of receipt of the completed form from the complainant. Its written report shall be submitted to the complainant and the Superintendent.~~
- ~~4. The Superintendent, after reviewing the complaint and recommendations, and upon consultation with the principal and Review Committee, formulates a decision.~~

Timberlane Regional School District	Policy Code: KEC
Adopted: 01-01-83 Reaffirmed: 08-08-91 Reaffirmed: 02-24-05	Page 2 of 3

- ~~5. The Superintendent informs the complainant, in writing, of his decision. Copies of the written decision and all pertinent materials are forwarded to the School Board, the Principal, and the Review Committee.~~
- ~~6. An opportunity will be provided for the complainant to appeal the decision to the School Board, who may elect to hear the complainant with the Superintendent, Principal, and the Review Committee.~~
- ~~7. The School Board shall make the final decision as to the disposition of the materials in question, and will inform the complainant in writing. All concerned parties will receive copies of the Board's decision.~~

~~During the investigation, the materials in question will remain in use until the review has been concluded, unless the Committee desires to remove or restrict the material until a final decision has been made.~~

Persons not in agreement with the school on its selection of books or other instructional material, who reside in one of the four towns that comprise the district (Atkinson, Danville, Plaistow, or Sandown), and who wish a particular book or material to be reviewed, must submit to the Principal a "Citizen's Request for Reconsideration of Instructional Materials." The request forms are available in Timberlane Regional School District Procedure KEC-R.

The Principal, upon receipt of a "Citizen's Request for Reconsideration" will acknowledge receipt to the resident complainant and list anticipated steps to be taken. The Principal will then notify the Assistant Superintendent to start the work of the Instructional Book/Materials Review Committee per procedure KEC-R.

The final decision and report of the Instructional Book/Materials Review Committee will be forwarded to the Superintendent of Schools, who will forward the report to the resident complainant. If the complainant is dissatisfied, the next step is to submit the request to the Superintendent of Schools for action. If the resident complainant does not accept the Superintendent's decision, that individual may, within ten (10) working days of the resident complainant's receipt of the Superintendent's decision, request a review by the School Board, whose decision will be final.

Timberlane Regional School District	Policy Code: KEC
Adopted: 01-01-83 Reaffirmed: 08-08-91 Reaffirmed: 02-24-05	Page 3 of 3

During the investigation, the library or instructional material will remain in use unless the Instructional Book/Materials Review Committee votes to remove the material until a final decision is made.

See also policy IJM.

Appendix KEC-R
Appendix KEC-X

Timberlane Regional School District	Procedure Code: KEC-X (also IJM-X)
Adopted: 01-01-83 Revised: 02-24-05	Page 1 of 1

CITIZEN'S REQUEST FOR RECONSIDERATION OF LIBRARY OR CLASSROOM MATERIALS

(Please fill in the appropriate blanks)

Title _____ Book _____ Periodical _____ Other _____

Author/Producer _____

Publisher/Distributor _____

Grade Level _____ Subject _____

Request initiated by: _____

Address: _____

Town _____ State _____ Zip _____ Telephone _____

Material used in classroom _____ Library/media Center _____

~~Do you represent:~~

Citizen Represents: _____ ~~himself/herself~~ self
 _____ An organization (name) _____
 _____ Other group (name) _____

1. ~~After reading / viewing / listening to the work, to what contents do you object? To what in the work do you object to?~~ Please be specific. Cite pages or timestamps if possible: _____

2. Did you read, view, or listen to the entire work? If not, what part or parts? _____

3. What do you feel might be the result of reading, viewing, or listening to this work? _____

4. For what age group would you recommend this work? _____

5. What do you believe is the theme or purpose of this work? _____

6. Are you aware of the instructional purpose for using this work? _____

 _____?

7. Are you aware of professional review of this work? _____

8. What would you like the school to do about this work? _____

_____ Do not assign or recommend to my child.

_____ Remove access to it for all students

_____ Reevaluate it

_____ Other. Please explain: _____

9. In its place, what work would you recommend that would convey as valuable a picture and perspective of the subject treated? _____

Signature: _____ Date: _____

(Please use the back of this form for additional comments)

See also Procedure IJM-X.

Timberlane Regional School District	Policy Code: IJM
Adopted: 01-01-83 Reaffirmed: 08-08-91 Reaffirmed: 02-24-05	Page 1 of 2

CHALLENGED MATERIALS

Policy and Procedures

Occasionally, objections to classroom or library materials will be made despite the care taken to follow school board policies on such selections.

If a complaint is made, certain procedures shall be followed, whether the complainant is a member of the School Board, Administrator, or other school personnel, parent, student, member of the community, or other concerned individual or group.

The Review Committee will consist of a minimum of five people, with the number always remaining odd. Members will be appointed annually by the building principal, who should consider the inclusion of the various involved constituencies: principal, library personnel, parent, teacher, and student (for the High School committee only).

Procedures to be followed:

1. If a question or complaint about specific materials cannot be resolved informally by the teacher, media person, or principal, the individual will be invited to file the objections in writing on a form provided for the purpose. (See IJM-X)

The completed form will be sent to the Materials Review Committee.

2. The Materials Review Committee is charged with the responsibility of reading, viewing, and/or listening to the challenged materials in their entirety; to check the general acceptance of the materials by searching out reviews and evaluating them; to weigh the strengths and weaknesses of the material in question and to make a professional judgment based on the material as a whole.

When feasible, the Committee may wish to talk with professional staff members who selected the questioned material to ascertain their educational validity.

3. The Committee shall complete its work within thirty (30) school days of receipt of the completed form from the complainant. Its written report shall be submitted to the complainant and the Superintendent.
4. The Superintendent, after reviewing the complaint and recommendations, and upon consultation with the principal and Review Committee, formulates a decision.
5. The Superintendent informs the complainant, in writing, of his decision. Copies of the written decision and all pertinent materials are forwarded to the School Board, the Principal, and the Review Committee.

Timberlane Regional School District	Policy Code: IJM
Adopted: 01-01-83 Reaffirmed: 08-08-91 Reaffirmed: 02-24-05	Page 1 of 2

6. An opportunity will be provided for the complainant to appeal the decision to the School Board, who may elect to hear the complainant with the Superintendent, Principal, and the Review Committee.
7. The School Board shall make the final decision as to the disposition of the materials in question, and will inform the complainant in writing. All concerned parties will receive copies of the Board's decision.

During the investigation, the materials in question will remain in use until the review has been concluded, unless the Committee desires to remove or restrict the material until a final decision has been made.

See also policy KEC.

Appendix IJM-X

Job Postings

Ad of 4/3/26

JobId	Category	Position Type	Additional Title	Location	Date Posted	Closing Date	Date Available	For Fiscal Year	Time To Fill	AppCount
Administration										
5208	Administration	Custodial and Facilities Supervisor	Facilities Supervisor cc2571	Timberlane Regional School District	1/23/2026	Open until filled	As soon as possible	2025-2026	70	25
Athletics/Activities										
5197	Athletics/Activities	Coaching	TRHS Varsity Girls Softball Coach	Timberlane Regional High School	12/9/2025	open until filled	Mar-26	2025-2026	115	12
5218	Athletics/Activities	Coaching	TRMS B Baseball Coach	Timberlane Regional Middle School	3/12/2026	open until filled	3/23/2026	2025-2026	22	3
Elementary School Teaching										
5233	Elementary School Teaching	Music - General	Elementary Music Teacher cc1654	Sandown North	4/3/2026	Open until filled	8/25/2025	2026-2027		0
5232	Elementary School Teaching	Intermediate - Grades 4, 5 Teacher	One Year Position - Grade 5 Teacher	Sandown North	4/3/2026	Open until filled	8/25/2025	2026-2027		0
High School Teaching										
5136	High School Teaching	Mathematics	High School Mathematics Teacher cc311	Timberlane Regional High School	6/20/2025	Open until filled	8/25/2025	2025-2026	287	17
5221	High School Teaching	English	Long Term Substitute - High School English Teacher	Timberlane Regional High School	3/19/2026	Open until filled	5/11/2026	2025-2026	15	2
5231	High School Teaching	Music - Band	Music Teacher - High School Band cc352	Timberlane Regional High School	4/3/2026	Open until filled	8/25/2025	2026-2027		0
5222	High School Teaching	English	One Year Position - High School English Teacher 2026-2027 School Year	Timberlane Regional High School	3/19/2026	Open until filled	8/25/2026	2026-2027	15	6
Instructional Support Staff										
5152	Instructional Support Staff	Academic Tutor	Academic Tutor	Timberlane Regional School District	7/10/2025	Open until filled	8/25/2025	2025-2026	267	11
Maintenance/Custodial										
5201	Maintenance/Custodial	Custodian	Custodian - Second Shift cc2276	Timberlane Regional High School	1/8/2026	Open until filled	As soon as possible	2025-2026	85	6
5123	Maintenance/Custodial	Custodian	Substitute Custodians	Timberlane Regional School District	6/9/2025	Open until filled	8/25/2025	2025-2026	298	3
Middle School Teaching										
5230	Middle School Teaching		In School Support Specialist cc1432	Timberlane Regional Middle School	4/2/2026	Open until filled	8/25/2025	2026-2027	1	4
5215	Middle School Teaching	Foreign Language - Spanish	Long Term Substitute - Middle School World Language/Spanish Teacher	Timberlane Regional Middle School	3/4/2026	Open until filled	3/18/2026	2025-2026	30	4
5225	Middle School Teaching	Language Arts	Middle School English Language Arts Teacher cc1541	Timberlane Regional Middle School	4/2/2026	Open until filled	8/25/2025	2026-2027	1	6
5226	Middle School Teaching	Mathematics	Middle School Mathematics Interventionist cc223	Timberlane Regional Middle School	4/2/2026	Open until filled	8/25/2025	2026-2027	1	6
5227	Middle School Teaching	Social Studies	Middle School Social Studies Teacher cc1659	Timberlane Regional Middle School	4/2/2026	Open until filled	8/25/2025	2026-2027	1	4
Secretarial/Clerical										
5223	Secretarial/Clerical	Administrative Assistant	Administrative Assistant to the CFO/Business Administrator cc2698	SAU 106 Timberlane Regional District office	4/1/2026	Open until filled	As soon as possible	2025-2026	2	0
5229	Secretarial/Clerical	Executive Administrative Assistant	Executive Administrative Assistant to the Director of Student Services cc2126	SAU 106 Timberlane Regional District office	4/2/2026	Open until filled	7/1/2026	2026-2027	1	3
Special Education										
5194	Special Education	Special Education Teacher	Long Term Substitute - Special Education Teacher	Sandown North	11/13/2025	6/1/2026	3/2/2026	2025-2026	141	4
5228	Special Education	Special Education Teacher	Special Education Teacher cc2732	Timberlane Regional Middle School	4/2/2026	Open until filled	8/25/2025	2026-2027	1	1
Student Services										
5224	Student Services	School Nurse	School Nurse cc1963	The Learning Center at Sandown Central	4/2/2026	Open until filled	8/25/2026	2026-2027	1	2
Substitute										
5122	Substitute	Substitute Teacher	Substitute Teachers, Paraeducators, and LNA 2025-2026 School Year	Timberlane Regional School District	6/9/2025	Open until filled	8/25/2025	2025-2026	298	57